
Central Government Supply Estimates 2025-26

Supplementary Estimates

February 2026



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Supplementary Estimates

for the year ending 31 March 2026

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

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TREASURY CHAMBERS

DAN TOMLINSON

10 February 2026

Section 1

Introduction

1. Supply Estimates are the means by which the Government seeks authority from Parliament for its own spending each year. A full description of Supply Estimates was included in *Central Government Supply Estimates 2025-26: Main Supply Estimates* (HC 871) presented to Parliament on 15 May 2025.

Supplementary, Revised and New Estimates

2. In a financial year the Government may need to ask Parliament for additional resources, capital and/or cash by means of a Supplementary Estimate. There is one scheduled opportunity for departments to amend departmental budgets and Estimates, the details of which are set out in this booklet.
3. Revised Estimates are rare, but they may be presented in the summer to replace corresponding Main Estimates before Parliament formally approves them. Revised Estimates normally reduce the amount sought in the original Estimate or vary the way in which it is spent. New Estimates may also be introduced, for example to reflect a new entity, and are usually presented at the same time as the Supplementary Estimates.

Out-of-Turn Supplementary Estimates

4. In addition, Out-of-Turn Supplementary Estimates may be presented at any time during the year whilst Parliament is sitting. This is only allowed in the most exceptional circumstances, where urgent additional provision is needed at short notice and where this cannot wait for a normal Estimates round.

Total Estimates to date

5. For the current year, Main Estimates were presented to Parliament on 15 May 2025 (HC 871). This booklet sets out the request for changes since that publication.

Original provision, changes and revised Supply

6. **Table 1** below shows the total voted Supply provision sought for 2025-26 in the Main Estimates and the changes sought in the Supplementary Estimates.

Table 1 Summary of Changes to Supply provision sought, current year †

	£ million		
	2025-26 Present Plans	2025-26 Changes	2025-26 Revised Plans
Total Resource and Capital Departmental Expenditure Limit ††	562,790	31,772	594,561
Total Resource and Capital Annually Managed Expenditure	435,534	15,431	450,965
Total Net Budget	998,323	47,203	1,045,526
Total Non-Budget Expenditure	104,017	9,711	113,728
Total Resource and Capital in Estimates	1,102,340	56,914	1,159,254
Resource to cash adjustments	-205,566	-63,104	-268,670
Total Net Cash Requirement	896,774	-6,190	890,584

† Numbers may not add up in the table due to rounding.

†† This measure of DEL includes grants paid to Academies which do not form part of DfE's RDEL and CDEL budgetary control totals set by HMT. See tables 3 and 5 for DfE's full budgetary DEL limits as set by HMT which include the net spending of Academies.

7. There are 49 Supplementary Estimates for central government departments, seeking the changes set out in **Table 2**, in this booklet. In addition, independent bodies may present their own booklets.
8. The main aggregate for public expenditure is **Total Managed Expenditure (TME)**, which includes Departmental Expenditure Limits (DEL), for which firm plans were set in the *Autumn Budget 2024* (HC 295) 30 October 2024, and Annually Managed Expenditure (AME), which is subject to annual review as part of the Budget process. These definitions are explained in more detail in Chapter 1 of the *Public Expenditure Statistical Analyses 2025* (CP 1363) and Section 1 of the Main Estimates 2025-26 (HC 871).
9. The main elements of DEL and AME that are not funded through the Supply Estimates are central government expenditure funded directly from other sources, (e.g. the National Insurance Fund).

In-year controls

10. Parliament votes limits on:
 - The net resource DEL requirement;
 - The net capital DEL requirement;
 - The net resource AME requirement;
 - The net capital AME requirement;
 - The net non-budget requirement; and
 - The net cash requirement for the Estimate as a whole.

The operation of in-year controls for 2025-26 was explained in Section 1 of the Main Estimate booklet HC 871.

Amendments to ‘Clear Line of Sight’ (Alignment) Reforms

11. The Clear Line of Sight (Alignment) reforms outlined in Cm 7567 of March 2009 simplified the government’s financial reporting to Parliament by aligning, as far as possible, the recording of government spending in Supply Estimates with departmental budgets and accounts. The reforms were approved by the House of Commons following a debate and vote in the House in July 2010.
12. As mentioned in HC 871, where complete alignment of Parliamentary controls, departmental budgets and resource accounts is not practical, it is necessary for expenditure items to be reported differently in different documents. From 2016-17, the Department for Education’s (DFE) Estimate and accounts will not wholly align to the budgets set by the Treasury. DFE’s Estimates and Accounts now include the grant paid to Academies by DFE within the Estimate’s Resource DEL and Capital DEL controls. The actual spending of Academies will instead be reported separately to Parliament on an Academic year basis. DFE’s budgeting controls, as set by the Treasury, will continue to include the spending of Academies on a financial year basis whilst these entities remain classified to the central government sector. DFE’s Resource DEL and Capital DEL budgets as set by the Treasury (which include the spending of Academies) can be viewed in Tables 3 and 5 of this publication, whilst DFE’s Resource AME budget can be viewed in Part III Note A of DFE’s Estimate. The figures in DFE’s Estimate are consistent with those presented in the 2025-26 Main Estimates (HC 871).

Parliamentary procedure

13. Supplementary Estimates seek funds for expenditure in addition to, or a reduction in, that sought in previous Supply Estimates in the same financial year. They may be presented to:
 - seek authority, and additional resources, capital and/or cash as necessary, for any new services; and
 - increase or decrease the provision for existing services.
14. The House of Commons has an opportunity to debate and vote on Supplementary Estimates (and where applicable New Estimates), followed by detailed examination by departmental Select Committees. This process is described more fully in Section 3 of the Main Estimate booklet HC 871.

Format of Supplementary Estimates

15. Each Supplementary Estimate is produced in a standard format and consists of an Introduction, Part I, Part II and Part III. The format and organisation of Estimates is explained more fully in Section 2 of the Main Estimate booklet HC 871.

Introduction

16. Each Supplementary begins with an Introduction which explains why changes to the existing provision are being sought.

Part I

17. Part I of each Supplementary Estimate states, as necessary, the changes sought to resource DEL, capital DEL, resource AME, capital AME, non-budget expenditure and the net cash requirement (as relevant) for the financial year. It also reproduces the ‘ambit’, which is the formal description of all the expenditure and income (not just any new services) to be financed from the Estimate. Where an ambit has been amended since the publication of the Main Estimate, the new services or income will be identified by the insertion of an asterisk (*) before the additional text.

Part II

18. Part II of the Supplementary Estimate contains three tables. The first table identifies the sections within each budgetary limit where changes to resources and capital are being proposed and also shows movement in cash. This is followed by a reproduction of original Main Estimate Part II table showing the revised subhead detail, including the additional provision sought for each subhead (including unchanged subheads) as a

result of the Supplementary Estimate. The third table (Part II: resource to cash reconciliation) provides a reconciliation between the net resource total and the net cash requirement (NCR).

Part III – other statements and notes

19. Part III of the Supplementary Estimates contains a number of notes. Each Supplementary Estimate will contain at least:
 - **Part III: Note A** – the Statement of Comprehensive Net Expenditure (SoCNE) and Reconciliation table, either restated or updated from that appended to the Main Estimates. Individual Select Committees may, of course, request additional department-specific explanatory information to supplement this material;
 - **Part III: Note B** – an analysis of Departmental Income (resource and capital), which is being used to offset gross spending;
 - **Part III: Note C** – an analysis of extra receipts payable to the Consolidated Fund; and
 - **Part III: Note D** – this note identifies responsibility and accountability to Parliament for the expenditure in the Estimate. The note provides separate details of any additional Accounting Officers and Accounting Officers for Arm's Length Bodies (ALBs) and other bodies. See Section 2, Part III – Other statements and notes of Main Estimates 2025-26 for further details of Accounting Officer responsibilities.
20. The Supplementary Estimates may be accompanied by further notes providing additional information to Parliament about the specific nature of the department's plans, details of the grants-in-aid (G-in-A) paid to ALBs, changes in accounting policies, etc, where relevant.

Table 2 Supply Estimates by department (voted)

£'000

	Current Plans 2025-26	Changes	Revised Plans 2025-26
Supply Estimates presented by HM Treasury			
Department of Health and Social Care			
Departmental Expenditure Limit			
Resource	176,871,082	2,344,289	179,215,371
Capital	13,615,577	9,158	13,624,735
Annually Managed Expenditure			
Resource	10,000,000	-	10,000,000
Capital	265,000	283,827	548,827
Total Net Budget			
Resource	186,871,082	2,344,289	189,215,371
Capital	13,880,577	292,985	14,173,562
Non-Budget Expenditure	-	-	-
Net Cash Requirement	194,029,050	1	194,029,051
Department for Education			
Departmental Expenditure Limit			
Resource †	100,619,814	19,204,774	119,824,588
Capital †	6,777,700	217,167	6,994,867
Annually Managed Expenditure			
Resource	-4,037,456	9,722,210	5,684,754
Capital	29,750,963	906,966	30,657,929
Total Net Budget			
Resource	96,582,358	28,926,984	125,509,342
Capital	36,528,663	1,124,133	37,652,796
Non-Budget Expenditure	-	-	-
Net Cash Requirement	120,241,175	335,139	120,576,314
Home Office			
Departmental Expenditure Limit			
Resource	19,724,445	-1,310,508	18,413,937
Capital	1,480,504	238,161	1,718,665
Annually Managed Expenditure			
Resource	2,972,179	-489,341	2,482,838
Capital	-	60,077	60,077
Total Net Budget			
Resource	22,696,624	-1,799,849	20,896,775
Capital	1,480,504	298,238	1,778,742
Non-Budget Expenditure	-	-	-
Net Cash Requirement	23,300,000	-	23,300,000
National Crime Agency			
Departmental Expenditure Limit			
Resource	734,187	-34,469	699,718
Capital	112,300	27,270	139,570
Annually Managed Expenditure			
Resource	50,000	-	50,000
Capital	-	-	-
Total Net Budget			
Resource	784,187	-34,469	749,718
Capital	112,300	27,270	139,570
Non-Budget Expenditure	-	-	-
Net Cash Requirement	840,000	130,366	970,366

Table 2 Supply Estimates by department (voted)

	£'000		
	Current Plans 2025-26	Changes	Revised Plans 2025-26
Ministry of Justice			
Departmental Expenditure Limit			
Resource	12,836,023	-65,277	12,770,746
Capital	2,039,712	263,630	2,303,342
Annually Managed Expenditure			
Resource	615,394	190,690	806,084
Capital	15,000	4,500	19,500
Total Net Budget			
Resource	13,451,417	125,413	13,576,830
Capital	2,054,712	268,130	2,322,842
Non-Budget Expenditure	-	-	-
Net Cash Requirement	14,184,482	213,676	14,398,158
Crown Prosecution Service			
Departmental Expenditure Limit			
Resource	954,365	-22,083	932,282
Capital	40,500	5,700	46,200
Annually Managed Expenditure			
Resource	7,950	-	7,950
Capital	2,859	-	2,859
Total Net Budget			
Resource	962,315	-22,083	940,232
Capital	43,359	5,700	49,059
Non-Budget Expenditure	-	-	-
Net Cash Requirement	977,272	-20,477	956,795
Serious Fraud Office			
Departmental Expenditure Limit			
Resource	93,774	11,178	104,952
Capital	16,000	-13,500	2,500
Annually Managed Expenditure			
Resource	-	25,000	25,000
Capital	-	-	-
Total Net Budget			
Resource	93,774	36,178	129,952
Capital	16,000	-13,500	2,500
Non-Budget Expenditure	-	-	-
Net Cash Requirement	105,417	9,000	114,417
HM Procurator General and Treasury Solicitor			
Departmental Expenditure Limit			
Resource	12,503	-44	12,459
Capital	10,200	7,800	18,000
Annually Managed Expenditure			
Resource	-	1,000	1,000
Capital	-	2,000	2,000
Total Net Budget			
Resource	12,503	956	13,459
Capital	10,200	9,800	20,000
Non-Budget Expenditure	-	-	-
Net Cash Requirement	18,099	-44	18,055

Table 2 Supply Estimates by department (voted)

£'000

	Current Plans 2025-26	Changes	Revised Plans 2025-26
Ministry of Defence			
Departmental Expenditure Limit			
Resource	47,388,692	10,842,924	58,231,616
Capital	23,067,136	63,680	23,130,816
Annually Managed Expenditure			-
Resource	1,719,460	5,326,000	7,045,460
Capital	1,000	-	1,000
Total Net Budget			-
Resource	49,108,152	16,168,924	65,277,076
Capital	23,068,136	63,680	23,131,816
Non-Budget Expenditure	-	5,377,000	5,377,000
Net Cash Requirement	61,672,952	571,284	62,244,236
Security and Intelligence Agencies			
Departmental Expenditure Limit			
Resource	4,377,005	-198,258	4,178,747
Capital	1,675,189	36,285	1,711,474
Annually Managed Expenditure			
Resource	38,500	-	38,500
Capital	2,700	2,000	4,700
Total Net Budget			
Resource	4,415,505	-198,258	4,217,247
Capital	1,677,889	38,285	1,716,174
Non-Budget Expenditure	-	-	-
Net Cash Requirement	5,306,515	53,498	5,360,013
Foreign, Commonwealth and Development Office			
Departmental Expenditure Limit			
Resource	8,497,607	-457,251	8,040,356
Capital	3,438,729	-228,252	3,210,477
Annually Managed Expenditure			
Resource	538,736	-138,670	400,066
Capital	481,000	-	481,000
Total Net Budget			
Resource	9,036,343	-595,921	8,440,422
Capital	3,919,729	-228,252	3,691,477
Non-Budget Expenditure	-	-	-
Net Cash Requirement	11,348,554	6,190	11,354,744
Ministry for Housing, Communities and Local Government			
Departmental Expenditure Limits - Housing and Communities			
Resource	4,620,435	120,944	4,741,379
Capital	9,054,680	-277,588	8,777,092
Departmental Expenditure Limit - Local Government			
Resource	13,849,437	1	13,849,438
Capital	-	-	-
Annually Managed Expenditure			
Resource	24,367,301	783,004	25,150,305
Capital	-	-	-
Total Net Budget			
Resource	42,837,173	903,949	43,741,122
Capital	9,054,680	-277,588	8,777,092
Non-Budget Expenditure	-	-	-
Net Cash Requirement	36,630,980	-1,916,473	34,714,507

Table 2 Supply Estimates by department (voted)

	£'000		
	Current Plans 2025-26	Changes	Revised Plans 2025-26
Department for Culture, Media and Sport			
Departmental Expenditure Limit			
Resource	1,732,662	61,096	1,793,758
Capital	752,700	-18,690	734,010
Annually Managed Expenditure			
Resource	4,390,225	191,431	4,581,656
Capital	738,380	-261,809	476,571
Total Net Budget			
Resource	6,122,887	252,527	6,375,414
Capital	1,491,080	-280,499	1,210,581
Non-Budget Expenditure	-	-	-
Net Cash Requirement	6,522,516	884	6,523,400
Department for Science, Innovation and Technology			
Departmental Expenditure Limit			
Resource	1,072,070	105,476	1,177,546
Capital	14,671,486	-183,022	14,488,464
Annually Managed Expenditure			
Resource	679,482	25,000	704,482
Capital	260	-	260
Total Net Budget			
Resource	1,751,552	130,476	1,882,028
Capital	14,671,746	-183,022	14,488,724
Non-Budget Expenditure	-	-	-
Net Cash Requirement	18,033,371	-994,531	17,038,840
Department for Transport			
Departmental Expenditure Limit			
Resource	20,360,184	-380,976	19,979,208
Capital	21,565,184	73,967	21,639,151
Annually Managed Expenditure			
Resource	3,712,266	-10,949	3,701,317
Capital	148,598	-1	148,597
Total Net Budget			
Resource	24,072,450	-391,925	23,680,525
Capital	21,713,782	73,966	21,787,748
Non-Budget Expenditure	-	-	-
Net Cash Requirement	35,006,588	-335,181	34,671,407
Department for Energy Security and Net Zero			
Departmental Expenditure Limit			
Resource	2,851,689	216,233	3,067,922
Capital	11,389,849	338,377	11,728,226
Annually Managed Expenditure			
Resource	71,241,701	9,776,634	81,018,335
Capital	-1,261	81,674	80,413
Total Net Budget			
Resource	74,093,390	9,992,867	84,086,257
Capital	11,388,588	420,051	11,808,639
Non-Budget Expenditure	-	-	-
Net Cash Requirement	15,680,644	-5,081,850	10,598,794

Table 2 Supply Estimates by department (voted)**£'000**

	Current Plans 2025-26	Changes	Revised Plans 2025-26
Department for Environment, Food and Rural Affairs			
Departmental Expenditure Limit			
Resource	5,523,356	91,857	5,615,213
Capital	2,700,000	-53,323	2,646,677
Annually Managed Expenditure			
Resource	50,966	-7,186	43,780
Capital	24,738	-7,000	17,738
Total Net Budget			
Resource	5,574,322	84,671	5,658,993
Capital	2,724,738	-60,323	2,664,415
Non-Budget Expenditure	10,000	-	10,000
Net Cash Requirement	8,171,482	199,361	8,370,843
Department for Business and Trade			
Departmental Expenditure Limit			
Resource	2,035,049	360,151	2,395,200
Capital	1,528,000	626,253	2,154,253
Annually Managed Expenditure			
Resource	-949,705	1,366,813	417,108
Capital	1,829,612	-805,618	1,023,994
Total Net Budget			
Resource	1,085,344	1,726,964	2,812,308
Capital	3,357,612	-179,365	3,178,247
Non-Budget Expenditure	-	-	-
Net Cash Requirement	9,490,186	-1,181,297	8,308,889
HM Land Registry			
Departmental Expenditure Limit			
Resource	493,605	-3,392	490,213
Capital	59,100	4,000	63,100
Annually Managed Expenditure			
Resource	12,000	-	12,000
Capital	-	-	-
Total Net Budget			
Resource	505,605	-3,392	502,213
Capital	59,100	4,000	63,100
Non-Budget Expenditure	-	-	-
Net Cash Requirement	508,200	17,908	526,108
Department for Work and Pensions			
Departmental Expenditure Limit			
Resource	10,138,863	-343,380	9,795,483
Capital	706,761	-34,157	672,604
Annually Managed Expenditure			
Resource	149,883,723	8,539,943	158,423,666
Capital	577,522	-33,670	543,852
Total Net Budget			
Resource	160,022,586	8,196,563	168,219,149
Capital	1,284,283	-67,827	1,216,456
Non-Budget Expenditure	421,387	2,097,219	2,518,606
Net Cash Requirement	162,395,839	9,576,792	171,972,631

Table 2 Supply Estimates by department (voted)

£'000

	Current Plans 2025-26	Changes	Revised Plans 2025-26
HM Revenue and Customs			
Departmental Expenditure Limit			
Resource	6,560,016	-63,462	6,496,554
Capital	875,233	24,000	899,233
Annually Managed Expenditure			
Resource	15,777,615	392,277	16,169,892
Capital	395	21,615	22,010
Total Net Budget			
Resource	22,337,631	328,815	22,666,446
Capital	875,628	45,615	921,243
Non-Budget Expenditure	-	-	-
Net Cash Requirement	22,579,250	1,469,417	24,048,667
HM Treasury			
Departmental Expenditure Limit			
Resource	424,302	5,946	430,248
Capital	828,235	-8,069	820,166
Annually Managed Expenditure			
Resource	40,622,001	-11,567,649	29,054,352
Capital	32,815,956	-11,359,369	21,456,587
Total Net Budget			
Resource	41,046,303	-11,561,703	29,484,600
Capital	33,644,191	-11,367,438	22,276,753
Non-Budget Expenditure	-	-	-
Net Cash Requirement	36,698,572	-11,072,991	25,625,581
Cabinet Office			
Departmental Expenditure Limit			
Resource	1,128,873	-25,717	1,103,156
Capital	480,353	40,661	521,014
Annually Managed Expenditure			
Resource	-2,559,700	2,742,034	182,334
Capital	2,850,000	-120,000	2,730,000
Total Net Budget			
Resource	-1,430,827	2,716,317	1,285,490
Capital	3,330,353	-79,339	3,251,014
Non-Budget Expenditure	-	-	-
Net Cash Requirement	4,530,466	-69,205	4,461,261
Scotland Office and Office of the Advocate General			
Departmental Expenditure Limit			
Resource	15,859	547	16,406
Capital	500	-	500
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	15,859	547	16,406
Capital	500	-	500
Non-Budget Expenditure	52,531,534	1,366,158	53,897,692
Net Cash Requirement	52,548,035	1,366,620	53,914,655

Table 2 Supply Estimates by department (voted)

	£'000		
	Current Plans 2025-26	Changes	Revised Plans 2025-26
Wales Office			
Departmental Expenditure Limit			
Resource	6,490	42	6,532
Capital	975	-	975
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	6,490	42	6,532
Capital	975	-	975
Non-Budget Expenditure	24,469,310	202,104	24,671,414
Net Cash Requirement	24,476,798	202,818	24,679,616
Northern Ireland Office			
Departmental Expenditure Limit			
Resource	67,724	-4,232	63,492
Capital	2,815	1,726	4,541
Annually Managed Expenditure			
Resource	10,541	39,202	49,743
Capital	-	-	-
Total Net Budget			
Resource	78,265	34,970	113,235
Capital	2,815	1,726	4,541
Non-Budget Expenditure	26,584,763	668,698	27,253,461
Net Cash Requirement	26,746,019	681,694	27,427,713
National Savings and Investments			
Departmental Expenditure Limit			
Resource	310,151	46,887	357,038
Capital	10,560	78,740	89,300
Annually Managed Expenditure			
Resource	-	700	700
Capital	-	-	-
Total Net Budget			
Resource	310,151	47,587	357,738
Capital	10,560	78,740	89,300
Non-Budget Expenditure	-	-	-
Net Cash Requirement	317,285	118,820	436,105
Charity Commission			
Departmental Expenditure Limit			
Resource	33,389	-	33,389
Capital	4,450	-1,800	2,650
Annually Managed Expenditure			
Resource	-	200	200
Capital	-	-	-
Total Net Budget			
Resource	33,389	200	33,589
Capital	4,450	-1,800	2,650
Non-Budget Expenditure	-	-	-
Net Cash Requirement	34,170	-1,800	32,370

Table 2 Supply Estimates by department (voted)

£'000

	Current Plans 2025-26	Changes	Revised Plans 2025-26
Competition and Markets Authority			
Departmental Expenditure Limit			
Resource	151,877	-3,466	148,411
Capital	5,120	3,800	8,920
Annually Managed Expenditure			
Resource	27,000	-5,000	22,000
Capital	2,000	-	2,000
Total Net Budget			
Resource	178,877	-8,466	170,411
Capital	7,120	3,800	10,920
Non-Budget Expenditure	-	-	-
Net Cash Requirement	149,132	467	149,599
The Statistics Board			
Departmental Expenditure Limit			
Resource	409,342	-3,883	405,459
Capital	23,598	85	23,683
Annually Managed Expenditure			
Resource	2,300	-	2,300
Capital	-	52	52
Total Net Budget			
Resource	411,642	-3,883	407,759
Capital	23,598	137	23,735
Non-Budget Expenditure	-	-	-
Net Cash Requirement	415,729	1,257	416,986
Office for Standards in Education, Children's Services and Skills			
Departmental Expenditure Limit			
Resource	170,498	2,459	172,957
Capital	42,600	-300	42,300
Annually Managed Expenditure			
Resource	-60	1,300	1,240
Capital	-	2,000	2,000
Total Net Budget			
Resource	170,438	3,759	174,197
Capital	42,600	1,700	44,300
Non-Budget Expenditure	-	-	-
Net Cash Requirement	168,075	4,130	172,205
Office of Qualifications and Examinations Regulation			
Departmental Expenditure Limit			
Resource	31,424	475	31,899
Capital	450	-	450
Annually Managed Expenditure			
Resource	-	100	100
Capital	-	-	-
Total Net Budget			
Resource	31,424	575	31,999
Capital	450	-	450
Non-Budget Expenditure	-	-	-
Net Cash Requirement	31,007	281	31,288

Table 2 Supply Estimates by department (voted)

£'000

	Current Plans 2025-26	Changes	Revised Plans 2025-26
Food Standards Agency			
Departmental Expenditure Limit			
Resource	121,855	1,422	123,277
Capital	19,748	-3,077	16,671
Annually Managed Expenditure			
Resource	9,603	-	9,603
Capital	50	200	250
Total Net Budget			
Resource	131,458	1,422	132,880
Capital	19,798	-2,877	16,921
Non-Budget Expenditure	-	-	-
Net Cash Requirement	136,808	1,206	138,014
The National Archives			
Departmental Expenditure Limit			
Resource	51,122	2,056	53,178
Capital	6,900	1,044	7,944
Annually Managed Expenditure			
Resource	-	100	100
Capital	-	-	-
Total Net Budget			
Resource	51,122	2,156	53,278
Capital	6,900	1,044	7,944
Non-Budget Expenditure	-	-	-
Net Cash Requirement	49,877	3,044	52,921
United Kingdom Supreme Court			
Departmental Expenditure Limit			
Resource	6,427	540	6,967
Capital	470	1	471
Annually Managed Expenditure			
Resource	1,000	-1,000	-
Capital	-	-	-
Total Net Budget			
Resource	7,427	-460	6,967
Capital	470	1	471
Non-Budget Expenditure	-	-	-
Net Cash Requirement	5,427	1	5,428
Government Actuary's Department			
Departmental Expenditure Limit			
Resource	1	-	1
Capital	600	-	600
Annually Managed Expenditure			
Resource	50	-	50
Capital	-	-	-
Total Net Budget			
Resource	51	-	51
Capital	600	-	600
Non-Budget Expenditure	-	-	-
Net Cash Requirement	788	-	788

Table 2 Supply Estimates by department (voted)

£'000

	Current Plans 2025-26	Changes	Revised Plans 2025-26
Office of Gas and Electricity Markets			
Departmental Expenditure Limit			
Resource	22,678	24,802	47,480
Capital	4,250	800	5,050
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	22,678	24,802	47,480
Capital	4,250	800	5,050
Non-Budget Expenditure	-	1	1
Net Cash Requirement	93,500	-	93,500
Office of Rail and Road			
Departmental Expenditure Limit			
Resource	1	1	2
Capital	720	300	1,020
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	1	1	2
Capital	720	300	1,020
Non-Budget Expenditure	-	-	-
Net Cash Requirement	2,000	-	2,000
Water Services Regulation Authority			
Departmental Expenditure Limit			
Resource	160	1	161
Capital	1,285	-	1,285
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	160	1	161
Capital	1,285	-	1,285
Non-Budget Expenditure	-	-	-
Net Cash Requirement	14,445	1	14,446
Export Credits Guarantee Department			
Departmental Expenditure Limit			
Resource	2	-2,835	-2,833
Capital	2,510	2,728	5,238
Annually Managed Expenditure			
Resource	3,759,287	-	3,759,287
Capital	965,082	-400,000	565,082
Total Net Budget			
Resource	3,759,289	-2,835	3,756,454
Capital	967,592	-397,272	570,320
Non-Budget Expenditure	-	-	-
Net Cash Requirement	1,713,993	1	1,713,994

Table 2 Supply Estimates by department (voted)

£'000

	Current Plans 2025-26	Changes	Revised Plans 2025-26
Office of the Parliamentary Commissioner for Administration and the Health Service Commissioner for England			
Departmental Expenditure Limit			
Resource	47,605	346	47,951
Capital	10,259	-4,229	6,030
Annually Managed Expenditure			
Resource	599	-	599
Capital	333	-	333
Total Net Budget			
Resource	48,204	346	48,550
Capital	10,592	-4,229	6,363
Non-Budget Expenditure	-	-	-
Net Cash Requirement	51,984	-	51,984
House of Lords			
Departmental Expenditure Limit			
Resource	181,708	10,067	191,775
Capital	37,958	6,750	44,708
Annually Managed Expenditure			
Resource	1	6,980	6,981
Capital	-	-	-
Total Net Budget			
Resource	181,709	17,047	198,756
Capital	37,958	6,750	44,708
Non-Budget Expenditure	-	-	-
Net Cash Requirement	205,681	16,468	222,149
House of Commons: Members			
Departmental Expenditure Limit			
Resource	17,105	-	17,105
Capital	-	-	-
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	17,105	-	17,105
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net Cash Requirement	17,074	-	17,074
Crown Estate Office			
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	2,368	-2,091	277
Capital	-	-	-
Total Net Budget			
Resource	2,368	-2,091	277
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net Cash Requirement	2,357	-2,094	263

Table 2 Supply Estimates by department (voted)

	£'000		
	Current Plans 2025-26	Changes	Revised Plans 2025-26
Armed Forces Pension and Compensation Schemes			
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	5,150,979	49,999	5,200,978
Capital	-	-	-
Total Net Budget			
Resource	5,150,979	49,999	5,200,978
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net Cash Requirement	1,759,603	-	1,759,603
Foreign, Commonwealth and Development Office: Overseas Superannuation			
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	11,500	-	11,500
Capital	-	-	-
Total Net Budget			
Resource	11,500	-	11,500
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net Cash Requirement	38,200	-	38,200
National Health Service Pension Scheme			
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	15,536,000	16,670	15,552,670
Capital	-	-	-
Total Net Budget			
Resource	15,536,000	16,670	15,552,670
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net Cash Requirement	-5,770,500	-732,416	-6,502,916
Teachers' Pensions Scheme (England and Wales)			
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	9,729,685	78,214	9,807,899
Capital	-	-	-
Total Net Budget			
Resource	9,729,685	78,214	9,807,899
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net Cash Requirement	1,088,000	75,801	1,163,801

Table 2 Supply Estimates by department (voted)

	£'000		
	Current Plans 2025-26	Changes	Revised Plans 2025-26
UK Atomic Energy Authority Pension Schemes			
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	290,390	-891	289,499
Capital	-	-	-
Total Net Budget			
Resource	290,390	-891	289,499
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net Cash Requirement	302,700	-11,440	291,260
Ministry of Justice: Judicial Pensions Scheme			
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	154,596	-4,792	149,804
Capital	-	-	-
Total Net Budget			
Resource	154,596	-4,792	149,804
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net Cash Requirement	-144,891	5,784	-139,107
Cabinet Office: Civil Superannuation			
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	9,750,000	-	9,750,000
Capital	-	-	-
Total Net Budget			
Resource	9,750,000	-	9,750,000
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net Cash Requirement	993,500	285,681	1,279,181
Royal Mail Statutory Pension Scheme			
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	1,500,400	-	1,500,400
Capital	-	-	-
Total Net Budget			
Resource	1,500,400	-	1,500,400
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net Cash Requirement	1,964,000	-100,000	1,864,000

Table 2 Supply Estimates by department (voted)**£'000**

	Current Plans 2025-26	Changes	Revised Plans 2025-26
Total (Supply Estimates presented by HM Treasury)			
Departmental Expenditure Limit			
Resource	444,545,456	30,535,281	475,080,737
Capital	117,060,896	1,246,076	118,306,972
Annually Managed Expenditure			
Resource	365,068,877	27,047,932	392,116,809
Capital	70,470,187	-11,622,556	58,847,631
Total Net Budget			
Resource	809,614,333	57,583,213	867,197,546
Capital	187,531,083	-10,376,480	177,154,603
Total Non-Budget Expenditure	104,016,994	9,711,180	113,728,174
Total Net cash requirement	895,682,406	-6,172,209	889,510,197

Supply Estimates presented elsewhere ††**House of Commons: Administration**

Departmental Expenditure Limit			
Resource	480,123	1,000	481,123
Capital	195,591	-15,000	180,591
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	480,123	1,000	481,123
Capital	195,591	-15,000	180,591
Non-Budget Expenditure	-	-	-
Net Cash Requirement	590,714	-22,000	568,714

Parliamentary Works Grant

Departmental Expenditure Limit			
Resource	53,000	-	53,000
Capital	200	-	200
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	53,000	-	53,000
Capital	200	-	200
Non-Budget Expenditure	-	-	-
Net Cash Requirement	53,200	-	53,200

Table 2 Supply Estimates by department (voted)

£'000

	Current Plans 2025-26	Changes	Revised Plans 2025-26
National Audit Office			
Departmental Expenditure Limit			
Resource	111,000	1,200	112,200
Capital	4,000	-	4,000
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	111,000	1,200	112,200
Capital	4,000	-	4,000
Non-Budget Expenditure	-	-	-
Net Cash Requirement	110,500	1,200	111,700
Electoral Commission			
Departmental Expenditure Limit			
Resource	45,795	-3,440	42,355
Capital	2,112	-	2,112
Annually Managed Expenditure			
Resource	50	-	50
Capital	100	-	100
Total Net Budget			
Resource	45,845	-3,440	42,405
Capital	2,212	-	2,212
Non-Budget Expenditure	-	-	-
Net Cash Requirement	46,571	-3,440	43,131
Independent Parliamentary Standards Authority			
Departmental Expenditure Limit			
Resource	285,851	7,249	293,100
Capital	1,798	-	1,798
Annually Managed Expenditure			
Resource	-5,491	5,500	9
Capital	130	-	130
Total Net Budget			
Resource	280,360	12,749	293,109
Capital	1,928	-	1,928
Non-Budget Expenditure	-	-	-
Net Cash Requirement	287,039	7,249	294,288
Local Government Boundary Commission for England			
Departmental Expenditure Limit			
Resource	3,668	-500	3,168
Capital	50	-	50
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	3,668	-500	3,168
Capital	50	-	50
Non-Budget Expenditure	-	-	-
Net Cash Requirement	3,626	-500	3,126

Table 2 Supply Estimates by department (voted)

£'000

	Current Plans 2025-26	Changes	Revised Plans 2025-26
Total (Supply Estimates presented elsewhere)			
Departmental Expenditure Limit			
Resource	979,437	5,509	984,946
Capital	203,751	-15,000	188,751
Annually Managed Expenditure			
Resource	-5,441	5,500	59
Capital	230	-	230
Total Net Budget			
Resource	973,996	11,009	985,005
Capital	203,981	-15,000	188,981
Total Non-Budget Expenditure	-	-	-
Total Net cash requirement	1,091,650	-17,491	1,074,159

Grand Total

Departmental Expenditure Limit			
Resource	445,524,893	30,540,790	476,065,683
Capital	117,264,647	1,231,076	118,495,723
Annually Managed Expenditure			
Resource	365,063,436	27,053,432	392,116,868
Capital	70,470,417	-11,622,556	58,847,861
Total Net Budget			
Resource	810,588,329	57,594,222	868,182,551
Capital	187,735,064	-10,391,480	177,343,584
Total Non-Budget Expenditure	104,016,994	9,711,180	113,728,174
Total Net cash requirement	896,774,056	-6,189,700	890,584,356

† This measure of DEL includes grants paid to Academies which do not form part of DfE's RDEL and CDEL budgetary control totals set by HMT. See tables 3 and 5 for DfE's full budgetary DEL limits as set by HMT which include the net spending of Academies.

†† Figures for the independent entities are provisional. See their published Estimates for the final provision.

Table 3 Resource Departmental Expenditure Limits 2025-26

	£'000				
	Present Total	Changes	Revised		Revised Total
			of which Voted	of which Non-Voted	
Department †					
Department of Health and Social Care	208,139,446	2,536,470	179,215,371	31,460,545	210,675,916
Department for Education ††	102,647,404	19,204,774	80,431,575	41,420,603	121,852,178
Home Office	19,724,445	-1,310,508	18,413,937	-	18,413,937
National Crime Agency	734,187	-34,469	699,718	-	699,718
Ministry of Justice	13,005,551	-44,528	12,770,746	190,277	12,961,023
Crown Prosecution Service	954,365	-22,083	932,282	-	932,282
Serious Fraud Office	93,774	11,178	104,952	-	104,952
HM Procurator General and Treasury Solicitor	12,503	-44	12,459	-	12,459
Ministry of Defence	47,388,692	10,842,924	58,231,616	-	58,231,616
Security and Intelligence Agencies	4,377,005	-198,258	4,178,747	-	4,178,747
Foreign, Commonwealth and Development Office	8,674,607	-457,251	8,040,356	177,000	8,217,356
Ministry of Housing, Communities and Local Government - Housing and Communities	4,629,305	120,944	4,741,379	8,870	4,750,249
Ministry of Housing, Communities and Local Government - Local Government	13,849,437	1	13,849,438	-	13,849,438
Department for Culture, Media and Sport	1,732,662	61,096	1,793,758	-	1,793,758
Department for Science, Innovation and Technology	1,072,070	105,476	1,177,546	-	1,177,546
Department for Transport	20,389,895	-391,125	19,979,208	19,562	19,998,770
Department for Energy Security and Net Zero	1,992,689	77,233	3,067,922	-998,000	2,069,922
Department for Environment, Food and Rural Affairs	5,523,356	91,857	5,615,213	-	5,615,213
Department for Business and Trade	2,035,049	360,151	2,395,200	-	2,395,200
HM Land Registry	493,605	-3,392	490,213	-	490,213
Department for Work and Pensions	10,677,152	-396,960	9,795,483	484,709	10,280,192
HM Revenue and Customs	6,799,826	-63,462	6,496,554	239,810	6,736,364
HM Treasury	426,677	5,946	430,248	2,375	432,623
Cabinet Office	1,128,873	-25,717	1,103,156	-	1,103,156
Scotland Office and Office of the Advocate General	15,859	547	16,406	-	16,406
Wales Office	6,490	42	6,532	-	6,532
Northern Ireland Office	67,849	-4,232	63,492	125	63,617
Scottish Government	28,121,746	1,796,831	-	29,918,577	29,918,577
Welsh Government	19,261,299	2,578,769	-	21,840,068	21,840,068
Northern Ireland Executive	17,289,080	1,984,865	-	19,273,945	19,273,945
National Savings and Investments	310,151	46,887	357,038	-	357,038
Charity Commission	33,389	-	33,389	-	33,389
Competition and Markets Authority	151,877	-3,466	148,411	-	148,411
The Statistics Board	409,342	-3,883	405,459	-	405,459
Office for Standards in Education, Children's Services and Skills	170,498	2,459	172,957	-	172,957
Office of Qualifications and Examinations Regulation	31,424	475	31,899	-	31,899
Food Standards Agency	121,855	1,422	123,277	-	123,277
The National Archives	51,122	2,056	53,178	-	53,178
United Kingdom Supreme Court	10,227	540	6,967	3,800	10,767
Government Actuary's Department	1	-	1	-	1
Office of Gas and Electricity Markets	22,678	24,802	47,480	-	47,480

Table 3 Resource Departmental Expenditure Limits 2025-26 (continued)

	£'000				
	Present Total	Changes	of which Voted	Revised of which Non-Voted	Revised Total
Office of Rail and Road	1	1	2	-	2
Water Services Regulation Authority	160	1	161	-	161
Export Credits Guarantee Department	2	-2,835	-2,833	-	-2,833
Office of the Parliamentary Commissioner for Administration and the Health Service Commissioner for England	47,825	346	47,951	220	48,171
House of Lords	181,708	10,067	191,775	-	191,775
House of Commons: Members	17,105	-	17,105	-	17,105
Sub-total Central Government	542,824,263	36,905,947	435,687,724	144,042,486	579,730,210
Independent bodies †††					
House of Commons: Administration	480,123	1,000	481,123	-	481,123
Parliamentary Works Grant	53,000	-	53,000	-	53,000
National Audit Office	111,350	1,200	112,200	350	112,550
Electoral Commission	46,054	-3,440	42,355	259	42,614
Independent Parliamentary Standards Authority	285,851	7,249	293,100	-	293,100
Local Government Boundary Commission for England	3,668	-500	3,168	-	3,168
Sub-total independent bodies	980,046	5,509	984,946	609	985,555
Total	543,804,309	36,911,456	436,672,670	144,043,095	580,715,765

† The DELs above relate to individual departmental Supply Estimates: for DEL control purposes the Treasury may combine departments into groups to evaluate DEL breaches.

†† DfE budgets set by HMT in this table include the net spending of Academies which are not voted through the Estimates. The number voted for DfE in this table differs from the voted figures shown in DfE's Estimate and Table 2 because the Estimate and Table 2 include grants paid by DfE to Academies.

††† Figures for the independent entities are provisional. See their published Estimates for the final provision.

Table 4 Administration Budgets 2025-26

	£'000				
	Present Total	Changes	Revised		Revised Total
			of which Voted	of which Non-Voted	
Department					
Department of Health and Social Care	3,335,521	503,462	3,838,983	-	3,838,983
Department for Education	604,943	2,085	607,028	-	607,028
Home Office	467,349	-18,778	448,571	-	448,571
National Crime Agency	44,000	-23	43,977	-	43,977
Ministry of Justice	611,793	1,478	613,271	-	613,271
Crown Prosecution Service	52,769	-	52,769	-	52,769
Serious Fraud Office	11,653	2,313	13,966	-	13,966
HM Procurator General and Treasury Solicitor	12,503	-44	12,459	-	12,459
Ministry of Defence	2,101,793	11,505	2,113,298	-	2,113,298
Security and Intelligence Agencies	101,000	-	101,000	-	101,000
Foreign, Commonwealth and Development Office	387,931	-40,688	347,243	-	347,243
Ministry of Housing, Communities and Local Government - Housing and Communities	358,725	-35,850	322,875	-	322,875
Department for Culture, Media and Sport	237,664	863	238,527	-	238,527
Department for Science, Innovation and Technology	376,770	-11,349	365,421	-	365,421
Department for Transport	382,357	-344	381,992	21	382,013
Department for Energy Security and Net Zero	449,323	-4,207	445,116	-	445,116
Department for Environment, Food and Rural Affairs	1,240,628	25,914	1,266,542	-	1,266,542
Department for Business and Trade	470,347	27,558	497,905	-	497,905
Department for Work and Pensions	1,327,648	-60,834	1,266,814	-	1,266,814
HM Revenue and Customs	1,303,671	-49,954	1,199,751	53,966	1,253,717
HM Treasury	302,064	12,855	314,919	-	314,919
Cabinet Office	722,244	58,278	780,522	-	780,522
Scotland Office and Office of the Advocate General	14,696	547	15,243	-	15,243
Wales Office	6,429	42	6,471	-	6,471
Northern Ireland Office	23,510	65	23,575	-	23,575
National Savings and Investments	310,151	46,887	357,038	-	357,038
Charity Commission	33,389	-	33,389	-	33,389
Competition and Markets Authority	36,091	-836	35,255	-	35,255
Office for Standards in Education, Children's Services and Skills	23,618	926	24,544	-	24,544
Office of Qualifications and Examinations Regulation	17,100	281	17,381	-	17,381
Food Standards Agency	121,855	1,422	123,277	-	123,277
The National Archives	13,751	-5	13,746	-	13,746
United Kingdom Supreme Court	904	-	904	-	904
Government Actuary's Department	1	-	1	-	1
Office of Gas and Electricity Markets	8,750	30,802	39,552	-	39,552
Office of Rail and Road	1	1	2	-	2
Water Services Regulation Authority	160	1	161	-	161
Export Credits Guarantee Department	2	-2,835	-2,833	-	-2,833
Total	15,513,104	501,538	15,960,655	53,987	16,014,642

Table 5 Capital Departmental Expenditure Limits 2025-26

	£'000				
	Present Total	Changes	Revised		Revised Total
			of which Voted	of which Non-Voted	
Department †					
Department of Health and Social Care	13,615,577	9,158	13,624,735	-	13,624,735
Department for Education ††	6,777,700	217,167	5,633,552	1,361,315	6,994,867
Home Office	1,480,504	238,161	1,718,665	-	1,718,665
National Crime Agency	112,300	27,270	139,570	-	139,570
Ministry of Justice	2,039,712	263,630	2,303,342	-	2,303,342
Crown Prosecution Service	40,500	5,700	46,200	-	46,200
Serious Fraud Office	16,000	-13,500	2,500	-	2,500
HM Procurator General and Treasury Solicitor	10,200	7,800	18,000	-	18,000
Ministry of Defence	23,067,136	63,680	23,130,816	-	23,130,816
Security and Intelligence Agencies	1,675,189	36,285	1,711,474	-	1,711,474
Foreign, Commonwealth and Development Office	3,438,729	-228,252	3,210,477	-	3,210,477
Ministry of Housing, Communities and Local Government - Housing and Communities	9,054,680	-277,588	8,777,092	-	8,777,092
Department for Culture, Media and Sport	752,700	-18,690	734,010	-	734,010
Department for Science, Innovation and Technology	14,669,486	-183,159	14,488,464	-2,137	14,486,327
Department for Transport	21,565,184	73,967	21,639,151	-	21,639,151
Department for Energy Security and Net Zero	11,389,849	338,377	11,728,226	-	11,728,226
Department for Environment, Food and Rural Affairs	2,700,000	-53,323	2,646,677	-	2,646,677
Department for Business and Trade	1,528,000	626,253	2,154,253	-	2,154,253
HM Land Registry	59,100	4,000	63,100	-	63,100
Department for Work and Pensions	756,261	-34,157	672,604	49,500	722,104
HM Revenue and Customs	875,233	24,000	899,233	-	899,233
HM Treasury	828,235	-8,069	820,166	-	820,166
Cabinet Office	480,353	40,661	521,014	-	521,014
Scotland Office and Office of the Advocate General	500	-	500	-	500
Wales Office	975	-	975	-	975
Northern Ireland Office	2,815	1,726	4,541	-	4,541
Scottish Government	6,555,290	16,567	-	6,571,857	6,571,857
Welsh Government	3,377,542	-6,829	-	3,370,713	3,370,713
Northern Ireland Executive	2,223,125	39,465	-	2,262,590	2,262,590
National Savings and Investments	10,560	78,740	89,300	-	89,300
Charity Commission	4,450	-1,800	2,650	-	2,650
Competition and Markets Authority	5,120	3,800	8,920	-	8,920
The Statistics Board	23,598	85	23,683	-	23,683
Office for Standards in Education, Children's Services and Skills	42,600	-300	42,300	-	42,300
Office of Qualifications and Examinations Regulation	450	-	450	-	450
Food Standards Agency	19,748	-3,077	16,671	-	16,671
The National Archives	6,900	1,044	7,944	-	7,944
United Kingdom Supreme Court	470	1	471	-	471
Government Actuary's Department	600	-	600	-	600
Office of Gas and Electricity Markets	4,250	800	5,050	-	5,050
Office of Rail and Road	720	300	1,020	-	1,020

Table 5 Capital Departmental Expenditure Limits 2025-26 (continued)

	£'000				
	Present Total	Changes	Revised		Revised Total
			of which Voted	of which Non-Voted	
Water Services Regulation Authority	1,285	-	1,285	-	1,285
Export Credits Guarantee Department	2,510	2,728	5,238	-	5,238
Office of the Parliamentary Commissioner for Administration and the Health Service Commissioner for England	10,259	-4,229	6,030	-	6,030
House of Lords	37,958	6,750	44,708	-	44,708
House of Commons: Members	-	-	-	-	-
Sub-total Central Government	129,264,353	1,295,142	116,945,657	13,613,838	130,559,495
Independent bodies †††					
House of Commons: Administration	195,591	-15,000	180,591	-	180,591
Parliamentary Works Grant	200	-	200	-	200
National Audit Office	4,000	-	4,000	-	4,000
Electoral Commission	2,112	-	2,112	-	2,112
Independent Parliamentary Standards Authority	1,798	-	1,798	-	1,798
Local Government Boundary Commission for England	50	-	50	-	50
Sub-total independent bodies	203,751	-15,000	188,751	-	188,751
Total	129,468,104	1,280,142	117,134,408	13,613,838	130,748,246

† The DELs above relate to individual departmental Supply Estimates: for DEL control purposes the Treasury may combine departments into groups to evaluate DEL breaches.

†† DfE budgets set by HMT in this table include the net spending of Academies which are not voted through the Estimates. The number voted for DfE in this table differs from the voted figures shown in DfE's Estimate and Table 2 because the Estimate and Table 2 include grants paid by DfE to Academies.

††† Figures for the independent entities are provisional. See their published Estimates for the final provision.

Table 6 Six months' forecast outturn by department 2025-26 (voted)

£ '000

	Present Plans	Provisional Outturn	Per cent Plans
Supply Estimates presented by HM Treasury			
Department of Health and Social Care			
Department Expenditure Limit			
Resource	176,871,082	86,227,520	48.75%
Capital	13,615,577	3,979,481	29.23%
Annually Managed Expenditure			
Resource	10,000,000	6,109,347	61.09%
Capital	265,000	136,095	51.36%
Total Net Budget			
Resource	186,871,082	92,336,867	49.41%
Capital	13,880,577	4,115,576	29.65%
Non-Budget Expenditure	-	-	-
Net Cash Requirement	194,029,050	87,348,922	45.02%
Department for Education			
Department Expenditure Limit			
Resource	100,619,814	53,344,572	53.02%
Capital	6,777,700	3,788,656	55.90%
Annually Managed Expenditure			
Resource	-4,037,456	2,024,824	-50.15%
Capital	29,750,963	8,970,340	30.15%
Total Net Budget			
Resource	96,582,358	55,369,396	57.33%
Capital	36,528,663	12,758,996	34.93%
Non-Budget Expenditure	-	-	-
Net Cash Requirement	120,241,175	61,996,652	51.56%
Home Office			
Department Expenditure Limit			
Resource	19,724,445	11,527,969	58.45%
Capital	1,480,504	555,537	37.52%
Annually Managed Expenditure			
Resource	2,972,179	2,398,911	80.71%
Capital	-	-	-
Total Net Budget			
Resource	22,696,624	13,926,880	61.36%
Capital	1,480,504	555,537	37.52%
Non-Budget Expenditure	-	-	-
Net Cash Requirement	23,300,000	14,393,578	61.78%
National Crime Agency			
Department Expenditure Limit			
Resource	734,187	408,178	55.60%
Capital	112,300	55,721	49.62%
Annually Managed Expenditure			
Resource	50,000	14,794	29.59%
Capital	-	-	-
Total Net Budget			
Resource	784,187	422,972	53.94%
Capital	112,300	55,721	49.62%
Non-Budget Expenditure	-	-	-
Net Cash Requirement	840,000	415,965	49.52%

Table 6 Six months' forecast outturn by department 2025-26 (voted)

£ '000

	Present Plans	Provisional Outturn	Per cent Plans
Ministry of Justice			
Department Expenditure Limit			
Resource	12,836,023	6,125,086	47.72%
Capital	2,039,712	875,811	42.94%
Annually Managed Expenditure			
Resource	615,394	13,779	2.24%
Capital	15,000	8	0.06%
Total Net Budget			
Resource	13,451,417	6,138,865	45.64%
Capital	2,054,712	875,819	42.62%
Non-Budget Expenditure	-	-	-
Net Cash Requirement	14,184,482	6,547,918	46.16%
Crown Prosecution Service			
Department Expenditure Limit			
Resource	954,365	422,412	44.26%
Capital	40,500	11,039	27.26%
Annually Managed Expenditure			
Resource	7,950	427	5.37%
Capital	2,859	-	-
Total Net Budget			
Resource	962,315	422,839	43.94%
Capital	43,359	11,039	25.46%
Non-Budget Expenditure	-	-	-
Net Cash Requirement	977,272	424,496	43.44%
Serious Fraud Office			
Department Expenditure Limit			
Resource	93,774	41,836	44.61%
Capital	16,000	7,998	49.99%
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	93,774	41,836	44.61%
Capital	16,000	7,998	49.99%
Non-Budget Expenditure	-	-	-
Net Cash Requirement	105,417	47,354	44.92%
HM Procurator General and Treasury Solicitor			
Department Expenditure Limit			
Resource	12,503	-7,950	-63.58%
Capital	10,200	943	9.25%
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	12,503	-7,950	-63.58%
Capital	10,200	943	9.25%
Non-Budget Expenditure	-	-	-
Net Cash Requirement	18,099	-11,131	-61.50%

Table 6 Six months' forecast outturn by department 2025-26 (voted)

£ '000

	Present Plans	Provisional Outturn	Per cent Plans
Ministry of Defence			
Department Expenditure Limit			
Resource	47,388,692	22,745,625	48.00%
Capital	23,067,136	8,865,041	38.43%
Annually Managed Expenditure			
Resource	1,719,460	495,659	28.83%
Capital	1,000	-	-
Total Net Budget			
Resource	49,108,152	23,241,284	47.33%
Capital	23,068,136	8,865,041	38.43%
Non-Budget Expenditure	-	-	-
Net Cash Requirement	61,672,952	28,416,742	46.08%
Security and Intelligence Agencies			
Department Expenditure Limit			
Resource	4,377,005	1,839,167	42.02%
Capital	1,675,189	610,713	36.46%
Annually Managed Expenditure			
Resource	38,500	9,728	25.27%
Capital	2,700	-	-
Total Net Budget			
Resource	4,415,505	1,848,895	41.87%
Capital	1,677,889	610,713	36.40%
Non-Budget Expenditure	-	-	-
Net Cash Requirement	5,306,515	2,101,791	39.61%
Foreign, Commonwealth and Development Office			
Department Expenditure Limit			
Resource	8,497,607	3,681,001	43.32%
Capital	3,438,729	1,371,172	39.87%
Annually Managed Expenditure			
Resource	538,736	17,096	3.17%
Capital	481,000	-571	-0.12%
Total Net Budget			
Resource	9,036,343	3,698,097	40.92%
Capital	3,919,729	1,370,601	34.97%
Non-Budget Expenditure	-	-	-
Net Cash Requirement	11,348,554	4,924,418	43.39%
Ministry of Housing, Communities and Local Government			
Department Expenditure Limit - Housing and Communities			
Resource	4,620,435	2,962,957	64.13%
Capital	9,054,680	4,947,294	54.64%
Department Expenditure Limit - Local Government			
Resource	13,849,437	6,962,807	50.28%
Capital	-	-	-
Annually Managed Expenditure			
Resource	24,367,301	11,561,862	47.45%
Capital	-	-488	-
Total Net Budget			
Resource	42,837,173	21,487,626	50.16%
Capital	9,054,680	4,946,806	54.63%
Non-Budget Expenditure	-	-	-
Net Cash Requirement	36,630,980	17,148,136	46.81%

Table 6 Six months' forecast outturn by department 2025-26 (voted)

£ '000

	Present Plans	Provisional Outturn	Per cent Plans
Department for Culture, Media and Sport			
Department Expenditure Limit			
Resource	1,732,662	822,840	47.49%
Capital	752,700	305,291	40.56%
Annually Managed Expenditure			
Resource	4,390,225	2,135,065	48.63%
Capital	738,380	269,184	36.46%
Total Net Budget			
Resource	6,122,887	2,957,905	48.31%
Capital	1,491,080	574,475	38.53%
Non-Budget Expenditure	-	-	-
Net Cash Requirement	6,522,516	3,457,530	53.01%
Department for Science, Innovation and Technology			
Department Expenditure Limit			
Resource	1,072,070	462,345	43.13%
Capital	14,671,486	7,572,526	51.61%
Annually Managed Expenditure			
Resource	679,482	68,816	10.13%
Capital	260	-387	-148.85%
Total Net Budget			
Resource	1,751,552	531,161	30.33%
Capital	14,671,746	7,572,139	51.61%
Non-Budget Expenditure	-	-	-
Net Cash Requirement	18,033,371	7,942,678	44.04%
Department for Transport			
Department Expenditure Limit			
Resource	20,360,184	7,977,113	39.18%
Capital	21,565,184	10,099,846	46.83%
Annually Managed Expenditure			
Resource	3,712,266	1,174,242	31.63%
Capital	148,598	-159,662	-107.45%
Total Net Budget			
Resource	24,072,450	9,151,355	38.02%
Capital	21,713,782	9,940,184	45.78%
Non-Budget Expenditure	-	-	-
Net Cash Requirement	35,006,588	13,747,691	39.27%
Department for Energy Security and Net Zero			
Department Expenditure Limit			
Resource	2,851,689	1,193,915	41.87%
Capital	11,389,849	3,082,851	27.07%
Annually Managed Expenditure			
Resource	71,241,701	530,722	0.74%
Capital	-1,261	25,000	-1,982.55%
Total Net Budget			
Resource	74,093,390	1,724,637	2.33%
Capital	11,388,588	3,107,851	27.29%
Non-Budget Expenditure	-	-	-
Net Cash Requirement	15,680,644	4,097,815	26.13%

Table 6 Six months' forecast outturn by department 2025-26 (voted)

£ '000

	Present Plans	Provisional Outturn	Per cent Plans
Department for Environment, Food and Rural Affairs			
Department Expenditure Limit			
Resource	5,523,356	2,313,121	41.88%
Capital	2,700,000	950,765	35.21%
Annually Managed Expenditure			
Resource	50,966	-234,205	-459.53%
Capital	24,738	413	1.67%
Total Net Budget			
Resource	5,574,322	2,078,916	37.29%
Capital	2,724,738	951,178	34.91%
Non-Budget Expenditure	10,000	-	-
Net Cash Requirement	8,171,482	2,772,029	33.92%
Department for Business and Trade			
Department Expenditure Limit			
Resource	2,035,049	707,294	34.76%
Capital	1,528,000	452,262	29.60%
Annually Managed Expenditure			
Resource	-949,705	266,231	-28.03%
Capital	1,829,612	278,777	15.24%
Total Net Budget			
Resource	1,085,344	973,525	89.70%
Capital	3,357,612	731,039	21.77%
Non-Budget Expenditure	-	-	-
Net Cash Requirement	9,490,186	1,433,362	15.10%
HM Land Registry			
Department Expenditure Limit			
Resource	493,605	224,920	45.57%
Capital	59,100	25,445	43.05%
Annually Managed Expenditure			
Resource	12,000	-	-
Capital	-	-	-
Total Net Budget			
Resource	505,605	224,920	44.49%
Capital	59,100	25,445	43.05%
Non-Budget Expenditure	-	-	-
Net Cash Requirement	508,200	236,477	46.53%
Department for Work and Pensions			
Department Expenditure Limit			
Resource	10,138,863	4,165,506	41.08%
Capital	706,761	112,716	15.95%
Annually Managed Expenditure			
Resource	149,883,723	76,356,817	50.94%
Capital	577,522	135,694	23.50%
Total Net Budget			
Resource	160,022,586	80,522,323	50.32%
Capital	1,284,283	248,410	19.34%
Non-Budget Expenditure	421,387	21,122	5.01%
Net Cash Requirement	162,395,839	80,811,951	49.76%

Table 6 Six months' forecast outturn by department 2025-26 (voted)

£ '000

	Present Plans	Provisional Outturn	Per cent Plans
HM Revenue and Customs			
Department Expenditure Limit			
Resource	6,560,016	2,944,167	44.88%
Capital	875,233	310,737	35.50%
Annually Managed Expenditure			
Resource	15,777,615	7,784,312	49.34%
Capital	395	2	0.51%
Total Net Budget			
Resource	22,337,631	10,728,479	48.03%
Capital	875,628	310,739	35.49%
Non-Budget Expenditure	-	-	-
Net Cash Requirement	22,579,250	10,716,350	47.46%
HM Treasury			
Department Expenditure Limit			
Resource	424,302	192,466	45.36%
Capital	828,235	811,321	97.96%
Annually Managed Expenditure			
Resource	40,622,001	6,077,629	14.96%
Capital	32,815,956	7,305,974	22.26%
Total Net Budget			
Resource	41,046,303	6,270,095	15.28%
Capital	33,644,191	8,117,295	24.13%
Non-Budget Expenditure	-	-	-
Net Cash Requirement	36,698,572	8,754,199	23.85%
Cabinet Office			
Department Expenditure Limit			
Resource	1,128,873	535,717	47.46%
Capital	480,353	-62,984	-13.11%
Annually Managed Expenditure			
Resource	-2,559,700	-	-
Capital	2,850,000	-	-
Total Net Budget			
Resource	-1,430,827	535,717	-37.44%
Capital	3,330,353	-62,984	-1.89%
Non-Budget Expenditure	-	-	-
Net Cash Requirement	4,530,466	451,060	9.96%
Scotland Office and Office of the Advocate General			
Department Expenditure Limit			
Resource	15,859	7,269	45.84%
Capital	500	-	-
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	15,859	7,269	45.84%
Capital	500	-	-
Non-Budget Expenditure	52,531,534	27,120,900	51.63%
Net Cash Requirement	52,548,035	27,128,169	51.63%

Table 6 Six months' forecast outturn by department 2025-26 (voted)

£ '000

	Present Plans	Provisional Outturn	Per cent Plans
Wales Office			
Department Expenditure Limit			
Resource	6,490	2,244	34.58%
Capital	975	-	-
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	6,490	2,244	34.58%
Capital	975	-	-
Non-Budget Expenditure	24,469,310	11,915,506	48.70%
Net Cash Requirement	24,476,798	11,917,612	48.69%
Northern Ireland Office			
Department Expenditure Limit			
Resource	67,724	25,090	37.05%
Capital	2,815	-	-
Annually Managed Expenditure			
Resource	10,541	4,569	-
Capital	-	-	-
Total Net Budget			
Resource	78,265	29,659	37.90%
Capital	2,815	-	-
Non-Budget Expenditure	26,584,763	13,292,382	50.00%
Net Cash Requirement	26,746,019	13,320,805	49.80%
National Savings and Investments			
Department Expenditure Limit			
Resource	310,151	154,680	49.87%
Capital	10,560	5,280	50.00%
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	310,151	154,680	49.87%
Capital	10,560	5,280	50.00%
Non-Budget Expenditure	-	-	-
Net Cash Requirement	317,285	158,034	49.81%
Charity Commission			
Department Expenditure Limit			
Resource	33,389	16,263	48.71%
Capital	4,450	802	18.02%
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	33,389	16,263	48.71%
Capital	4,450	802	18.02%
Non-Budget Expenditure	-	-	-
Net Cash Requirement	34,170	15,312	44.81%

Table 6 Six months' forecast outturn by department 2025-26 (voted)

£ '000

	Present Plans	Provisional Outturn	Per cent Plans
Competition and Markets Authority			
Department Expenditure Limit			
Resource	151,877	71,110	46.82%
Capital	5,120	900	17.58%
Annually Managed Expenditure			
Resource	27,000	-3,409	-12.63%
Capital	2,000	-	-
Total Net Budget			
Resource	178,877	67,701	37.85%
Capital	7,120	900	12.64%
Non-Budget Expenditure	-	-	-
Net Cash Requirement	149,132	-	-
The Statistics Board			
Department Expenditure Limit			
Resource	409,342	197,297	48.20%
Capital	23,598	3,438	14.57%
Annually Managed Expenditure			
Resource	2,300	-26	-1.13%
Capital	-	-	-
Total Net Budget			
Resource	411,642	197,271	47.92%
Capital	23,598	3,438	14.57%
Non-Budget Expenditure	-	-	-
Net Cash Requirement	415,729	195,965	47.14%
Office for Standards in Education, Children's Services and Skills			
Department Expenditure Limit			
Resource	170,498	86,921	50.98%
Capital	42,600	-	-
Annually Managed Expenditure			
Resource	-60	-14	23.33%
Capital	-	-	-
Total Net Budget			
Resource	170,438	86,907	50.99%
Capital	42,600	-	-
Non-Budget Expenditure	-	-	-
Net Cash Requirement	168,075	84,333	50.18%
Office for Qualifications and Examination Regulation			
Department Expenditure Limit			
Resource	31,424	15,440	49.13%
Capital	450	230	51.11%
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	31,424	15,440	49.13%
Capital	450	230	51.11%
Non-Budget Expenditure	-	-	-
Net Cash Requirement	31,007	15,244	49.16%

Table 6 Six months' forecast outturn by department 2025-26 (voted)

£ '000

	Present Plans	Provisional Outturn	Per cent Plans
Food Standards Agency			
Department Expenditure Limit			
Resource	121,855	57,668	47.33%
Capital	19,748	4,702	23.81%
Annually Managed Expenditure			
Resource	9,603	-1,397	-14.55%
Capital	50	-	-
Total Net Budget			
Resource	131,458	56,271	42.81%
Capital	19,798	4,702	23.75%
Non-Budget Expenditure	-	-	-
Net Cash Requirement	136,808	60,264	44.05%
The National Archives			
Department Expenditure Limit			
Resource	51,122	21,204	41.48%
Capital	6,900	2,968	43.01%
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	51,122	21,204	41.48%
Capital	6,900	2,968	43.01%
Non-Budget Expenditure	-	-	-
Net Cash Requirement	49,877	24,110	48.34%
United Kingdom Supreme Court			
Department Expenditure Limit			
Resource	6,427	1,731	26.93%
Capital	470	31	6.60%
Annually Managed Expenditure			
Resource	1,000	-	-
Capital	-	-	-
Total Net Budget			
Resource	7,427	1,731	23.31%
Capital	470	31	6.60%
Non-Budget Expenditure	-	-	-
Net Cash Requirement	5,427	751	13.84%
Government Actuary's Department			
Department Expenditure Limit			
Resource	1	-831	-83,100.00%
Capital	600	-	-
Annually Managed Expenditure			
Resource	50	-11	-22.00%
Capital	-	-	-
Total Net Budget			
Resource	51	-842	-1,650.98%
Capital	600	-	-
Non-Budget Expenditure	-	-	-
Net Cash Requirement	788	-1,201	-152.41%

Table 6 Six months' forecast outturn by department 2025-26 (voted)

£ '000

	Present Plans	Provisional Outturn	Per cent Plans
Office of Gas and Electricity Markets			
Department Expenditure Limit			
Resource	22,678	82,486	363.73%
Capital	4,250	3,819	89.86%
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	22,678	82,486	363.73%
Capital	4,250	3,819	89.86%
Non-Budget Expenditure	-	-	-
Net Cash Requirement	93,500	79,395	84.91%

Office of Rail and Road

Department Expenditure Limit			
Resource	1	6,038	603,800.00%
Capital	720	37	5.14%
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	1	6,038	603,800.00%
Capital	720	37	5.14%
Non-Budget Expenditure	-	-	-
Net Cash Requirement	2,000	5,149	257.45%

Water Services Regulation Authority

Department Expenditure Limit			
Resource	160	-25,379	-15,861.88%
Capital	1,285	135	10.52%
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	160	-25,379	-15,861.88%
Capital	1,285	135	10.52%
Non-Budget Expenditure	-	-	-
Net Cash Requirement	14,445	-25,677	-177.75%

Export Credits Guarantee Department

Department Expenditure Limit			
Resource	2	-	-
Capital	2,510	1,254	49.96%
Annually Managed Expenditure			
Resource	3,759,287	1,879,650	50.00%
Capital	965,082	482,544	50.00%
Total Net Budget	0		
Resource	3,759,289	1,879,650	50.00%
Capital	967,592	483,798	50.00%
Non-Budget Expenditure	-	-	-
Net Cash Requirement	1,713,993	162,990	9.51%

Table 6 Six months' forecast outturn by department 2025-26 (voted)

£ '000

	Present Plans	Provisional Outturn	Per cent Plans
Office of the Parliamentary Commissioner for Administration and the Health Service Commissioner for England			
Department Expenditure Limit			
Resource	47,605	23,511	49.39%
Capital	10,259	5,072	49.44%
Annually Managed Expenditure			
Resource	599	300	50.08%
Capital	333	-	-
Total Net Budget			
Resource	48,204	23,811	49.40%
Capital	10,592	5,072	47.89%
Non-Budget Expenditure	-	-	-
Net Cash Requirement	51,984	27,041	52.02%

House of Lords

Department Expenditure Limit			
Resource	181,708	91,165	50.17%
Capital	37,958	17,844	47.01%
Annually Managed Expenditure			
Resource	1	-	-
Capital	-	-	-
Total Net Budget			
Resource	181,709	91,165	50.17%
Capital	37,958	17,844	47.01%
Non-Budget Expenditure	-	-	-
Net Cash Requirement	205,681	102,851	50.01%

House of Commons: Members

Department Expenditure Limit			
Resource	17,105	7,805	45.63%
Capital	-	-	-
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	17,105	7,805	45.63%
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net Cash Requirement	17,074	7,805	45.71%

Crown Estate Office

Department Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	2,368	1,182	49.92%
Capital	-	-	-
Total Net Budget			
Resource	2,368	1,182	49.92%
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net Cash Requirement	2,357	1,176	49.89%

Table 6 Six months' forecast outturn by department 2025-26 (voted)

£ '000

	Present Plans	Provisional Outturn	Per cent Plans
Armed Forces Pension and Compensation Schemes			
Department Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	5,150,979	2,450,039	47.56%
Capital	-	-	-
Total Net Budget			
Resource	5,150,979	2,450,039	47.56%
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net Cash Requirement	1,759,603	619,379	35.20%

Foreign, Commonwealth and Development Office: Overseas Superannuation

Department Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	11,500	4,097	35.63%
Capital	-	-	-
Total Net Budget			
Resource	11,500	4,097	35.63%
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net Cash Requirement	38,200	16,271	42.59%

National Health Service Pension Scheme

Department Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	15,536,000	7,673,280	49.39%
Capital	-	-	-
Total Net Budget			
Resource	15,536,000	7,673,280	49.39%
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net Cash Requirement	-5,770,500	-3,655,911	63.36%

Teachers' Pensions Scheme (England and Wales)

Department Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	9,729,685	4,945,313	50.83%
Capital	-	-	-
Total Net Budget			
Resource	9,729,685	4,945,313	50.83%
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net Cash Requirement	1,088,000	625,140	57.46%

Table 6 Six months' forecast outturn by department 2025-26 (voted)

£ '000

	Present Plans	Provisional Outturn	Per cent Plans
UK Atomic Energy Authority Pension Schemes			
Department Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	290,390	-32,562	-11.21%
Capital	-	-	-
Total Net Budget			
Resource	290,390	-32,562	-11.21%
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net Cash Requirement	302,700	146,346	48.35%
Ministry of Justice: Judicial Pensions Scheme			
Department Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	154,596	77,298	50.00%
Capital	-	-	-
Total Net Budget			
Resource	154,596	77,298	50.00%
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net Cash Requirement	-144,891	-72,446	50.00%
Cabinet Office: Civil Superannuation			
Department Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	9,750,000	4,038,028	41.42%
Capital	-	-	-
Total Net Budget			
Resource	9,750,000	4,038,028	41.42%
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net Cash Requirement	993,500	1,129,081	113.65%
Royal Mail Statutory Pension Scheme			
Department Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	1,500,400	750,200	50.00%
Capital	-	-	-
Total Net Budget			
Resource	1,500,400	750,200	50.00%
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net Cash Requirement	1,964,000	888,957	45.26%

Table 6 Six months' forecast outturn by department 2025-26 (voted)

£ '000

	Present Plans	Provisional Outturn	Per cent Plans
Total (Supply Estimates presented by HM Treasury)			
Department Expenditure Limit			
Resource	444,545,456	218,662,296	49.19%
Capital	117,060,896	48,776,693	41.67%
Annually Managed Expenditure			
Resource	365,068,877	138,592,593	37.96%
Capital	70,470,187	17,442,923	24.75%
Total Net Budget			
Resource	809,614,333	357,254,889	44.13%
Capital	187,531,083	66,219,617	35.31%
Non-Budget Expenditure	104,016,994	52,349,910	50.33%
Net Cash Requirement	895,682,406	411,152,929	45.90%

Supply Estimates presented elsewhere

House of Commons: Administration

Department Expenditure Limit			
Resource	480,123	191,192	39.82%
Capital	195,591	81,312	41.57%
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	480,123	191,192	39.82%
Capital	195,591	81,312	41.57%
Non-Budget Expenditure	-	-	-
Net Cash Requirement	590,714	267,449	45.28%

Parliamentary Works Grant

Department Expenditure Limit			
Resource	53,000	28,871	54.47%
Capital	200	-	-
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	53,000	28,871	54.47%
Capital	200	-	-
Non-Budget Expenditure	-	-	-
Net Cash Requirement	53,200	28,871	54.27%

National Audit Office

Department Expenditure Limit			
Resource	111,000	55,465	49.97%
Capital	4,000	829	20.73%
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	111,000	55,465	49.97%
Capital	4,000	829	20.73%
Non-Budget Expenditure	-	-	-
Net Cash Requirement	110,500	53,952	48.83%

Table 6 Six months' forecast outturn by department 2025-26 (voted)

£ '000

	Present Plans	Provisional Outturn	Per cent Plans
Electoral Commission			
Department Expenditure Limit			
Resource	45,795	22,898	50.00%
Capital	2,112	1,056	50.00%
Annually Managed Expenditure			
Resource	50	25	50.00%
Capital	100	50	50.00%
Total Net Budget			
Resource	45,845	22,923	50.00%
Capital	2,212	1,106	50.00%
Non-Budget Expenditure	-	-	-
Net Cash Requirement	46,571	23,286	50.00%
Independent Parliamentary Standards Authority			
Department Expenditure Limit			
Resource	285,851	142,878	49.98%
Capital	1,798	-8	-0.46%
Annually Managed Expenditure			
Resource	-5,491	-	-
Capital	130	-	-
Total Net Budget			
Resource	280,360	142,878	50.96%
Capital	1,928	-8	-0.43%
Non-Budget Expenditure	-	-	-
Net Cash Requirement	287,039	142,804	49.75%
Local Government Boundary Commission for England			
Department Expenditure Limit			
Resource	3,668	1,271	34.65%
Capital	50	-	-
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	3,668	1,271	34.65%
Capital	50	-	-
Non-Budget Expenditure	-	-	-
Net Cash Requirement	3,626	1,236	34.09%
Total (Supply Estimates presented elsewhere)			
Department Expenditure Limit			
Resource	979,437	442,575	45.19%
Capital	203,751	83,189	40.83%
Annually Managed Expenditure			
Resource	-5,441	25	-0.46%
Capital	230	50	22%
Total Net Budget			
Resource	973,996	442,600	45.44%
Capital	203,981	83,239	40.81%
Non-Budget Expenditure	-	-	-
Net Cash Requirement	1,091,650	517,597	47.41%

Table 6 Six months' forecast outturn by department 2025-26 (voted)

£ '000

	Present Plans	Provisional Outturn	Per cent Plans
Grand Total			
Department Expenditure Limit			
Resource	445,524,893	219,104,871	49.18%
Capital	117,264,647	48,859,882	41.67%
Annually Managed Expenditure			
Resource	365,063,436	138,592,618	37.96%
Capital	70,470,417	17,442,973	24.75%
Total Net Budget			
Resource	810,588,329	357,697,489	44.13%
Capital	187,735,064	66,302,855	35.32%
Non-Budget Expenditure			
Net Cash Requirement	104,016,994	52,349,910	50.33%
	896,774,056	411,670,526	45.91%

Department of Health and Social Care

INTRODUCTION

This Supplementary Estimate is required for the following purposes:

			£
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
Budget Cover Transfers			
(Section A) transfer from Home Office for Wethersfield Large Site	2,442,000		
(Section A) transfer from Home Office for the Campsfield Immigration Removal Centre	860,000		
(Section A) transfer from Ministry of Justice for Offender Personality Disorder and Embed Inclusion Health Framework	779,000		
(Section A) transfer from Home Office for Nappier Barracks	239,000		
(Section A) transfer from Department for Environment, Food and Rural Affairs for National Health Service partnership work on food sustainability	220,000		
(Section A) transfer from Department for Science, Innovation and Technology for Digital inclusion Action Plan Project	96,000		
(Section A) transfer from Ministry of Justice for Naloxone purchases	83,000		
(Section A) transfer to Ministry of Justice for HMPPS neighbourhood health model for probation populations		-160,000	
(Section A) transfer to Ministry of Justice for Offender Personality Disorder and Embed Inclusion Health Framework		-1,247,000	
(Section C) transfer from Home Office for Immigration Health Surcharge	873,452,000		
(Section C) transfer from Department for Work and Pensions for Employment Advisors in Talking Therapies	23,300,000		
(Section C) transfer from Cabinet Office for Mission Communications Budget (MCB) in Delivering the Prime Ministers priorities in health prevention	15,850,000		
(Section C) transfer from Department for Education for the School Fruit and Vegetable Scheme	15,500,000		
(Section C) transfer from Department for Work and Pensions for Individual Placement Support	5,400,000		

			£
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section C) transfer from Cabinet Office for Mission Communications Budget (MCB) for Best Start in Life	2,093,000		
(Section C) transfer from Department for Education to align in-year funding with delivery responsibility	459,000		
(Section C) transfer from Northern Ireland Devolved Administration for HIV Infected Blood legal and admin estates costs refund	400,000		
(Section C) transfer from Cabinet Office for Infected Blood Inquiry	230,000		
(Section C) transfer from Foreign, Commonwealth and Development Office for Integrated Security Fund: Biological Security - Prevent & Respond	100,000		
(Section C) transfer from Department for Science, Innovation and Technology for Executive Chair costs	50,000		
(Section C) transfer from Ministry of Justice for Deaths in Custody underspend return	16,000		
(Section C) transfer from Department for Business and Trade for transfer of funds to enable the production of explainer animations to support the Fair Pay Agreement consultation	15,000		
(Section C) transfer from Ministry of Housing, Communities and Local Government to align in-year funding with delivery responsibility	9,000		
(Section C) transfer from Foreign, Commonwealth and Development Office for Integrated Security Fund: Cyber Tech Pillar 1 - Resilience	8,000		
(Section C) transfer to Ministry of Justice for National Mental Capacity Forum fees		-16,000	
(Section C) transfer to Cabinet Office for Public Appointments Digital Service		-20,000	
(Section C) transfer to Office for National Statistics for data research and development technology		-40,000	
(Section C) transfer to Cabinet Office for DHSC special adviser costs		-67,000	
(Section C) transfer to Department for Work and Pensions for Work & Health Division: Primary Care Innovations		-154,000	

			£
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section C) transfer to Scotland, Wales and Northern Ireland Devolved Administrations for contaminated blood Hep C/HIV legal and admin costs		-274,000	
(Section C) transfer to Department for Education for PINS reimbursement		-487,000	
(Section C) transfer to Cabinet Office for Independent Commission into Adult Social Care		-497,000	
(Section C) transfer to Scotland, Wales and Northern Ireland Devolved Administrations for HIV Cases		-1,153,000	
(Section C) transfer to Scotland, Wales and Northern Ireland Devolved Administrations for Voluntary scheme for branded medicines pricing, access and growth (VPAG) - Invest for healthy technology appraisals		-1,764,000	
(Section C) transfer to Ministry of Justice for Nottingham inquiry funding		-4,300,000	
(Section C) transfer to Department for Digital, Culture, Media and Sport for School Games Organisers Project		-4,700,000	
(Section E) transfer from Foreign, Commonwealth and Development Office for Overseas Territories Programme Fund	1,940,000		
(Section E) transfer from Foreign, Commonwealth and Development Office for wastewater detection	1,822,000		
(Section E) transfer from Foreign, Commonwealth and Development Office for Diagnostic Accelerator Biosecurity Portfolio	500,000		
(Section E) transfer from Foreign, Commonwealth and Development Office for National Bio-surveillance Network (NBN)	445,000		
(Section E) transfer from Foreign, Commonwealth and Development Office for Hurricane Melissa	290,000		
Budget Neutral Changes			
(Section A) inter group redistribution	359,128,000		
(Section B) inter group redistribution	1,016,776,000		
(Section C) inter group redistribution		-2,214,907,000	
(Section E) inter group redistribution	563,394,000		
(Section F) inter group redistribution	82,056,000		
(Section G) inter group redistribution	1,372,000		
Budget Regime Changes			
(Section C) budget surrenders		-2,713,000	

			£
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
Cash Management Adjustments			
(Section C) Cash management scheme charge		-811,000	
Other Changes			
(Section C) Depreciation and impairments	1,016,275,000		
(Section C) Spending Review 2025 reprofile	430,000,000		
Reserve Claims			
(Section C) Excess 2024-25 Immigration Health Surcharge income	162,000,000		
Total change in Resource DEL (voted)	4,577,599,000	-2,233,310,000	2,344,289,000
Budget Neutral Changes			
(Section I) transfer from voted provision following the revision to National Insurance Contributions provided by HM Revenue and Customs	192,181,000		
Total change in Resource DEL (non-voted)	192,181,000		192,181,000
Budget Cover Transfers (BCTs)			
(Section B) transfer from Department for Energy Security and Net Zero for Great British Energy Solar funding	80,000,000		
(Section B) transfer from Department for Energy Security and Net Zero for NHS Energy Efficiency Fund	70,000,000		
(Section B) transfer from Department for Transport for EV Chargepoint Grant for the NHS Vehicle Fleet	8,000,000		
(Section C) transfer from Department for Science, Innovation and Technology for data research and development funding	16,801,000		
(Section C) transfer from Department for Science, Innovation and Technology for Clinical Respiratory Metagenomics	10,750,000		
(Section C) transfer from Department for Science, Innovation and Technology for Office for Life Sciences - Health Innovation Network	10,000,000		
(Section C) transfer from Department for Science, Innovation and Technology for Office for Life Sciences - Understanding Patient Data	50,000		
(Section C) transfer to Ministry of Justice for Project Phoenix - MedTech		-1,300,000	

			£
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section C) transfer to Scotland, Wales and Northern Ireland Devolved Administrations for Voluntary scheme for branded medicines pricing, access and growth (VPAG) - Commercial Research Primary Care Fellowships		-5,048,000	
(Section C) transfer to Scotland, Wales and Northern Ireland Devolved Administrations for Voluntary scheme for branded medicines pricing, access and growth (VPAG) - investment for clinical trials programme		-16,850,000	
(Section E) transfer from Foreign, Commonwealth and Development Office for data dashboard for the National Bio-surveillance Network (NBN)	300,000		
Budget Exchange (BX)			
(Section B) Budget exchange to future years		-150,745,000	
Budget Neutral Changes			
(Section A) inter group redistribution	179,276,000		
(Section B) inter group redistribution		-145,592,000	
(Section C) inter group redistribution		-110,759,000	
(Section E) inter group redistribution	69,030,000		
(Section F) inter group redistribution	250,000		
(Section G) inter group redistribution	7,795,000		
Budget Regime Changes			
(Section C) Budget surrender		-12,800,000	
Total change in Capital DEL (voted)	452,252,000	-443,094,000	9,158,000
Budget Cover Transfers (BCTs)			
(Section L) transfer from Cabinet Office for Infected Blood Inquiry interim payments	393,304,000		
(Section L) transfer to Scotland, Wales and Northern Ireland Devolved Administrations for Infected Blood Inquiry interim payments		-109,477,000	
Total change in Capital AME (voted)	393,304,000	-109,477,000	283,827,000
Token vote increase to enable Parliament to vote Supplementary Estimate	1,000		
Total change in Net Cash Requirement	1,000		1,000

PART I: EXPENDITURE AND AMBIT

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	2,344,289,000	192,181,000	2,536,470,000
Capital	9,158,000	-	9,158,000
Annually Managed Expenditure			
Resource	-	-	-
Capital	283,827,000	-	283,827,000
Total Net Budget			
Resource	2,344,289,000	192,181,000	2,536,470,000
Capital	292,985,000	-	292,985,000
Non-Budget Expenditure	-		
Net Cash Requirement	1,000		

Supplementary amounts required in the year ending 31 March 2026 for expenditure by Department of Health and Social Care on:

Departmental Expenditure Limit:Expenditure arising from:

Revenue (administration and programme) and capital expenditure of the Department of Health and Social Care (DHSC) and other designated bodies, including NHS England (including Integrated Care Boards), NHS Providers, Special Health Authorities, Executive Non-Departmental Public Bodies (NDPBs), the UK Health Security Agency and the Medicines and Healthcare products Regulatory Agency.

Health and social service expenditure to and on behalf of the NHS including the settlement of claims for personal injury and clinical negligence, local authorities and other national bodies.

Local government services, prison health services, medical, scientific and technical services, services for disabled persons, education and training, grants to voluntary organisations and other bodies, information services, breast implant registry, Healthy Start programme, health promotion activities, research and development and expenditure incurred in relation to life sciences.

Government expenditure on Covid-19. This includes, but is not exhaustive: Covid-19 medicines, treatments and equipment and the supply, distribution and deployment of Covid-19 vaccines and associated activities and ongoing expenditure related to the pandemic including personal protective equipment.

NDPBs' expenditure on health and social care protection, training and regulation functions.

Expenditure to charitable trusts and companies providing financial support and other relief to persons who contracted HIV and Hepatitis C through receiving NHS treatment.

Forming, investing in or providing loans or guarantees to companies that will provide facilities or services to the NHS.

Services provided to or on behalf of devolved governments and other government departments.

PART I: EXPENDITURE AND AMBIT

Medical treatment given to people from the United Kingdom in the European Economic Area and other countries.

Subsidies and grants to public corporations and local authorities, payments to local authorities for use in local area agreements. Official Development Assistance projects and activities. Subscriptions to international organisations and international and commercial facilitation relating to healthcare.

Payments for services incurred by other government departments, including expenditure on behalf of the Department for Work and Pensions.

Associated depreciation and any other non-cash costs (including provisions, impairments and impairment of receivables).

Covid-19 vaccines and countermeasures delivery.

* The treatment of gambling-related harm.

Enabling access to UK health and care data for research.

Income arising from:

Charges for accommodation, sales of goods and services and income generation schemes. Local authorities under joint financing arrangements. Fines and penalty notices. Medical and dental education levy. Licensing of software, use of NHS logo, settlement of legal claims, dividends and interest from loans and investments, intellectual property, research and development, prescription fraud charges, NHS prescriptions, and dental and ophthalmic fraud charges.

Recoveries from patients in respect of incorrect claims for eligibility including for NHS treatment and general ophthalmic services. Payments from manufacturers or suppliers of medicinal products to control the cost of health service medicines and purchasing and supply agency arrangements.

Sales of medicines, vaccines, antivenoms, antitoxins and equipment, premiums applied to the sale of stock.

The Scottish Government, the Welsh Government, Northern Ireland, Channel Islands and Isle of Man for services provided for devolved or reserved work.

Provision of policy and advice to other countries and care trusts. Maintenance of the National Joint Registry, conference and meeting events, prison health services, contributions to substance misuse funding, use of radio communication bandwidth.

Counter fraud services secured from all sources.

Seconded officers, cost of legal proceedings, staff telephone calls, European fast stream programme. Recoveries and income from other government departments, Arm's Length Bodies (including capital and grants), special health authorities and NHS bodies. Selling services into wider markets and open government, payment by commercial tenants in DHSC buildings and compensation income.

Licence fees and royalties, sales of publications, contributions by members of the public, insurance claims and social exclusion programmes. Other European Economic Area countries for NHS treatment of their residents. Income collected for the immigration health surcharge. Sales of subsidised dried milk. Income from the European Union.

Contributions from the mobile phone industry, charitable contributions, refunds from voluntary organisations. Contributions to local authority grant schemes. Contributions and refunds towards communication campaigns contracts. Penalty charges, interest and dividends on trading fund loans. Income collected on behalf of health innovation and education clusters.

PART I: EXPENDITURE AND AMBIT

The sale of capital assets, disposal of financial assets, and the acquisition of assets.

Governmental response to the coronavirus Covid-19 pandemic.

Activities in relation to Covid-19 vaccines and countermeasures delivery and Covid-19 antivirals.

* Insurance revenue related to insurance contracts under IFRS 17.

The statutory levy on gambling operators.

Enabling access to UK health and care data for research.

Annually Managed Expenditure:Expenditure arising from:

Revenue and capital expenditure for hospital financing under Credit Guarantee Finance.

Provisions and other non-cash costs of the DHSC and other designated bodies, including NHS England, (including Integrated Care Boards), NHS Providers, Special Health Authorities, Executive NDPBs, the UK Health Security Agency and the Medicines and Healthcare products Regulatory Agency.

Governmental response to the coronavirus Covid-19 pandemic.

Compensation payments.

Department of Health and Social Care will account for this Estimate.

PART II: CHANGES PROPOSED

	Net Resources										Net Capital		£'000
	Present		Changes				Revised		Present	Changes	Revised		
	Admin	Prog	Admin	Prog	Admin	Prog							
	1	2	3	4	5	6							
Departmental Expenditure Limit (DEL)													
Voted expenditure													
A NHS England (net)	2,280,380	36,832,930	12	362,428	2,280,392	37,195,358	394,000	179,276	573,276				
B NHS Providers (net)	-	126,329,200	-	1,016,776	-	127,345,976	9,837,000	-138,337	9,698,663				
C DHSC Programme and Admin expenditure	654,072	1,605,822	498,487	-185,233	1,152,559	1,420,589	2,783,314	-109,156	2,674,158				
E Executive Agencies	167,585	997,662	-	568,391	167,585	1,566,053	183,600	69,330	252,930				
F Special Health Authorities expenditure	124,086	3,154,031	4,963	77,093	129,049	3,231,124	54,100	250	54,350				
G Non-Departmental Public Bodies (net)	107,396	54,693	-	1,372	107,396	56,065	15,993	7,795	23,788				
Total voted DEL	3,333,519	168,974,338	503,462	1,840,827	3,836,981	170,815,165	13,268,007	9,158	13,277,165				
Non-voted expenditure													
I NHS England financed from NI contributions	-	31,268,364	-	192,181	-	31,460,545	-	-	-				
Total non-voted DEL	-	31,268,364	-	192,181	-	31,460,545	-	-	-				
Total DEL			503,462	2,033,008				9,158					
Annually Managed Expenditure (AME)													
Voted expenditure													
L DHSC Programme and Admin expenditure	-	2,168,800	-	-	-	2,168,800	230,000	283,827	513,827				
Total voted AME	-	2,168,800	-	-	-	2,168,800	230,000	283,827	513,827				
Total AME			-	-	-			283,827					
Voted expenditure			503,462	1,840,827				292,985					
Non-voted expenditure			-	192,181				-					
Total for Estimate			503,462	2,033,008				292,985					

	£'000		
	Present Plans	Changes	Revised Plans
Net Cash Requirement	194,029,050	1	194,029,051

PART II: REVISED SUBHEAD DETAIL INCLUDING ADDITIONAL PROVISION

	Revised Plans											£'000
	Resources						Capital					
	Administration			Programme			Total					
	Gross	Income	Net	Gross	Income	Net	Net	Gross	Income	Net		
	1	2	3	4	5	6	7	8	9	10		
Departmental Expenditure Limit (DEL)												
Voted expenditure												
A NHS England (net)	2,280,392	-	2,280,392	37,195,358	-	37,195,358	39,475,750	573,276	-	573,276		
B NHS Providers (net)	-	-	-	127,345,976	-	127,345,976	127,345,976	9,698,663	-	9,698,663		
C DHSC Programme and Admin expenditure	1,174,901	-22,342	1,152,559	2,388,589	-968,000	1,420,589	2,573,148	2,674,158	-	2,674,158		
D Local Authorities (Public Health)	-	-	-	3,607,176	-	3,607,176	3,607,176	-	-	-		
E Executive Agencies	173,904	-6,319	167,585	1,858,408	-292,355	1,566,053	1,733,638	252,930	-	252,930		
F Special Health Authorities expenditure	204,049	-75,000	129,049	3,547,271	-316,147	3,231,124	3,360,173	54,350	-	54,350		
G Non-Departmental Public Bodies (net)	107,396	-	107,396	56,065	-	56,065	163,461	23,788	-	23,788		
H Arm's Length and Other Bodies (Net)	2,002	-	2,002	954,047	-	954,047	956,049	347,570	-	347,570		
Total voted DEL	3,942,644	-103,661	3,838,983	176,952,890	-1,576,502	175,376,388	179,215,371	13,624,735	-	13,624,735		
Non-voted expenditure												
I NHS England financed from NI contributions	-	-	-	31,460,545	-	31,460,545	31,460,545	-	-	-		
Total non-voted DEL	-	-	-	31,460,545	-	31,460,545	31,460,545	-	-	-		
Total DEL	3,942,644	-103,661	3,838,983	208,413,435	-1,576,502	206,836,933	210,675,916	13,624,735	-	13,624,735		
Annually Managed Expenditure (AME)												
Voted expenditure												
J NHS England (net)	-	-	-	250,000	-	250,000	250,000	15,000	-	15,000		
K NHS Providers (net)	-	-	-	2,500,000	-	2,500,000	2,500,000	20,000	-	20,000		
L DHSC Programme and Admin expenditure	-	-	-	2,168,800	-	2,168,800	2,168,800	513,827	-	513,827		
M Executive Agencies	-	-	-	1,000	-	1,000	1,000	-	-	-		
N Special Health Authorities expenditure	-	-	-	5,002,000	-	5,002,000	5,002,000	-	-	-		
O Non-Departmental Public Bodies (net)	-	-	-	2,000	-	2,000	2,000	-	-	-		
P Arm's Length and Other Bodies (net)	-	-	-	76,200	-	76,200	76,200	-	-	-		
Total voted AME	-	-	-	10,000,000	-	10,000,000	10,000,000	548,827	-	548,827		
Total AME	-	-	-	10,000,000	-	10,000,000	10,000,000	548,827	-	548,827		
Voted expenditure	3,942,644	-103,661	3,838,983	186,952,890	-1,576,502	185,376,388	189,215,371	14,173,562	-	14,173,562		
Non-voted expenditure	-	-	-	31,460,545	-	31,460,545	31,460,545	-	-	-		
Total for Estimate	3,942,644	-103,661	3,838,983	218,413,435	-1,576,502	216,836,933	220,675,916	14,173,562	-	14,173,562		

PART II: RESOURCE TO CASH RECONCILIATION

	£'000		
	Present Plans	Changes	Revised Plans
Net Resource Requirement	218,139,446	2,536,470	220,675,916
Net Capital Requirement	13,880,577	292,985	14,173,562
Accruals to cash adjustments	-6,722,609	-2,637,273	-9,359,882
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-180,018,411	-1,429,322	-181,447,733
Add cash grant-in-aid	178,623,483	-198,676	178,424,807
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-50,881	-1,009,275	-1,060,156
New provisions and adjustments to previous provisions	-11,807,370	-	-11,807,370
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	2,000,000	-	2,000,000
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	4,530,570	-	4,530,570
Removal of non-voted budget items	-31,268,364	-192,181	-31,460,545
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-31,268,364	-192,181	-31,460,545
Net Cash Requirement	194,029,050	1	194,029,051

PART III: NOTE A - STATEMENT OF COMPREHENSIVE NET EXPENDITURE & RECONCILIATION TABLE

	£'000
	Revised Plans
Gross Administration Costs	3,942,644
Less:	
Administration DEL Income	-103,661
Net Administration Costs	3,838,983
Gross Programme Costs	221,523,583
Less:	
Programme DEL Income	-1,576,502
Programme AME Income	-
Non-budget income	-
Net Programme Costs	219,947,081
Total Net Operating Costs	223,786,064
<i>Of which:</i>	
Resource DEL	205,941,346
Capital DEL	2,711,321
Resource AME	14,734,570
Capital AME	398,827
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-3,110,148
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
Total Resource Budget	220,675,916
<i>Of which:</i>	
Resource DEL	210,675,916
Resource AME	10,000,000
<i>Adjustments to include:</i>	
Grants to devolved administrations	-
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
Total Resource (Estimate)	220,675,916

PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME

	£'000
	Revised Plans
Voted Resource DEL	
Administration	
C DHSC Programme and Admin expenditure	
Sales of Goods and Services	-22,342
E Executive Agencies	
Sales of Goods and Services	-6,319
F Special Health Authorities expenditure	
Sales of Goods and Services	-75,000
Total Sales of Goods and Services	-103,661
Total Administration	-103,661
Programme	
C DHSC Programme and Admin expenditure	
Sales of Goods and Services	-968,000
E Executive Agencies	
Sales of Goods and Services	-292,355
F Special Health Authorities expenditure	
Sales of Goods and Services	-316,147
Total Sales of Goods and Services	-1,576,502
Total Programme	-1,576,502
Total Voted Resource DEL	-1,680,163
Total Voted Resource Income	-1,680,163

PART III: NOTE C - ANALYSIS OF CONSOLIDATED FUND EXTRA RECEIPTS

No CFER income or receipts are expected in 2025-26.

PART III: NOTE D - EXPLANATION OF ACCOUNTING OFFICER RESPONSIBILITIES

The Accounting Officer prepares resource accounts for each financial year. See Section 2, Part III - Other statements and notes of Main Estimates 2025-26 for further details of Accounting Officer responsibilities.

Accounting Officer: Samantha Jones

Executive Agency Accounting Officers:

Professor Susan Hopkins	UK Health Security Agency
Lawrence Tallon	Medicines and Healthcare Products Regulatory Agency

ALB Accounting Officers:

Dr Arun Chopra	Care Quality Commission
Wendy Farrington-Chadd	Community Health Partnerships
Dr Richard Scott	Genomics England Limited
Dr Matthew Westmore	Health Research Authority
Dr Rosie Benneyworth	Health Services Safety Investigations Body
Peter Thompson	Human Fertilisation and Embryology Authority
Dr Colin Sullivan	Human Tissue Authority
Dr Sam Roberts	National Institute for Health and Care Excellence
Sir James Mackey	NHS England (formerly NHS Commissioning Board)
Martin Steele	NHS Property Services

Special Health Authority Accounting Officers:

Michael Brodie CBE	NHS Business Services Authority
Alex Rothwell	NHS Counter Fraud Authority
Helen Vernon	NHS Litigation Authority (known as NHS Resolution)

Accounting Officers not appointed by the Department:

The appointing authority can be found in the Annual Report and Accounts of each body.

Bernie O'Reilly	Health and Care Professions Council
Dr Melanie Ivarsson	Health Data Research Service
Paul Rees MBE	Nursing and Midwifery Council
Alan Clamp	Professional Standards Authority for Health and Social Care

NHS Trust Accountable Officers:

The Accounting Officer for the NHS England will appoint all remaining NHS Trust Accountable Officers.

NHS Foundation Trust Accounting Officers:

The NHS Act 2006 designates Chief Executives of NHS Foundation Trusts as Accounting Officers. Accounting Officer details can be found in the individual Resource Accounts of each body.

Integrated Care Boards (ICBs):

Sir James Mackey as Accounting Officer for the NHS England (formerly NHS Commissioning Board) will appoint Accountable Officers for each Integrated Care Board and any repurposed Clinical Commissioning Group.

PART III: NOTE E - ARM'S LENGTH BODIES (ALBs)

£'000

Section in Part II: Subhead Detail	Body	Resources	Capital	Grant-in-aid
A	NHS England (formerly NHS Commissioning Board)	39,475,750	573,276	175,501,625
G	Care Quality Commission	69,361	10,570	65,010
G	Health Research Authority	21,673	11,000	31,792
G	Health Services Safety Investigation Body	6,944	1,000	7,444
G	Human Fertilisation and Embryology Authority	1,636	80	1,221
G	Human Tissue Authority	900	138	543
G	National Institute for Health and Care Excellence	62,947	1,000	62,829
H	Community Health Partnerships †	343,855	14,270	-
H	Genomics England Limited †	4,000	158,000	158,000
H	Health and Care Professions Council	1,001	1,500	1,501
H	Health Data Research Service	-	-	-
H	NHS Property Services †	602,192	169,800	169,800
H	Nursing and Midwifery Council	4,000	4,000	4,000
H	Professional Standards Authority for Health and Social Care	1,001	-	1
J	NHS England (formerly NHS Commissioning Board)	250,000	15,000	-
O	Care Quality Commission	2,000	-	-
O	Health Research Authority	-	-	-
P	Community Health Partnerships †	1,200	-	-
P	NHS Property Services †	75,000	-	-
Total ††		40,923,460	959,634	176,003,766

† As limited companies these bodies do not receive grant-in-aid from the Department, instead they receive cash via working capital loans or equity.

†† The total amount recorded above differs from the amount shown in Part II: Resource to cash reconciliation as the NHS England is also partly funded from National Insurance Contributions and a further adjustment is made for NHS Providers, which follow similar budgeting rules to ALBs, but earn their income from trading activities - mainly the provision of healthcare.

PART III: NOTE K - CONTINGENT LIABILITIES

Nature of liability	£'000
There were contingent liabilities within the NHS England Group account (which incorporates ICBs, Supply Chain Coordination Ltd, Health Education England and NHS England). These were mainly in respect of an off-payroll liability to HMRC.	94,200
NHS Providers held contingent liabilities of £126.8m at 31 March 2025.	126,800
The core department has undertaken to meet the legal costs of medical, scientific and nursing staff engaged on clinical trials approved by NHS Blood and Transplant.	Unquantifiable
The core department has undertaken to cover any damages arising from NHS Blood and Transplant clinical trials activity.	Unquantifiable
The core department has undertaken to indemnify members of its expert advisory committees: a) Advisory Committee on Dangerous Pathogens (ACDP) and their associated Working Groups b) Advisory Committee on Antimicrobial Resistance and Healthcare Associated Infection (ARHAI) c) New and Emerging Respiratory Virus Threats Advisory Group (NERVTAG) d) The Advisory Committee on the Safety of Blood Tissues and Organs (SaBTO).	Unquantifiable
The core department has indemnified the Medicines and Healthcare products Regulatory Agency (MHRA) and would need to meet the costs of damages awarded in litigation involving the bodies actions or decisions in carrying out its functions and activities.	Unquantifiable
The core department has an exemption certificate in place with the Medicines and Healthcare products Regulatory Agency (MHRA) regarding the National Institute of Biological Standards and Control (NIBSC).	
The core department has undertaken to indemnify members of the following committees: a) Committee for Carcinogenicity b) Committee for Mutagenesis c) Committee for Medical Effects of Radiation d) Committee for Medical Aspects of Air Pollution e) Administration of Radioactive Substances Advisory Committee The core department would pay the legal costs and damages of any member who was personally subjected to any action arising out of the business activities of these committees and associated sub-committees.	Unquantifiable
The core department holds an obligation to indemnify reasonable capital and operating costs incurred by the following water companies that fluoridate water in England: • Anglian Water • Northumbrian Water • Severn Trent Water • South Staffs Water • United Utilities	Unquantifiable

PART III: NOTE K - CONTINGENT LIABILITIES

Nature of liability	£'000
The core department has issued an indemnity in relation to the operations of the Human Tissue Authority (HTA).	Unquantifiable
The core department has undertaken to meet the cost of compensation payments arising from injury claims in relation to the immunisation of voluntary donors with specialised immunoglobulin.	Unquantifiable
The core department holds an indemnity in relation to the Mpox vaccine.	Unquantifiable
The Department holds a contingent liability relating to contracts signed between His Majesty's Government and Pfizer/BioNTech for their COVID-19 vaccine.	Unquantifiable
The Department holds a contingent liability relating to the contracts signed between His Majesty's Government and Moderna for their COVID-19 vaccine.	Unquantifiable
The core department is involved in a number of Employment Tribunal cases.	N/A
The core department holds an indemnity relating to the two contracts signed between His Majesty's Government (HMG) and the medicine supplier Pfizer for the COVID-19 antiviral drug PF-07321332+ritonavir (co-packaged and marketed as Paxlovid).	N/A
The core department has issued an indemnity in respect of a Department of Health and Social Care established statutory, independent inquiry into the care and treatment pathways and the circumstances and practices surrounding the deaths of mental health inpatients in Essex.	N/A
A letter of comfort has been issued to the Care Quality Commission (CQC) in respect of potential future pension liabilities that may arise in respect of early cessation costs or inherited deficits.	N/A
The core department holds an indemnity relating to use of a monoclonal antibody, Sotrovimab, developed for the treatment of COVID-19 to bring expired stock back into circulation by relabelling the stock.	N/A
The core department has issued an indemnity in respect of a DHSC established independent inquiry into the issues raised by the David Fuller case.	N/A
The Department entered into contracts for the supply of PPE during the COVID-19 pandemic, which were found to be not suitable. Legal proceedings have been initiated against the Department for the balance of the contract and damages.	N/A
The core department holds indemnities for COVID-19 vaccines purchases.	N/A
The core department is the actual or potential defendant in a number of actions regarding alleged clinical negligence. There is a large degree of uncertainty as to the Department's liability and the amounts involved. This includes the Clinical Negligence Scheme for Coronavirus (CNSC).	25,023,100

PART III: NOTE K - CONTINGENT LIABILITIES

Nature of liability	£'000
The core department holds a general indemnity provided to Oxford University in relation to the National Institute for Health Research (NIHR) National Biosample Centre transfer to the Department.	14,900
The core department holds an indemnity provided to Oxford University for unexpected tax implication as a result of the National Institute for Health Research (NIHR) National Biosample Centre transfer to the Department.	3,200
The core department has issued an indemnity in relation to the operations of the Human Fertilisation and Embryology Authority (HFEA).	1,500
The core department holds a contingent liability for the provision of life assurance cover for individuals transferred to the Department.	1,100
The Department holds a contractual liability for redundancy payments.	500
The core department holds a contingent liability for compensation payments due to individuals unable to be traced.	400
UK Health Security Agency maintains a stockpile of medical countermeasures for responding to Chemical, Biological, Radiological and Nuclear (CBRN) incidents. Some of these products are unlicensed because no licensed alternatives are available in the UK. Similarly, UKHSA also holds stocks of unlicensed anti-venoms and anti-toxins. If any recipients were to suffer an adverse reaction to using these products UKHSA would be liable.	Unquantifiable
UK Health Security Agency holds remote contingent liabilities relating to contract disputes, primarily relating to contracts let in response to the COVID-19 pandemic.	Unquantifiable
UK Health Security Agency has provided a letter of comfort to local authorities participating in the COVID-19 Community Testing Programme, offering a route to manage potential clinical negligence claims, should they arise in the course of testing conducted by local authorities.	Unquantifiable
UK Health Security Agency holds unquantifiable contingent liabilities in relation to potential remedial works relating to radiological contamination at its radiological scientific sites at the end of their lifespans.	N/A
At 31 March 2025, NHS Resolution had other non-clinical contingent liabilities of £219 million (2023-24: £227 million). These related to non-clinical claims such as public and employers' liability for incidents on or after 1 April 1999, and non-clinical negligence liabilities that have transferred to the Secretary of State for Health and Social Care following the abolition of any relevant health bodies.	219,200
NHS Property Services has an unquantifiable contingent liability regarding its ability to claim capital allowances on inherited assets. There is uncertainty with regards to timing and any potential tax liability.	Unquantifiable
The Nursing and Midwifery Council has an unquantifiable contingent liability for potential additional liabilities following the High Court's ruling on Virgin Media's pension scheme. There is uncertainty with regards to monetary value of the potential additional liabilities.	N/A

PART III: NOTE L - INTERNATIONAL SUBSCRIPTIONS

Section in Part II: Subhead Detail		Body	£'000
Section C	World Health Organization		21,177

Department for Education

INTRODUCTION

The voted DEL and Total Net Budget in Parts I and II of this Estimate include grant paid to Academies which is voted by Parliament. Part III: Note A shows how, by making adjustments, including removing these grants and instead adding spending by Academies, the totals voted by Parliament can be reconciled to the budgetary spending limits controlled by HMT and shown in Table 3. The grant paid to Academies and spending of Academies is unlikely to be the same in any given year. This is because, spending can include items such as depreciation that do not require cash, as well as any spending from Academy reserves. Reserves are built from other income streams available to academies, plus any unspent grant from previous years.

This Supplementary Estimate is required for the following purposes:

				£
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total	
Budget Cover Transfers				
(Section A) Budget Cover Transfer (BCT) (OUT) to Cabinet Office (CO) for Public appointment licensing costs (Admin)		-20,000		
(Section A) BCT (OUT) to Cabinet Office (CO) for Special adviser costs (Admin)		-116,000		
(Section A) BCT (IN) from Cabinet Office (CO) for Office of the Children's Commissioner (OCC) for the Child Poverty Unit (Admin)	27,000			
(Section A) BCT (IN) from HM Treasury (HMT) relating to PF2 (Prog)	604,000			
(Section A) BCT (IN) from the Department for Science, Innovation and Technology (DSIT) relating to GEA AI Project Fund (Prog)	630,000			
(Section B) BCT (OUT) to Department of Health and Social Care (DHSC) for Fruit and Veg Scheme - Autumn and Spring term (Prog)		-15,500,000		
(Section B) BCT (IN) from the Department of Health and Social Care (DHSC) reimbursement of PINS funding given at Main (Prog)	487,000			
(Section B) BCT (IN) from the Department for Science, Innovation and Technology (DSIT) relating to Data Spine Project (Prog)	3,000,000			
(Section B) BCT (IN) from Foreign Commonwealth Development Office (FCDO) for Language and curriculum (Prog)	11,000			
(Section B) BCT (IN) from Cabinet Office (CO) for Mission Campaign Budget - Families (Prog)	6,907,000			

			£
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section B) BCT (IN) from Cabinet Office (CO) for Mission Campaign Budget (Prog)	1,000,000		
(Section D) BCT (OUT) to Department of Health and Social Care (DHSC) align in year funding with delivery responsibility (Prog)		-459,000	
(Section D) BCT (OUT) to Ministry of Justice (MOJ) for supported accommodation (Prog)		-7,000	
(Section D) BCT (OUT) to OFSTED for Childcare reform (Prog)		-791,000	
(Section I) BCT (OUT) to Office for National Statistics (ONS) for Unit for Future Skills (UFS) (Prog)		-475,000	
(Section L) BCT (OUT) to Foreign Commonwealth Development Office (FCDO) for Contribution to UK-German connection, delivered by British Council (Prog)		-270,000	
(Section L) BCT (IN) from Foreign Commonwealth Development Office (FCDO) for Integrated Security Fund (Prog)	300,000		
(Section M) BCT (OUT) to Ministry of Housing, Communities and Local Government (MCHLG) for Construction Package (Prog)		-2,562,000	
(Section M) BCT (IN) from the Department for Work and Pensions (DWP) to cover Bootcamp overspends relating to MOG (Prog)	63,000,000		
(Section M) BCT (OUT) to Ministry of Housing, Communities and Local Government (MCHLG) for Integrated Settlement Skills Bootcamps Construction Budget (Prog)		-1,200,000	
(Section M) BCT (IN) from Cabinet Office (CO) for Mission Campaign Budget - skills (Prog)	11,962,000		
(Section M) BCT (IN) from Foreign Commonwealth Development Office (FCDO) for Language and curriculum (Prog)	800,000		
(Section N) BCT (IN) from the Department for Science, Innovation and Technology (DSIT) relating to Digital IMG (Prog)	2,000,000		

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
Budget Exchange			
(Section A) Budget Exchange to 2026-27 for VES scheme (Admin)		-680,000	
(Section D) Budget Exchange - Prog 2025-26 to 2026-27 CSC reform (Prog)		-29,500,000	
(Section D) Budget Exchange - Prog 2025-26 to 2027-28 CSC reform (Prog)		-31,500,000	
(Section D) Budget Exchange - Prog 2025-26 to 2026-27 CSC fostering (Prog)		-9,500,000	
Budget Neutral Changes			
(Section A) Transfer of budget from section A to core department (Admin)		-1,207,000	
(Section A) Restructure of admin due to closure of IFATE and shadowing body moving to a new Executive Agency Skills England (Admin)		-2,746,000	
(Section C) Transfer of budget from section A (Admin)	46,000		
(Section E) Transfer of budget from section A for (OCC) (Admin)	84,000		
(Section F) Transfer of budget from section G (STA) (Admin)		-171,000	
(Section H) Transfer of budget from section A (Admin)	23,000		
(Section H) Restructure of admin due to closure of IFATE and shadowing body moving to a new Executive Agency Skills England (Admin)	9,729,000		
(Section N) Transfer of budget from section A for (OCC) (Admin)	1,225,000		
(Section O) Restructure of admin due to closure of IFATE and shadowing body moving to a new Executive Agency Skills England (Admin)		-6,983,000	
(Section A) Inter group redistribution of budgets (Prog)		-46,239,000	
(Section B) Inter group redistribution of budgets (Prog)		-234,140,000	
(Section C) Inter group redistribution of budgets (Prog)	5,478,000		
(Section D) Inter group redistribution of budgets (Prog)		-151,329,000	

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section E) Inter group redistribution of budgets (Prog)	4,766,000		
(Section F) Inter group redistribution of budgets (Prog)		-1,534,000	
(Section G) Inter group redistribution of budgets (Prog)	352,000		
(Section H) Inter group redistribution of budgets (Prog)	24,996,000		
(Section I) Inter group redistribution of budgets (Prog)	4,713,000		
(Section J) Inter group redistribution of budgets (Prog)		-2,746,261,000	
(Section K) Inter group redistribution of budgets (Prog)	3,330,955,000		
(Section L) Inter group redistribution of budgets (Prog)		-88,804,000	
(Section M) Inter group redistribution of budgets (Prog)		-69,001,000	
(Section N) Inter group redistribution of budgets (Prog)		-16,860,000	
(Section O) Inter group redistribution of budgets (Prog)		-17,092,000	
Budget Regime Changes			
(Section A) Budget reclassification from RDEL Prog to CDEL, relating to IFRS17 implementation for Risk Protection Arrangement (RPA)		-140,000,000	
(Section J) Changes to programme depreciation (ringfenced) (Prog)	17,605,000		
(Section L) Changes in RDEL RF - RAB charges	19,219,000,000		
Cash Management Adjustments			
(Section A) The Department's annual cash management rebate: increase in admin budget	1,274,000		
Machinery of Government (MoG) Changes			
(Section D) MOG Out to the Department for Culture, Media and Sport (DCMS) Delivery of Young Futures Hubs for 25-26		-1,720,000	

			£
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
Other Changes			
(Section A) Final SR Settlement - additional funding - VES scheme (admin)	1,600,000		
(Section D) Additional Funding - CSC reform and fostering, to be budget exchanged into 2026-27 (Prog)	70,500,000		
(Section I) Budget Measure relating to Immigration Skills Charge (ISC) given at Autumn Budget (Prog)	39,000,000		
(Section M) Budget Surrender relating to FE loan interest (Prog)		-633,000	
Total change in Resource DEL (voted)	22,822,074,000	-3,617,300,000	19,204,774,000
AME Expenditure Changes			
(Section P) Change driven by the establishment of budget for a new technical accounting provision	5,600,000,000		
(Section P) Other minor changes in budget relating to RAME budgets across ALBS and Executive Agencies		-1,034,000	
(Section Q) Other minor changes in budget relating to RAME budgets across ALBS and Executive Agencies		-211,000	
(Section T) Minor changes in budget for ALB in resource AME	100,000		
(Section U) Minor changes in ITBs budgets	1,287,000		
(Section U) Other Resource AME changes for ITBs relating to fees, goods and services	15,359,000		
Budget Regime Changes			
(Section P) Changes in budget due to IFRS 17 implementation resulting in revised treatment for the Risk Protection Arrangement (RPA)	40,000,000		
(Section P) Changes in budget due to discounting, unwinding and take up for core department provisions	2,388,000		
(Section P) Changes in budget due to increase and take up of core department provisions	19,287,000		
(Section R) Changes in budget due to discounting, unwinding and take up for core department provisions	1,713,000		
(Section R) HE Student Loan book claim for effective interest, discounting, and other RAME changes	4,017,993,000		

			£
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section S) Changes in budget due to impairment	5,000,000		
(Section S) FE Student Loan book claim for effective interest, discounting, and other RAME changes	20,328,000		
Total change in Resource AME (voted)	9,723,455,000	-1,245,000	9,722,210,000
Budget Cover Transfers (BCTs)			
(Section B) BCT (IN) from the Department for Science, Innovation and Technology (DSIT) relating to Building Digital UK (BDUK) Giga hubs	8,249,000		
(Section B) BCT (IN) from HM Treasury (HMT) relating to PF2	69,000		
(Section B) BCT (IN) from the Department for Energy Security and Net Zero (DESN Z) Solar Panels	60,000,000		
(Section B) BCT Out to Ministry of Housing, Communities and Local Government (MHCLG) Transfer of funds for Supporting Families		-151,000	
(Section L) BCT (IN) from the Department for Energy Security and Net Zero (DESN Z) Strategic Priorities Grant (SPG)	8,141,000		
(Section L) BCT In from the Department for Energy Security and Net Zero (DESN Z) Skills Mission Fund (SMF), engineering support package	1,859,000		
Budget Neutral Changes			
(Section A) Inter group redistribution of budgets.		-12,243,000	
(Section B) Inter group redistribution of budgets		-284,813,000	
(Section C) Inter group redistribution of budgets		-284,000	
(Section D) Inter group redistribution of budgets		-24,122,000	
(Section E) Inter group redistribution of budgets		-52,000	
(Section F) Inter group redistribution of budgets		-1,082,000	
(Section H) Inter group redistribution of budgets, including restructure of budgets for Skills England a new Executive Agency from 1 June 2025	2,243,000		

			£
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section I) Inter group redistribution of budgets		-870,000	
(Section J) Inter group redistribution of budgets	290,003,000		
(Section K) Inter group redistribution of budgets	18,997,000		
(Section L) Inter group redistribution of budgets		-17,159,000	
(Section M) Inter group redistribution of budgets	24,526,000		
(Section N) Inter group redistribution of budgets	7,079,000		
(Section O) Inter group redistribution of budgets		-2,223,000	
Budget Regime Changes			
(Section A) Budget reclassification from Resource DEL (Prog) to Capital DEL relating to IFRS17 implementation for Risk Protection Arrangement (RPA)	140,000,000		
Other Changes			
(Section M) Budget Surrender relating to FE loan budget transfer		-1,000,000	
Total change in Capital DEL (voted)	561,166,000	-343,999,000	217,167,000
AME Expenditure Changes			
(Section P) Changes in discounting and unwinding adjustments relating to capital AME		-683,000	
Budget Regime Changes			
(Section R) Changes in student loan outlay and repayment for HE sector	125,955,000		
(Section R) Changes in student loan capitalised interest for HE sector	780,377,000		
(Section S) Changes in student loan outlay and repayment for FE sector	188,000		
(Section S) Changes in student loan capitalised interest for HE sector	1,129,000		
Total change in Capital AME (voted)	907,649,000	-683,000	906,966,000
Revision to the Net Cash Requirement to reflect changes to resources and capital as set out above	335,139,000		
Total change in Net Cash Requirement	335,139,000		335,139,000

PART I: EXPENDITURE AND AMBIT

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource ††	19,204,774,000	-	19,204,774,000
Capital	217,167,000	-	217,167,000
Annually Managed Expenditure			
Resource	9,722,210,000	-	9,722,210,000
Capital	906,966,000	-	906,966,000
Total Net Budget †			
Resource	28,926,984,000	-	28,926,984,000
Capital	1,124,133,000	-	1,124,133,000
Non-Budget Expenditure		-	
Net Cash Requirement ††	335,139,000		

Supplementary amounts required in the year ending 31 March 2026 for expenditure by Department for Education on:

Departmental Expenditure Limit:Expenditure arising from:

Centrally managed spend, grants and/or loans to primary, secondary, tertiary and international education, apprenticeships and wider skills institutions, including the purchase, development, protection and disposal of land and buildings in support of these sectors.

The provision of financial and other support for students and trainees including grants, allowances, access funds, loans and their repayment. Loans to students and support for students through Local Authorities. The cost of sales of the student loan debt and the cost of servicing the sold student loan debt. Reimbursement of fees for qualifying European Union (EU) students, post graduate awards, mandatory student awards, childcare and transport support and loans.

Children's services, including early years, childcare and safeguarding, welfare and young people's services and expenditure incurred in relation to historical child migrants and wider support for families.

Schools workforce development and reform including curriculum, qualifications, and the inspection regime.

Social mobility policy.

The regulation of the social work profession and expenditure related to the regulation of the teaching profession.

Administering the Teachers' Pension Scheme (England and Wales), pension costs for voluntary services overseas (VSO) participants.

Education-related payments, grants, and loans to organisations in the public, private and other sectors, including employers, community, voluntary and business support organisations, to individuals and other government departments, local authorities and the devolved governments, including expenditure relating to insolvency resulting in either a restructuring solution, education administration or closure. Expenditure relates primarily to England, but in some cases includes supporting activities in other parts of the United Kingdom and abroad.

PART I: EXPENDITURE AND AMBIT

The costs of the Department, its executive agencies, and arm's length bodies (ALBs): the Children's Commissioner, Aggregator Vehicle plc, Located Ltd, Institute for Apprenticeships and Technical Education, Oak National Academy, Office for Students, Social Work England, Student Loans Company Ltd, Construction Industry Training Board, Engineering Construction Industry Training Board and set-up and other costs for both the shadow body and Skills England together with residual costs from ALBs being closed.

Loan and lease interest payable and the efficient management and discharge of liabilities falling to the Department.

Capital, recurrent payments and loans and associated non-cash items, including the impairment cost for student loans.

Delivery of Government Guarantee funded policies should they be required.

Activities relating to the sale of income contingent student loans, including purchase of retention notes as financial instruments and repayments against the asset because of UK Government Investment activity.

Provision of education in support of the wider Grenfell recovery efforts.

Delivery of teacher assessments and student qualifications including support to other government departments and devolved governments.

Policy innovation and development, and leadership of the cross-government policy profession.

Governmental response to recovery following the coronavirus Covid-19 pandemic including the secondment and loan of staff to and from the Department in support of the response, including loans and recoveries to support its ALBs.

Acting as the Agent for other government departments in relation to payments and assurance made in relation to Covid-19 and the pandemic.

Expenditure and support to other central government departments in respect of EU exit.

Revenue and capital expenditure to support the reclassification of further education (FE) colleges, sixth form colleges and designated institutions in England to central government, including capital loans and loan interest, grants, recoveries and impairments.

* Expenditure relating to humanitarian support.

Activities to support the Government's readiness to respond to any future pandemics or other emergencies.

Income arising from:

Administration and programme income in support of its objectives including:

The sales of goods, services, royalties, and other receipts by the Department including publications, its executive agencies, its ALBs, and other partner organisations. Sale of research publications. Receipts from other government departments, the devolved governments, and other sources (including the EU) in connection with a range of educational, training, youth support, student finance provision, children and family programmes with common objectives, and initiatives in the UK and overseas.

PART I: EXPENDITURE AND AMBIT

Early Intervention Foundation receipts.

Interest receivable relating to Aggregator Vehicle plc.

Receipts from other government departments including charges for accommodation and property rental income from departmental properties and from its ALBs, the European School at Culham, sales receipts and profits from departmental or ALB properties, equipment, or other assets (including some repayment of proceeds of sale).

The regulation of the teaching and social work profession.

Insolvency as a result of education administration.

Sales receipts, and rental income streams from sites originally purchased for academies and free schools that are not required by the school, penalty income for missed delivery dates in construction contracts, repayments of grant overpaid in previous years or where required conditions of grant retention have not been met, repayments of loans issued to academies, receipts associated with the closure of departmental ALBs. Any interest and dividends from equity investments.

Activity associated with early years and supporting families.

International receipts, Music Manifesto Champion receipts, income from providing shared services, the receipt of administration fees collected by the Teachers' Pension Scheme (England and Wales).

Receipts from servicing sold student loan debt. Receipts from asset sales repayment and default recoveries by banks in respect of career development loans, receipts for student support, student loan interest receivable, repayment of working capital loans, receipts from the European Social Fund to cover departmental programmes, and sponsorship funding.

Activities relating to the sale of income contingent student loans, including purchase of retention notes as financial instruments and repayments against the asset because of UK Government Investment activity.

The general administration receipts of the Department, its executive agencies, its ALBs, and other partner organisations, including: the recovery of salaries and associated costs for seconded staff, the disposal of surplus assets, charges for accommodation, sale of goods and services, and interest from bank accounts and exchange rate gains and losses.

Delivery of teacher assessments and student qualifications including receipts from other government departments and devolved governments.

Policy innovation and development, and leadership of the cross-government policy profession.

Income and support to other central government departments relating to support for EU exit.

Acting as the Agent for other government departments in relation to income and assurance made in relation to Covid-19 and the pandemic.

Governmental response to recovery following the Covid-19 pandemic including the secondment and loan of staff to and from the Department in support of the response, including loans and recoveries to support its ALBs.

PART I: EXPENDITURE AND AMBIT

Income to support the reclassification of FE colleges, sixth form colleges and designated institutions in England to central government, including capital repayments and loan interest, grant income, recoveries, and impairments.

Administration and certification of education qualifications and income relating to the contractual obligations under the terms and conditions of any concession contracts.

* Income and receipts from fees, including registration fees.

Immigration skills charge.

Activities from acquisition and development and leasing of education sites, activities relating to surplus education sites, deposits, rentals from school closures.

Annually Managed Expenditure:Expenditure arising from:

Take up and maintenance of departmental, executive agencies' and ALBs' provisions and associated non-cash items including bad debts, impairments, tax and pension costs for the Department, executive agencies, and its ALBs including academies, and payment of corporation tax.

The provision of financial and other support for students and trainees including grants, allowances, access funds, loans and their repayment, the resource consequences of loans to students, support for students through local authorities, the cost of sales of the student loan debt, education maintenance allowances and loans.

Governmental response to recovery following the Covid-19 pandemic including the secondment and loan of staff to and from the Department in support of the response, including loans and recoveries to support its ALBs.

Acting as the Agent for other government departments in relation to payments and assurance made in relation to Covid-19 and the pandemic.

Revenue and capital expenditure to support the reclassification of FE colleges, sixth form colleges and designated institutions in England to central government, including non-cash items for provisions, interest, impairment and other expenditure associated with loans.

Outlays associated with the Construction Industry Training Board and the Engineering Construction Industry Training Board.

Income arising from:

Repayment of student loans, including of principal and interest.

Receipts and levies from the Construction Industry Training Board and the Engineering Construction Industry Training Board.

Receipts from asset sales.

Activities relating to the sale of income contingent student loans, including purchase of retention notes as financial instruments and repayments against the asset because of UK Government Investment activity.

PART I: EXPENDITURE AND AMBIT

Governmental response to recovery following the coronavirus Covid-19 pandemic including the secondment and loan of staff to and from the Department in support of the response, including loans and recoveries to support its ALBs.

Acting as the Agent for other government departments in relation to payments and assurance made in relation to Covid-19 and the pandemic.

Income to support the reclassification of FE colleges, sixth form colleges and designated institutions in England to central government, including non-cash items for provisions, interest, impairment and other expenditure associated with loans.

Department for Education will account for this Estimate.

† The voted Total Net Budget figure includes grants paid to Academies which do not form part of DfE's budgetary control totals set by HMT. See Tables 3 and 5 for DfE's full budgetary DEL limits as set by HMT (and Part III: Note A for the budgetary resource AME limit) which include the net spending of Academies.

†† Delivery responsibility for the cross-government Young Futures Hubs transferred to the Department for Culture, Media and Sport on 1 September 2025. Within the overall changes sought in this Estimate, the specific changes relating to this Machinery of Government change are:

- a) Departmental Expenditure Limit - Resource (voted) is decreased by £1,720,000;
- b) the Net Cash Requirement is decreased by £1,720,000.

PART II: CHANGES PROPOSED

	Net Resources						Net Capital			£'000
	Present		Changes		Revised		Present	Changes	Revised	
	Admin	Prog	Admin	Prog	Admin	Prog				
Departmental Expenditure Limit (DEL)										
Voted expenditure										
A Activities to Support all Functions	531,433	137,498	-1,868	-185,005	529,565	-47,507	120,517	127,757	248,274	
B Other School Funding (Department)	-	1,274,783	-	-238,235	-	1,036,548	2,337,343	-216,646	2,120,697	
C Other School Funding (ALB) (Net)	7,247	5,724	46	5,478	7,293	11,202	-24,673	-284	-24,957	
D Families and Children Services (Department)	-	769,558	-	-154,306	-	615,252	99,367	-24,122	75,245	
E Families and Children Services (ALB) (Net)	3,902	12,627	84	4,766	3,986	17,393	2,890	-52	2,838	
F Standards and Testing Agency	3,103	53,390	-171	-1,534	2,932	51,856	7,248	-1,082	6,166	
G Teaching Regulation Agency	286	14,006	23	352	309	14,358	-	-	-	
H Skills England	-	-	9,729	24,996	9,729	24,996	-	2,243	2,243	
I Apprenticeships	-	3,075,458	-	43,238	-	3,118,696	10,000	-870	9,130	
J Grants to LA - Schools & Early Years	-	44,303,091	-	-2,728,656	-	41,574,435	1,850,539	290,003	2,140,542	
K Grants to Academies	-	36,062,058	-	3,330,955	-	39,393,013	1,342,318	18,997	1,361,315	
L Higher Education	-	6,193,591	-	19,130,226	-	25,323,817	14,377	-7,159	7,218	
M Further Education	-	6,490,385	-	2,366	-	6,492,751	899,826	23,526	923,352	
N Higher Education (ALB) (net)	50,475	1,602,397	1,225	-14,860	51,700	1,587,537	115,478	7,079	122,557	
O Further Education (ALB) (net)	8,497	20,305	-6,983	-17,092	1,514	3,213	2,470	-2,223	247	
Total voted DEL	604,943	100,014,871	2,085	19,202,689	607,028	119,217,560	6,777,700	217,167	6,994,867	
Total DEL			2,085	19,202,689				217,167		

PART II: CHANGES PROPOSED

	Net Resources										Net Capital			£'000
	Present		Changes				Revised		Present	Changes	Revised			
	Admin	Prog	Admin	Prog	Admin	Prog								
							1	2				3	4	
Annually Managed Expenditure (AME)														
Voted expenditure														
P Activities to Support all Functions (Department)	-	6,496	-	5,660,641	-	5,667,137	-	5,667,137	1,700	-683	1,017			
Q Executive Agencies	-	300	-	-211	-	89	-	89	-	-	-			
R Higher Education AME	-	-4,061,351	-	4,019,706	-	-41,645	-	-41,645	29,726,044	906,332	30,632,376			
S Further Education AME	-	-2,247	-	25,328	-	23,081	-	23,081	-181	1,317	1,136			
T Higher Education (ALB) (net) AME	-	1,200	-	100	-	1,300	-	1,300	200	-	200			
U Further Education (ALB) (net) AME	-	18,146	-	16,646	-	34,792	-	34,792	23,200	-	23,200			
Total voted AME	-	-4,037,456	-	9,722,210	-	5,684,754	-	5,684,754	29,750,963	906,966	30,657,929			
Total AME			-	9,722,210						906,966				
Voted expenditure			2,085	28,924,899						1,124,133				
Non-voted expenditure			-	-						-				
Total for Estimate			2,085	28,924,899						1,124,133				

	£'000		
	Present Plans	Changes	Revised Plans
Net Cash Requirement	120,241,175	335,139	120,576,314

PART II: REVISED SUBHEAD DETAIL INCLUDING ADDITIONAL PROVISION

Revised Plans												£'000
Resources							Capital					
Administration			Programme				Total					
Gross	Income	Net	Gross	Income	Net	Net	Gross	Income	Net			
1	2	3	4	5	6	7	8	9	10			
Departmental Expenditure Limit (DEL)												
Voted expenditure												
A Activities to Support all Functions	546,725	-17,160	529,565	103,019	-150,526	-47,507	482,058	248,274	-	248,274		
B Other School Funding (Department)	-	-	-	1,096,792	-60,244	1,036,548	1,036,548	2,299,617	-178,920	2,120,697		
C Other School Funding (ALB) (Net)	7,293	-	7,293	11,202	-	11,202	18,495	-24,957	-	-24,957		
D Families and Children Services (Department)	-	-	-	616,912	-1,660	615,252	615,252	75,245	-	75,245		
E Families and Children Services (ALB) (Net)	3,986	-	3,986	17,393	-	17,393	21,379	2,838	-	2,838		
F Standards and Testing Agency	2,932	-	2,932	51,856	-	51,856	54,788	6,166	-	6,166		
G Teaching Regulation Agency	309	-	309	14,358	-	14,358	14,667	-	-	-		
H Skills England	9,729	-	9,729	24,996	-	24,996	34,725	2,243	-	2,243		
I Apprenticeships	-	-	-	3,118,696	-	3,118,696	3,118,696	9,130	-	9,130		
J Grants to LA - Schools & Early Years	-	-	-	41,574,435	-	41,574,435	41,574,435	2,144,444	-3,902	2,140,542		
K Grants to Academies	-	-	-	39,393,013	-	39,393,013	39,393,013	1,377,759	-16,444	1,361,315		
L Higher Education	-	-	-	25,355,667	-31,850	25,323,817	25,323,817	10,870	-3,652	7,218		
M Further Education	-	-	-	6,501,782	-9,031	6,492,751	6,492,751	946,671	-23,319	923,352		
N Higher Education (ALB) (net)	51,700	-	51,700	1,587,537	-	1,587,537	1,639,237	122,557	-	122,557		
O Further Education (ALB) (net)	1,514	-	1,514	3,213	-	3,213	4,727	247	-	247		
Total voted DEL	624,188	-17,160	607,028	119,470,871	-253,311	119,217,560	119,824,588	7,221,104	-226,237	6,994,867		
Total DEL	624,188	-17,160	607,028	119,470,871	-253,311	119,217,560	119,824,588	7,221,104	-226,237	6,994,867		

PART II: REVISED SUBHEAD DETAIL INCLUDING ADDITIONAL PROVISION

Revised Plans												£'000	
Resources												Capital	
Administration						Programme			Total				
Gross	Income	Net	Gross	Income	Net	Net		Gross	Income	Net			
1	2	3	4	5	6	7		8	9	10			
Annually Managed Expenditure (AME)													
Voted expenditure													
P Activities to Support all Functions (Department)	-	-	5,667,137	-	5,667,137	5,667,137		1,017	-	1,017			
Q Executive Agencies	-	-	89	-	89	89		-	-	-			
R Higher Education AME	-	-	14,103,689	-14,145,334	-41,645	-41,645		35,446,155	-4,813,779	30,632,376			
S Further Education AME	-	-	91,917	-68,836	23,081	23,081		69,003	-67,867	1,136			
T Higher Education (ALB) (net) AME	-	-	1,300	-	1,300	1,300		200	-	200			
U Further Education (ALB) (net) AME	-	-	34,792	-	34,792	34,792		23,200	-	23,200			
Total voted AME	-	-	19,898,924	-14,214,170	5,684,754	5,684,754		35,539,575	-4,881,646	30,657,929			
Total AME	-	-	19,898,924	-14,214,170	5,684,754	5,684,754		35,539,575	-4,881,646	30,657,929			
Voted expenditure	624,188	-17,160	607,028	139,369,795	-14,467,481	124,902,314	125,509,342	42,760,679	-5,107,883	37,652,796			
Non-voted expenditure	-	-	-	-	-	-	-	-	-	-			
Total for Estimate	624,188	-17,160	607,028	139,369,795	-14,467,481	124,902,314	125,509,342	42,760,679	-5,107,883	37,652,796			

PART II: RESOURCE TO CASH RECONCILIATION

	£'000		
	Present Plans	Changes	Revised Plans
Net Resource Requirement	96,582,358	28,926,984	125,509,342
Net Capital Requirement	36,528,663	1,124,133	37,652,796
Accruals to cash adjustments	-12,869,846	-29,715,978	-42,585,824
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-1,858,085	14,070	-1,844,015
Add cash grant-in-aid	1,820,809	9,860	1,830,669
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-14,824,582	-24,058,635	-38,883,217
New provisions and adjustments to previous provisions	-120,903	-5,662,195	-5,783,098
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	1,985,766	-19,078	1,966,688
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	127,149	-	127,149
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	120,241,175	335,139	120,576,314

PART III: NOTE A - STATEMENT OF COMPREHENSIVE NET EXPENDITURE & RECONCILIATION TABLE

	£'000
	Revised Plans
Gross Administration Costs	624,165
<i>Less:</i>	
Administration DEL Income	-17,160
Net Administration Costs	607,005
Gross Programme Costs	146,299,753
<i>Less:</i>	
Programme DEL Income	-280,086
Programme AME Income	-14,214,170
Non-budget income	-
Net Programme Costs	131,805,497
Total Net Operating Costs	132,412,502
<i>Of which:</i>	
Resource DEL	119,793,929
Capital DEL	6,807,353
Resource AME	5,811,903
Capital AME	-683
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
Academies Budgetary Expenditure	45,770,603
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-6,806,670
Grants to devolved administrations	-
Grants to Academies	-39,393,013
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-96,490
Total Resource Budget *	131,886,932
<i>Of which:</i>	
Resource DEL *	121,852,178
Resource AME*	10,034,754
<i>Adjustments to include:</i>	
Grants to devolved administrations	-
Grants to Academies	39,393,013
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Academies Budgetary Expenditure	-45,770,603
Other adjustments	-
Total Resource (Estimate)	125,509,342

* The Resource DEL and AME aggregates, in the Resource Budget include the net spending of Academies. The Resource and Capital DEL aggregates in the Net Operating Costs and Estimate include grants paid to Academies.

PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME

	£'000
	Revised Plans
Voted Resource DEL	
Administration	
A Activities to Support all Functions	
Sales of Goods and Services	-10,949
Other Income	-6,211
Total Sales of Goods and Services	-10,949
Total Other Income	-6,211
Total Administration	-17,160
Programme	
A Activities to Support all Functions	
Sales of Goods and Services	-4,022
Other Grants	-765
Other Income	-145,739
B Other School Funding (Department)	
Other Grants	-60,244
D Families and Children Services (Department)	
Other Grants	-1,660
L Higher Education	
Sales of Goods and Services	-31,850
M Further Education	
Interest and Dividends	-9,031
Total Sales of Goods and Services	-35,872
Total Interest and Dividends	-9,031
Total Other Grants	-62,669
Total Other Income	-145,739
Total Programme	-253,311
Total Voted Resource DEL	-270,471
Voted Resource AME	
Programme	
R Higher Education AME	
Interest and Dividends	-14,145,334
S Further Education AME	
Interest and Dividends	-68,836
Total Interest and Dividends	-14,214,170
Total Programme	-14,214,170
Total Voted Resource AME	-14,214,170
Total Voted Resource Income	-14,484,641

PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME

	£'000
	Revised Plans
Voted Capital DEL	
Programme	
B Other School Funding (Department)	
Sales of Assets	-153,036
Other Grants	-25,421
Repayments	-463
J Grants to LA - Schools & Early Years	
Repayments	-3,902
K Grants to Academies	
Repayments	-16,444
L Higher Education	
Other Income	-3,652
M Further Education	
Other Grants	-1,354
Repayments	-21,965
Total Sales of Assets	-153,036
Total Other Grants	-26,775
Total Other Income	-3,652
Total Repayments	-42,774
Total Programme	-226,237
Total Voted Capital DEL	-226,237
Voted Capital AME	
Programme	
R Higher Education AME	
Repayments	-4,813,779
S Further Education AME	
Repayments	-67,867
Total Repayments	-4,881,646
Total Programme	-4,881,646
Total Voted Capital AME	-4,881,646
Total Voted Capital Income	-5,107,883

PART III: NOTE C - ANALYSIS OF CONSOLIDATED FUND EXTRA RECEIPTS

In addition to income retained by the Department the following income is payable to the Consolidated Fund:
£'000

	Present Plans		Changes		Revised Plans	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-	-	-	-	-	-
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-	-
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-	-	-	-	-	-
Non-budget amounts collectable on behalf of the Consolidated Fund (NOT in the SoCNE)	-	-	-671	-671	-671	-671
Total	-	-	-671	-671	-671	-671

DETAILED DESCRIPTION OF CFER SOURCES

£'000

	Present Plans		Changes		Revised Plans	
	Income	Receipts	Income	Receipts	Income	Receipts
Non-Budget						
Miscellaneous receipts	-	-	-671	-671	-671	-671
Total	-	-	-671	-671	-671	-671

PART III: NOTE D - EXPLANATION OF ACCOUNTING OFFICER RESPONSIBILITIES

The Accounting Officer prepares resource accounts for each financial year. See Section 2, Part III - Other statements and notes of Main Estimates 2025-26 for further details of Accounting Officer responsibilities.

Accounting Officer: Susan Acland-Hood

Executive Agency Accounting Officers:

Marc Cavey	Teaching Regulation Agency
Gillian Hillier	Standards and Testing Agency
Tessa Griffiths CBE and	Skills England
Sara Maclean CBE	

ALB Accounting Officers:

Muhammad Anwer	Aggregator Vehicle plc
Tim Balcon	Construction Industry Training Board
Andrew Hockey	Engineering Construction Industry Training Board
Jennifer Coupland	Institute for Apprenticeships and Technical Education
Lara Newman	Located Property Ltd
John Roberts	Oak National Academy Limited
Susan Lapworth	Office for Students
Dame Rachel de Souza	Office of the Children's Commissioner
Colum Conway	Social Work England
Chris Larmer	Student Loans Company

PART III: NOTE E - ARM'S LENGTH BODIES (ALBs)**£'000**

Section in Part II: Subhead Detail	Body	Resources	Capital	Grant-in-aid
C	Aggregator Vehicle plc	-565	-40,000	-
C	Located Property Limited	2,272	5,967	8,554
C	Oak National Academy Limited	16,788	9,076	17,412
E	Office of the Children's Commissioner	3,010	90	3,595
E	Social Work England	18,369	2,748	15,087
N	Office for Students	1,314,688	91,631	1,438,381
N	Student Loans Company Limited	324,549	30,926	317,522
O	Institute for Apprenticeships and Technical Education	4,727	247	30,118
T	Student Loans Company Limited	1,300	200	-
U	Construction Industry Training Board	33,500	23,200	-
U	Engineering Construction Industry Training Board	1,292	-	-
Total		1,719,930	124,085	1,830,669

PART III: NOTE F - ACCOUNTING POLICY CHANGES

From 1 April 2025, the Department has applied IFRS 17 in line with HM Treasury requirements. This results in a revised treatment for the Risk Protection Arrangement (RPA), with prior-year figures restated to reflect updated measurement and presentation requirements. The current year now recognises RPA-related income and expenditure under the new framework. The result of these changes has the following impact on the budget requirements:-

£000s

Capital DEL (increase): £132,539 and £140,000

Resource DEL Non Ringfence (net reduction): £132,539 and £140,000

Resource AME increase £1,400 and £40,000

PART III: NOTE K - CONTINGENT LIABILITIES

Nature of liability	£'000
Contingent liabilities in connection to Private Finance Initiative (PFI) contracts to Academies. These contingent liabilities are a result of the Department providing an indemnity to the local authority for potential costs on buildings they own, with existing PFI arrangements, which will be used by the academies. This type of indemnity is considered to be low risk and is only a feature of the academies programme in very specific circumstances. These contingent liabilities only arise where an academy is using a local authority building with an existing PFI contract.	10,178,340
A guarantee to Local Government Pension Scheme (LGPS) to meet the pension deficit if an Academy Trust closes.	Unquantifiable
Contingent Liability in respect of FE Pension Guarantee.	Unquantifiable
Curriculum Body asset transfer - conditions set by previous provider for the asset transfer state that the DfE must indemnify the Foundation to cover all the related liabilities for the assets transferring (including IP infringement liabilities).	10,000
Free Schools Group for Principal designates. The majority of contingent liabilities recorded by Free School Group currently relate to the potential costs that maybe incurred resulting from the engagement of staff prior to the opening of a Free School e.g. head teacher /deputy head teacher who will, in many cases have had to tender their resignation at an existing school to take up their post in the Free School. The Department has agreed to underwrite the salaries of these staff for up to two terms in the event that the Free School does not open as planned. Each potential liability is calculated on an individual basis for each project. Once the Free School opens the liability will expire.	533
Following the closure of HEFCE and the creation of OfS, the Department is acting as guarantor for the handful of employees transferring from HEFCE to OfS who are members of the Universities Superannuation Scheme (USS), which has transferred from HEFCE to OfS as part of the property and staff transfer. This was a condition of OfS' admission to the USS and allows staff transferring from HEFCE to continue to participate as employees of OfS. In the event of a transfer or winding up of OfS, the Department will guarantee that these pension liabilities will be covered by the successor body, or by the Department in the event that no other body assumes the OfS' functions.	4,000
The Department for Education has contracted a charity to manage the Junior Individual Savings Account (JISA) scheme on its behalf. Using an initial £200 payment from the Department, the contractor opens and manages JISAs on behalf of looked after children while they remain in care. The government made a commitment in 2011 to provide £200 to set up a JISA for each child in care across the UK.	1,701
A basic asset protection agreement (BAPA) between DfE and a Public Sector Company is in place whilst work is undertaken at a school.	Unquantifiable
Indemnity to cover the cost of the 35 year lease arrangement with a property company for an academy site.	12,500

PART III: NOTE K - CONTINGENT LIABILITIES

Nature of liability	£'000
Indemnity in respect of commercial lease of a Free School.	110
The permanent site for an Academy school delivery was subject to entering an unlimited indemnity with Canal & Rivers Trust (CRT) to allow the drainage connection.	Unquantifiable
As a result of entering into a PFI arrangement for the building of schools (PF2) there are a number of contracts in place which have clauses that could give rise to liability for the DfE. These are considered by DfE to be remote and unquantifiable as they relate to breach of contractual conditions.	Unquantifiable
As a result of entering into contracts on site purchases, the DfE are subject to a number of overage clauses. These are considered to be remote as they relate to changes in contractual arrangements.	Unquantifiable
Uncapped indemnity related to Section 104 (s104) agreements entered into as part of school builds. A section 104 agreement (or s104) is a section of the Water Industry Act 1991 that allows developers to enter into a legal agreement local sewerage authorities where the developers construct sewers on their land and request that the sewers are adopted and maintained at the Sewerage authority's expense once it is built to the required standard.	Unquantifiable
Uncapped indemnity related to Section 104 (s104) agreements entered into as part of school builds. A section 104 agreement (or s104) is a section of the Water Industry Act 1991 that allows developers to enter into a legal agreement local sewerage authorities where the developers construct sewers on their land and request that the sewers are adopted and maintained at the Sewerage authority's expense once it is built to the required standard.	10,000
The DfE will enter a S104 agreement with the Water Industry Act 1991 for the undertaking of sewer works associated with the construction of a new Academy. A contingent liability uncapped is provided to cover any claims and costs arising out of any actions costs claims and demands which may be made against them jointly or separately in connection with the construction and completion of the works.	Unquantifiable
Uncapped indemnity related to Section 38 (s38) agreements entered into as part of school builds. S38 of the Highways Act and relates to the design, construction and eventual adoption of a new road along with other infrastructure agreements.	Unquantifiable
The Department has updated its data sharing agreement template for future agreements with third parties in line with the Data Protection Agreement Act 2018 and the Information Commissioner's Office enforcement powers. The Department is planning to offer indemnities to third parties which will be capped in agreement with HMT at £3 million in any financial year.	3,000
Contingent liabilities in connection to Free School building contracts and leases. These contingent liabilities are a result of the Department providing an indemnity to the local authority landlords for potential costs in not performing its obligations under various building contracts and leases which the Secretary of State is a counterparty. This type of indemnity is considered to be low risk and is only a feature of the free school programme.	Unquantifiable

PART III: NOTE K - CONTINGENT LIABILITIES

Nature of liability	£'000
Statutory Indemnity in relation to the Office of the Schools Adjudicator outlined in Paragraph 7 of Schedule 5 to the SSFA 1998. Under paragraph 7 of the Schools Standards Framework Act 1998, the Secretary of State has a statutory duty to indemnify any adjudicator against any reasonable cost and expense reasonably incurred by the adjudicator in connection with any decision taken in pursuit of the statutory duties of the Office of the Schools Adjudicator. The adjudicator's decisions can be challenged through judicial review. It is not possible to quantify the potential costs.	Unquantifiable
Indemnities and warranties agreed as follows: a) A warranty to provide investors compensation for policy changes which reduce cash flows to investors. This is because the terms of the loans remain within Government control, and there is nothing investors can do to influence this. The liability will exist for the life of the securities. bi) Collection of repayments for the sold loans through the UK tax system by HMRC ceased; bii) RPI used to calculate the interest rate of the loans was abolished without a substitute being put in place; biii) There was a problem with the collection of loan repayments that could not be remedied for three consecutive annual payment dates; or biv) Legislation is passed which means the Consumer Credit Act (CCA) / FSMA applies to the loans and the CCA low interest exemption applies. c) the indemnity given to investors to cover potential losses if a "servicing event" is triggered. Investors are not able to change the servicer (unlike for a typical commercial transaction) and therefore an indemnity is their only recourse in the event that the servicing is not in line with the contractually agreed standard. The liability is expected to be live for the life of the securities, i.e. up to around 30 years, and will reduce over time. d) indemnities given to the Joint Lead Managers if they (or their employees, directors or affiliates) suffer any loss as a result of misrepresentation, misleading statement or omissions or breach of duty by Government. All the liabilities are expected to be live for the life of the loans, i.e. up to around 30 years.	Unquantifiable
The Student Loans Company (SLC) has an indemnity in place with a software supplier, which protects the supplier in respect of any litigation raised against it relating to the provision of services by them on behalf of SLC.	Unquantifiable
The Department has a contingent liability to the Civil Service Pension Scheme for the incremental costs of uprating accrued benefits by the Consumer Prices Index (CPI), if a decision is taken in future to uprate benefits in the Civil Service Scheme by less than CPI.	Unquantifiable
Uncapped indemnity, relating to 24 agreements for schools/colleges in respect of Section 278 (s278) agreements entered into as part of school builds. An s278 is a section of the Highways Act 1980 that allows developers to enter into a legal agreement with a council (in its capacity as the Highway Authority) to make permanent alterations or improvements to a public highway, as part of the planning approval for free school projects.	Unquantifiable

PART III: NOTE K - CONTINGENT LIABILITIES

Nature of liability	£'000
Indemnities relating to 29 agreements for schools/colleges, in respect of Section 278 (s278) agreements entered into as part of school builds (ranging in value from £127k to £11m each agreement). An s278 is a section of the Highways Act 1980 that allows developers to enter into a legal agreement with a council (in its capacity as the Highway Authority) to make permanent alterations or improvements to a public highway, as part of the planning approval for free school projects.	266,432
A Guarantee - The DfE has entered into a number of tenant default agreements which give rise to a contractual obligation to pay monies to the landlord up to a fixed cap in certain circumstances where the Free School tenant is in breach of its lease.	2,901
Coal Authority Permit - the permit is required to undertake a ground investigation (GI) survey as part of the delivery of a free school project, 42 agreements in place. The total value is unquantifiable.	Unquantifiable
Coal Authority Permit - the permit is required to undertake a ground investigation (GI) survey as part of the delivery of a free school project, 10 agreement in place.	100,000
£10m capped liability indemnity from the Department for Education to an NHS trust. This indemnity will give them the legal cover and reassurance to transfer land and funding to the DfE for the construction of the roads, whilst still legally being responsible for the construction of roads under a S38 highways agreement with the Borough.	10,000
S184 Agreement: S184(9) of the Highways Act allows the highways authority to permit a developer to undertake crossover works and the S184 Agreement sets out the terms on which the works shall proceed.	10,000
Property insurance - The Group has agreed with a contractor to cover losses incurred if a catastrophic event occurred during the development of one of its properties. The cover has been provided in accordance with Managing Public Money's view that government departments should not incur excessive insurance costs, but bear risks themselves where possible for value for money.	40,000
The DfE will enter S50 Licences to the Highways Act 1980 for the undertaking of highways works associated with the planning permission for and construction of an Academy joint project. A contingent liability is provided to cover any claims and costs arising out of any claim in respect of injury, damage or loss arising out of the placing or presence of the apparatus or the execution of the works within the highway.	Unquantifiable
The DfE will enter into a Minor Works Authority with a County Council pursuant to the Highways Act 1980 for the undertaking of highways works associated with the planning permission for, and construction of, the new SEND Schools. A contingent liability capped at £10m is provided to cover any claims and costs arising out of any actions, proceedings, claims, costs and expenses brought, instituted, made or incurred against or by a County Council as a result of and during the course of or in consequence of the execution of the works or as a result of injury or damage to or the destruction or loss of any property, whether real or personal, and arising out of and during the course of or in consequence of the execution of the works and not caused by the negligent act or omission of a County Council, its servants or agents.	10,000

PART III: NOTE K - CONTINGENT LIABILITIES

Nature of liability	£'000
The DfE will enter into a Minor Works Authority with a County Council pursuant to the Highways Act 1980 for the undertaking of highways works associated with the planning permission for, and construction of, the new SEND Schools. A contingent liability capped at £10m is provided to cover any claims and costs arising out of any actions, proceedings, claims, costs and expenses brought, instituted, made or incurred against or by a County Council as a result of and during the course of or in consequence of the execution of the works or as a result of injury or damage to or the destruction or loss of any property, whether real or personal, and arising out of and during the course of or in consequence of the execution of the works and not caused by the negligent act or omission of a County Council, its servants or agents.	49
DfE contracts with lead suppliers for the delivery of the Early Career Framework (ECF) and National Professional Qualification (NPQ), the Department used model government clauses on indemnity limits and since the introduction of the revised Data Protection legislation under the GDPR it has been standard practice to include unlimited liability relating to data protection fines.	Unquantifiable
Uncapped indemnity related to Section 38 (s38) agreements entered into as part of school builds. S38 of the Highways Act relates to the design, construction and eventual adoption of a new road along with other infrastructures agreements.	10,000
A contingent liability arises from a section 104 agreement entered into by the Secretary of State under the Water Industry Act 1991 in connection with sewer works associated with the construction of two academies and adjacent land with outline consent for residential development. Under the agreement, the developer provides an indemnity in respect of any actions, costs, claims or demands arising from the construction and completion of the works. An identical indemnity is provided in favour of an additional public sector body.	Unquantifiable
A contingent liability arises from a section 104 agreement entered into by the Secretary of State under the Water Industry Act 1991 in connection with sewer works associated with the construction of two academies and adjacent land with outline consent for residential development. Under the agreement, the developer provides an indemnity in respect of any actions, costs, claims or demands arising from the construction and completion of the works. An identical indemnity is provided in favour of an additional public sector body.	Unquantifiable
The contingent liability arises from potential obligations linked to preparatory works under the proposed construction programme. A further AO submission will be provided before any physical construction begins, setting out the nature and scope of these contingent liabilities for approval.	Unquantifiable
A contingent liability exists in relation to potential interference with rail infrastructure assets. The value of the liability cannot be reliably estimated due to commercial sensitivities. Any liability would arise only in extreme circumstances where impacts exceed £50 million, which is considered unlikely as the contractor's construction sequence has been approved in advance, reducing the risk of disruption.	Unquantifiable
A contingent liability is recognised in respect of an ongoing legal matter relating to employment issues. While the Department was successful at the original hearing, an appeal has since been lodged and the matter remains subject to judicial determination. As the outcome of the appeal cannot yet be determined with sufficient certainty.	110

PART III: NOTE K - CONTINGENT LIABILITIES

Nature of liability	£'000
A contingent liability exists in relation to a contract held by one of the Department's arm's length bodies with a third party, which includes an obligation to pay compensation in the event of early termination.	1,954
The Department's executive agency is currently involved in a number of legal cases in which decisions have been awarded in its favour by the relevant authority. However, statutory appeals may still be brought in respect of these decisions. As a result, there remains a risk of potential future costs arising from these proceedings. At this stage, the likelihood and value of any liability cannot be reliably quantified, and no provision has been recognised. These cases are being kept under review.	24

Home Office

INTRODUCTION

This Supplementary Estimate is required for the following purposes:

			£
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
Budget Cover Transfers			
(Section A) - Public Safety Group (PSG) - Transfer from the Cabinet Office for State Visits and Summits	4,000,000		
(Section A) - Public Safety Group (PSG) - Transfer from Department for Science, Innovation and Technology (DSIT) for Shared Rural Network	4,709,000		
(Section A) - Public Safety Group (PSG) - Transfer from Foreign, Commonwealth and Development Office (FCDO) for UKISF: Cyber Security	109,000		
(Section A) - Public Safety Group (PSG) - Transfer from Foreign, Commonwealth and Development Office (FCDO) for UKISF: Serious Organised Crime	14,287,000		
(Section A) - Public Safety Group (PSG) - Transfer from Ministry of Justice (MOJ) for Joint Combatting Unit Drugs Staff Costs	189,000		
(Section A) - Public Safety Group (PSG) - Transfer from Ministry of Justice (MOJ) for Multi-Agency Public Protection System (MAPPS)	4,700,000		
(Section A) - Public Safety Group (PSG) - Transfer from Ministry of Justice (MOJ) for Nitrous Oxide Ban	1,460,000		
(Section A) - Public Safety Group (PSG) - Transfer to Foreign, Commonwealth and Development Office (FCDO) for Modern Slavery: Child Exploitation and Abuse		-1,150,000	
(Section A) - Public Safety Group (PSG) - Transfer to Foreign, Commonwealth and Development Office (FCDO) for UKISF: International Serious Organised Crime Research Fellowship Support		-44,000	
(Section A) - Public Safety Group (PSG) - Transfer to Ministry of Justice (MOJ) for Controlling and Coercive Behaviour		-13,699,000	
(Section A) - Public Safety Group (PSG) - Transfer to Ministry of Justice (MOJ) for Pre-Charge Bail		-1,381,000	
(Section B) - Homeland Security Group (HSG) - Transfer from Department for Transport (DfT) for Access Passholders Information Distribution System (Aphids)	3,333,000		
(Section B) - Homeland Security Group (HSG) - Transfer from Foreign, Commonwealth and Development Office (FCDO) for Investigatory Powers Commissioner's Office (IPCO) IPCO/IPT	1,721,000		
(Section B) - Homeland Security Group (HSG) - Transfer from Foreign, Commonwealth and Development Office (FCDO) for UKISF: CONTEST	416,000		

			£
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section B) - Homeland Security Group (HSG) - Transfer from Foreign, Commonwealth and Development Office for UKISF: Counter Terrorism	1,390,000		
(Section B) - Homeland Security Group (HSG) - Transfer from Foreign, Commonwealth and Development Office (FCDO) for UKISF: Counter Terrorism Protective Security and Attack Response Programme	98,000		
(Section B) - Homeland Security Group (HSG) - Transfer from Foreign, Commonwealth and Development Office (FCDO) for UKISF: Cyber Security	4,648,000		
(Section B) - Homeland Security Group (HSG) - Transfer from Foreign, Commonwealth and Development Office (FCDO) for UKISF: NEAC (North East Asia and China) - Yucca	120,000		
(Section B) - Homeland Security Group (HSG) - Transfer from Foreign, Commonwealth and Development Office (FCDO) for UKISF: Prevent and Respond	62,000		
(Section B) - Homeland Security Group (HSG) - Transfer from Foreign, Commonwealth and Development (FCDO) for UKISF: State Threats Central Unit	452,000		
(Section B) - Homeland Security Group (HSG) - Transfer from Ministry of Defence (MOD) for Radiological and Nuclear Change Programme (RNCP)	145,000		
(Section B) - Homeland Security Group (HSG) - Transfer from Ministry of Justice (MOJ) for Terrorism ACT (TACT)	1,050,000		
(Section B) - Homeland Security Group (HSG) - Transfer from Security and Intelligence Agencies (SIA)	241,000		
(Section B) - Homeland Security Group (HSG) - Transfer to Security and Intelligence Agencies (SIA)		-2,313,000	
(Section C) - Migration and Borders Group (M&BG) - Transfer from Department for Science, Innovation and Technology (DSIT) for Digital IDs	6,516,000		
(Section C) - Migration and Borders Group (M&BG) - Transfer from Ministry of Justice (MOJ) net transfer for court sitting days and Legal Aid Agency Costs offset 24 Week Statutory Time Limits	2,502,000		
(Section D) - Borders Security Command (BSC) - Transfer to Crown Prosecution Service (CPS) for Resources for Border Security Cases		-2,133,000	

			£
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section D) - Borders Security Command (BSC) - Transfer to Department for Science, Innovation and Technology (DSIT) for Innovation Contract		-500,000	
(Section D) - Borders Security Command (BSC) - Transfer to Foreign, Commonwealth and Development Office (FCDO) for Administration costs of joint projects		-73,000	
(Section D) - Borders Security Command (BSC) - Transfer to Foreign, Commonwealth and Development Office (FCDO) for International Funding		-10,299,000	
(Section E) - Customer Services Group (CSG) - Transfer from Foreign, Commonwealth and Development Office (FCDO) for UK Overseas Territories Fund - Asylum Training	115,000		
(Section E) - Customer Services Group (CSG) - Transfer to Department of Health and Social Care (DHSC) for Immigration Health Surcharge		-873,452,000	
(Section E) - Customer Services Group (CSG) - Transfer to Northern Ireland Executive for Immigration Health Surcharge		-43,559,000	
(Section E) - Customer Services Group (CSG) - Transfer to Scottish Government for Immigration Health Surcharge		-103,002,000	
(Section E) - Customer Services Group (CSG) - Transfer to Welsh Government for Immigration Health Surcharge		-62,337,000	
(Section F) - Asylum Support Resettlement and Accommodation (ASRA) - Transfer to Department of Health and Social Care (DHSC) for Health Commercial Services for Wethersfield		-2,442,000	
(Section F) - Asylum Support Resettlement and Accommodation (ASRA) - Transfer to Department of Health and Social Care (DHSC) for Nappier Barracks		-239,000	
(Section F) - Asylum Support Resettlement and Accommodation (ASRA) - Transfer to Ministry of Justice (MOJ) for estates support for Campsfield		-176,000	
(Section F) - Asylum Support Resettlement and Accommodation (ASRA) - Transfer to Ministry of Justice (MOJ) for estates support for Haslar		-176,000	
(Section F) - Asylum Support Resettlement and Accommodation (ASRA) - Transfer to Northern Ireland Executive for Afghanistan Resettlement		-2,047,000	
(Section F) - Asylum Support Resettlement and Accommodation (ASRA) - Transfer to Northern Ireland Executive for Asylum Seekers: Move on Scheme		-208,000	
(Section F) - Asylum Support Resettlement and Accommodation (ASRA) - Transfer to Northern Ireland Executive for Full Asylum Seeker Dispersal Scheme		-14,000	

			£
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section F) - Asylum Support Resettlement and Accommodation (ASRA) - Transfer to Northern Ireland Executive for Full Asylum Seeker Dispersal Scheme - Grant 1		-3,156,000	
(Section F) - Asylum Support Resettlement and Accommodation (ASRA) - Transfer to Northern Ireland Executive for Full Asylum Seeker Dispersal Scheme - Grant 6 and 7 underspend		-500,000	
(Section F) - Asylum Support Resettlement and Accommodation (ASRA) - Transfer to Northern Ireland Executive for SMP Grants Asylum & Resettlement		-300,000	
(Section F) - Asylum Support Resettlement and Accommodation (ASRA) - Transfer to Northern Ireland Executive for Vulnerable Person Resettlement Schemes		-71,000	
(Section F) - Asylum Support Resettlement and Accommodation (ASRA) - Transfer to Ministry of Defence for Afghanistan Resettlement Schemes		-10,000,000	
(Section G) - Border Force (BF) - Transfer from Foreign, Commonwealth and Development Office (FCDO) for Joint Maritime Security Centre	2,345,000		
(Section G) - Border Force (BF) - Transfer from Foreign, Commonwealth and Development Office (FCDO) for UKISF: Integrated Security Fund (ISF) Migration	700,000		
(Section G) - Border Force (BF) - Transfer from Foreign, Commonwealth and Development Office (FCDO) for UKISF: Serious Organised Crime	2,161,000		
(Section G) - Border Force (BF) - Transfer from His Majesty's Revenue and Customs (HMRC) for Tobacco Strategy Funding	9,501,000		
(Section H) - Immigration Enforcement (IE) - Transfer to Department of Health and Social Care (DHSC) for Immigration Removal Centre - Campsfield NHS Costs		-860,000	
(Section H) - Immigration Enforcement (IE) - Transfer to Ministry of Justice (MOJ) for Immigration Removal Centres - Commercial		-129,000	
(Section I) - Chief Operating Officer Group (COOG) - Transfer from Cabinet Office for Tackling Knife Crime	1,000,000		
(Section I) - Chief Operating Officer Group (COOG) - Transfer from Cabinet Office for Violence Against Women and Girls	11,600,000		
(Section I) - Chief Operating Officer Group (COOG) - Transfer from Security and Intelligence Agencies (SIA)	325,000		

			£
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section I) - Chief Operating Officer Group (COOG) - Transfer from National Crime Agency for the Regional Organised Crime Units	25,000,000		
(Section I) - Chief Operating Officer Group (COOG) - Transfer to Cabinet Office for Civil Service Live		-125,000	
(Section I) - Chief Operating Officer Group (COOG) - Transfer to Cabinet Office for Heads of Place		-205,000	
(Section I) - Chief Operating Officer Group (COOG) - Transfer to Ministry of Justice (MOJ) for Estates - Commercial		-764,000	
(Section I) - Chief Operating Officer Group (COOG) - Transfer to Ministry of Justice (MOJ) for Estates - Property		-134,000	
(Section I) - Chief Operating Officer Group (COOG) - Transfer to Cabinet Office for Licensing costs for public appointments digital service		-20,000	
(Section I) - Chief Operating Officer Group (COOG) - Transfer to Cabinet Office for Special Advisors		-124,000	
(Section J) - Home Office Digital (HOD) - Transfer from Department for Science, Innovation and Technology for Artificial Intelligence in Migration	2,000,000		
(Section K) - Science Technology Analysis and Research (STAR) - Transfer from Foreign, Commonwealth and Development Office (FCDO) for Overseas Territories Cyber	1,806,000		
(Section K) - Science Technology Analysis and Research (STAR) - Transfer from Foreign, Commonwealth and Development Office (FCDO) for Overseas Territories Initiative Policing Assistance Service	3,189,000		
(Section K) - Science Technology Analysis and Research (STAR) - Transfer from Foreign, Commonwealth and Development Office (FCDO) for UKISF: Cybercrime and Transitional Threats	291,000		
(Section K) - Science Technology Analysis and Research (STAR) - Transfer from Foreign, Commonwealth and Development Office (FCDO) for UKISF: Mauritius	135,000		
(Section K) - Science Technology Analysis and Research (STAR) - Transfer from Foreign, Commonwealth and Development Office (FCDO) for UKISF: Serious Organised Crime	176,000		
(Section K) - Science Technology Analysis and Research (STAR) - Transfer from Foreign, Commonwealth and Development Office (FCDO) for UKISF: Ukraine	364,000		
(Section M) - Arms Length Bodies (ALBs) - Transfer from Cabinet Office for Public Sector Fraud Authority (PSFA) contribution to IOPC's staff costs	350,000		

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section M) - Arm's Length Bodies (ALBs) - Transfer from Foreign, Commonwealth and Development Office (FCDO) for UKIS: Gender and National Security	634,000		
Budget Exchange			
(Section A) - Public Safety Group (PSG) - Budget Exchange for McCloud Injury to Feelings Compensation		-175,000,000	
Budget Neutral Changes			
(Section A) - Public Safety Group (PSG) - Internal Transfers	178,541,000	-25,687,000	
(Section B) - Homeland Security Group (HSG) - Internal Transfers	30,735,000	-33,334,000	
(Section C) - Migration and Borders Group (M&BG) - Internal Transfers	35,207,000	-11,834,000	
(Section D) - Border Security Command (BSC) - Internal Transfers		-12,189,000	
(Section E) - Customer Services Group (CSG) - Internal Transfers	39,347,000	-30,400,000	
(Section F) - Asylum Support, Resettlement and Accommodation (ASRA) - Internal Transfers	1,310,000		
(Section G) - Border Force (BF) - Internal Transfers	28,381,000	-2,489,000	
(Section H) - Immigration Enforcement (IE) - Internal Transfers	4,303,000	-410,000	
(Section I) - Chief Operating Officer Group (COOG) - Internal Transfers	33,924,000	-112,733,000	
(Section J) - Home Office Digital (HOD) - Internal Transfers	5,000,000	-2,442,000	
(Section K) - Science Technology Analysis and Research (STAR) - Internal Transfers	1,748,000	-3,015,000	
(Section M) - Arm's Length Bodies (ALBs) - Internal Transfers	11,401,000	-2,026,000	
(DUP) - Departmental Unallocated Provision (DUP) - Internal Transfers		-133,338,000	
Budget Regime Changes			
(Section A) - Public Safety Group (PSG) - Surrender to HMT from the Official Development Assistance budget		-1,078,000	
(Section A) - Public Safety Group (PSG) - Funding from HM Treasury (HMT), by an FCDO surrender, for State Visits and Summits	4,000,000		
(Section B) - Homeland Security Group (HSG) - RDEL to CDEL Switch for the Economic Crime Levy		-15,066,000	
(Section D) - Borders Security Command (BSC) - Additional Funding from HMT for the Border Security Accelerator Programme	80,000,000		
(Section I) - Chief Operating Officer Group (COOG) - Funding from HMT for Depreciation (non-cash)	11,517,000		
(Section I) - Chief Operating Officer Group (COOG) - Surrender to HMT for Cash Forecasting Penalty		-304,000	

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
Machinery of Government (MoG) Changes			
(Section A) - Public Safety Group (PSG) - Transfer to Ministry of Housing, Communities and Local Government (MHCLG) for Fire and Rescue Services		-208,660,000	
(Section I) - Chief Operating Officer Group (COOG) - Transfer to Ministry of Housing, Communities and Local Government (MHCLG) for Fire and Rescue Services		-125,000	
Reserve Claims			
(Section B) - Homeland Security Group - Places of Worship and Protective Security	16,000,000		
Total change in Resource DEL (voted)	595,254,000	-1,905,762,000	-1,310,508,000
AME Expenditure Changes			
(Section N) - AME Superannuation - Increase to Police Superannuation	100,000,000		
(Section O) - AME Charges - Motorola decommissioning costs	13,559,000		
(Section O) - AME Charges - Provision for legal costs and compensation	180,000,000		
(Section O) - AME Charges - Police National Database write off	28,000,000		
Machinery of Government (MoG) Changes			
(Section N) - AME Superannuation - Fire MoG to Ministry of Housing, Communities and Local Government (MHCLG)		-810,900,000	
Total change in Resource AME (voted)	321,559,000	-810,900,000	-489,341,000
Budget Cover Transfers (BCTs)			
(Section A) - Public Safety Group (PSG) - Transfer from Ministry of Justice (MoJ) for Multi-Agency Public Protection System (MAPPS)	2,300,000		
(Section A) - Public Safety Group (PSG) - Transfer from Department for Science, Innovation and Technology (DSIT) for Shared Rural Network	3,276,000		
(Section B) - Homeland Security Group (HSG) - Transfer from Foreign, Commonwealth and Development Office (FCDO) for UKISF Bio Security	231,000		
(Section B) - Homeland Security Group (HSG) - Transfer in from Ministry of Defence (MoD) for Radiological and Nuclear Change Programme (RNCP)	1,900,000		
(Section B) - Homeland Security Group (HSG) - Transfer to Ministry of Defence (MoD) for Defence Science & Technology Laboratory/Foreign Explosives Laboratory		-1,600,000	
(Section B) - Homeland Security Group (HSG) - Transfer to Security and Intelligence Agencies (SIA)		-680,000	
(Section B) - Homeland Security Group (HSG) - Transfer to Security and Intelligence Agencies (SIA)		-1,484,000	

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section C) - Migration and Borders Group (M&BG) - Transfer to Ministry of Justice (MoJ) for 24 Week Statutory Time Limits		-1,039,000	
(Section K) - Science Technology Analysis and Research - Transfer from Department for Culture, Media and Sport (DCMS) for AI Deepfake Detection	50,000		
Budget Neutral Changes			
(Section A) - Public Safety Group (PSG) - Internal Transfers	8,534,000	-264,458,000	
(Section B) - Homeland Security Group (HSG) - Internal Transfers	2,228,000	-18,909,000	
(Section C) - Migration and Borders Group (M&BG) - Internal Transfers	10,106,000	-9,750,000	
(Section D) - Border Security Command (BSC) - Internal Transfers	3,000,000	-3,650,000	
(Section E) - Customer Services Group (CSG) - Internal Transfers		-33,600,000	
(Section G) - Border Force (BF) - Internal Transfers	9,525,000	-39,725,000	
(Section H) - Immigration Enforcement (IE) - Internal Transfers	650,000	-10,000,000	
(Section I) - Chief Operating Officer Group (COOG) - Internal Transfers	456,804,000	-94,194,000	
(Section J) - Home Office Digital (HOD) - Internal Transfers		-18,711,000	
(Section K) - Science Technology Analysis and Research (STAR) - Internal Transfers	2,595,000	-95,000	
(Section M) - Arm's Length Bodies (ALBs) - Internal Transfers	300,000	-650,000	
Budget Regime Changes			
(Section B) - Homeland Security Group (HSG) - RDEL to CDEL Switch for the Economic Crime Levy	15,066,000		
(Section D) - Borders Security Command (BSC) - Additional Funding from HMT for the Border Security Accelerator Programme	20,000,000		
Machinery of Government (MoG) Changes			
(Section A) - Public Safety Group (PSG) - Transfer to Ministry of Housing, Communities and Local Government (MHCLG) for Fire and Rescue Services		-2,820,000	
(Section K) - Science Technology Analysis and Research (STAR) - Transfer to Ministry of Housing, Communities and Local Government (MHCLG) for Fire and Rescue Services		-1,039,000	
Reserve Claims			
(Section A) - Public Safety Group (PSG) - Major Law Enforcement (MLE)	200,000,000		
(Section B) - Homeland Security Group (HSG) - Places of Worship and Protective Security	4,000,000		
Total change in Capital DEL (voted)	740,565,000	-502,404,000	238,161,000

			£
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section O) - AME Charge - Dilapidation costs (IFRS16)	60,000,000		
(Section P) - AME Charges Arm's Length Bodies (Net) - Dilapidation costs (IFRS16)	77,000		
Total change in Capital AME (voted)	60,077,000		60,077,000

PART I: EXPENDITURE AND AMBIT

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource †	-1,310,508,000	-	-1,310,508,000
Capital †	238,161,000	-	238,161,000
Annually Managed Expenditure			
Resource †	-489,341,000	-	-489,341,000
Capital	60,077,000	-	60,077,000
Total Net Budget			
Resource	-1,799,849,000	-	-1,799,849,000
Capital	298,238,000	-	298,238,000
Non-Budget Expenditure	-		
Net Cash Requirement †	-		

Supplementary amounts required in the year ending 31 March 2026 for expenditure by Home Office on:

Departmental Expenditure Limit:Expenditure arising from:

Control of immigration and nationality; Voluntary and Community Sector refugee organisations (including the provision of loans); support for asylum seekers; work permits.

Safeguarding children and vulnerable adults including reducing and preventing child trafficking and modern slavery; registration of forensic practitioners; grants to, and other expenditure on behalf of associated entities.

Securing the UK border and controlling the migration of people and goods at ports and airports across the UK and overseas.

Identity management; passports.

Emergency planning and services; counter-terrorism and intelligence.

Responsibility for the fire and rescue services; financial support to Local Authorities and Fire and Rescue Authorities; emergency assistance; improvement, transformation and efficiency; intervention action and capacity building in local authorities; Private Finance Initiative Special Grant.

Police resource and capital expenditure; crime reduction and prevention; firearms compensation and related matters; other services related to crime; tackling drug abuse.

Immigration Health Surcharge and Immigration Skills Charge.

Net spending by Arm's Length Bodies (Independent Office for Police Conduct, Security Industry Authority, Office of the Immigration Services Commissioner now rebranded as Immigration Advice Authority, College of Policing, Gangmasters Labour Abuse Authority and the Disclosure and Barring Service). Payments of grant and grant-in-aid to other organisations promoting Home Office objectives; support to local authorities including Area Based Grants; payments to other government departments; the administration and operation of the department; and other non-cash items.

Income arising from:

Control of immigration and nationality; additional or special immigration services; work permits; fees, fines and penalties arising from relevant Home Office legislation.

Identity management and data protection; passports and certificates.

Emergency planning and services; counter-terrorism work, and intelligence.

Responsibility for and inspections of crown premises and emergency services.

Cyber-crime. Contributions for Police IT services.

PART I: EXPENDITURE AND AMBIT

Issue of licences and certificates; crime reduction and prevention; proceeds of crime; training and advisory services.

Immigration Health Surcharge and Immigration Skills Charge.

Contributions towards grant programmes from third parties, other government departments and the devolved administrations, the European Union, other governments; the administration and operation of the department (including sales at events and the sale and hire of assets).

Receipts in respect of compensation claims.

Annually Managed Expenditure:

Expenditure arising from:

Police Forces and Fire and Rescue Services pensions; and other non-cash items.

Home Office will account for this Estimate.

† Policy and operational responsibility for fire functions transferred to the Ministry of Housing, Communities and Local Government on 1 April 2025. Within the overall changes sought in this Estimate, the specific changes relating to this Machinery of Government change are:

- (a) Departmental Expenditure Limit - Resource (voted) is decreased by £208,785,000;
- (b) Departmental Expenditure Limit - Capital (voted) is decreased by £3,859,000;
- (c) Annually Managed Expenditure - Resource (voted) is decreased by £810,900,000; and
- (d) the net cash requirement is decreased by £1,023,544,000.

PART II: CHANGES PROPOSED

	Net Resources						Net Capital			£'000
	Present			Changes			Present	Changes	Revised	
	Revised									
	Admin	Prog	Admin	Prog	Admin	Prog				
1	2	3	4	5	6	7	8	9		
Departmental Expenditure Limit (DEL)										
Voted expenditure										
A Public Safety Group	56,887	12,790,179	-5,844	-208,860	51,043	12,581,319	635,217	-53,168	582,049	
B Homeland Security Group	62,914	1,381,040	6,000	3,698	68,914	1,384,738	220,804	752	221,556	
C Migration and Borders Group	42,160	253,770	-	32,391	42,160	286,161	151,170	-683	150,487	
D Border Security Command	-	160,940	-	54,806	-	215,746	14,000	19,350	33,350	
E Customer Services (Visas & Passports)	-	-3,841,554	-	-1,073,288	-	-4,914,842	114,380	-33,600	80,780	
F Asylum Support, Resettlement and Accommodation	-	4,348,988	-	-18,019	-	4,330,969	109,620	-	109,620	
G Border Force	-	1,322,352	-	40,599	-	1,362,951	179,000	-30,200	148,800	
H Immigration Enforcement	-	716,733	-	2,904	-	719,637	171,830	-9,350	162,480	
I Chief Operating Officer Group	189,732	1,192,127	9,641	38,682	199,373	1,230,809	-291,295	362,610	71,315	
J Home Office Digital	39,382	602,994	4,558	-	43,940	602,994	108,613	-18,102	90,511	
K Science, Technology, Analysis and Research	24,686	15,970	-	4,694	24,686	20,664	53,763	1,511	55,274	
M Arm's Length Bodies (Net)	-	133,861	-	10,359	-	144,220	12,793	-350	12,443	
Departmental Unallocated Provision	-	133,338	-	-133,338	-	-	-	-	-	
Strategy	19,415	46,358	-19,415	-46,358	-	-	609	-609	-	
Communications	13,718	-	-13,718	-	-	-	-	-	-	
Total voted DEL	448,894	19,257,096	-18,778	-1,291,730	430,116	17,965,366	1,480,504	238,161	1,718,665	
Total DEL			-18,778	-1,291,730				238,161		
Annually Managed Expenditure (AME)										
Voted expenditure										
N AME Superannuation Charges	-	2,972,179	-	-710,900	-	2,261,279	-	-	-	
O AME Charges	-	-	-	221,559	-	221,559	-	60,000	60,000	
P AME Charges Arm's Length Bodies (Net)	-	-	-	-	-	-	-	77	77	
Total voted AME	-	2,972,179	-	-489,341	-	2,482,838	-	60,077	60,077	
Total AME			-	-489,341				60,077		
Voted expenditure			-18,778	-1,781,071				298,238		
Non-voted expenditure			-	-				-		
Total for Estimate			-18,778	-1,781,071				298,238		

	Present Plans	Changes	Revised Plans	£'000
Net Cash Requirement	23,300,000	-	23,300,000	

PART II: REVISED SUBHEAD DETAIL INCLUDING ADDITIONAL PROVISION

Revised Plans												£'000
Resources							Capital					
Administration			Programme				Total					
Gross	Income	Net	Gross	Income	Net	Net	Gross	Income	Net			
1	2	3	4	5	6	7	8	9	10			
Departmental Expenditure Limit (DEL)												
Voted expenditure												
A Public Safety Group	53,368	-2,325	51,043	12,582,619	-1,300	12,581,319	12,632,362	582,049	-	582,049		
B Homeland Security Group	68,914	-	68,914	1,641,538	-256,800	1,384,738	1,453,652	221,556	-	221,556		
C Migration and Borders Group	42,160	-	42,160	287,161	-1,000	286,161	328,321	150,487	-	150,487		
D Border Security Command	-	-	-	215,746	-	215,746	215,746	33,350	-	33,350		
E Customer Services (Visas & Passports)	-	-	-	2,012,213	-6,927,055	-4,914,842	-4,914,842	80,780	-	80,780		
F Asylum Support, Resettlement and Accommodation	-	-	-	4,330,969	-	4,330,969	4,330,969	109,620	-	109,620		
G Border Force	-	-	-	1,389,443	-26,492	1,362,951	1,362,951	148,800	-	148,800		
H Immigration Enforcement	-	-	-	742,441	-22,804	719,637	719,637	162,480	-	162,480		
I Chief Operating Officer Group	200,329	-956	199,373	1,231,764	-955	1,230,809	1,430,182	71,315	-	71,315		
J Home Office Digital	45,540	-1,600	43,940	780,642	-177,648	602,994	646,934	90,511	-	90,511		
K Science, Technology, Analysis and Research	24,686	-	24,686	51,924	-31,260	20,664	45,350	55,274	-	55,274		
L Legal Advisors	18,455	-	18,455	-	-	-	18,455	-	-	-		
M Arm's Length Bodies (Net)	-	-	-	144,220	-	144,220	144,220	12,443	-	12,443		
Departmental Unallocated Provision	-	-	-	-	-	-	-	-	-	-		
Strategy	-	-	-	-	-	-	-	-	-	-		
Communications	-	-	-	-	-	-	-	-	-	-		
Total voted DEL	453,452	-4,881	448,571	25,410,680	-7,445,314	17,965,366	18,413,937	1,718,665	-	1,718,665		
Total DEL	453,452	-4,881	448,571	25,410,680	-7,445,314	17,965,366	18,413,937	1,718,665	-	1,718,665		
Annually Managed Expenditure (AME)												
Voted expenditure												
N AME Superannuation Charges	-	-	-	2,261,279	-	2,261,279	2,261,279	-	-	-		
O AME Charges	-	-	-	221,559	-	221,559	221,559	60,000	-	60,000		
P AME Charges Arm's Length Bodies (Net)	-	-	-	-	-	-	-	77	-	77		
Total voted AME	-	-	-	2,482,838	-	2,482,838	2,482,838	60,077	-	60,077		
Total AME	-	-	-	2,482,838	-	2,482,838	2,482,838	60,077	-	60,077		

PART II: REVISED SUBHEAD DETAIL INCLUDING ADDITIONAL PROVISION

£'000

Revised Plans										
Resources							Capital			
Administration			Programme			Total				
Gross	Income	Net	Gross	Income	Net	Net	Gross	Income	Net	
1	2	3	4	5	6	7	8	9	10	
Voted expenditure	453,452	-4,881	448,571	27,893,518	-7,445,314	20,448,204	1,778,742	-	1,778,742	
Non-voted expenditure	-	-	-	-	-	-	-	-	-	
Total for Estimate	453,452	-4,881	448,571	27,893,518	-7,445,314	20,448,204	1,778,742	-	1,778,742	

PART II: RESOURCE TO CASH RECONCILIATION

	£'000		
	Present Plans	Changes	Revised Plans
Net Resource Requirement	22,696,624	-1,799,849	20,896,775
Net Capital Requirement	1,480,504	298,238	1,778,742
Accruals to cash adjustments	-877,128	1,501,611	624,483
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-146,654	-10,086	-156,740
Add cash grant-in-aid	129,413	9,551	138,964
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-755,121	-11,517	-766,638
New provisions and adjustments to previous provisions	-	-253,559	-253,559
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-28,000	-28,000
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-104,766	1,795,222	1,690,456
Use of provisions	-	-	-
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	23,300,000	-	23,300,000

PART III: NOTE A - STATEMENT OF COMPREHENSIVE NET EXPENDITURE & RECONCILIATION TABLE

	£'000
	Revised Plans
Gross Administration Costs	453,452
<i>Less:</i>	
Administration DEL Income	-4,881
Net Administration Costs	448,571
Gross Programme Costs	28,103,660
<i>Less:</i>	
Programme DEL Income	-7,445,314
Programme AME Income	-
Non-budget income	-111,713
Net Programme Costs	20,546,633
Total Net Operating Costs	20,995,204
<i>Of which:</i>	
Resource DEL	18,413,937
Capital DEL	238,142
Resource AME	2,454,838
Capital AME	-
Non-budget	-111,713
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-238,142
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	111,713
Other adjustments	28,000
Total Resource Budget	20,896,775
<i>Of which:</i>	
Resource DEL	18,413,937
Resource AME	2,482,838
<i>Adjustments to include:</i>	
Grants to devolved administrations	-
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
Total Resource (Estimate)	20,896,775

PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME

	£'000
	Revised Plans
Voted Resource DEL	
Administration	
A: Public Safety Group	
Taxation	-2,325
I: Chief Operating Officer Group	
Sales of Goods and Services	-956
J: Home Office Digital	
Sales of Goods and Services	-1,600
Total Sales of Goods and Services	-2,556
Total Taxation	-2,325
Total Administration	-4,881
Programme	
A: Public Safety Group	
Sales of Goods and Services	-1,300
B: Homeland Security Group	
Other Income	-14,800
Taxation	-242,000
C: Migration and Borders Group	
Other Income	-1,000
E: Customer Services (Visas & Passports)	
Sales of Goods and Services	-3,520,578
Other Income	-2,708,682
Taxation	-697,795
G: Border Force	
Other Income	-13,000
Taxation	-13,492
H: Immigration Enforcement	
Sales of Goods and Services	-1,800
Taxation	-21,004
I: Chief Operating Officer Group	
Other Income	-955
J: Home Office Digital	
Sales of Goods and Services	-177,648
K: Science, Technology, Analysis and Research	
Sales of Goods and Services	-31,260
Total Sales of Goods and Services	-3,732,586
Total Other Income	-2,738,437
Total Taxation	-974,291
Total Programme	-7,445,314
Total Voted Resource DEL	-7,450,195
Total Voted Resource Income	-7,450,195

PART III: NOTE C - ANALYSIS OF CONSOLIDATED FUND EXTRA RECEIPTS

In addition to income retained by the Department the following income is payable to the Consolidated Fund:

£'000

	Present Plans		Changes		Revised Plans	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-	-	-	-	-	-
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-	-
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-107,050	-107,050	-4,663	-4,663	-111,713	-111,713
Total	-107,050	-107,050	-4,663	-4,663	-111,713	-111,713

DETAILED DESCRIPTION OF CFER SOURCES

£'000

	Present Plans		Changes		Revised Plans	
	Income	Receipts	Income	Receipts	Income	Receipts
Non-Budget						
Consular Premium	-107,050	-107,050	-4,663	-4,663	-111,713	-111,713
Total	-107,050	-107,050	-4,663	-4,663	-111,713	-111,713

PART III: NOTE D - EXPLANATION OF ACCOUNTING OFFICER RESPONSIBILITIES

The Accounting Officer prepares resource accounts for each financial year. See Section 2, Part III - Other statements and notes of Main Estimates 2025-26 for further details of Accounting Officer responsibilities.

Accounting Officer: Dame Antonia Romeo DCB

Additional Accounting Officers: Simon Ridley for Estimate Schedule Subheads C, D, E, F, G and H

ALB Accounting Officers:

Andy Marsh	College of Policing
Jeff James	Disclosure and Barring Service
Elysia McCaffrey	Gangmasters and Labour Abuse Authority
John Tuckett	Immigration Services Commissioner
Rachel Watson	Independent Office for Police Conduct
Michelle Russell	Security Industry Authority

PART III: NOTE E - ARM'S LENGTH BODIES (ALBs)**£'000**

Section in Part II: Subhead Detail		Body	Resources	Capital	Grant-in-aid
M		College of Policing	51,858	2,850	47,034
M		Disclosure and Barring Service (DBS)	-	1,400	1,400
M		Gangmasters Licensing Authority	6,376	130	6,006
M		Independent Police Complaints Commission	76,101	2,243	73,253
M		Office of the Immigration Services Commissioner	5,683	1,540	6,990
M		Security Industry Authority	4,202	4,280	4,281
P		Independent Police Complaints Commission	-	77	-
Total			144,220	12,520	138,964

PART III: NOTE K - CONTINGENT LIABILITIES

Nature of liability	£'000
Non-statutory liabilities	
Indemnity provided to British Airports Authority (BAA) in respect of damage or injury caused to third parties from Borders and Enforcement in their use of vehicles operating airside while transporting immigration officers between airside locations.	52,000
Indemnity granted in relation to Cyclamen programme up to a maximum €10m. (Minute dated 17 July 2009). Revalued at GBP/EUR 1.130 14.11.25	8,846
Grant Agreements with Telecommunications Providers	31,351
National Security: Maritime Counter Terrorism Pilot Scheme Homeland Security Group / Home Office has recently commissioned development of two new emergency service maritime counter terrorism response capabilities. Having achieved proof of concept during FY24/25 we are now in a position to develop these capabilities further. Both of them are new capabilities for HMG, and therefore a form of indemnity is needed as a 'backstop' in the event of market failure regarding any realised financial liabilities. Such a backstop would create a new contingent liability for the Department / HMG.	32,000
Pensions (Forensic Science Service) Guarantee from the Home Office to financially support the Forensic Science Service Pension Scheme following closure of the FSS in 2010. The liability has been created this year as previously the obligation relating to the FSS pension scheme was accounted for by way of a provision, which was calculated by deducting the estimated fund assets from the estimated fund liabilities. The estimated assets now exceed the estimated liabilities of the fund and recognises the likely cost of the winding up the scheme should the contingent liability be triggered.	82,000
The following liabilities are judged to be unquantifiable:	
Indemnities	
Borders and Enforcement New Detection Technology (NDT) The following minutes have been used to notify Parliament of the contingent liability relating to Borders and Enforcement NDT, dated: 10 September 2003, 18 December 2003, 18 March 2004, 2 July 2004 and 30 August 2016. The minutes above refer to the following locations and NDT equipment which is loaned by the Department to recipients: 1. Belgium (loan of motion detection equipment and building; and loan of passive millimetre wave imager trucks and reflector and thermal imaging equipment). 2. The Netherlands (loan of motion detection equipment and building/shelters; CO2 probes and thermal imaging equipment). 3. France (loan of motion detection equipment and building/shelters; CO2 probes and loan of passive millimetre wave imager reflectors and ISO containers). i) Calais: Heartbeat equipment and building and Passive Millimetric Wave Imager ISO containers. Heartbeat equipment and two buildings in juxtaposed control zone commenced Spring 2004.	

PART III: NOTE K - CONTINGENT LIABILITIES

Nature of liability	£'000
ii) Coquelles: Heartbeat Detection Unit at the Euro tunnel operated in the juxtaposed control zone by the Home Office. Passive Millimetric Wave Imager ISO containers. Shelter for Heartbeat detection equipment which is under control of, and operated by Borders and Enforcement in the juxtaposed control zone.	
iii) Dunkerque: Heartbeat building commenced Summer 2005. Heartbeat equipment and building operated by the Home Office in the juxtaposed control zone and commenced operation in Spring 2004.	
iv) Ostend: Heartbeat shelters.	
v) St. Malo: CO2 probes to be operated by French operators.	
vi) Vlissingen: Heartbeat equipment and shelters.	
vii) Zeebrugge: Two further Heartbeat buildings and one Passive Millimetric Wave Imager ISO container.	

The minutes also refer to the following:

Indemnity in respect of the deployment and/or demonstration of NDT by Borders and Enforcement in Europe. Within the scope of this indemnity "Europe" is defined as the member states of the Organisation for Security and Co-operation in Europe (OSCE); those North African and Middle Eastern countries with which the OSCE has special relationships. (Algeria, Israel, Jordan, Morocco and Tunisia); and those countries which participate in Euro-Mediterranean dialogue with the Council of Europe (Libya, Syria, Lebanon and the Palestinian Authority).

Angiolini Inquiry (Minute dated 24 May 2022)

The Angiolini Inquiry was established on 31 January 2022 to review the circumstances of the abduction, rape and murder of Sarah Everard, and the abuse of power by a serving Metropolitan Police officer that risks undermining public confidence in the police.

The Home Office agrees to indemnify Dame Elish Angiolini as Chair of the Inquiry, as well as current and former members of the Inquiry and any individual engaged at any time to aid the Inquiry, against any legal costs, actions or damages arising from the execution of their duties in connection with the Inquiry. The indemnity will also cover any civil liability for any act done or omission made in good faith in the execution of their duties.

This indemnity applies only to acts done or omissions made during the Inquiry's work, from establishment on 31 January 2022 until the final report is published by the Home Secretary.

The indemnity is subject to the proviso that any liability which is to any extent met by insurers on the beneficiary of this indemnity, or for which reimbursement is made to any extent by such insurers, shall in that event and to that extent no longer be the subject of the indemnity and, if previously met or reimbursed by the Government, shall to that extent be refunded by the beneficiary to the Government.

Western Jet Foil Indemnity

The Jetfoil project was tendered through the CCS framework in December 2021 to supply first a temporary and then a permanent pontoon solution for the disembarking for small boat arrivals at Dover Harbour Jetfoil basin. Indemnity granted to the supplier to protect against damage/loss resulting in pontoon breaking free as a result of extreme weather conditions.

PART III: NOTE K - CONTINGENT LIABILITIES

Nature of liability	£'000

The Home Office appeal to the Supreme Court in relation to the Gubeladze case (A8 Worker Registration Scheme) has failed. This outcome leaves the Department liable to refund Worker Registration Scheme fees collected over the period 2009 and 2011. The Home Office has recognised a provision for this liability in its 2019/20 accounts. There is also an unquantifiable liability for claims for consequential losses.

Uncapped contingent liability for the Department for the provision of Terrorism Prevention and Investigation Measures (TPIM) accommodation. Start date of 2 September 2024 with no end date.

National Crime Agency

INTRODUCTION

This Supplementary Estimate is required for the following purposes:

				£
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total	
Budget Cover Transfers				
(Section A) Home Office - Support for HO Priorities		-25,000,000		
(Section A) FCDO ISF - Cyber and Tech	2,055,000			
(Section A) FCDO ISF - EECAD	452,000			
(Section A) FCDO ISF - Guardian	131,000			
(Section A) FCDO ISF - Africa	44,000			
(Section A) MHCLG - Homes for Ukraine	50,000			
(Section A) DfT - Transport Sanctions Criminal Enforcement	496,000			
(Section A) CO - Civil Service Live		-23,000		
Budget Neutral Changes				
(Section A) - RDEL Income Limit Uplift	31,830,000	-31,830,000		
Budget Regime Changes				
(Section A) - RDEL to CDEL Switch		-27,270,000		
Other Changes				
(Section A) Spending Review Settlement - Depreciation (Ringfenced)	25,281,000			
(Section A) RDEL Non-Cash Depreciation (Ringfenced)		-10,685,000		
Total change in Resource DEL (voted)	60,339,000	-94,808,000	-34,469,000	
Budget Neutral Changes				
(Section A) CDEL Income Uplift	4,150,000	-4,150,000		
Budget Regime Changes				
(Section A) RDEL to CDEL Switch	27,270,000			
Total change in Capital DEL (voted)	31,420,000	-4,150,000	27,270,000	
Revisions to Net Cash Requirement reflect changes to resources and capital as set out above. It also takes account of movements in stock, debtors and creditors.	130,366,000			130,366,000
Total change in Net Cash Requirement	130,366,000			130,366,000

PART I: EXPENDITURE AND AMBIT

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	-34,469,000	-	-34,469,000
Capital	27,270,000	-	27,270,000
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	-34,469,000	-	-34,469,000
Capital	27,270,000	-	27,270,000
Non-Budget Expenditure		-	
Net Cash Requirement	130,366,000		

Supplementary amounts required in the year ending 31 March 2026 for expenditure by National Crime Agency on:

Departmental Expenditure Limit:Expenditure arising from:

Securing that efficient and effective activities to combat serious and organised crime are carried out including by:

Investigating, prosecuting, preventing and disrupting people engaged in serious and organised crime. Other expenditure related to tackling crime to support the objectives of the National Crime Agency (NCA). Payment of grants to partners to promote and deliver NCA objectives; and the administration and operation of the department, its enabling functions and non-cash items.

Expenditure including: fees to Counsel and outside accountants, witness expenses, use of information technology to improve presentation of evidence, other investigation, prosecution and litigation costs, defendants' costs, and damages ordered by the court to be paid by the NCA, including payments made as a result of asset recovery activity to individuals, charities, companies, other government departments, the devolved governments, the European Union and other governments. All other costs associated with asset recovery through Criminal and Civil courts and the holding and safe guarding of third party assets.

Work relating to protection of witnesses and victims or potential victims of crime.

Gathering, storing, processing, analysing, and disseminating information that is relevant to any of the following:

Intelligence activities to combat serious and organised crime, activities to combat any other kind of crime and exploitation proceeds investigations, exploitation proceeds orders and applications for such orders.

NCA's response to the Serious and Organised Crime Strategy:

Pursue: prosecute and disrupt people engaged in serious and organised criminality.

Prevent: prevent people from engaging in serious and organised crime.

Protect: increase protection against serious and organised crime.

Prepare: reduce the impact of this criminality where it takes place.

Work on research and development to increase knowledge and the furtherance of the NCAs strategy and the law enforcement family.

For provision of training to both internal and external parties.

Activity to ensure the effective operation of the organisation after exiting the European Union including but not limited to contingency planning, amending information systems, implementation of new systems and processes and surge staff to new deployments as required.

PART I: EXPENDITURE AND AMBIT

Expenditure to support, protect and enable the NCA and its officers and national and local government and law enforcement organisations during the Covid-19 pandemic or other new threats.

Work in support of HM Government plans for negotiation and implementation of new deals with other countries after exiting the European Union.

Expenditure on goods and services to enable the reduction of the carbon footprint of the organisation.

The receipt or deployment of resources or people to other government departments to mitigate industrial action.

Income arising from:

UK and overseas activity including but not limited to:

Training and accreditation fees;

Cyber Crime Prevention;

Asset Recovery Incentivisation Scheme;

Safeguarding children;

External contributions towards the NCA's own and also NCA led and managed crime reduction activities and grant programmes, from third parties including other government departments, the devolved governments, the European Union and other governments. The administration and operation of the department (including the sale and hire of assets, charges such as the use of intellectual property, insurance claims and legal costs recovered).

External contributions for the provision of information to third parties.

Recovery of income awarded to the NCA in court or by negotiation with third parties, receipts of service provided by the NCA and receipts from any asset recovery activity, including the recovery of VAT expenditure where approved to do so.

Providing assistance to other law enforcement and government bodies.

Recovery of expenditure incurred by NCA enabling capability functions that established IT, recruitment of staff, financial and other enabling requirements from third parties who provide the agency with funds to deliver specific and mutually agreed objectives.

Income relating to costs incurred to ensure the effective operation of the organisation after exiting the European Union including but not limited to contingency planning, amending information systems, implementation of new systems and processes and surging staff to new deployments as required.

Recovery of costs incurred for work in support of HM Government plans for a negotiation and implementation of new deals with other countries after exiting the European Union.

Funds from other government departments to enable the organisation to reduce its carbon footprint.

Income relating to costs and pressures in relation to Covid-19 or other new threats.

The receipt or deployment of resources or people to other government departments to mitigate industrial action.

Annually Managed Expenditure:Expenditure arising from:

Pension and all other provisions and other non-cash items.

National Crime Agency will account for this Estimate.

PART II: CHANGES PROPOSED

	Net Resources						Net Capital			£'000
	Present			Changes			Revised	Revised		
	Admin	Prog	Admin	Prog	Admin	Prog				
1	2	3	4	5	6	7	8	9		
Departmental Expenditure Limit (DEL)										
Voted expenditure										
A National Crime Agency										
44,000	690,187	-23	-34,446	43,977	655,741	112,300	27,270	139,570		
44,000	690,187	-23	-34,446	43,977	655,741	112,300	27,270	139,570		
Total DEL										
		-23	-34,446				27,270			
Voted expenditure										
		-23	-34,446				27,270			
Non-voted expenditure										
		-	-				-			
Total for Estimate										
		-23	-34,446				27,270			

	£'000		
	Present Plans	Changes	Revised Plans
Net Cash Requirement	840,000	130,366	970,366

PART II: REVISED SUBHEAD DETAIL INCLUDING ADDITIONAL PROVISION

Revised Plans												£'000
	Resources								Capital			
	Administration			Programme			Total	Gross	Income	Net		
	Gross	Income	Net	Gross	Income	Net	Net					
1	2	3	4	5	6	7	8	9	10			
Departmental Expenditure Limit (DEL)												
Voted expenditure												
A National Crime Agency	44,747	-770	43,977	939,571	-283,830	655,741	699,718	208,990	-69,420	139,570		
Total voted DEL	44,747	-770	43,977	939,571	-283,830	655,741	699,718	208,990	-69,420	139,570		
Total DEL	44,747	-770	43,977	939,571	-283,830	655,741	699,718	208,990	-69,420	139,570		
Annually Managed Expenditure (AME)												
Voted expenditure												
B National Crime Agency AME	-	-	-	50,000	-	50,000	50,000	-	-	-		
Total voted AME	-	-	-	50,000	-	50,000	50,000	-	-	-		
Total AME	-	-	-	50,000	-	50,000	50,000	-	-	-		
Voted expenditure	44,747	-770	43,977	989,571	-283,830	705,741	749,718	208,990	-69,420	139,570		
Non-voted expenditure	-	-	-	-	-	-	-	-	-	-		
Total for Estimate	44,747	-770	43,977	989,571	-283,830	705,741	749,718	208,990	-69,420	139,570		

PART II: RESOURCE TO CASH RECONCILIATION

	£'000		
	Present Plans	Changes	Revised Plans
Net Resource Requirement	784,187	-34,469	749,718
Net Capital Requirement	112,300	27,270	139,570
Accruals to cash adjustments	-56,487	137,565	81,078
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-116,719	-14,596	-131,315
New provisions and adjustments to previous provisions	-50,000	-	-50,000
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-175	-	-175
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	110,407	152,161	262,568
Use of provisions	-	-	-
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	840,000	130,366	970,366

PART III: NOTE A - STATEMENT OF COMPREHENSIVE NET EXPENDITURE & RECONCILIATION TABLE

	£'000
	Revised Plans
Gross Administration Costs	44,747
<i>Less:</i>	
Administration DEL Income	-770
Net Administration Costs	43,977
Gross Programme Costs	989,571
<i>Less:</i>	
Programme DEL Income	-353,250
Programme AME Income	-
Non-budget income	-
Net Programme Costs	636,321
Total Net Operating Costs	680,298
<i>Of which:</i>	
Resource DEL	699,718
Capital DEL	-69,420
Resource AME	50,000
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	69,420
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
Total Resource Budget	749,718
<i>Of which:</i>	
Resource DEL	699,718
Resource AME	50,000
<i>Adjustments to include:</i>	
Grants to devolved administrations	-
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
Total Resource (Estimate)	749,718

PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME

£'000

Revised Plans

Voted Resource DEL**Administration**

A: National Crime Agency

Sales of Goods and Services

-770

Total Sales of Goods and Services**-770****Total Administration****-770****Programme**

A: National Crime Agency

Sales of Goods and Services

-283,830

Total Sales of Goods and Services**-283,830****Total Programme****-283,830****Total Voted Resource DEL****-284,600****Total Voted Resource Income****-284,600****Voted Capital DEL****Programme**

A: National Crime Agency

Other Grants

-69,420

Total Other Grants**-69,420****Total Programme****-69,420****Total Voted Capital DEL****-69,420****Total Voted Capital Income****-69,420**

PART III: NOTE C - ANALYSIS OF CONSOLIDATED FUND EXTRA RECEIPTS

No CFER income or receipts are expected in 2025-26.

PART III: NOTE D - EXPLANATION OF ACCOUNTING OFFICER RESPONSIBILITIES

The Accounting Officer prepares resource accounts for each financial year. See Section 2, Part III - Other statements and notes of Main Estimates 2025-26 for further details of Accounting Officer responsibilities.

Accounting Officer:

Graeme Biggar CBE

PART III: NOTE F - ACCOUNTING POLICY CHANGES

Asset Policy - Departmental change to the useful economic life of motor vehicles from 3-9 years to 5-12 years. The requirement for full revaluation of freehold assets has moved from every 2 years to every 5 years, in line with HM Treasury and Financial Reporting Manual (FRM) guidance.

PART III: NOTE J - STAFF BENEFITS

NCA operates an Employee Discount Scheme, run and administered by Edenred, which provides staff access to buy discounted retail vouchers and purchase certain goods and services at a discounted rate. The cost of any items purchased is met by the employee.

PART III: NOTE K - CONTINGENT LIABILITIES

Nature of liability	£'000
Indemnities issued to third parties for the use of their facilities for Firearms training and other indemnities, with the maximum expose limited to £50m.	50,000
NCA had a small number of claims from employees, members of the public and suppliers that could result in compensation payments to be made on settlement.	unquantifiable

PART III: NOTE L - INTERNATIONAL SUBSCRIPTIONS

Section in Part II: Subhead Detail		Body	£'000
A	Interpol subscription subject to exchange rate variation		4,000

Ministry of Justice

INTRODUCTION

This Supplementary Estimate is required for the following purposes:

£			
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
Budget Cover Transfers			
(Section A) Transfer from Cabinet Office for Community Sentencing Programme - Programme.	200,000		
(Section A) Transfer from Cabinet Office for Violence Against Women and Girls campaign - Programme.	200,000		
(Section A) Transfer from Department for Business and Trade for Employment Rights Bill - Admin.	157,000		
(Section A) Transfer from Department for Business and Trade for Post Office Convictions - Admin.	113,000		
(Section A) Transfer from Department for Education for Unregulated Provisions - Programme.	7,000		
(Section A) Transfer from Department for Environment, Food and Rural Affairs for Animal Cruelty - Programme.	172,000		
(Section A) Transfer from Department for Environment, Food and Rural Affairs for Hare Coursing - Programme.	235,000		
(Section A) Transfer from Department for Environment, Food and Rural Affairs for XL Bully-type Dog Compensation and Exemption Scheme - Programme.	170,000		
(Section A) Transfer from Department for Work and Pensions for Yorkshire Development Scheme - Admin.	281,000		
(Section A) Transfer from Department of Health and Social Care for National Mental Capacity forum - Programme.	16,000		
(Section A) Transfer from Department of Health and Social Care for Nottingham Inquiry - Programme.	4,300,000		
(Section A) Transfer from Foreign, Commonwealth and Development Office for UK Integrated Security Fund - Programme.	510,000		
(Section A) Transfer from HM Revenue and Customs for Approving Business Trade - Programme.	25,000		

(Section A) Transfer from HM Revenue and Customs for Promoters of Tax Avoidance Scheme (POTAS) - Programme.	34,000	
(Section A) Transfer from Home Office for Controlling and Coercive Behaviour - Programme.	13,699,000	
(Section A) Transfer from Home Office for estates management work - Programme.	135,000	
(Section A) Transfer from Home Office for Illegal Migration Act - Programme.	1,244,000	
(Section A) Transfer from Home Office for Pre-Charge Bail - Programme.	1,381,000	
(Section A) Transfer from Ministry of Housing, Communities and Local Government for Housing Dispute Policy Renters Rights - Admin.	640,000	
(Section A) Transfer to Cabinet Office for Public Appointments Digital Service licensing costs - Admin.		-35,000
(Section A) Transfer to Cabinet Office for Special Adviser costs - Admin.		-129,000
(Section A) Transfer to Crown Prosecution Service for Duty to Meet - Programme.		-4,690,000
(Section A) Transfer to Department of Health and Social Care for partial return of Deaths in Custody funding - Programme.		-16,000
(Section A) Transfer to Home Office for Nitrous Oxide ban - Programme.		-1,460,000
(Section A and C) Transfer from Department for Science, Innovation and Technology for Digital Interministerial Group innovation fund - Programme.	3,500,000	
(Section B) Transfer from Department of Health and Social Care for Neighbourhood Health Model for probation populations - Programme.	160,000	
(Section B) Transfer from Department of Health and Social Care for NHS Offender Personality Disorder Pathway - Programme.	468,000	
(Section B) Transfer to Department for Work and Pensions for Community Rehabilitation Services Kiosks Pilot - Programme.		-283,000
(Section B) Transfer to Department of Health and Social Care for Naloxone Project (Substance Misuse) - Programme.		-83,000

(Section B) Transfer to Home Office for Drugs Prevention Programme - Programme.		-1,050,000
(Section B) Transfer to Home Office for Joint Combatting Drugs Unit - Programme.		-189,000
(Section B) Transfer to Home Office for Multi-Agency Public Protection System (MAPPS) - Programme.		-4,700,000
(Section B) Transfer to Welsh Government for learning and skills education funding - Programme.		-500,000
(Section C) Transfer from Cabinet Office for Infected Blood Compensation Authority - Admin.	351,000	
(Section C) Transfer from Department for Business and Trade for Employment Rights Bill - Programme.	517,000	
(Section C) Transfer from Home Office for Immigration and Asylum Chamber (24 Week Statutory Timeframe) - Programme.	2,734,000	
(Section C) Transfer to Scottish Government for Scottish Courts and Tribunals Service - Programme.		-1,730,000
(Section C and D) Transfer to Home Office for partial return of First Tier Immigration and Asylum Chamber (FTIAC) funding - Programme.		-5,236,000
(Section C and D) Transfer to Ministry of Housing, Communities and Local Government for partial return of Housing Dispute Policy Renters Rights - Programme.		-15,418,000
Budget Neutral Changes		
(Section A to Section B) Policy, Corporate Services and Associated Offices to HM Prison and Probation Service - funding for depreciation.	12,421,000	-12,421,000
(Section A to Section B) Policy, Corporate Services and Associated Offices to HM Prison and Probation Service - provision of Innovation funding.	566,000	-566,000
(Section A to Section B) Policy, Corporate Services and Associated Offices to HM Prison and Probation Service - funding for additional Electronic Monitoring spending.	4,000,000	-4,000,000
(Section A to Section B) Policy, Corporate Services and Associated Offices to HM Prison and Probation Service - funding for pay award uplift impact.	49,000,000	-49,000,000
(Section A to Section B) Policy, Corporate Services and Associated Offices to HM Prison and Probation Service - funding for Prison Learning Delivery's use of Stirling House.	96,000	-96,000

(Section A to Section B) Policy, Corporate Services and Associated Offices to HM Prison and Probation Service - funding for additional security and counter-terrorism spending.	880,000	-880,000
(Section A to Section B) Policy, Corporate Services and Associated Offices to HM Prison and Probation Service - transfer of Fitness Team funding.	300,000	-300,000
(Section A to Section B) Policy, Corporate Services and Associated Offices to HM Prison and Probation Service - funding for additional transforming delivery spending.	2,850,000	-2,850,000
(Section A to Section B) Policy, Corporate Services and Associated Offices to HM Prison and Probation Service - funding contribution for Prisoner Education Service IT.	2,500,000	-2,500,000
(Section A to Section C) Policy, Corporate Services and Associated Offices to HM Courts and Tribunals Service - funding for judicial pay inflation pressures.	32,104,000	-32,104,000
(Section A to Section C) Policy, Corporate Services and Associated Offices to HM Courts and Tribunals Service - transfer of funding for additional Immigration and Asylum Chamber sitting days.	3,177,000	-3,177,000
(Section A to Section C) Policy, Corporate Services and Associated Offices to HM Courts and Tribunals Service - transfer of funding to deliver Debt Review Committee recommendations.	387,000	-387,000
(Section A to Section C) Policy, Corporate Services and Associated Offices to HM Courts and Tribunals Service - provision of Innovation funding.	25,000	-25,000
(Section A to Section C) Policy, Corporate Services and Associated Offices to HM Courts and Tribunals Service - funding for embedded staff conducting data and analytical work.	7,000	-7,000
(Section A to Section C) Policy, Corporate Services and Associated Offices to HM Courts and Tribunals Service - funding for depreciation.	7,000,000	-7,000,000
(Section A to Section C) Policy, Corporate Services and Associated Offices to HM Courts and Tribunals Service - transfer of Pathfinder funding.	4,046,000	-4,046,000
(Section A to Section D) Policy, Corporate Services and Associated Offices to Legal Aid Agency - funding for additional spending from roll-out of Qualified Legal Representatives.	2,700,000	-2,700,000

(Section A to Section D) Policy, Corporate Services and Associated Offices to Legal Aid Agency - transfer of funding for additional Immigration and Asylum Chamber sitting days.	3,670,000	-3,670,000
(Section A to Section D) Policy, Corporate Services and Associated Offices to Legal Aid Agency - funding for additional spending from implementation of Magistrates' Courts Sentencing Guidelines.	1,300,000	-1,300,000
(Section A to Section D) Policy, Corporate Services and Associated Offices to Legal Aid Agency - funding for additional cyber security operations.	1,500,000	-1,500,000
(Section A to Section D) Policy, Corporate Services and Associated Offices to Legal Aid Agency - funding for depreciation.	800,000	-800,000
(Section A to Section E) Policy, Corporate Services and Associated Offices to Criminal Injuries Compensation Authority - funding for additional Criminal Injuries Compensation Scheme spending.	10,000,000	-10,000,000
(Section A to Section F) Policy, Corporate Services and Associated Offices to Office of the Public Guardian - funding for cloud-based digital platform.	450,000	-450,000
(Section A to Section G) Policy, Corporate Services and Associated Offices to Children and Family Court Advisory and Support Service (ALB)(Net) - transfer of Pathfinder funding.	3,900,000	-3,900,000
(Section A to Section N) Policy, Corporate Services and Associated Offices to Gov Facility Services Limited (ALB)(Net) - notional RDEL allocation.	1,000	-1,000
(Section A to Section O) Policy, Corporate Services and Associated Offices to Independent Monitoring Authority for the Citizens' Rights Agreements (ALB)(Net) - funding for depreciation.	10,000	-10,000
(Section B to Section A) HM Prison and Probation Service to Policy, Corporate Services and Associated Offices - funding for embedded staff conducting data and analytical work.	14,934,000	-14,934,000
(Section B to Section A) HM Prison and Probation Service to Policy, Corporate Services and Associated Offices - funding for Communications prison resourcing team.	1,125,000	-1,125,000
(Section B to Section A) HM Prison and Probation Service to Policy, Corporate Services and Associated Offices - funding for HMPPS 2025-26 brand campaign.	7,000,000	-7,000,000

(Section B to Section A) HM Prison and Probation Service to Policy, Corporate Services and Associated Offices - funding for Future Prison Leadership Programme.	579,000	-579,000
(Section B to Section A) HM Prison and Probation Service to Policy, Corporate Services and Associated Offices - funding for additional Human Resources support.	2,474,000	-2,474,000
(Section B to Section A) HM Prison and Probation Service to Policy, Corporate Services and Associated Offices - funding for additional digital and technology services work.	11,622,000	-11,622,000
(Section B to Section A) HM Prison and Probation Service to Policy, Corporate Services and Associated Offices - funding for additional Finance Business Partnering work.	99,000	-99,000
(Section B to Section A) HM Prison and Probation Service to Policy, Corporate Services and Associated Offices - transfer of maintenance funding for the prison estate.	477,000	-477,000
(Section B to Section A) HM Prison and Probation Service to Policy, Corporate Services and Associated Offices - transfer of funding for HMP Cookham Wood moving from Youth Custody Service to Adult Estate.	1,438,000	-1,438,000
(Section B to Section A) HM Prison and Probation Service to Policy, Corporate Services and Associated Offices - transfer of funding for HMP Millsike estates costs.	1,138,000	-1,138,000
(Section B to Section A) HM Prison and Probation Service to Policy, Corporate Services and Associated Offices - funding for Area Property Operations Managers.	239,000	-239,000
(Section B to Section A) HM Prison and Probation Service to Policy, Corporate Services and Associated Offices - funding for Medomsley Special Investigation.	160,000	-160,000
(Section B to Section A) HM Prison and Probation Service to Policy, Corporate Services and Associated Offices - funding for additional information services work.	200,000	-200,000
(Section B to Section A) HM Prison and Probation Service to Policy, Corporate Services and Associated Offices - funding for additional policy work.	500,000	-500,000

(Section B to Section A) HM Prison and Probation Service to Policy, Corporate Services and Associated Offices - transfer of funding for professional subscription costs.	1,165,000	-1,165,000
(Section B to Section A) HM Prison and Probation Service to Policy, Corporate Services and Associated Offices - funding for additional Prisons and Probation Ombudsman work.	150,000	-150,000
(Section B to Section C) HM Prison and Probation Service to HM Courts and Tribunals Service - funding for Intense Supervision Court pilot.	304,000	-304,000
(Section C to Section A) HM Courts and Tribunals Service to Policy, Corporate Services and Associated Offices - funding for additional digital and technology services work.	213,000	-213,000
(Section C to Section A) HM Courts and Tribunals Service to Policy, Corporate Services and Associated Offices - transfer of funding for Legal Adviser training material.	305,000	-305,000
(Section I to Section A) Judicial Appointments Commission (ALB)(Net) to Policy, Corporate Services and Associated Offices - return of non-ringfenced funding no longer required.	550,000	-550,000
(Section I to Section A) Judicial Appointments Commission (ALB)(Net) to Policy, Corporate Services and Associated Offices - return of depreciation funding no longer required.	97,000	-97,000
(Section P to Section A) Oasis Restore Trust (ALB) (net) to Policy, Corporate Services and Associated Offices - RDEL funding return in exchange for CDEL to fund door replacement works at Secure School - Programme.	2,800,000	-2,800,000
Cash Management Adjustments		
(Section A) Funding from HM Treasury in relation to the Cash Management Scheme - Admin.	100,000	
Other Changes		
(Section A) Resource DEL to Capital DEL funding switch - Programme.		-41,000,000
(Section A) Return of funding in relation to depreciation - Programme.		-14,358,000
(Section Q) Increase in Higher Judiciary Judicial Salaries.		-20,591,000
(Section R) Decrease in CFER related to Legal Services Board and Office for Legal Complaints.		-158,000

Reserve Claims

(Section A) Reserve funding in relation to income surpluses - Programme.	15,000,000		

Total change in Resource DEL (voted)	237,608,000	-302,885,000	-65,277,000

Other Changes

(Section Q) Increase in Higher Judiciary Judicial Salaries.	20,591,000		

(Section R) Decrease in CFER related to Legal Services Board and Office for Legal Complaints.	158,000		

Total change in Resource DEL (non-voted)	20,749,000		20,749,000

AME Expenditure Changes

(Section S) Funding in relation to movement in provisions.	190,690,000		

Budget Neutral Changes

(Section S to Section U) Movement in Provision.	5,000,000	-5,000,000	

(Section S to Section V) Movement in Provision.	131,600,000	-131,600,000	

(Section S to Section W) Movement in Provision.	19,010,000	-19,010,000	

(Section S to Section AD) Movement in Provision.	380,000	-380,000	

Total change in Resource AME (voted)	346,680,000	-155,990,000	190,690,000

Budget Cover Transfers

(Section A) Transfer from Cabinet Office for Electronic Monitoring Evaluation Accelerator Fund - Programme.	103,000		

(Section A) Transfer from Department for Energy Security and Net Zero for Public Sector Clean Heat Works - Programme.	744,000		

(Section A) Transfer to Department for Environment, Food and Rural Affairs for Flood Defence work - Programme.		-120,000	

(Section B) Transfer from Department of Health and Social Care for prison workshop conversions - Programme.	1,300,000		

(Section B) Transfer to Home Office for Multi-Agency Public Protection System (MAPPS) - Programme.		-2,300,000	

(Section C) Transfer from Cabinet Office for Infected Blood Compensation Authority - Programme.	198,000		

(Section C) Transfer from Home Office for Immigration and Asylum Chamber (24 Week Statutory Timeframe) - Programme.	1,039,000	
(Section C) Transfer from Ministry of Housing, Communities and Local Government for Housing Dispute Policy Renters Rights - Programme.	1,148,000	
(Section C) Transfer to Ministry of Housing, Communities and Local Government for partial return of Housing Dispute Policy Renters Rights - Programme.		-1,482,000
Budget Neutral Changes		
(Section A to Section B) Policy, Corporate Services and Associated Offices to HM Prison and Probation Service - funding contribution for Prisoner Education Service IT.	1,000,000	-1,000,000
(Section A to Section C) Policy, Corporate Services and Associated Offices to HM Courts and Tribunals Service - transfer of Home Office funding for asylum and immigration costs.	1,500,000	-1,500,000
(Section A to Section K) Policy, Corporate Services and Associated Offices to Office for Legal Complaints (ALB)(Net) - return of unused funding to the centre for reallocation to other priority spending.	39,000	-39,000
(Section A to Section N) Policy, Corporate Services and Associated Offices to Gov Facility Services Limited (ALB)(Net) - notional CDEL allocation.	1,000	-1,000
(Section A to Section O) Policy, Corporate Services and Associated Offices to Independent Monitoring Authority for the Citizens' Rights Agreements (ALB)(Net) - notional CDEL allocation.	1,000	-1,000
(Section A to Section P) Policy, Corporate Services and Associated Offices to Oasis Restore Trust (ALB) (net) - CDEL to fund door replacement works at Secure School in exchange for RDEL funding return.	2,800,000	-2,800,000
(Section B to Section A) HM Prison and Probation Service to Policy, Corporate Services and Associated Offices - funding for the Launchpad programme.	5,400,000	-5,400,000
(Section B to Section A) HM Prison and Probation Service to Policy, Corporate Services and Associated Offices - funding for Intelligence Management System build.	250,000	-250,000
(Section B to Section A) HM Prison and Probation Service to Policy, Corporate Services and Associated Offices - funding for drone detection technology.	250,000	-250,000

(Section B to Section A) HM Prison and Probation Service to Policy, Corporate Services and Associated Offices - transfer of funding for digital teams.	1,500,000	-1,500,000	
(Section B to Section A) HM Prison and Probation Service to Policy, Corporate Services and Associated Offices - funding for digital referral tool costs.	1,500,000	-1,500,000	
(Section B to Section A) HM Prison and Probation Service to Policy, Corporate Services and Associated Offices - transfer of funding to MoJ Property for provision of catering equipment in prison establishments.	3,000,000	-3,000,000	
(Section B to Section A) HM Prison and Probation Service to Policy, Corporate Services and Associated Offices - transfer of funding to MoJ Property for the probation estate.	23,500,000	-23,500,000	
(Section B to Section A) HM Prison and Probation Service to Policy, Corporate Services and Associated Offices - transfer of funding to MoJ Property for the prison estate.	109,000,000	-109,000,000	
(Section B to Section A) HM Prison and Probation Service to Policy, Corporate Services and Associated Offices - transfer of funding to MoJ Property for counter-drone infrastructure.	4,800,000	-4,800,000	
(Section B to Section A) HM Prison and Probation Service to Policy, Corporate Services and Associated Offices - transfer of funding to MoJ Property for fire safety works in the prison estate.	172,000,000	-172,000,000	
(Section B to Section A) HM Prison and Probation Service to Policy, Corporate Services and Associated Offices - transfer of funding to MoJ Property for the long-term high security prison estate.	15,000,000	-15,000,000	
(Section J to Section A) Legal Services Board (ALB)(Net) to Policy, Corporate Services and Associated Offices - return of unused funding to the centre for reallocation to other priority spending.	650,000	-650,000	
Other Changes			
(Section A and Section B) Resource DEL to Capital DEL funding switch - Programme.	41,000,000		
Reserve Claims			
(Section B) Reserve funding in relation to prison capacity - Programme.	222,000,000		
Total change in Capital DEL (voted)	609,723,000	-346,093,000	263,630,000

AME Expenditure Changes

(Section S) Funding in relation to movement in provisions.	4,500,000	

Budget Neutral Changes

(Section S to Section U) Movement in Provision.	4,499,000	-4,499,000

(Section S to Section Y) Movement in Provision.	299,000	-299,000

(Section S to Section AC) Movement in Provision.	1,000	-1,000

Total change in Capital AME (voted)	9,299,000	-4,799,000	4,500,000

Revisions to the Net Cash Requirement reflect changes to resources and capital as set out above. It also takes account of movements in stock, debtors and creditors.	213,676,000	

Total change in Net Cash Requirement	213,676,000		213,676,000

PART I: EXPENDITURE AND AMBIT

			£
	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	-65,277,000	20,749,000	-44,528,000
Capital	263,630,000	-	263,630,000
Annually Managed Expenditure			
Resource	190,690,000	-	190,690,000
Capital	4,500,000	-	4,500,000
Total Net Budget			
Resource	125,413,000	20,749,000	146,162,000
Capital	268,130,000	-	268,130,000
Non-Budget Expenditure	-		
Net Cash Requirement	213,676,000		

Supplementary amounts required in the year ending 31 March 2026 for expenditure by Ministry of Justice on:

Departmental Expenditure Limit:Expenditure arising from:

Administration of the Ministry of Justice, its Agencies, Arm's Length Bodies (ALBs) and associated offices including the Office of the Accountant General; administration of judicial pay and of the Judicial Pensions Scheme.

Policy and activities relating to the justice system including: civil, family and criminal justice; administrative justice (e.g. tribunals policy work), closed material procedures including in Northern Ireland, legal aid and legal support; support for victims and witnesses; miscarriages of justice; review of Post Office convictions; judicial and legal services policy.

Policy and activities related to coroner, burial and cremation services including the administration of the Children's Funeral Fund.

Policy and activities relating to sentencing and offender reform, including prison, probation and youth justice; reducing reoffending; support for youth, women and vulnerable offenders; commissioning of prison, probation, and youth custody services including safety and security.

Policy and activities relating to human rights, both domestic and in relation to the United Kingdom's (UK's) international obligations; management of the Government's constitutional relationship with the Crown Dependencies; European and international business in the justice field.

Payments in respect of public inquests and inquiries; fee refund schemes; grants and other payments to Police and Crime Commissioners, local authorities, other justice system partners, support providers and public sector bodies.

Compensation to judicial office holders, including payments in lieu of pension where these cannot be met by the Judicial Pensions Scheme.

His Majesty's Prison and Probation Service; His Majesty's Courts and Tribunals Service, including the Court of Protection; the Office of the Public Guardian; the Criminal Injuries Compensation Authority and the Legal Aid Agency, including costs paid from central funds.

Criminal Cases Review Commission; Children and Family Court Advisory and Support Service; Independent Monitoring Authority for the Citizens' Rights Agreements, Judicial Appointments Commission; Legal Services Board; Office for Legal Complaints; Parole Board; Youth Justice Board; Oasis Restore Trust and Gov Facility Services Limited.

Inspectorates, monitoring boards, lay observers, the UK National Preventive Mechanism, the Prisons and Probation Ombudsman, and Judicial Appointments and Conduct Ombudsman; support for the judiciary and other monitoring and advisory activities; the Law Commission, the Office of the Official Solicitor and the Public Trustee; the Sentencing Council for England and Wales, the Victims' Commissioner, and the Office of the Standing Advocate for Victims of Major Incidents (Independent Public Advocate).

Capital, depreciation and other non-cash costs falling in DEL.

Income arising from:

The activities of His Majesty's Courts and Tribunals Service, including Civil and Family Court fee income; Tribunals fee income; Probate fee income.

Fines, including retention of legacy criminal court charging income; receipts relating to the asset recovery incentive scheme; receipts from the Victims Surcharge; receipts retained in relation to the costs of fine enforcement and pre-1990 loan charge debt payments.

The activities of His Majesty's Prison and Probation Service, including share of gross profits from sales and services; prisoners' earnings and contributions related to damage to property; receipts from external organisations, subsidies and sales; receipts from local authorities for secure remand places.

Fees charged by the Public Trustee, Office of the Public Guardian and Court of Protection.

The activities of the Legal Aid Agency including client contributions, recoveries, interest and grants from other third parties.

Repayment of criminal injuries compensation; contributions from other government departments towards the costs of inquests and inquiries.

Recoveries from the Debt Management Office for the cost of administering funds in court; from investment managers for the cost of administering the Lord Chancellor's Strategic Investment Board; for research and recommendation work undertaken by the Law Commission; recoveries by the Office of the Official Solicitor.

Legal services regulation; judicial superannuation contributions and receipts from the Judicial Pensions Scheme for administrative costs.

Receipts from: the European Commission; Royal Licences; Crown Office fees; Design 102 activities; the New Deal Scheme and wider markets initiatives; the Scottish Government, Northern Ireland Executive and the Welsh Government; National Insurance Fund and Scottish Criminal Injuries Compensation Appeals Panel; the Education and Skills Funding Agency; the Heritage Lottery Fund and Sport England.

The general administration receipts of the Department and its executive agencies, including the recovery of salaries, the disposal of capital assets, charges for accommodation, sale of goods and services, and interest from bank accounts; other charges and receipts received from other government departments.

Annually Managed Expenditure:Expenditure arising from:

Maintenance of departmental, executive agencies' and ALBs' provisions for expected liabilities and other non-cash items including bad debts, impairments, tax and pension costs and corporation tax.

Additional Universal Credit expenditure associated with the early release of prisoners.

Ministry of Justice will account for this Estimate.

PART II: CHANGES PROPOSED

	Net Resources										Net Capital			£'000
	Present		Changes				Revised				Present	Changes	Revised	
	Admin	Prog	Admin	Prog	Admin	Prog	Admin	Prog						
	1	2	3	4	5	6					7	8	9	
Departmental Expenditure Limit (DEL)														
Voted expenditure														
A Policy, Corporate Services and Associated Offices	527,346	887,478	7,329	-125,323	534,675	762,155					125,593	363,236	488,829	
B HM Prison and Probation Service	22,467	6,114,612	-7,820	30,652	14,647	6,145,264					1,669,900	-104,200	1,565,700	
C HM Courts and Tribunals Service	25,096	2,530,301	351	11,312	25,447	2,541,613					235,617	2,403	238,020	
D Legal Aid Agency	18,172	2,172,199	2,300	5,166	20,472	2,177,365					1,200	-	1,200	
E Criminal Injuries Compensation Authority	1,805	170,037	-1,043	11,043	762	181,080					100	-	100	
F Office of the Public Guardian	-	-5,812	-	450	-	-5,362					100	-	100	
G Children and Family Court Advisory and Support Service (ALB)(Net)	6,033	156,964	-	3,900	6,033	160,864					4,500	-	4,500	
H Criminal Cases Review Commission (ALB)(Net)	862	9,245	-30	30	832	9,275					217	-	217	
I Judicial Appointments Commission (ALB)(Net)	900	10,793	95	-742	995	10,051					-	-	-	
J Legal Services Board (ALB)(Net)	-	5,873	-	-158	-	5,715					924	-650	274	
K Office for Legal Complaints (ALB)(Net)	-	20,001	-	-	-	20,001					461	39	500	
M Youth Justice Board for England and Wales (ALB)(Net)	3,303	103,392	200	-200	3,503	103,192					600	-	600	
N Gov Facility Services Limited (ALB)(Net)	-	-	-	1	-	1					-	1	1	
O Independent Monitoring Authority for the Citizens' Rights Agreements (ALB)(Net)	3,019	3,004	96	-86	3,115	2,918					-	1	1	
P Oasis Restore Trust (ALB)(Net)	-	15,591	-	-2,800	-	12,791					-	2,800	2,800	
Total voted DEL	609,003	12,193,678	1,478	-66,755	610,481	12,126,923					2,039,212	263,630	2,302,842	
Non-voted expenditure														
Q Higher Judiciary Judicial Salaries	-	195,402	-	20,591	-	215,993					-	-	-	
R Office for Legal Complaints/Legal Services Board Consolidated Fund Extra Receipts	-	-25,874	-	158	-	-25,716					-	-	-	
Total non-voted DEL	-	169,528	-	20,749	-	190,277					-	-	-	
Total DEL			1,478	-46,006								263,630		

PART II: CHANGES PROPOSED

	Net Resources						Net Capital			£'000
	Present		Changes			Revised	Present	Changes	Revised	
	Admin	Prog	Admin	Prog	Admin					
	1	2	3	4	5	6	7	8	9	
Annually Managed Expenditure (AME)										
Voted expenditure										
S Policy, Corporate Services and Associated Offices	-	307,985	-	34,700	-	342,685	14,884	-299	14,585	
U HM Courts and Tribunals Service	-	130,400	-	5,000	-	135,400	1	4,499	4,500	
V Legal Aid Agency	-	46,800	-	131,600	-	178,400	105	-	105	
W Criminal Injuries Compensation Authority	-	59,200	-	19,010	-	78,210	1	-	1	
Y Children and Family Court Advisory and Support Service (ALB)(Net)	-	26,000	-	-	-	26,000	1	299	300	
AC Office for Legal Complaints (ALB)(Net)	-	1	-	-	-	1	-	1	1	
AD Parole Board for England and Wales (ALB)(Net)	-	-299	-	380	-	81	-	-	-	
Total voted AME	-	570,087	-	190,690	-	760,777	14,992	4,500	19,492	
Total AME			-	190,690				4,500		
Voted expenditure			1,478	123,935				268,130		
Non-voted expenditure			-	20,749				-		
Total for Estimate			1,478	144,684				268,130		

	£'000		
	Present Plans	Changes	Revised Plans
Net Cash Requirement	14,184,482	213,676	14,398,158

PART II: REVISED SUBHEAD DETAIL INCLUDING ADDITIONAL PROVISION

Revised Plans												£'000
Resources							Capital					
Administration			Programme				Total					
Gross	Income	Net	Gross	Income	Net	Net	Gross	Income	Net			
1	2	3	4	5	6	7	8	9	10			
Departmental Expenditure Limit (DEL)												
Voted expenditure												
A Policy, Corporate Services and Associated Offices	566,419	-31,744	534,675	2,084,678	-1,322,523	762,155						
B HM Prison and Probation Service	14,673	-26	14,647	6,378,900	-233,636	6,145,264						
C HM Courts and Tribunals Service	25,447	-	25,447	2,606,523	-64,910	2,541,613						
D Legal Aid Agency	20,472	-	20,472	2,210,789	-33,424	2,177,365						
E Criminal Injuries Compensation Authority	1,670	-908	762	203,643	-22,563	181,080						
F Office of the Public Guardian	-	-	-	108,029	-113,391	-5,362						
G Children and Family Court Advisory and Support Service (ALB)(Net)	6,033	-	6,033	160,864	-	160,864						
H Criminal Cases Review Commission (ALB)(Net)	832	-	832	9,275	-	9,275						
I Judicial Appointments Commission (ALB)(Net)	995	-	995	10,051	-	10,051						
J Legal Services Board (ALB)(Net)	-	-	-	5,715	-	5,715						
K Office for Legal Complaints (ALB)(Net)	-	-	-	20,001	-	20,001						
L Parole Board for England and Wales (ALB)(Net)	2,790	-	2,790	30,552	-	30,552						
M Youth Justice Board for England and Wales (ALB)(Net)	3,503	-	3,503	103,192	-	103,192						
N Gov Facility Services Limited (ALB)(Net)	-	-	-	1	-	1						
O Independent Monitoring Authority for the Citizens' Rights Agreements (ALB)(Net)	3,115	-	3,115	2,918	-	2,918						
P Oasis Restore Trust (ALB)(Net)	-	-	-	12,791	-	12,791						
Total voted DEL	645,949	-32,678	613,271	13,947,922	-1,790,447	12,157,475						
Non-voted expenditure												
Q Higher Judiciary Judicial Salaries	-	-	-	215,993	-	215,993						
R Office for Legal Complaints/Legal Services Board Consolidated Fund Extra Receipts	-	-	-	-	-25,716	-25,716						
Total non-voted DEL	-	-	-	215,993	-25,716	190,277						
Total DEL	645,949	-32,678	613,271	14,163,915	-1,816,163	12,347,752						

PART II: REVISED SUBHEAD DETAIL INCLUDING ADDITIONAL PROVISION

Revised Plans												£'000
Resources							Capital					
Administration			Programme			Total						
Gross	Income	Net	Gross	Income	Net	Net	Gross	Income	Net			
1	2	3	4	5	6	7	8	9	10			
Annually Managed Expenditure (AME)												
Voted expenditure												
	-	-	-	342,685	-	342,685		14,585	-	14,585		
S Policy, Corporate Services and Associated Offices	-	-	-	45,000	-	45,000		1	-	1		
T HM Prison and Probation Service	-	-	-	135,400	-	135,400		4,500	-	4,500		
U HM Courts and Tribunals Service	-	-	-	178,400	-	178,400		105	-	105		
V Legal Aid Agency	-	-	-	78,210	-	78,210		1	-	1		
W Criminal Injuries Compensation Authority	-	-	-	1	-	1		1	-	1		
X Office of the Public Guardian	-	-	-	26,000	-	26,000		300	-	300		
Y Children and Family Court Advisory and Support Service (ALB)(Net)	-	-	-	300	-	300		1	-	1		
Z Criminal Cases Review Commission (ALB)(Net)	-	-	-	1	-	1		-	-	-		
AA Judicial Appointments Commission (ALB)(Net)	-	-	-	1	-	1		1	-	1		
AB Legal Services Board (ALB)(Net)	-	-	-	1	-	1		1	-	1		
AC Office for Legal Complaints (ALB)(Net)	-	-	-	81	-	81		-	-	-		
AD Parole Board for England and Wales (ALB)(Net)	-	-	-	1	-	1		1	-	1		
AE Youth Justice Board for England and Wales (ALB)(Net)	-	-	-	1	-	1		1	-	1		
AF Gov Facility Services Limited (ALB)(Net)	-	-	-	1	-	1		1	-	1		
AG Independent Monitoring Authority for the Citizens' Rights Agreements (ALB)(Net)	-	-	-	1	-	1		1	-	1		
AH Oasis Restore Trust (ALB)(Net)	-	-	-	1	-	1		1	-	1		
Total voted AME	-	-	-	806,084	-	806,084		19,500	-	19,500		
Total AME	-	-	-	806,084	-	806,084		19,500	-	19,500		
Voted expenditure	645,949	-32,678	613,271	14,754,006	-1,790,447	12,963,559	13,576,830	2,332,842	-10,000	2,322,842		
Non-voted expenditure	-	-	-	215,993	-25,716	190,277	190,277	-	-	-		
Total for Estimate	645,949	-32,678	613,271	14,969,999	-1,816,163	13,153,836	13,767,107	2,332,842	-10,000	2,322,842		

PART II: RESOURCE TO CASH RECONCILIATION

	£'000		
	Present Plans	Changes	Revised Plans
Net Resource Requirement	13,620,945	146,162	13,767,107
Net Capital Requirement	2,054,712	268,130	2,322,842
Accruals to cash adjustments	-1,321,647	-179,867	-1,501,514
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-405,539	-3,177	-408,716
Add cash grant-in-aid	372,801	3,652	376,453
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-1,434,530	14,168	-1,420,362
New provisions and adjustments to previous provisions	-1,596,779	-286,961	-1,883,740
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	350,000	-	350,000
Use of provisions	1,392,400	92,451	1,484,851
Removal of non-voted budget items	-169,528	-20,749	-190,277
<i>Of which:</i>			
Consolidated Fund Standing Services	-195,402	-20,591	-215,993
Other adjustments	25,874	-158	25,716
Net Cash Requirement	14,184,482	213,676	14,398,158

PART III: NOTE A - STATEMENT OF COMPREHENSIVE NET EXPENDITURE & RECONCILIATION TABLE

	£'000
	Revised Plans
Gross Administration Costs	645,410
Less:	
Administration DEL Income	-32,678
Net Administration Costs	612,732
Gross Programme Costs	14,970,538
Less:	
Programme DEL Income	-1,816,163
Programme AME Income	-
Non-budget income	-
Net Programme Costs	13,154,375
Total Net Operating Costs	13,767,107
<i>Of which:</i>	
Resource DEL	11,475,372
Capital DEL	-
Resource AME	2,291,735
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
Total Resource Budget	13,767,107
<i>Of which:</i>	
Resource DEL	12,961,023
Resource AME	806,084
<i>Adjustments to include:</i>	
Grants to devolved administrations	-
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	25,716
Other adjustments	-25,716
Total Resource (Estimate)	13,767,107

PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME**£'000****Revised Plans****Voted Resource DEL****Administration**

A Policy, Corporate Services and Associated Offices

Sales of Goods and Services

-31,744

B HM Prison and Probation Service

Sales of Goods and Services

-26

E Criminal Injuries Compensation Authority

Sales of Goods and Services

-908

Total Sales of Goods and Services**-32,678****Total Administration****-32,678****Programme**

A Policy, Corporate Services and Associated Offices

Sales of Goods and Services

-879,592

Taxation

-442,931

B HM Prison and Probation Service

Sales of Goods and Services

-233,636

C HM Courts and Tribunals Service

Sales of Goods and Services

-64,910

D Legal Aid Agency

Sales of Goods and Services

-33,424

E Criminal Injuries Compensation Authority

Sales of Goods and Services

-22,563

F Office of the Public Guardian

Sales of Goods and Services

-113,391

Total Sales of Goods and Services**-1,347,516****Total Taxation****-442,931****Total Programme****-1,790,447****Total Voted Resource DEL****-1,823,125****Total Voted Resource Income****-1,823,125****Voted Capital DEL****Programme**

A Policy, Corporate Services and Associated Offices

Sales of Assets

-10,000

Total Sales of Assets**-10,000****Total Programme****-10,000****Total Voted Capital DEL****-10,000****Total Voted Capital Income****-10,000**

PART III: NOTE C - ANALYSIS OF CONSOLIDATED FUND EXTRA RECEIPTS

In addition to income retained by the Department the following income is payable to the Consolidated Fund:

£'000

	Present Plans		Changes		Revised Plans	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-25,874	-25,874	158	158	-25,716	-25,716
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-	-
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-	-	-	-	-	-
Total	-25,874	-25,874	158	158	-25,716	-25,716

DETAILED DESCRIPTION OF CFER SOURCES

£'000

	Present Plans		Changes		Revised Plans	
	Income	Receipts	Income	Receipts	Income	Receipts
Departmental Expenditure Limit						
Legal Services Board and Office for Legal Complaints receipts surrendered by the Ministry of Justice under The Legal Services Act 2007.	-25,874	-25,874	158	158	-25,716	-25,716
Total	-25,874	-25,874	158	158	-25,716	-25,716

PART III: NOTE D - EXPLANATION OF ACCOUNTING OFFICER RESPONSIBILITIES

The Accounting Officer prepares resource accounts for each financial year. See Section 2, Part III - Other Statements and notes of Main Estimates 2025-26 for further details of Accounting Officer responsibilities.

Accounting Officer: Dr Jo Farrar CB OBE

Executive Agency Accounting Officers:

James McEwen	HM Prison and Probation Service
Nick Goodwin	HM Courts and Tribunals Service
Jane Harbottle	Legal Aid Agency
Lynne Henderson	Criminal Injuries Compensation Authority
Ruth Duffin	Office of the Public Guardian

ALB Accounting Officers:

Jacky Tiotto	Children and Family Court Advisory and Support Service
Amanda Pearce	Criminal Cases Review Commission
Alex McMurtrie	Judicial Appointments Commission
Richard Orpin	Legal Services Board
Phil Cain	Office for Legal Complaints
Cecilia French	Parole Board for England and Wales
Stephanie Roberts-Bibby	Youth Justice Board for England and Wales
Alistair Watters	Gov Facility Services Limited
Miranda Biddle	Independent Monitoring Authority for the Citizens' Rights Agreements
Clare Wilson	Oasis Restore Trust

PART III: NOTE E - ARM'S LENGTH BODIES (ALBs)**£'000**

Section in Part II Subhead Detail	Body	Resources	Capital	Grant- in-aid
G	Children and Family Court Advisory and Support Service	166,897	4,500	167,747
H	Criminal Cases Review Commission	10,107	217	10,142
I	Judicial Appointments Commission	11,046	-	10,959
J	Legal Services Board	5,715	274	5,919
K	Office for Legal Complaints	20,001	500	19,863
L	Parole Board for England and Wales	33,342	500	33,617
M	Youth Justice Board for England and Wales	106,695	600	106,643
N	Gov Facility Services Limited	1	1	-
O	Independent Monitoring Authority for the Citizens' Rights Agreements	6,033	1	5,972
P	Oasis Restore Trust	12,791	2,800	15,591
Y	Children and Family Court Advisory and Support Service	26,000	300	-
Z	Criminal Cases Review Commission	300	1	-
AA	Judicial Appointments Commission	1	-	-
AB	Legal Services Board	1	1	-
AC	Office for Legal Complaints	1	1	-
AD	Parole Board for England and Wales	81	-	-
AE	Youth Justice Board for England and Wales	1	1	-
AF	Gov Facility Services Limited	1	1	-
AG	Independent Monitoring Authority for the Citizens' Rights Agreements	1	1	-
AH	Oasis Restore Trust	1	1	-
Total		399,016	9,700	376,453

PART III: NOTE F - ACCOUNTING POLICY CHANGES

IFRS 17 Insurance Contracts (IFRS 17) is being adapted and interpreted in the Government Financial Reporting Manual (FReM) from 1 April 2025. The department has reviewed its contracts, liabilities and contingent liabilities for elements that may be in scope of IFRS 17 and does not expect the standard to have a material impact.

PART III: NOTE K - CONTINGENT LIABILITIES

Nature of liability	£'000
Headquarters Employment Tribunals: the department is currently defending a number of Employment Tribunal claims.	2,120
Headquarters legal claims: There are a number of outstanding legal claims against the Department's headquarters, some of which involve possible financial liabilities.	5,050
HM Courts and Tribunal Service (HMCTS) refunds for Council Tax Liability Orders, arising due to the Court of Protection, Civil Proceedings and Magistrates' Courts Fees (Amendment) Order 2018.	3,404
HMCTS is involved in a number of legal cases dealing with ex gratia, compensation and other claims.	300
Following a legal challenge, MoJ has conceded the current policies for sitting in retirement (where a judge may retire and draw a pension from their salaried office, and then sit in a fee-paid office), do not apply equally to fee-paid judges. There is a potential for affected judges to bring compensation claims in respect of this and, in the longer-term, for pension benefits to become payable earlier, increasing the actuarial value of the pension liability. This effect cannot currently be estimated. There are also other legal claims in relation to discrimination between fee-paid and salaried judges, which may give rise to further pension claims. MoJ is unable to provide a reliable estimate of the potential liability until the appeals process has been completed.	Unquantifiable
Claims against HM Prison and Probation Service by staff, prisoners and third parties, where the likelihood of a liability arising is deemed possible but not likely, or not reliably measurable.	65,000
Office of the Public Guardian: contingent liabilities relating to employment tribunal claims at various stages.	323
Criminal Injuries Compensation Authority: offers of compensation not accepted within time limits.	2,163
Criminal Injuries Compensation Authority: incidents incurred but not yet received (IBNYR) is an unquantifiable contingent liability in respect of a possible future obligation to individuals who have been victims of violent crime as at the end of the reporting period. This liability depends upon uncertain future events occurring and an application being submitted which meets the criteria set out in the relevant scheme. The value of the possible future obligation cannot be measured with sufficient reliability to quantify.	Unquantifiable
Legal Aid Agency: unquantified contingent liability in respect of legal claims and possible fines.	Unquantifiable

Crown Prosecution Service

INTRODUCTION

This Supplementary Estimate is required for the following purposes:

				£
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total	
Budget Cover Transfers				
"(Section B)" Budget Cover Transfer from MoJ for Duty to Meet	4,690,000			
"(Section B)" Budget Cover Transfer from Home Office for Border Security Command	2,133,000			
Budget Exchange				
"(Section B)" Budget Exchange into FY27		-19,000,000		
Budget Regime Changes				
"(Section B)" Switch from RDEL to CDEL		-14,000,000		
Other Changes				
"(Section B)" Spending Review Depreciation	4,094,000			
Total change in Resource DEL (voted)	10,917,000	-33,000,000	-22,083,000	
Budget Exchange				
"(Section B)" Budget Exchange into FY27		-8,300,000		
Budget Regime Changes				
"(Section B)" Switch from RDEL to CDEL	14,000,000			
Total change in Capital DEL (voted)	14,000,000	-8,300,000	5,700,000	
"(Section B)" Increase to net cash requirement taking into account the changes to RDEL and CDEL		-20,477,000		
Total change in Net Cash Requirement		-20,477,000	-20,477,000	

PART I: EXPENDITURE AND AMBIT

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	-22,083,000	-	-22,083,000
Capital	5,700,000	-	5,700,000
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	-22,083,000	-	-22,083,000
Capital	5,700,000	-	5,700,000
Non-Budget Expenditure	-		
Net Cash Requirement	-20,477,000		

Supplementary amounts required in the year ending 31 March 2026 for expenditure by Crown Prosecution Service on:

Departmental Expenditure Limit:Expenditure arising from:

Administrative, operational, and capital costs incurred by the Crown Prosecution Service (CPS) on prosecuting criminal cases in England and Wales. These costs include prosecution costs, costs of confiscating the proceeds of crime and capacity building in the Criminal Justice System, along with staff costs, the hire of agents, support of voluntary sector organisations within the Criminal Justice System, and associated depreciation of any non-cash costs falling in DEL.

Income arising from:

The CPS has two main sources of income: Costs awarded to CPS in court and receipts from any asset recovery schemes or deferred prosecution agreements. Additional to this the CPS receives income from the following sources: revenue from contracts with customers, refund of expenditure for seconded staff, collaborative working with partner organisations and other administrative income.

Annually Managed Expenditure:Expenditure arising from:

Write-offs and changes in allowances, including for irrecoverable debts, provisions and other non-cash costs falling in AME.

Crown Prosecution Service will account for this Estimate.

PART II: CHANGES PROPOSED

	Net Resources						Net Capital			£'000	
	Present			Changes			Revised	Present	Changes		Revised
	Admin	Prog	1	Admin	Prog	2					
	1	2	3	4	5	6	7	8	9		
Departmental Expenditure Limit (DEL)											
Voted expenditure											
B Crown Prosecutions and Legal Services	-	901,596	-	-22,083	-	879,513	40,500	5,700	46,200		
Total voted DEL	-	901,596	-	-22,083	-	879,513	40,500	5,700	46,200		
Total DEL	-	-	-	-22,083	-	-	-	5,700	-		
Voted expenditure											
Non-voted expenditure	-	-	-	-22,083	-	-	-	5,700	-		
Total for Estimate	-	-	-	-22,083	-	-	-	5,700	-		

	£'000		
	Present Plans	Changes	Revised Plans
Net Cash Requirement	977,272	-20,477	956,795

PART II: REVISED SUBHEAD DETAIL INCLUDING ADDITIONAL PROVISION

Revised Plans												£'000
	Resources						Capital					
	Administration			Programme			Total					
	Gross	Income	Net	Gross	Income	Net	Net					
	1	2	3	4	5	6	7	8	9	10		
Departmental Expenditure Limit (DEL)												
Voted expenditure												
A Administration Costs in HQ and on Central Services	53,322	-553	52,769	-	-	-	52,769	-	-	-	-	
B Crown Prosecutions and Legal Services	-	-	-	927,815	-48,302	879,513	879,513	46,200	-	-	46,200	
Total voted DEL	53,322	-553	52,769	927,815	-48,302	879,513	932,282	46,200	-	-	46,200	
Total DEL	53,322	-553	52,769	927,815	-48,302	879,513	932,282	46,200	-	-	46,200	
Annually Managed Expenditure (AME)												
Voted expenditure												
C CPS voted AME charges	-	-	-	7,950	-	7,950	7,950	2,859	-	-	2,859	
Total voted AME	-	-	-	7,950	-	7,950	7,950	2,859	-	-	2,859	
Total AME	-	-	-	7,950	-	7,950	7,950	2,859	-	-	2,859	
Voted expenditure	53,322	-553	52,769	935,765	-48,302	887,463	940,232	49,059	-	-	49,059	
Non-voted expenditure	-	-	-	-	-	-	-	-	-	-	-	
Total for Estimate	53,322	-553	52,769	935,765	-48,302	887,463	940,232	49,059	-	-	49,059	

PART II: RESOURCE TO CASH RECONCILIATION

	£'000		
	Present Plans	Changes	Revised Plans
Net Resource Requirement	962,315	-22,083	940,232
Net Capital Requirement	43,359	5,700	49,059
Accruals to cash adjustments	-28,402	-4,094	-32,496
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-17,593	-4,094	-21,687
New provisions and adjustments to previous provisions	-10,809	-	-10,809
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	-	-	-
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	977,272	-20,477	956,795

PART III: NOTE A - STATEMENT OF COMPREHENSIVE NET EXPENDITURE & RECONCILIATION TABLE

	£'000
	Revised Plans
Gross Administration Costs	53,322
Less:	
Administration DEL Income	-553
Net Administration Costs	52,769
Gross Programme Costs	935,765
Less:	
Programme DEL Income	-48,302
Programme AME Income	-
Non-budget income	-
Net Programme Costs	887,463
Total Net Operating Costs	940,232
<i>Of which:</i>	
Resource DEL	932,282
Capital DEL	-
Resource AME	7,950
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
Total Resource Budget	940,232
<i>Of which:</i>	
Resource DEL	932,282
Resource AME	7,950
<i>Adjustments to include:</i>	
Grants to devolved administrations	-
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
Total Resource (Estimate)	940,232

PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME

	£'000
	Revised Plans
Voted Resource DEL	
Administration	
A Administration Costs in HQ and on Central Services	
Other Income	-553
Total Other Income	-553
Total Administration	-553
Programme	
B Crown Prosecutions and Legal Services	
Other Grants	-6,159
Other Income	-275
Taxation	-41,868
Total Other Grants	-6,159
Total Other Income	-275
Total Taxation	-41,868
Total Programme	-48,302
Total Voted Resource DEL	-48,855
Total Voted Resource Income	-48,855

PART III: NOTE C - ANALYSIS OF CONSOLIDATED FUND EXTRA RECEIPTS

No CFER income or receipts are expected in 2025-26.

PART III: NOTE D - EXPLANATION OF ACCOUNTING OFFICER RESPONSIBILITIES

The Accounting Officer prepares resource accounts for each financial year. See Section 2, Part III - Other statements and notes of Main Estimates 2025-26 for further details of Accounting Officer responsibilities.

Accounting Officer: Stephen Parkinson

Additional Accounting Officers: Julie Lennard for sections A, B and C

PART III: NOTE F - ACCOUNTING POLICY CHANGES

From 1 April 2025, CPS has adopted the FReM's withdrawal of the option to use the revaluation model for intangible assets. The carrying values at the transition date of 1 April 2025 are considered historical cost, and assets are not revalued at the reporting date.

From 1 April 2025, depreciated historical cost is used as a proxy for current value for property, plant and equipment as this realistically reflects consumption of the asset. Annual revaluations would not create a material difference to the carrying value of the assets. The carrying values at the transition date of 1 April 2025 are considered historical cost, and assets are not revalued at the reporting date.

Serious Fraud Office

INTRODUCTION

This Supplementary Estimate is required for the following purposes:

			£
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
Other Changes			
Adjustment to SR ring-fenced depreciation.	2,313,000	-2,035,000	
Reserve Claims			
Investigation and Prosecution Gross Resource DEL.	10,900,000		
Switch adjustment from non-ringfenced to ringfenced depreciation.	400,000	-400,000	
Total change in Resource DEL (voted)	13,613,000	-2,435,000	11,178,000
AME Expenditure Changes			
New provisions and adjustments to existing provisions.	25,000,000		
Total change in Resource AME (voted)	25,000,000		25,000,000
Budget Cover Transfers (BCTs)			
Transfer IFRS16 Capital DEL.		-7,800,000	
Budget Regime Changes			
Surrender IFRS16 Capital DEL.		-4,200,000	
Surrender Capital DEL.		-1,500,000	
Total change in Capital DEL (voted)		-13,500,000	-13,500,000
Revisions to the Net Cash Requirement reflect changes to resource and capital as set out above.	9,000,000		
Total change in Net Cash Requirement	9,000,000		9,000,000

PART I: EXPENDITURE AND AMBIT

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	11,178,000	-	11,178,000
Capital	-13,500,000	-	-13,500,000
Annually Managed Expenditure			
Resource	25,000,000	-	25,000,000
Capital	-	-	-
Total Net Budget			
Resource	36,178,000	-	36,178,000
Capital	-13,500,000	-	-13,500,000
Non-Budget Expenditure	-		
Net Cash Requirement	9,000,000		

Supplementary amounts required in the year ending 31 March 2026 for expenditure by Serious Fraud Office on:

Departmental Expenditure Limit:Expenditure arising from:

Administration of The Serious Fraud Office (SFO) including staff costs, capital and operational costs, fees to counsel and outside accountants, witness expenses, use of information technology to analyse and review documents and improve the presentation of evidence, other investigation, prosecution and litigation costs, defendants' costs and damages ordered to be paid by the SFO.

Income arising from:

The SFO has three main sources of income. Recovery of income awarded to the SFO in court, receipts the Asset Recovery Incentivisation Scheme and deferred prosecution agreements.

Annually Managed Expenditure:Expenditure arising from:

* The creation and revaluation of legal provisions and impairments due to the revaluation of assets.

Serious Fraud Office will account for this Estimate.

PART II: CHANGES PROPOSED

	Net Resources						Net Capital			£'000
	Present			Changes			Revised	Revised		
	Admin	Prog	Admin	Prog	Admin	Prog	7	8	9	
Departmental Expenditure Limit (DEL)										
Voted expenditure										
A Investigations and Prosecution	11,653	82,121	2,313	8,865	13,966	90,986	16,000	-13,500	2,500	
Total voted DEL	11,653	82,121	2,313	8,865	13,966	90,986	16,000	-13,500	2,500	
Total DEL			2,313	8,865				-13,500		
Annually Managed Expenditure (AME)										
Voted expenditure										
B New Provisions and Adjustment to existing provisions	-	-	-	25,000	-	25,000	-	-	-	
Total voted AME	-	-	-	25,000	-	25,000	-	-	-	
Total AME			-	25,000				-		
Voted expenditure										
			2,313	33,865				-13,500		
Non-voted expenditure										
			-	-				-		
Total for Estimate			2,313	33,865				-13,500		

	£'000		
	Present Plans	Changes	Revised Plans
Net Cash Requirement	105,417	9,000	114,417

PART II: REVISED SUBHEAD DETAIL INCLUDING ADDITIONAL PROVISION

Revised Plans												£'000
	Resources								Capital			
	Administration			Programme			Total					
	Gross	Income	Net	Gross	Income	Net	Net	Gross	Income	Net		
	1	2	3	4	5	6	7	8	9	10		
Departmental Expenditure Limit (DEL)												
Voted expenditure												
A Investigations and Prosecution	13,966	-	13,966	92,786	-1,800	90,986	104,952	2,500	-	2,500		
Total voted DEL	13,966	-	13,966	92,786	-1,800	90,986	104,952	2,500	-	2,500		
Total DEL	13,966	-	13,966	92,786	-1,800	90,986	104,952	2,500	-	2,500		
Annually Managed Expenditure (AME)												
Voted expenditure												
B New Provisions and Adjustment to existing provisions	-	-	-	25,000	-	25,000	25,000	-	-	-		
Total voted AME	-	-	-	25,000	-	25,000	25,000	-	-	-		
Total AME	-	-	-	25,000	-	25,000	25,000	-	-	-		
Voted expenditure												
	13,966	-	13,966	117,786	-1,800	115,986	129,952	2,500	-	2,500		
Non-voted expenditure												
	-	-	-	-	-	-	-	-	-	-		
Total for Estimate	13,966	-	13,966	117,786	-1,800	115,986	129,952	2,500	-	2,500		

PART II: RESOURCE TO CASH RECONCILIATION

	£'000		
	Present Plans	Changes	Revised Plans
Net Resource Requirement	93,774	36,178	129,952
Net Capital Requirement	16,000	-13,500	2,500
Accruals to cash adjustments	-4,357	-13,678	-18,035
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-4,357	-678	-5,035
New provisions and adjustments to previous provisions	-	-25,000	-25,000
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	12,000	12,000
Use of provisions	-	-	-
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	105,417	9,000	114,417

PART III: NOTE A - STATEMENT OF COMPREHENSIVE NET EXPENDITURE & RECONCILIATION TABLE

	£'000
	Revised Plans
Gross Administration Costs	13,966
Less:	
Administration DEL Income	-
Net Administration Costs	13,966
Gross Programme Costs	117,786
Less:	
Programme DEL Income	-1,800
Programme AME Income	-
Non-budget income	-
Net Programme Costs	115,986
Total Net Operating Costs	129,952
<i>Of which:</i>	
Resource DEL	104,952
Capital DEL	-
Resource AME	25,000
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
Total Resource Budget	129,952
<i>Of which:</i>	
Resource DEL	104,952
Resource AME	25,000
<i>Adjustments to include:</i>	
Grants to devolved administrations	-
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
Total Resource (Estimate)	129,952

PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME

	£'000
	Revised Plans
Voted Resource DEL	
Programme	
A Investigations and Prosecution	
Other Income	-1,800
Total Other Income	-1,800
Total Programme	-1,800
Total Voted Resource DEL	-1,800
Total Voted Resource Income	-1,800

PART III: NOTE C - ANALYSIS OF CONSOLIDATED FUND EXTRA RECEIPTS

No CFER income or receipts are expected in 2025-26.

PART III: NOTE D - EXPLANATION OF ACCOUNTING OFFICER RESPONSIBILITIES

The Accounting Officer prepares resource accounts for each financial year. See Section 2, Part III - Other statements and notes of Main Estimates 2025-26 for further details of Accounting Officer responsibilities.

Accounting Officer:

Nick Ephgrave QPM

HM Procurator and Treasury Solicitor

INTRODUCTION

This Supplementary Estimate is required for the following purposes:

			£
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
Budget Cover Transfers			
Transfer from AGO to Cabinet Office to cover Special Advisor costs		-44,000	
Total change in Resource DEL (voted)		-44,000	-44,000
AME Expenditure Changes			
Budget to cover potential litigation liabilities	1,000,000		
Total change in Resource AME (voted)	1,000,000		1,000,000
Budget Cover Transfers (BCTs)			
Transfer from SFO to cover IFRS 16 leases	7,800,000		
Total change in Capital DEL (voted)	7,800,000		7,800,000
AME Expenditure Changes			
Budget to cover setting up of leasehold dilapidation provisions	2,000,000		
Total change in Capital AME (voted)	2,000,000		2,000,000
Revisions to the Net Cash Requirement reflect changes set out above with a cash impact.		-44,000	
Total change in Net Cash Requirement		-44,000	-44,000

PART I: EXPENDITURE AND AMBIT

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	-44,000	-	-44,000
Capital	7,800,000	-	7,800,000
Annually Managed Expenditure			
Resource	1,000,000	-	1,000,000
Capital	2,000,000	-	2,000,000
Total Net Budget			
Resource	956,000	-	956,000
Capital	9,800,000	-	9,800,000
Non-Budget Expenditure	-		
Net Cash Requirement	-44,000		

Supplementary amounts required in the year ending 31 March 2026 for expenditure by HM Procurator General and Treasury Solicitor on:

Departmental Expenditure Limit:Expenditure arising from:

Administration of HM Procurator General and Treasury Solicitor's Department comprising the Government Legal Department, the Attorney General's Office and HM Crown Prosecution Service Inspectorate and costs and fees for providing legal and other services, and non-cash items in DEL.

Income arising from:

Recovery of costs from other government departments and associated bodies including costs recovered for legal and administrative services provided and receipts from secondments of staff; favourable costs awarded; cost awards made by the courts in favour of the Attorney General; charges for Bona Vacantia work; recovery of costs from tenants in jointly occupied buildings; income in relation to the Government Legal Service operation; subscription services; photocopying services; receipts from sales of fixed assets and non-capital items; rent and rate rebates; recovery of old debts; receipts from staff; and other administrative income.

Annually Managed Expenditure:Expenditure arising from:

* Provisions related to litigation and dilapidation liabilities.

HM Procurator General and Treasury Solicitor will account for this Estimate.

PART II: CHANGES PROPOSED

	Net Resources						Net Capital			£'000
	Present			Changes			Present	Changes	Revised	
	Admin	Prog		Admin	Prog					
	1	2	3	4	5	6	7	8	9	
Departmental Expenditure Limit (DEL)										
Voted expenditure										
A GLD Administration	2,227	-	-	-	2,227	-	10,200	7,800	18,000	
B AGO Administration	7,143	-	-44	-	7,099	-	-	-	-	
Total voted DEL	9,370	-	-44	-	9,326	-	10,200	7,800	18,000	
Total DEL			-44	-				7,800		
Annually Managed Expenditure (AME)										
Voted expenditure										
D AME Provision	-	-	-	1,000	-	1,000	-	2,000	2,000	
Total voted AME	-	-	-	1,000	-	1,000	-	2,000	2,000	
Total AME			-	1,000				2,000		
Voted expenditure			-44	1,000				9,800		
Non-voted expenditure			-	-				-		
Total for Estimate			-44	1,000				9,800		

	£'000		
	Present Plans	Changes	Revised Plans
Net Cash Requirement	18,099	-44	18,055

PART II: REVISED SUBHEAD DETAIL INCLUDING ADDITIONAL PROVISION

Revised Plans												£'000
	Resources						Capital					
	Administration			Programme			Total					
	Gross	Income	Net	Gross	Income	Net	Net					
	1	2	3	4	5	6	7	8	9	10		
Departmental Expenditure Limit (DEL)												
Voted expenditure												
A GLD Administration	434,304	-432,077	2,227	-	-	-	2,227	18,000	-	18,000		
B AGO Administration	7,199	-100	7,099	-	-	-	7,099	-	-	-		
C CPSI Administration	3,133	-	3,133	-	-	-	3,133	-	-	-		
Total voted DEL	444,636	-432,177	12,459	-	-	-	12,459	18,000	-	18,000		
Total DEL	444,636	-432,177	12,459	-	-	-	12,459	18,000	-	18,000		
Annually Managed Expenditure (AME)												
Voted expenditure												
D AME Provision	-	-	-	1,000	-	1,000	1,000	2,000	-	2,000		
Total voted AME	-	-	-	1,000	-	1,000	1,000	2,000	-	2,000		
Total AME	-	-	-	1,000	-	1,000	1,000	2,000	-	2,000		
Voted expenditure	444,636	-432,177	12,459	1,000	-	1,000	13,459	20,000	-	20,000		
Non-voted expenditure	-	-	-	-	-	-	-	-	-	-		
Total for Estimate	444,636	-432,177	12,459	1,000	-	1,000	13,459	20,000	-	20,000		

PART II: RESOURCE TO CASH RECONCILIATION

	£'000		
	Present Plans	Changes	Revised Plans
Net Resource Requirement	12,503	956	13,459
Net Capital Requirement	10,200	9,800	20,000
Accruals to cash adjustments	-4,604	-10,800	-15,404
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-12,027	-	-12,027
New provisions and adjustments to previous provisions	-	-3,000	-3,000
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	7,423	-7,800	-377
Use of provisions	-	-	-
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	18,099	-44	18,055

PART III: NOTE A - STATEMENT OF COMPREHENSIVE NET EXPENDITURE & RECONCILIATION TABLE

	£'000
	Revised Plans
Gross Administration Costs	444,636
<i>Less:</i>	
Administration DEL Income	-432,177
Net Administration Costs	12,459
Gross Programme Costs	1,000
<i>Less:</i>	
Programme DEL Income	-
Programme AME Income	-
Non-budget income	-
Net Programme Costs	1,000
Total Net Operating Costs	13,459
<i>Of which:</i>	
Resource DEL	12,459
Capital DEL	-
Resource AME	1,000
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
Total Resource Budget	13,459
<i>Of which:</i>	
Resource DEL	12,459
Resource AME	1,000
<i>Adjustments to include:</i>	
Grants to devolved administrations	-
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
Total Resource (Estimate)	13,459

PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME

	£'000
	Revised Plans
Voted Resource DEL	
Administration	
A GLD Administration	
Sales of Goods and Services	-432,077
B AGO Administration	
Sales of Goods and Services	-100
Total Sales of Goods and Services	-432,177
Total Administration	-432,177
Total Voted Resource DEL	-432,177
Total Voted Resource Income	-432,177

PART III: NOTE C - ANALYSIS OF CONSOLIDATED FUND EXTRA RECEIPTS

No CFER income or receipts are expected in 2025-26.

PART III: NOTE D - EXPLANATION OF ACCOUNTING OFFICER RESPONSIBILITIES

The Accounting Officer prepares resource accounts for each financial year. See Section 2, Part III - Other statements and notes of Main Estimates 2025-26 for further details of Accounting Officer responsibilities.

Accounting Officer:	Susanna McGibbon KC (Hon)
Additional Accounting Officers:	Douglas Wilson KC (Hon) OBE, Director General of the Attorney General's Office, for Section B Anthony Rogers, HM Chief Inspector of the Crown Prosecution Service, for Section C

PART III: NOTE J - STAFF BENEFITS

The Government Legal Department, AGO and HMCPSI have a Special Bonus Scheme that gives managers and staff the opportunity to recognise and reward individuals or teams for exceptional achievements relating to specific tasks or activities, or for acting as an outstanding role model in the demonstration of the Department's values. These bonuses can take the form of cash awards or vouchers.

Ministry of Defence

INTRODUCTION

This Supplementary Estimate is required for the following purposes:

			£
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
Budget Cover Transfers			
I (Section F) Transfer in of National Shipbuilding Office from Department for Business and Trade	369,000		
II (Section AG) Transfer in of NSST Contributions from Department for Energy Security and Net Zero	1,300,000		
III (Section F) Transfer in of OTs Programme Fund from Foreign, Commonwealth and Development Office	40,000		
IV (Section AE) Transfer in of Integrated Security Fund from Foreign, Commonwealth and Development Office	13,803,000		
V (Section F, AG) Transfer in from Security and Intelligence Agencies	1,012,000		
VI (Section F) Transfer in of Afghan Relocation Programme from Home Office	10,000,000		
VII (Section F) Transfer in of Rent from Cabinet Office	536,000		
VIII (Section AG) Transfer out of DNO Contribution to FY 25/26 MSc and PhDs (Phase 1) to Department for Energy Security and Net Zero		-700,000	
IX (Section AG) Transfer out of Nuclear Regulatory Taskforce to Department for Energy Security and Net Zero		-100,000	
X (Section F) Transfer out to Security and Intelligence Agencies		-29,200,000	
XI (Section F, AG) Transfer out of UK Government Investments (UKGI) to HM Treasury		-1,963,000	
XII (Section F) Transfer out of Op Tarage Radiological and Nuclear Change Programme (RNCP) to Home Office		-145,000	
XIII (Section A) Transfer out of The National Archives administration of Military Personnel archives to Ministry of Justice		-2,400,000	
XIV (Section O) Transfer out of Applicant Tracking System (ATS) to Cabinet Office		-20,000	
XV (Section O) Transfer out of AUKUS NSS/MOD Ways of Working to Cabinet Office		-300,000	
XVI (Section F) Transfer out of ROSA to Cabinet Office		-2,200,000	
XVII (Section O) Transfer out of Special Adviser costs to Cabinet Office		-239,000	

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
Budget Neutral Changes			
I (Section AF) Cash Release of Provisions Admin Costs	2,000,000		
II (Section AB) Defence Capability Admin Service Pers Costs		-23,702,000	
III (Section AC) Defence Capability DE&S DEL Costs	148,025,000		
IV (Section AH) Defence Capability Defence Nuclear Enterprise Admin DEL Costs	11,000,000		
V (Section AG) Defence Capability Defence Nuclear Enterprise DEL Cost	281,000,000		
VI (Section AE) Integrated Security Fund	13,453,000		
VII (Section AA) Non Departmental Public Bodies Costs		-9,095,000	
VIII (Section R) Operations and Peacekeeping Civilian Personnel Staff Costs	785,000		
IX (Section U) Operations Equipment Support Costs		-169,320,000	
X (Section S) Operations Infrastructure Costs	20,665,000		
XII (Section T) Operations Inventory Consumption		-26,055,000	
XIII (Section V) Operations Other Costs and Services	47,995,000		
XIV (Section W) Operations Receipts and other Income		-31,569,000	
XV (Section Q) Operations Service Personnel Staff Cost	157,500,000		
XVI (Section P) Provision of Defence Capability Administration Other Costs and Services	19,000,000		
XVII (Section I) Provision of Defence Capability Cash Release of Provisions Costs	80,565,000		
XVIII (Section B) Provision of Defence Capability Civilian Personnel Costs		-320,915,000	
XIX (Section E) Provision of Defence Capability Equipment Support Costs	195,791,000		
XX (Section C) Provision of Defence Capability Infrastructure costs	1,037,250,000		
XXI (Section D) Provision of Defence Capability Inventory Consumption		-326,025,000	
XXII (Section F) Provision of Defence Capability Other Costs and Services		-1,949,969,000	
XXIII (Section N) Provision of Defence Capability Research and Development Costs		-70,740,000	
XXIV (Section A) Provision of Defence Capability Service Personnel Costs	921,134,000		
XXV (Section O) Provision of Defence Capability Administration Civilian Personnel Costs		-8,298,000	

			£
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
XXVI (Section AD) War Pension Benefits Programme Costs		-475,000	
Machinery of Government (MoG) Changes			
I (Section F) Defence Exports Office from Department for Business and Trade	18,620,000		
Other Changes			
I (Section O) Spending Review Settlement	13,000,000		
Reserve Claims			
I (Section H) Ringfenced - Depreciation, Impairments	10,327,447,000		
II (Section E) Core Reserve Claim	490,000,000		
III (Section O) Cash Forecasting Fine		-936,000	
IV (Section U) Operations and Peacekeeping	5,000,000		
Total change in Resource DEL (voted)	13,817,290,000	-2,974,366,000	10,842,924,000
AME Expenditure Changes			
I (sections AI and AJ) Depreciation, Impairments and Provisions	5,326,000,000		
Total change in Resource AME (voted)	5,326,000,000		5,326,000,000
Budget Cover Transfers (BCTs)			
I (Section K) Transfer in of Renewable Energy Projects from Department for Energy Security and Net Zero	13,023,000		
II (Section K) Transfer in of Project NJORD from Department for Energy Security and Net Zero	8,800,000		
III (Section K) Transfer in of Public Sector Clean Heat Works from Department for Energy Security and Net Zero	3,209,000		
IV (Section K) Transfer in of Integrated Security Fund from Foreign, Commonwealth and Development Office	145,000		
V (Section K) Transfer in from Security and Intelligence Agencies	10,761,000		
VI (Section K) Transfer in of Foreign Explosives Laboratory from Home Office	1,600,000		
VII (Section K) Transfer in of Project AUTOFAC from Cabinet Office	229,000		
VIII (Section AG) Transfer out of Studies for Move & Float Research Fund to Department for Energy Security and Net Zero		-300,000	
IX (Section K) Transfer out to Security and Intelligence Agencies		-48,600,000	
X (Section K) Transfer out of Op Tarage Radiological and Nuclear Change Programme (RNCP) to Home Office		-1,900,000	
XI (Section K) Transfer out of Afghan Relocation Programme to Ministry of Housing, Communities and Local Government		-7,000,000	

			£
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
XII (Section K) Transfer out of ROSA to Cabinet Office		-6,237,000	
Budget Exchange (BX)			
I (Section AG) Defence Nuclear Enterprise Budget	13,950,000		
Budget Neutral Changes			
I (Section J) Provision of Defence Capability Capital Single Use Military Equipment		-1,325,497,000	
II (Section K) Provision of Defence Capability Other Capital (Fiscal)		-217,465,000	
III (Section M) Provision of Defence Capability New Loans and Loan Repayment	7,000,000		
IV (Section N) Provision of Defence Capability Research and Development Costs	1,136,700,000		
V (Section X) Operations Capital Single Use Military Equipment	651,340,000		
VI (Section Y) Operations Other Capital (Fiscal)		-475,085,000	
VII (Section Z) Operations Research and Development Costs	23,745,000		
VIII (Section AA) Non Departmental Public Bodies Costs	12,467,000		
IX (Section AC) Defence Capability DE&S DEL Costs	3,000,000		
X (Section AG) Defence Capability Defence Nuclear Enterprise DEL Cost	710,000,000	-526,205,000	
Reserve Claims			
I (Section Y) Operations and Peacekeeping	74,000,000		
II (Section AA) Voted Loan for the National Royal Navy Museum	2,000,000		
Total change in Capital DEL (voted)	2,671,969,000	-2,608,289,000	63,680,000
Other Changes			
I (Section AM) Prior Period Adjustments	5,377,000,000		
Total change in Non-Budget Expenditure	5,377,000,000		5,377,000,000
Revisions to the Net Cash Requirement reflect changes to resources and capital as set out above. It also takes account of movements in stock, debtors and creditors.	571,284,000		
Total change in Net Cash Requirement	571,284,000		571,284,000

PART I: EXPENDITURE AND AMBIT

			£
	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource †	10,842,924,000	-	10,842,924,000
Capital	63,680,000	-	63,680,000
Annually Managed Expenditure			
Resource	5,326,000,000	-	5,326,000,000
Capital	-	-	-
Total Net Budget			
Resource	16,168,924,000	-	16,168,924,000
Capital	63,680,000	-	63,680,000
Non-Budget Expenditure	5,377,000,000		
Net Cash Requirement †	571,284,000		

Supplementary amounts required in the year ending 31 March 2026 for expenditure by Ministry of Defence on:

Departmental Expenditure Limit:Expenditure arising from:

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

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

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

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

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

PART I: EXPENDITURE AND AMBIT (*continued*)

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

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

Income arising from:

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

* Interest generated by commercial bank accounts.

Annually Managed Expenditure:Expenditure arising from:

The creation and revaluation of provisions; impairments due to revaluation of assets, unforeseen obsolescence and losses caused by catastrophic events. Bad debts and foreign exchange gains and losses. Costs associated with decommissioning. Corporation Tax paid by Arm's Length Bodies.

Non-Budget Expenditure:Expenditure arising from:

* Prior period adjustments.

Ministry of Defence will account for this Estimate.

† Policy and operational responsibility for defence exports promotion transferred from the Department for Business and Trade on 31 July 2025. Within the overall changes sought in this Estimate, the specific changes relating to this Machinery of Government change are:

- (a) Departmental Expenditure Limit - Resource (voted) is increased by £18,620,000; and
- (b) the net cash requirement is increased by £18,620,000.

PART II: CHANGES PROPOSED

	Net Resources										Net Capital			£'000	
	Present					Revised					Present	Changes			Revised
	Changes														
	Admin	Prog	Admin	Prog	Admin	Prog	Admin	Prog	Admin	Prog					
1	2	3	4	5	6	7	8	9							
Departmental Expenditure Limit (DEL)															
Voted expenditure															
A	Provision of Defence Capability Service Personnel Costs	-	11,886,456	-	918,734	-	12,805,190	-	-	-	-	-	-	-	
B	Provision of Defence Capability Civilian Personnel Costs	-	2,500,000	-	-320,915	-	2,179,085	-	-	-	-	-	-	-	
C	Provision of Defence Capability Infrastructure costs	-	5,000,000	-	1,037,250	-	6,037,250	-	-	-	-	-	-	-	
D	Provision of Defence Capability Inventory Consumption	-	1,500,000	-	-326,025	-	1,173,975	-	-	-	-	-	-	-	
E	Provision of Defence Capability Equipment Support Costs	-	6,000,000	-	685,791	-	6,685,791	-	-	-	-	-	-	-	
F	Provision of Defence Capability Other Costs and Services	-	3,550,799	-	-1,937,339	-	1,613,460	-	-	-	-	-	-	-	
H	Provision of Defence Capability Depreciation and Impairments Costs	-	8,785,377	-	10,327,447	-	19,112,824	-	-	-	-	-	-	-	
I	Provision of Defence Capability Cash Release of Provisions Costs	-	200,000	-	80,565	-	280,565	-	-	-	-	-	-	-	
J	Provision of Defence Capability Capital Single Use Military Equipment	-	-	-	-	-	-	-	-	5,275,000	-1,325,497	3,949,503	-	-	
K	Provision of Defence Capability Other Capital (Fiscal)	-	-	-	-	-	-	-	-	5,738,435	-243,435	5,495,000	-	-	
M	Provision of Defence Capability New Loans and Loan Repayment	-	-	-	-	-	-	-	-	51,000	7,000	58,000	-	-	
N	Provision of Defence Capability Research and Development Costs	-	600,000	-	-70,740	-	529,260	-	-	1,685,000	1,136,700	2,821,700	-	-	
O	Provision of Defence CapabilityAdministration Civilian Personnel Costs	621,793	-	3,207	-	625,000	-	-	-	-	-	-	-	-	
P	Provision of Defence Capability Administration Other Costs and Services	256,000	-	19,000	-	275,000	-	-	-	-	-	-	-	-	
Q	Operations Service Personnel Staff Cost	-	99,000	-	157,500	-	256,500	-	-	-	-	-	-	-	
R	Operations and Peacekeeping Civilian Personnel Staff Costs	-	15,000	-	785	-	15,785	-	-	-	-	-	-	-	
S	Operations Infrastructure Costs	-	240,000	-	20,665	-	260,665	-	-	-	-	-	-	-	
T	Operations Inventory Consumption	-	275,000	-	-26,055	-	248,945	-	-	-	-	-	-	-	
U	Operations Equipment Support Costs	-	1,213,000	-	-164,320	-	1,048,680	-	-	-	-	-	-	-	
V	Operations Other Costs and Services	-	250,000	-	47,995	-	297,995	-	-	-	-	-	-	-	
W	Operations Receipts and other Income	-	-1	-	-31,569	-	-31,570	-	-	-	-	-	-	-	
X	Operations Capital Single Use Military Equipment	-	-	-	-	-	-	-	-	-	651,340	651,340	-	-	
Y	Operations Other Capital (Fiscal)	-	-	-	-	-	-	-	-	1,540,000	-401,085	1,138,915	-	-	

PART II: CHANGES PROPOSED

	Net Resources						Net Capital			£'000	
	Present			Changes			Present	Changes	Revised		
	Admin	Prog	1	Admin	Prog	2					
											3
Z Operations Research and Development Costs	-	-	-	-	-	-	-	-	23,745	23,745	
AA Non Departmental Public Bodies Costs (net)	-	201,275	-	-9,095	-	192,180		2,501	14,467	16,968	
AB Defence Capability Admin Service Pers Costs	920,000	-	-23,702	-	896,298	-		163,000	3,000	166,000	
AC Defence Capability DE&S DEL Costs	-	1,082,000	-	148,025	-	1,230,025					
AD War Pension Benefits Programme Costs	-	643,000	-	-475	-	642,525		-	-	-	
AE Integrated Security Fund	-	29,993	-	13,453	-	43,446		-	-	-	
AF Cash Release of Provisions Admin Costs	4,000	-	2,000	-	6,000	-		-	-	-	
AG Defence Capability Defence Nuclear Enterprise DEL Cost	-	2,690,000	-	279,742	-	2,969,742		8,776,000	197,445	8,973,445	
AH Defence Capability Defence Nuclear Enterprise Admin DEL Costs	300,000	-	11,000	-	311,000	-		-	-	-	
Total voted DEL	2,101,793	46,760,899	11,505	10,831,419	2,113,298	57,592,318		23,230,936	63,680	23,294,616	
Total DEL			11,505	10,831,419					63,680		
Annually Managed Expenditure (AME)											
Voted expenditure											
AI Provision of Defence Capability Depreciation and Impairment Costs	-	494,543	-	1,248,522	-	1,743,065		-	-	-	
AJ Provision of Defence Capability Provisions Costs	-	1,615,270	-	4,077,478	-	5,692,748		-	-	-	
Total voted AME	-	2,109,813	-	5,326,000	-	7,435,813		-	-	-	
Total AME			-	5,326,000					-		
Non-Budget Expenditure (NBE)											
Voted expenditure											
AM Defence Capability Prior Year adjustment	-	-	-	5,377,000	-	5,377,000		-	-	-	
Total voted NBE	-	-	-	5,377,000	-	5,377,000		-	-	-	
Total NBE			-	5,377,000					-		
Voted expenditure											
Total for Estimate			11,505	21,534,419					63,680		
Non-voted expenditure											
Total for Estimate			11,505	21,534,419					63,680		

PART II: CHANGES PROPOSED

	£'000		
	Present Plans	Changes	Revised Plans
Net Cash Requirement	61,672,952	571,284	62,244,236

PART II: REVISED SUBHEAD DETAIL INCLUDING ADDITIONAL PROVISION

Revised Plans												£'000
	Resources						Capital					
	Administration			Programme			Total					
	Gross 1	Income 2	Net 3	Gross 4	Income 5	Net 6	Net 7	Gross 8	Income 9	Net 10		
Departmental Expenditure Limit (DEL)												
Voted expenditure												
A Provision of Defence Capability Service Personnel Costs	-	-	-	12,805,190	-	12,805,190	12,805,190	-	-	-	-	
B Provision of Defence Capability Civilian Personnel Costs	-	-	-	2,179,085	-	2,179,085	2,179,085	-	-	-	-	
C Provision of Defence Capability Infrastructure costs	-	-	-	6,037,250	-	6,037,250	6,037,250	-	-	-	-	
D Provision of Defence Capability Inventory Consumption	-	-	-	1,173,975	-	1,173,975	1,173,975	-	-	-	-	
E Provision of Defence Capability Equipment Support Costs	-	-	-	6,685,791	-	6,685,791	6,685,791	-	-	-	-	
F Provision of Defence Capability Other Costs and Services	-	-	-	1,613,460	-	1,613,460	1,613,460	-	-	-	-	
G Provision of Defence Capability Receipts and other Income	-	-	-	-	-1,474,000	-1,474,000	-1,474,000	-	-	-	-	
H Provision of Defence Capability Depreciation and Impairments Costs	-	-	-	19,112,824	-	19,112,824	19,112,824	-	-	-	-	
I Provision of Defence Capability Cash Release of Provisions Costs	-	-	-	280,565	-	280,565	280,565	-	-	-	-	
J Provision of Defence Capability Capital Single Use Military Equipment	-	-	-	-	-	-	-	3,949,503	-	3,949,503	-	
K Provision of Defence Capability Other Capital (Fiscal)	-	-	-	-	-	-	-	5,495,000	-	5,495,000	-	
L Provision of Defence Capability Fiscal Assets / Estate Disposal	-	-	-	-	-	-	-	-	-163,800	-163,800	-	
M Provision of Defence Capability New Loans and Loan Repayment	-	-	-	-	-	-	-	58,000	-	58,000	-	
N Provision of Defence Capability Research and Development Costs	-	-	-	529,260	-	529,260	529,260	2,821,700	-	2,821,700	-	
O Provision of Defence CapabilityAdministration Civilian Personnel Costs	625,000	-	625,000	-	-	-	625,000	-	-	-	-	
P Provision of Defence Capability Administration Other Costs and Services	275,000	-	275,000	-	-	-	275,000	-	-	-	-	
Q Operations Service Personnel Staff Cost	-	-	-	256,500	-	256,500	256,500	-	-	-	-	

PART II: REVISED SUBHEAD DETAIL INCLUDING ADDITIONAL PROVISION

Revised Plans												£'000
	Resources						Capital					
	Administration			Programme			Total					
	Gross	Income	Net	Gross	Income	Net	Net	Gross	Income	Net		
	1	2	3	4	5	6	7	8	9	10		
R Operations and Peacekeeping Civilian Personnel Staff Costs	-	-	-	15,785	-	15,785	15,785	-	-	-		
S Operations Infrastructure Costs	-	-	-	260,665	-	260,665	260,665	-	-	-		
T Operations Inventory Consumption	-	-	-	248,945	-	248,945	248,945	-	-	-		
U Operations Equipment Support Costs	-	-	-	1,048,680	-	1,048,680	1,048,680	-	-	-		
V Operations Other Costs and Services	-	-	-	297,995	-	297,995	297,995	-	-	-		
W Operations Receipts and other Income	-	-	-	-31,570	-	-31,570	-31,570	-	-	-		
X Operations Capital Single Use Military Equipment	-	-	-	-	-	-	-	651,340	-	651,340		
Y Operations Other Capital (Fiscal)	-	-	-	-	-	-	-	1,138,915	-	1,138,915		
Z Operations Research and Development Costs	-	-	-	-	-	-	-	23,745	-	23,745		
AA Non Departmental Public Bodies Costs (net)	-	-	-	192,180	-	192,180	192,180	16,968	-	16,968		
AB Defence Capability Admin Service Pers Costs	896,298	-	896,298	-	-	-	896,298	-	-	-		
AC Defence Capability DE&S DEL Costs	-	-	-	1,230,025	-	1,230,025	1,230,025	166,000	-	166,000		
AD War Pension Benefits Programme Costs	-	-	-	642,525	-	642,525	642,525	-	-	-		
AE Integrated Security Fund	-	-	-	43,446	-	43,446	43,446	-	-	-		
AF Cash Release of Provisions Admin Costs	6,000	-	6,000	-	-	-	6,000	-	-	-		
AG Defence Capability Defence Nuclear Enterprise DEL Cost	-	-	-	2,969,742	-	2,969,742	2,969,742	8,973,445	-	8,973,445		
AH Defence Capability Defence Nuclear Enterprise Admin DEL Costs	311,000	-	311,000	-	-	-	311,000	-	-	-		
Total voted DEL	2,113,298	-	2,113,298	57,592,318	-1,474,000	56,118,318	58,231,616	23,294,616	-163,800	23,130,816		
Total DEL	2,113,298	-	2,113,298	57,592,318	-1,474,000	56,118,318	58,231,616	23,294,616	-163,800	23,130,816		
Annually Managed Expenditure (AME)												
Voted expenditure												
AI Provision of Defence Capability Depreciation and Impairment Costs	-	-	-	1,743,065	-	1,743,065	1,743,065	-	-	-		
AJ Provision of Defence Capability Provisions Costs	-	-	-	5,692,748	-	5,692,748	5,692,748	-	-	-		
AK Provision of Defence Cash Release of Provisions Costs	-	-	-	-390,353	-	-390,353	-390,353	-	-	-		

PART II: REVISED SUBHEAD DETAIL INCLUDING ADDITIONAL PROVISION

Revised Plans												£'000
	Resources							Capital				
	Administration			Programme				Total				
	Gross	Income	Net	Gross	Income	Net			Gross	Income	Net	
	1	2	3	4	5	6			8	9	10	
AL Provision of Defence Capability AME Capital Fiscal	-	-	-	-	-	-	-	-	1,000	-	1,000	
Total voted AME	-	-	-	7,045,460	-	7,045,460	7,045,460	-	1,000	-	1,000	
Total AME	-	-	-	7,045,460	-	7,045,460	7,045,460	-	1,000	-	1,000	
Non-Budget Expenditure (NBE)												
Voted expenditure												
AM Defence Capability Prior Year adjustment	-	-	-	5,377,000	-	5,377,000	5,377,000	-	-	-	-	
Total voted NBE	-	-	-	5,377,000	-	5,377,000	5,377,000	-	-	-	-	
Total NBE	-	-	-	5,377,000	-	5,377,000	5,377,000	-	-	-	-	
Voted expenditure	2,113,298	-	2,113,298	70,014,778	-1,474,000	68,540,778	70,654,076	-	23,295,616	-163,800	23,131,816	
Non-voted expenditure	-	-	-	-	-	-	-	-	-	-	-	
Total for Estimate	2,113,298	-	2,113,298	70,014,778	-1,474,000	68,540,778	70,654,076	-	23,295,616	-163,800	23,131,816	

PART II: RESOURCE TO CASH RECONCILIATION

	£'000		
	Present Plans	Changes	Revised Plans
Net Resource Requirement	49,108,152	21,545,924	70,654,076
Net Capital Requirement	23,068,136	63,680	23,131,816
Accruals to cash adjustments	-10,503,336	-21,038,320	-31,541,656
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-201,275	-7,873	-209,148
Add cash grant-in-aid	203,776	-	203,776
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-9,279,920	-11,575,969	-20,855,889
New provisions and adjustments to previous provisions	-1,616,270	-4,077,478	-5,693,748
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-5,377,000	-5,377,000
Other non-cash items	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	390,353	-	390,353
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	61,672,952	571,284	62,244,236

PART III: NOTE A - STATEMENT OF COMPREHENSIVE NET EXPENDITURE & RECONCILIATION TABLE

	£'000
	Revised Plans
Gross Administration Costs	2,113,298
Less:	
Administration DEL Income	-
Net Administration Costs	2,113,298
Gross Programme Costs	67,873,576
Less:	
Programme DEL Income	-1,474,000
Programme AME Income	-
Non-budget income	-
Net Programme Costs	66,399,576
Total Net Operating Costs	68,512,874
<i>Of which:</i>	
Resource DEL	58,231,616
Capital DEL	2,845,445
Resource AME	7,435,813
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-2,845,445
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-390,353
Total Resource Budget	65,277,076
<i>Of which:</i>	
Resource DEL	58,231,616
Resource AME	7,045,460
<i>Adjustments to include:</i>	
Grants to devolved administrations	-
Prior period adjustments	5,377,000
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
Total Resource (Estimate)	70,654,076

PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME**£'000****Revised Plans****Voted Resource DEL****Programme**

G Provision of Defence Capability Receipts and other Income

Sales of Goods and Services

-1,474,000

Total Sales of Goods and Services**-1,474,000****Total Programme****-1,474,000****Total Voted Resource DEL****-1,474,000****Total Voted Resource Income****-1,474,000****Voted Capital DEL****Programme**

L Provision of Defence Capability Fiscal Assets / Estate Disposal

Sales of Assets

-163,800

Total Sales of Assets**-163,800****Total Programme****-163,800****Total Voted Capital DEL****-163,800****Total Voted Capital Income****-163,800**

PART III: NOTE C - ANALYSIS OF CONSOLIDATED FUND EXTRA RECEIPTS

No CFER income or receipts are expected in 2025-26.

PART III: NOTE D - EXPLANATION OF ACCOUNTING OFFICER RESPONSIBILITIES

The Accounting Officer prepares resource accounts for each financial year. See Section 2, Part III - Other statements and notes of Main Estimates 2025-26 for further details of Accounting Officer responsibilities.

Accounting Officer: Jeremy Pocklington

Additional Accounting Officers: Madelaine McTernan for sections AG, AH

Executive Agency Accounting Officers:

Andy Start	Defence Equipment and Support
Vice Admiral Sir Chris Gardner	Submarine Delivery Agency (SDA)

ALB Accounting Officers:

David Richmond CBE	Royal Hospital Chelsea
Matthew Sheldon	National Museum of the Royal Navy
Justin Maciejewski DSO MBE	National Army Museum
Major General (Retd) Jamie H Gordon CB CBE	Council of Reserve and Cadet Forces Association
Maggie Appleton MBE	Royal Airforce Museum
Claire Horton CBE	Commonwealth War Graves Commission
John Russell	Single Source Regulations Office
Anna Wright	Armed Forces Covenant Fund Trust
Nick Elliott CB MBE	Atomic Weapons Establishment

PART III: NOTE E - ARM'S LENGTH BODIES (ALBs)**£'000**

Section in Part II: Subhead Detail	Body	Resources	Capital	Grant-in-aid
AA	Armed Forces Covenant Fund Trustee Ltd	11,085	-	11,084
AA	Atomic Weapons Establishment (AWE) plc	-10,000	10,205	1
AA	National Army Museum	7,180	-	7,181
AA	National Museum of the Royal Navy	4,115	4,155	6,269
AA	Royal Air Force Museum	11,460	-	11,458
AA	Territorial, Auxiliary and Volunteer Reserve Associations established under s 110 of the Reserve Act	86,775	2,500	83,843
AA	Royal Hospital, Chelsea	13,920	-	13,918
AA	Single Source Regulations Office	6,760	108	7,825
AA	Commonwealth War Graves Commission	60,885	-	62,197
Total		192,180	16,968	203,776

PART III: NOTE I - GIFTS

The Department intends to gift infrastructure located in Mogadishu International Airport (MIA) to the African Union Support and Stabilisation Mission, Somalia (AUSSOM) during financial year 2025-26. This infrastructure was valued at £322,000 as at 17 December 2025.

The process for transferring legal ownership of the infrastructure will complete by 31 March 2026. Once the ownership of the infrastructure is transferred to AUSSCOM, UK will no longer have any financial obligation for disposal or remediation of the site.

PART III: NOTE J - STAFF BENEFITS

For the Financial Year 2025-26, the Top Level Budget (TLB) holders have delegated authority to make awards in accordance with the Department's Employee Rewards Scheme. Awards fall into 4 categories: Team Awards, and Thank You Awards (voucher based awards for values up to £200); Behaviour Awards (set amount of £350); and Performance Awards across two levels: Great (£500-1200), and Exceptional (£1250-2000). Awards will not exceed £3,000 per person during a financial year and there is no guarantee of an In-Year Reward.

In addition to the financial rewards is the Business Unit Commendations for all civilian employees in broader banded grades, retained grades, skill zones and analogue grades and military personnel. Business Unit Commendations exist as a means of non-pay reward to ensure that exceptional effort undertaken either individually, or collectively, is recognised by top-level management and made publicly known to colleagues. This is typically done by means of a presentation and certificate. Business Unit Commendations and related Commendation Schemes vary from organisation to organisation within the Department.

PART III: NOTE K - CONTINGENT LIABILITIES

Nature of liability	£'000
1. Unquantified liabilities arising from offering guarantees, limitations of contractors' liability, indemnities or by giving letters of comfort which cannot disclosed due to reasons of commercial confidentiality and / or national security.	Unquantifiable
2. Quantified Liabilities arising from offering guarantees, limitations of contractors' liability, indemnities or by giving letters of comfort which cannot disclosed due to reasons of commercial confidentiality and / or national security.	4,605,137
3. Liabilities arising from the use of Special Risk Indemnities in MOD contracts.	509,076
4. Unquantified Liabilities arising from the use of Special Risk Indemnities in MOD contracts.	Unquantifiable
5. Environmental and safety responsibility for a large number of shipwrecks both in UK waters and globally.	Unquantifiable
6. Indemnities to the Babcock Group in respect of non-nuclear risks resulting from claims for damage to property or death and personal injury to a third party.	Unquantifiable
7. Indemnity for possible damage caused by contractors on Government property.	643,000
8. Indemnity for residual employee disease liability arising from the disbanding of Defence Evaluation and Research Agency (DERA) as a MOD Trading Fund and the formation of QinetiQ on 1 July 2001.	Unquantifiable
9. Indemnity for residual public liability arising from the disbanding of Defence Evaluation and Research Agency (DERA) as a MOD Trading Fund and the formation of QinetiQ on 1 July 2001.	Unquantifiable
10. Indemnity to Rolls-Royce Power for the non-insurance of the Rolls-Royce Core Factory and the Neptune Test Reactor facility for death and personal injury to a third party.	Unquantifiable
11. Indemnity to SERCO under the Marine Services contract for losses and costs incurred due to the unintended detonation of explosives while being handled in performance of the	Unquantifiable
12. Overall cap on contractor liability within the future submarine design phase contract with Devonport Royal Dockyard Limited.	Unquantifiable
13. Strategic Weapons System Activities Future Delivery Project – outsourced contract includes an indemnity for non-nuclear events and unintended detonation of explosives.	Unquantifiable
14. Third-party claims for injury/death and/or damage to property resulting from loss of a UK RJ aircraft.	200
15. Under the Defence Marine Services contract losses or claims which relate to towing are handled according to the terms of the International Ocean Towage Agreement (TOWCON). Under TOWCON the contractor is indemnified by the MOD for injury to persons on towed vessels, loss or damage caused to towed vessels, and loss or caused to 3rd parties by towed vessels.	Unquantifiable
16. Indemnities and limits of liability to contractors in respect of consequential and indirect losses.	212,255
17. Guarantee to NAAFI that the Department will reimburse 90% of their additional costs arising from any changes in MOD's service requirements.	Unquantifiable
18. Liability for redundancy.	4,100

PART III: NOTE K - CONTINGENT LIABILITIES (*continued*)

Nature of liability	£'000
19. New Fair Deal Arrangements for staff Pensions: staff transfers from Central Government.	10,540
20. Potential redundancy costs for employees at the Defence College of Technical Training.	4,742
21. The Guarantee would not guarantee payment to the NAAFI Pension Scheme of NAAFI's obligations, as that would require the maintenance of NAAFI as an on-going entity. Rather, the Guarantee would operate as a "pay-as-you-go" guarantee, and guarantee the Trustees' ability to pay full benefits to members.	Unquantifiable
22. Legal Claims.	86,305
23. Quantified Liabilities arising from offering guarantees, limitations of contractors' liability, indemnities or by giving letters of comfort, which cannot disclosed due to reasons of commercial confidentiality and / or national security.	39
24. Environmental clean up costs.	17,030
25. Indemnity for environmental losses incurred by QinetiQ arising from certain defined materials at specific properties before the formation of QinetiQ on 1 July 2001.	Unquantifiable
26. Indemnity given in relation to the disposal of Gruinard Island in the event of claims arising from the outbreak of specific strains of anthrax on the Island.	Unquantifiable
27. The Department has a number of sites where it may be necessary to carry out decontamination work. It is not practicable or cost effective to identify all contamination at these sites, any possible liability is therefore not quantified and possible site remediation exposure is recognised as an unquantifiable contingent liability.	Unquantifiable
28. Indemnities to AWE Management Ltd for nuclear risks.	Unquantifiable
29. Indemnities to Rolls-Royce and BAE Systems for risks associated with the handling of fissile materials.	Unquantifiable
30. Standard shipbuilding indemnity in respect of Astute class submarines.	Unquantifiable
33. Liability arising from the Colchester Garrison PFI.	Unquantifiable
34. Potential liability from the use of standard terms and conditions in Public Finance Initiative (PFI) schemes.	Unquantifiable
35. Indemnity related to work to relocate cables, in support of the dredging necessary for the QE Class Carriers.	1,080
36. Liabilities arising from Foreign Military Sales activity.	3,300
37. Liabilities arising from insurance risk of exhibits on loan to the museums of the Royal Navy, Army and Royal Air Force.	1,080
38. Crown Guarantee - re. AWE Pension Scheme.	150,000
39. Financial Guarantee under the terms of the contract with Restore plc for the Government Records Management and Archive Service to pay the operator should any other government department fail to settle its outstanding invoices.	Unquantifiable

PART III: NOTE K - CONTINGENT LIABILITIES (*continued*)

Nature of liability	£'000
40. Financial Guarantee to Towage Companies hired to tow foreign warships in UK ports against the possibility of non payment for any claims or debts.	Unquantifiable
41. Possible claims to cover the cost of laying an alternative utility supply to sites as and when identified.	2,080

PART III: NOTE L - INTERNATIONAL SUBSCRIPTIONS

Section in Part II: Subhead Detail	Body	£'000
F-DEL	NATO Military Budget	317,299
F-DEL	UK Contribution to the Comprehensive Test Ban Treaty Verification Scheme	5,117
F-DEL	UK Contribution to North Atlantic Treaty Organisation Maintenance Supply Agency Headquarters Administration Budget.	969

Security and Intelligence Agencies

INTRODUCTION

This Supplementary Estimate is required for the following purposes:

			£
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
Budget Cover Transfers			
Budget Cover Transfers	49,802,000	-6,117,000	
Budget Regime Changes			
RDEL to CDEL switch		-3,000,000	
RDEL hand back		-36,000,000	
RDEL hand back		-24,730,000	
Other Changes			
SR settlement revision		-178,213,000	
Total change in Resource DEL (voted)	49,802,000	-248,060,000	-198,258,000
Budget Cover Transfers (BCTs)			
Budget Cover Transfers	54,260,000	-20,975,000	
Budget Regime Changes			
RDEL to CDEL switch	3,000,000		
Total change in Capital DEL (voted)	57,260,000	-20,975,000	36,285,000
AME Expenditure Changes			
Additional CAME requirement	2,000,000		
Total change in Capital AME (voted)	2,000,000		2,000,000
Additional requirement	53,498,000		
Total change in Net Cash Requirement	53,498,000		53,498,000

PART I: EXPENDITURE AND AMBIT

			£
	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	-198,258,000	-	-198,258,000
Capital	36,285,000	-	36,285,000
Annually Managed Expenditure			
Resource	-	-	-
Capital	2,000,000	-	2,000,000
Total Net Budget			
Resource	-198,258,000	-	-198,258,000
Capital	38,285,000	-	38,285,000
Non-Budget Expenditure	-		
Net Cash Requirement	53,498,000		

Supplementary amounts required in the year ending 31 March 2026 for expenditure by Security and Intelligence Agencies on:

Departmental Expenditure Limit:Expenditure arising from:

Administration and operational costs, research and development works, equipment and other payments, and associated depreciation and any other non-cash costs falling in DEL.

Income arising from:

The sale of services to other government departments, the recovery of costs of staff on loan, recovery from staff for miscellaneous items and certain other services. The sale of fixed assets, freehold interest and land.

Annually Managed Expenditure:Expenditure arising from:

Provisions and other non-cash items.

Security and Intelligence Agencies will account for this Estimate.

PART II: CHANGES PROPOSED

	Net Resources						Net Capital			£'000	
	Present			Changes			Revised	Present	Changes		Revised
	Admin	Prog	2	Admin	Prog	4					
1	3	5	7	8	9						
Departmental Expenditure Limit (DEL)											
Voted expenditure											
A Security and Intelligence Agencies	101,000	4,276,005	-	-198,258	101,000	4,077,747	1,675,189	36,285	1,711,474		
Total voted DEL	101,000	4,276,005	-	-198,258	101,000	4,077,747	1,675,189	36,285	1,711,474		
Total DEL			-	-198,258				36,285			
Annually Managed Expenditure (AME)											
Voted expenditure											
B Spending in Annually Managed Expenditure	-	38,500	-	-	-	38,500	2,700	2,000	4,700		
Total voted AME	-	38,500	-	-	-	38,500	2,700	2,000	4,700		
Total AME			-	-	-			2,000			
Voted expenditure											
Non-voted expenditure			-	-198,258				38,285			
Total for Estimate			-	-198,258				-	38,285		

	£'000		
	Present Plans	Changes	Revised Plans
Net Cash Requirement	5,306,515	53,498	5,360,013

PART II: REVISED SUBHEAD DETAIL INCLUDING ADDITIONAL PROVISION

Revised Plans												£'000
	Resources											
	Administration			Programme			Total	Capital				
	Gross	Income	Net	Gross	Income	Net						
	1	2	3	4	5	6						
Departmental Expenditure Limit (DEL)												
Voted expenditure												
A Security and Intelligence Agencies	101,000	-	101,000	4,244,533	-166,786	4,077,747	4,178,747	1,740,074	-28,600	1,711,474		
Total voted DEL	101,000	-	101,000	4,244,533	-166,786	4,077,747	4,178,747	1,740,074	-28,600	1,711,474		
Total DEL	101,000	-	101,000	4,244,533	-166,786	4,077,747	4,178,747	1,740,074	-28,600	1,711,474		
Annually Managed Expenditure (AME)												
Voted expenditure												
B Spending in Annually Managed Expenditure	-	-	-	38,500	-	38,500	38,500	4,700	-	4,700		
Total voted AME	-	-	-	38,500	-	38,500	38,500	4,700	-	4,700		
Total AME	-	-	-	38,500	-	38,500	38,500	4,700	-	4,700		
Voted expenditure	101,000	-	101,000	4,283,033	-166,786	4,116,247	4,217,247	1,744,774	-28,600	1,716,174		
Non-voted expenditure	-	-	-	-	-	-	-	-	-	-		
Total for Estimate	101,000	-	101,000	4,283,033	-166,786	4,116,247	4,217,247	1,744,774	-28,600	1,716,174		

PART II: RESOURCE TO CASH RECONCILIATION

	£'000		
	Present Plans	Changes	Revised Plans
Net Resource Requirement	4,415,505	-198,258	4,217,247
Net Capital Requirement	1,677,889	38,285	1,716,174
Accruals to cash adjustments	-786,879	213,471	-573,408
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-1,089,943	202,943	-887,000
New provisions and adjustments to previous provisions	-15,200	-2,000	-17,200
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-472	-472
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	318,264	13,000	331,264
Use of provisions	-	-	-
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	5,306,515	53,498	5,360,013

PART III: NOTE A - STATEMENT OF COMPREHENSIVE NET EXPENDITURE & RECONCILIATION TABLE

	£'000
	Revised Plans
Gross Administration Costs	101,000
Less:	
Administration DEL Income	-
Net Administration Costs	101,000
Gross Programme Costs	4,723,754
Less:	
Programme DEL Income	-195,386
Programme AME Income	-
Non-budget income	-
Net Programme Costs	4,528,368
Total Net Operating Costs	4,629,368
<i>Of which:</i>	
Resource DEL	4,178,747
Capital DEL	412,121
Resource AME	38,500
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-412,121
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
Total Resource Budget	4,217,247
<i>Of which:</i>	
Resource DEL	4,178,747
Resource AME	38,500
<i>Adjustments to include:</i>	
Grants to devolved administrations	-
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
Total Resource (Estimate)	4,217,247

PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME

	£'000
	Revised Plans
Voted Resource DEL	
Programme	
A Security and Intelligence Agencies	
Sales of Goods and Services	-166,786
Total Sales of Goods and Services	-166,786
Total Programme	-166,786
Total Voted Resource DEL	-166,786
Total Voted Resource Income	-166,786
Voted Capital DEL	
Programme	
A Security and Intelligence Agencies	
Other Grants	-28,600
Total Other Grants	-28,600
Total Programme	-28,600
Total Voted Capital DEL	-28,600
Total Voted Capital Income	-28,600

PART III: NOTE C - ANALYSIS OF CONSOLIDATED FUND EXTRA RECEIPTS

No CFER income or receipts are expected in 2025-26.

PART III: NOTE D - EXPLANATION OF ACCOUNTING OFFICER RESPONSIBILITIES

The Accounting Officer prepares resource accounts for each financial year. See Section 2, Part III - Other statements and notes of Main Estimates 2025-26 for further details of Accounting Officer responsibilities.

Accounting Officer: Sir Chris Wormald KCB

Foreign, Commonwealth and Development Office

INTRODUCTION

This Supplementary Estimate is required for the following purposes:

			£
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
Budget Cover Transfers			
(Section A) Transfer in funding from Department for Business and Trade (DBT) for the contribution to the FCDO trade pay	349,000		
(Section A) Transfer in funding from Home Office (HO) for the salary costs for Migration and Conflict Directorate	73,000		
(Section A) Transfer in funding to the Cabinet Office (CO) for the special advisors salaries		-33,000	
(Section A) Transfer in funding from Cabinet Office (CO) for the Nuclear Security Priorities Fund - staff pay	80,000		
(Section A) Transfer in funding from Home Office (HO) for the International Serious Organised Crime (ISOC) Research Fellowship support	44,000		
(Section A) Transfer in funding to the Home Office (HO) for the FCDO share of IPCO and Investigatory Powers Tribunal running costs FY25/26		-1,721,000	
(Section A) Transfer in funding to the Cabinet Office (CO) for the Public Appointments Digital Service - Licencing Costs 2025/26		-10,000	
(Section A) Transfer in funding from Department for Energy Security and Net Zero (DESNZ) for the overseas staff for International Climate Finance	100,000		
(Section C) Transfer in funding from Cabinet Office (CO) for the British Council GREAT programme	2,450,000		
(Section C) Transfer in funding from Department for Education (DFE) for the contribution to UK-German connection, delivered by British Council	270,000		
(Section D) Transfer in funding from Department for Energy Security and Net Zero (DESNZ) for the CARE Programme - China Network	300,000		
(Section D) Transfer in funding from Department for Business and Trade (DBT) for the Green Cities, Infrastructure and Energy Programme (GCIEP)	250,000		
(Section D) Transfer in funding from Home Office (HO) for The Irregular Migration and Returns Fund (IMRF)	10,299,000		
(Section D) Transfer in funding from Department for Science, Innovation and Technology (DSIT) for the Israel Tech Hub	270,000		
(Section D) Transfer in funding from Home Office (HO) for the Modern Slavery Fund	1,150,000		
(Section D) Transfer in funding to the Department for Business and Trade (DBT) for the Growth Opportunities Fund		-161,000	
(Section D) Transfer in funding to the Department for Business and Trade (DBT) for the Regulatory Diplomacy Programme		-30,000	

			£
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section D) Transfer in funding to the Department for Education (DfE) for the Mandarin Excellence Programme		-800,000	
(Section D) Transfer in funding to the UK Health Security Agency (UKHSA) for the Hurricane Melissa		-290,000	
(Section D) Transfer in funding to the Home Office (HO) for the Overseas Territories Programme Fund		-7,455,000	
(Section D) Transfer in funding to the Ministry of Justice (MOJ) for the Overseas Territories Programme Fund		-510,000	
(Section D) Transfer in funding to the Ministry of Defence (MoD) for the Overseas Territories Programme Fund		-40,000	
(Section D) Transfer in funding to the UK Health Security Agency (UKHSA) for the Overseas Territories Programme Fund		-1,940,000	
(Section D) Transfer in funding to the Department for Transport (DfT) - MCA for the Overseas Territories Programme Fund		-860,000	
(Section E) Transfer in funding to the Department for Environment, Food & Rural Affairs (DEFRA) for the Blue Belt Programme - Centre for Environment, Fisheries and Aquaculture Science (CEFAS)		-3,744,000	
(Section E) Transfer in funding to the Department for Environment, Food & Rural Affairs (DEFRA) for the Blue Belt Programme - Marine Management Organisation (MMO)		-2,786,000	
(Section F) Transfer in funding from Cabinet Office (CO) for the GREAT Challenge Fund	5,000,000		
(Section F) Transfer in funding from Department for Transport (DfT) for the deployment to International Civil Aviation Organisation (ICAO)	118,000		
(Section F) Transfer in funding from Department for Energy Security and Net Zero (DESNZ) for the Evaluation and Learning (PMEL) for International Climate Finance (ICF)	29,000		
(Section F) Transfer in funding from Department for Environment, Food & Rural Affairs (DEFRA) for the Evaluation and Learning (PMEL) for International Climate Finance (ICF)	7,000		
(Section F) Transfer in funding to the Department for Business and Trade (DBT) for the GREAT Challenge Fund to pay DBT India		-170,000	
(Section F) Transfer in funding to the Department for Environment, Food & Rural Affairs (DEFRA) for the GREAT Challenge Fund		-100,000	
(Section F) Transfer in funding to the Department for Culture, Media and Sport (DCMS) - to Visit Britain for the Soft Power Fund 2025-26		-1,250,000	
(Section F) Transfer in funding to HM Revenue & Customs (HMRC) for the Accelerate Trade Facilitation Programme		-200,000	

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section F) Transfer in funding from Department for Energy Security and Net Zero (DESNZ) to support unlocking of loans and guarantees - International Financing Facility for Education (IFFEd)		-3,700,000	
(Section H) Transfer in funding to the Cabinet Office (CO) for the Integrated Security Fund		-7,116,000	
(Section H) Transfer in funding to the Department for Business and Trade (DBT) for the Integrated Security Fund		-4,571,000	
(Section H) Transfer in funding to the Department for Culture, Media and Sport (DCMS) for the Integrated Security Fund		-35,000	
(Section H) Transfer in funding to the Department for Energy Security and Net Zero (DESNZ) for the Integrated Security Fund		-90,000	
(Section H) Transfer in funding to the Department for Environment, Food & Rural Affairs (DEFRA) for the Integrated Security Fund		-959,000	
(Section H) Transfer in funding to the Department for Science, Innovation and Technology (DSIT) for the Integrated Security Fund		-15,581,000	
(Section H) Transfer in funding to the Department for Transport (DfT) for the Integrated Security Fund		-137,000	
(Section H) Transfer in funding to the Department of Health and Social Care (DHSC) for the Integrated Security Fund		-108,000	
(Section H) Transfer in funding to HM Revenue & Customs (HMRC) for the Integrated Security Fund		-60,000	
(Section H) Transfer in funding to HM Treasury (HMT) for the Integrated Security Fund		-1,623,000	
(Section H) Transfer in funding to the Home Office (HO) for the Integrated Security Fund		-26,043,000	
(Section H) Transfer in funding to the Ministry of Defence (MoD) for the Integrated Security Fund		-13,453,000	
(Section H) Transfer in funding to the Ministry of Housing, Communities and Local Government (MHCLG) for the Integrated Security Fund		-109,000	
(Section H) Transfer in funding to the National Crime Agency (NCA) for the Integrated Security Fund		-2,682,000	
(Section H) Transfer in funding to the Single Intelligence Account (SIA)		-1,175,000	
(Section H) Transfer in funding to the Single Intelligence Account (SIA)		-9,010,000	
(Section H) Transfer in funding to the UK Health Security Agency (UKHSA) for the Integrated Security		-2,767,000	
(Section H) Transfer in funding to the Single Intelligence Account (SIA)		-2,650,000	
(Section H) Transfer in funding to the Met Office (managed by DSIT) for the Integrated Security Fund		-1,050,000	

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section H) Transfer in funding to the Department for Education (DfE) for the Integrated Security Fund		-311,000	
(Section H) Transfer in funding to the Food Standards Agency (FSA) for the Integrated Security Fund		-1,092,000	
(Section H) Transfer in funding to the Veterinary Medicines Directorate (VMD) for the Integrated Security Fund		-1,280,000	
(Section H) Transfer in funding to the Single Intelligence Account (SIA)		-534,000	
(Section H) Transfer in funding to the Defence Science and Technology Laboratory (DSTL) (funding via MoD) for the Integrated Security Fund		-350,000	
(Section H) Transfer in funding to the Animal and Plant Health Agency (APHA) for the Integrated Security Fund		-482,000	
Budget Exchange			
(Section H) Budget Exchange: Integrated Security Fund from 2025-26 to 2026-27		-12,000,000	
(Section A) Budget Exchange: RDEL Voluntary Exit Scheme from 2025-26 to 2026-27		-12,000,000	
Budget Neutral Changes			
(Sections B and F) A budget neutral transfer to amend Great Britain-China Centre budget	50,000	-50,000	
(Section F to C) Switch: Budget allocation of Soft Power Fund to British Council	250,000	-250,000	
Budget Regime Changes			
(Section H) Switch: Resource DEL to Capital DEL for Integrated Security Fund Capital Grants		-5,950,000	
Cash Management Adjustments			
(Section A) Reserve Adjustment: Cash Management Rebate	14,000		
Reserve Claims			
(Section A) Reserve Surrender: Foreign Currency Mechanism/Differential Inflation		-36,015,000	
(Section A) Reserve Surrender: FCDO contribution to State Visit Costs in 2025-26		-4,000,000	
(Section A) Reserve Claim: Consular Premium	11,700,000		
(Section H) Reserve Surrender: Integrated Security Fund - INSTEX		-1,000,000	
(Section A) Reserve Surrender: RDEL IFRS 16 Depreciation		-7,269,000	
(Sections A, D, E, F, G, H) Reserve Surrender: Official Development Assistance to allow for the gradual reduction to 0.3% by 2027		-259,000,000	
(Section A) Reserve Surrender: RDEL Depreciation re-baselining exercise		-33,452,000	
Total change in Resource DEL (voted)	32,803,000	-490,054,000	-457,251,000
AME Expenditure Changes			
(Section J) Reserve Surrender: Resource AME Expenditure		-138,670,000	
Total change in Resource AME (voted)		-138,670,000	-138,670,000

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
Budget Cover Transfers (BCTs)			
(Section D) Transfer in funding from Department for Science, Innovation and Technology (DSIT) for the UK-Ukraine Tech Cooperation	100,000		
(Section D) Transfer in funding from Department for Energy Security and Net Zero (DESNZ) for the Pioneer Outcomes Fund Programme	500,000		
(Section F) Transfer in funding from Department for Science, Innovation and Technology (DSIT) for the Science and Technology Bridge programme	535,000		
(Section F) Transfer in funding from Department for Environment, Food & Rural Affairs (DEFRA) for the Trade and Investment Advocacy Fund	1,000,000		
(Section F) Transfer in funding from Department for Energy Security and Net Zero (DESNZ) to support unlocking of loans and guarantees - International Financing Facility for Education (IFFEd)	3,700,000		
(Section H) Transfer in funding to the Cabinet Office (CO) for the Integrated Security Fund		-804,000	
(Section H) Transfer in funding to the Department for Business and Trade (DBT) for the Integrated Security Fund		-364,000	
(Section H) Transfer in funding to the Department for Environment, Food & Rural Affairs (DEFRA) for the Integrated Security Fund		-75,000	
(Section H) Transfer in funding to the Department for Science, Innovation and Technology (DSIT) for the Integrated Security Fund		-300,000	
(Section H) Transfer in funding to the Home Office (HO) for the Integrated Security Fund		-231,000	
(Section H) Transfer in funding to the Ministry of Defence (MoD) for the Integrated Security Fund		-145,000	
(Section H) Transfer in funding to the Single Intelligence Account (SIA)		-1,255,000	
(Section H) Transfer in funding to the Single Intelligence Account (SIA)		-1,475,000	
(Section H) Transfer in funding to the UK Health Security Agency (UKHSA) for the Integrated Security		-300,000	
(Section H) Transfer in funding to the UK Space Agency (managed by DSIT) for the Integrated Security Fund		-81,000	
(Section H) Transfer in funding to the Single Intelligence Account (SIA)		-466,000	
(Section H) Transfer in funding to the Centre for Environment, Fisheries and Aquaculture Science (CEFAS) for the Integrated Security Fund		-441,000	
Budget Exchange (BX)			
(Section A) Budget Exchange: Operating capital expenditure from 2025-26 to 2026-27		-55,000,000	

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
Budget Regime Changes			
(Section H) Switch: Resource DEL to Capital DEL for Integrated Security Fund Capital Grants	5,950,000		
Reserve Claims			
(Sections D, E, F) Reserve Surrender: Official Development Assistance to allow for the gradual reduction to 0.3% by 2027		-179,100,000	
Total change in Capital DEL (voted)	11,785,000	-240,037,000	-228,252,000
Revisions to the Net Cash Requirement reflect changes to resources and capital as set out above and movements in working capital		6,190,000	
Total change in Net Cash Requirement		6,190,000	6,190,000

PART I: EXPENDITURE AND AMBIT

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	-457,251,000	-	-457,251,000
Capital	-228,252,000	-	-228,252,000
Annually Managed Expenditure			
Resource	-138,670,000	-	-138,670,000
Capital	-	-	-
Total Net Budget			
Resource	-595,921,000	-	-595,921,000
Capital	-228,252,000	-	-228,252,000
Non-Budget Expenditure	-		
Net Cash Requirement	6,190,000		

Supplementary amounts required in the year ending 31 March 2026 for expenditure by Foreign, Commonwealth and Development Office on:

Departmental Expenditure Limit:Expenditure arising from:

Development and humanitarian assistance under the International Development Act 2002 through financial and technical assistance to governments, institutions, voluntary agencies and individuals for activities including: strengthening global peace, security and governance; strengthening resilience and response to crisis; promoting global prosperity; tackling extreme poverty and helping the world's most vulnerable; delivering value for money and delivery efficiency in FCDO; continued assistance to UK Overseas Territories; costs relating to investments in public corporations and shareholdings in private sector companies.

Wilton Park Executive Agency; the British Council; BBC World Service; spending by Arm's Length Bodies (ALBs): Commonwealth Scholarship Commission on scholarships to individuals from Commonwealth countries; Independent Commission for Aid Impact, an advisory ALB which provides independent scrutiny of UK Aid in order to promote the delivery of value for money for British taxpayers and the maximisation of the impact of aid; Westminster Foundation for Democracy; Great Britain-China Centre and the Marshall Aid Commemoration Commission.

Diplomacy; hospitality and facilities; international organisations; information services; scholarships and sponsored visits; consular assistance; special payments and assistance; programmes supporting foreign policy objectives including human rights, good governance, international security, the fight against the illicit drug trade and promoting prosperity.

Central government response to the coronavirus Covid-19 pandemic.

Conflict prevention, early warning, crisis management, conflict resolution/peace-making, peace-keeping and peace-building activity and associated strengthening of international and regional systems and capacity.

Operational and legal costs, related capital expenditure, administration costs and associated depreciation and other non-cash costs falling in DEL.

Income arising from:

Capital repayments and receipt of interest on development assistance and budget support loans; management fees relating to loan guarantees; refunds of payments made under UK guarantees to the European Investment Bank; recoveries from other government departments; recovery of advances from procurement agents.

PART I: EXPENDITURE AND AMBIT

Receipts for seconded officers and country based staff; rental income; recoveries from staff for use of official vehicles; refund of rental and rates payments; rent uplifts and sub-letting; abatements and settlement of legal cases; the sale of information material; sales of surplus property, material and equipment; legalisation fees collected at both home and abroad; telephone and postage recoveries; medical scheme recoveries, bank interest and sundry receipts; repayment by locally engaged staff of loans for car purchase and medical and other assistance.

Other Government Departments for the FCDO platform; grants; receipts from overseas governments and other third parties in respect of programme funds and receipts from overseas governments in respect of bilateral country and sector programmes.

Visa and passport services provided at consular offices; repayments of sums advanced to distressed British Nationals.

Wilton Park Executive Agency receipts from customers for running costs, sales and rents; Hospitality Section, Conference and Visits Group; Lancaster House receipts.

Income from financial instruments issued to FCDO by British International Investment and other private sector entities; other income in relation to capital assets; interest and dividends from financial instruments; sales into Wider Markets, use of assets and sponsorships.

Annually Managed Expenditure:Expenditure arising from:

Non-cash movements in provisions including contributions to International Finance Facility for Immunisation (IFFIm); change in fair value of financial instruments and other non-cash costs falling in AME; the re-capitalisation of British International Investment.

The refund of certain taxes and duties paid by certain foreign and commonwealth governments.

Income arising from:

Non-cash accounting adjustments on loans, provisions and contingent liabilities.

Non-cash unrealised gains on foreign exchange, defined benefit pensions and financial instruments.

Cash fees from financial guarantee contracts.

Foreign, Commonwealth and Development Office will account for this Estimate.

PART II: CHANGES PROPOSED

	Net Resources						Net Capital			£'000	
	Present		Changes			Revised	Present	Changes	Revised		
	Admin	Prog	Admin	Prog	Admin						Prog
Departmental Expenditure Limit (DEL)											
Voted expenditure											
A Operating Costs, frontline diplomacy and overseas network	387,931	1,026,847	-40,688	681,857	347,243	1,708,704	391,079	-67,126	323,953		
B Funding for NDPBs within Departmental Group (Net)	-	44,000	-	-50	-	43,950	-	-	-		
C British Council	-	163,100	-	2,970	-	166,070	-	-	-		
D Regional bilateral programmes	-	4,149,002	-	-1,626,444	-	2,522,558	548,650	-93,529	455,121		
E Core multilateral programmes	-	1,054,818	-	-12,306	-	1,042,512	1,507,000	81,900	1,588,900		
F Centrally managed programmes	-	512,977	-	560,688	-	1,073,665	992,000	-149,510	842,490		
G International subscriptions, scholarships and BBC World Service	-	435,825	-	92,940	-	528,765	-	-	-		
H Conflict, Stability and Security Fund	-	723,107	-	-116,218	-	606,889	-	13	13		
Total voted DEL	387,931	8,109,676	-40,688	-416,563	347,243	7,693,113	3,438,729	-228,252	3,210,477		
Total DEL			-40,688	-416,563				-228,252			
Annually Managed Expenditure (AME)											
Voted expenditure											
J Other central programme and technical costs	-	538,736	-	-138,670	-	400,066	1,000	-	1,000		
Total voted AME	-	538,736	-	-138,670	-	400,066	1,000	-	1,000		
Total AME			-	-138,670				-			
Voted expenditure			-40,688	-555,233				-228,252			
Non-voted expenditure			-	-				-			
Total for Estimate			-40,688	-555,233				-228,252			

	£'000		
	Present Plans	Changes	Revised Plans
Net Cash Requirement	11,348,554	6,190	11,354,744

PART II: REVISED SUBHEAD DETAIL INCLUDING ADDITIONAL PROVISION

Revised Plans												£'000
	Resources						Capital					
	Administration			Programme			Total	Gross	Income	Net		
	Gross	Income	Net	Gross	Income	Net	Net					
1	2	3	4	5	6	7	8	9	10			
Departmental Expenditure Limit (DEL)												
Voted expenditure												
A Operating Costs, frontline diplomacy and overseas network	350,572	-3,329	347,243	1,906,245	-197,541	1,708,704	2,055,947	338,953	-15,000	323,953		
B Funding for NDPBs within Departmental Group (Net)	-	-	-	43,950	-	43,950	43,950	-	-	-		
C British Council	-	-	-	166,070	-	166,070	166,070	-	-	-		
D Regional bilateral programmes	-	-	-	2,522,558	-	2,522,558	2,522,558	455,121	-	455,121		
E Core multilateral programmes	-	-	-	1,042,512	-	1,042,512	1,042,512	1,588,900	-	1,588,900		
F Centrally managed programmes	-	-	-	1,073,665	-	1,073,665	1,073,665	889,213	-46,723	842,490		
G International subscriptions, scholarships and BBC World Service	-	-	-	528,765	-	528,765	528,765	-	-	-		
H Conflict, Stability and Security Fund	-	-	-	606,889	-	606,889	606,889	13	-	13		
Total voted DEL	350,572	-3,329	347,243	7,890,654	-197,541	7,693,113	8,040,356	3,272,200	-61,723	3,210,477		
Non-voted expenditure												
I European Union Attributed Aid	-	-	-	177,000	-	177,000	177,000	-	-	-		
Total non-voted DEL	-	-	-	177,000	-	177,000	177,000	-	-	-		
Total DEL	350,572	-3,329	347,243	8,067,654	-197,541	7,870,113	8,217,356	3,272,200	-61,723	3,210,477		
Annually Managed Expenditure (AME)												
Voted expenditure												
J Other central programme and technical costs	-	-	-	441,311	-41,245	400,066	400,066	1,000	-	1,000		
K British International Investment	-	-	-	-	-	-	-	480,000	-	480,000		
Total voted AME	-	-	-	441,311	-41,245	400,066	400,066	481,000	-	481,000		
Total AME	-	-	-	441,311	-41,245	400,066	400,066	481,000	-	481,000		
Voted expenditure	350,572	-3,329	347,243	8,331,965	-238,786	8,093,179	8,440,422	3,753,200	-61,723	3,691,477		
Non-voted expenditure	-	-	-	177,000	-	177,000	177,000	-	-	-		
Total for Estimate	350,572	-3,329	347,243	8,508,965	-238,786	8,270,179	8,617,422	3,753,200	-61,723	3,691,477		

PART II: RESOURCE TO CASH RECONCILIATION

	£'000		
	Present Plans	Changes	Revised Plans
Net Resource Requirement	9,213,343	-595,921	8,617,422
Net Capital Requirement	3,919,729	-228,252	3,691,477
Accruals to cash adjustments	-1,607,518	830,363	-777,155
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-44,000	50	-43,950
Add cash grant-in-aid	44,000	-50	43,950
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-445,056	40,721	-404,335
New provisions and adjustments to previous provisions	-542,433	110,214	-432,219
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-33,069	18,303	-14,766
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-721,164	661,105	-60,059
Use of provisions	134,204	20	134,224
Removal of non-voted budget items	-177,000	-	-177,000
<i>Of which:</i>			
Consolidated Fund Standing Services	-177,000	-	-177,000
Other adjustments	-	-	-
Net Cash Requirement	11,348,554	6,190	11,354,744

PART III: NOTE A - STATEMENT OF COMPREHENSIVE NET EXPENDITURE & RECONCILIATION TABLE

	£'000
	Revised Plans
Gross Administration Costs	350,572
<i>Less:</i>	
Administration DEL Income	-3,329
Net Administration Costs	347,243
Gross Programme Costs	11,092,489
<i>Less:</i>	
Programme DEL Income	-197,541
Programme AME Income	-41,245
Non-budget income	-14,000
Net Programme Costs	10,839,703
Total Net Operating Costs	11,186,946
<i>Of which:</i>	
Resource DEL	7,906,132
Capital DEL	2,760,524
Resource AME	534,290
Capital AME	-
Non-budget	-14,000
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-2,760,524
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	14,000
Other adjustments	177,000
Total Resource Budget	8,617,422
<i>Of which:</i>	
Resource DEL	8,217,356
Resource AME	400,066
<i>Adjustments to include:</i>	
Grants to devolved administrations	-
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
Total Resource (Estimate)	8,617,422

PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME

	£'000
	Revised Plans
Voted Resource DEL	
Administration	
A: Operating Costs, frontline diplomacy and overseas network	
Sales of Goods and Services	-3,329
Total Sales of Goods and Services	-3,329
Total Administration	-3,329
Programme	
A: Operating Costs, frontline diplomacy and overseas network	
Sales of Goods and Services	-193,818
Interest and Dividends	-3,723
Total Sales of Goods and Services	-193,818
Total Interest and Dividends	-3,723
Total Programme	-197,541
Total Voted Resource DEL	-200,870
Voted Resource AME	
Programme	
J: Other central programme and technical costs	
Other Income	-41,245
Total Other Income	-41,245
Total Programme	-41,245
Total Voted Resource AME	-41,245
Total Voted Resource Income	-242,115
Voted Capital DEL	
Programme	
A: Operating Costs, frontline diplomacy and overseas network	
Sales of Assets	-15,000
F: Centrally managed programmes	
Repayments	-46,723
Total Sales of Assets	-15,000
Total Repayments	-46,723
Total Programme	-61,723
Total Voted Capital DEL	-61,723
Total Voted Capital Income	-61,723

PART III: NOTE C - ANALYSIS OF CONSOLIDATED FUND EXTRA RECEIPTS

In addition to income retained by the Department the following income is payable to the Consolidated Fund:

£'000

	Present Plans		Changes		Revised Plans	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-	-	-	-	-	-
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-	-
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-14,000	-14,000	-	-	-14,000	-14,000
Total	-14,000	-14,000	-	-	-14,000	-14,000

DETAILED DESCRIPTION OF CFER SOURCES

£'000

	Present Plans		Changes		Revised Plans	
	Income	Receipts	Income	Receipts	Income	Receipts
Non-Budget						
Interest payments for the British Council loan.	-14,000	-14,000	-	-	-14,000	-14,000
Total	-14,000	-14,000	-	-	-14,000	-14,000

PART III: NOTE D - EXPLANATION OF ACCOUNTING OFFICER RESPONSIBILITIES

The Accounting Officer prepares resource accounts for each financial year. See Section 2, Part III - Other statements and notes of Main Estimates 2025-26 for further details of Accounting Officer responsibilities.

Accounting Officer: Sir Oliver Robbins KCMG CB

Additional Accounting Officers: Tom Cargill for Section A

Executive Agency Accounting Officers:

Tom Cargill Wilton Park

ALB Accounting Officers:

Prof. Robin Mason	Commonwealth Scholarship Commission
Ekpe Attah	Independent Commission for Aid Impact
Merethe Borge Macleod	Great Britain-China Centre
John Raine CMG OBE	Marshall Aid Commemoration Commission
Anthony Smith	Westminster Foundation for Democracy

PART III: NOTE E - ARM'S LENGTH BODIES (ALBs)**£'000**

Section in Part II: Subhead Detail		Body	Resources	Capital	Grant-in-aid
B		Commonwealth Scholarship Commission	28,200	-	28,200
B		Great Britain-China Centre	350	-	350
B		Independent Commission for Aid Impact	2,800	-	2,800
B		Marshall Aid Commemoration Commission	4,100	-	4,100
B		Westminster Foundation for Democracy	8,500	-	8,500
Total			43,950	-	43,950

PART III: NOTE K - CONTINGENT LIABILITIES

Nature of liability	£'000
Callable Capital: International Bank for Reconstruction and Development	8,940,800
Callable Capital: African Development Bank	2,479,000
Callable Capital: Asian Development Bank	1,990,600
Callable Capital: Inter-American Development Bank	1,177,000
Callable Capital: PIDG GuarantCo	130,000
Callable Capital: Caribbean Development Bank	90,700
Callable Capital: Multilateral Investment Guarantee Agency	55,600
Callable Capital: International Bank for Reconstruction and Development maintenance of value	47,100
Guarantee: Ukraine IBRD loan guarantee	4,602,500
Guarantee: Room2Run African Development Bank loan portfolio guarantee	1,187,500
Guarantee: India Green Growth IBRD loan guarantee	1,133,700
Guarantee: Gibraltar loan guarantee	445,600
Guarantee: Egypt IBRD DPF Guarantee	320,800
Guarantee: Iraq IBRD loan guarantee	256,700
Guarantee: European Investment Bank lending (EIB)	250,600
Guarantee: Jordan IBRD loan guarantee	214,300
Guarantee: Innovative Financing Facility for Climate in Asia and the Pacific (IFCAP)	207,800
Guarantee: Egypt IBRD loan guarantee	184,000
Guarantee: International Finance Facility for Education (IFFEd)	75,700
Guarantee: Ukrenergo	24,900
Various legal disputes	911,400
Other payments to International Financial Institutions where uncertainty exists due to future performance conditions	107,600
Cabi Pension Deficit Liability	19,100
Indemnity: Commissioner of British Virgin Islands	3,000

PART III: NOTE L - INTERNATIONAL SUBSCRIPTIONS

Section in Part II: Subhead Detail	Body	£'000
G	United Nations Regular Budget	82,500
G	North Atlantic Treaty Organisation (NATO) Civil Budget	45,574
G	Council of Europe	42,100
G	Organisation for Economic Co-operation and Development	15,600
G	United Nations Educational, Scientific and Cultural Organisation (UNESCO)	11,273
G	Organisation for Security and Co-operation in Europe (OSCE)	5,475
G	Commonwealth Secretariat	5,281
G	Commonwealth for Technical Cooperation (CFTC) voluntary contribution	4,800
G	United Nations Office of the High Commissioner for Human Rights (OCHR)	4,000
G	Commonwealth Foundation	1,154
G	Commonwealth voluntary Extra Budgetary Resources (EBR) programmes	1,100
G	Commonwealth of Learning voluntary core contribution	1,000
G	Food and Agriculture Organisation	3

Ministry of Housing, Communities and Local Government

INTRODUCTION

This Supplementary Estimate is required for the following purposes:

			£
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
Budget Cover Transfers			
(Section G) Budget Cover Transfer to Cabinet Office for the Public Appointments Website		-10,000	
(Section F) Budget Cover Transfer to Cabinet Office for Gov.uk missions campaigns		-500,000	
(Section G) Budget Cover Transfer to Cabinet Office for Spads Salary costs		-137,000	
(Section G) Budget Cover Transfer to Cabinet Office for the Savanta Social Cohesion Data Project		-45,000	
(Section G) Budget Cover Transfer to Cabinet Office for the Participation Pilots programme		-500,000	
(Section B) Budget Cover Transfer to Environment, Food and Rural Affairs for the New Homes Accelerator		-889,000	
(Section B) Budget Cover Transfer to Environment, Food and Rural Affairs for the Nature Restoration Fund		-2,000,000	
(Section A) Budget Cover Transfer to Environment, Food and Rural Affairs for Cambridge - NBS and Agricultural Inventions		-203,000	
(Section B) Budget Cover Transfer to Department for Transport for the New Homes Accelerator		-75,000	
(Section A) Budget Cover Transfer to Department of Health to align in-year funding with delivery responsibility		-9,000	
(Section B) Budget Cover Transfer to HM Land Registry for the Home Buying and Selling - Open Data LA Pilot		-631,000	
(Section B) Budget Cover Transfer to Department for Work and Pensions for the Building Safety Regulator		-11,374,000	
(Section A) Budget Cover Transfer to Department for Work and Pensions for the Building Safety Regulator		-2,471,000	
(Section G) Budget Cover Transfer to Ministry of Justice for PRS & Leasehold Reform Court Costs		-640,000	
(Section C) Budget Cover Transfer to Northern Ireland for the UK Shared Prosperity Fund		-3,423,000	
(Section A) Budget Cover Transfer to Northern Ireland for Homes for Ukraine		-1,267,000	
(Section A) Budget Cover Transfer to Northern Ireland for the Strategic Migration Partnership		-171,000	
(Section C) Budget Cover Transfer to the Scottish Government for Investment Zones		-7,353,000	
(Section A) Budget Cover Transfer to the Scottish Government for Homes for Ukraine		-423,000	
(Section C) Budget Cover Transfer to the Scottish Government for Industrial Strategy Zones (Freeports)		-394,000	

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section E) Budget Cover Transfer to the Welsh Assembly Government for Port Talbot		-1,259,000	
(Section E) Budget Cover Transfer to the Wales Office for Port Talbot		-80,000	
(Section C) Budget Cover Transfer to the Welsh Assembly Government for Investment Zones		-8,700,000	
(Section A) Budget Cover Transfer to the Welsh Assembly Government for Homes for Ukraine		-834,000	
(Section C) Budget Cover Transfer to the Welsh Assembly Government for Industrial Strategy Zones (Freeports)		-535,000	
(Section A) Budget Cover Transfer to the National Crime Agency for Homes for Ukraine		-50,000	
(Section D) Budget Cover Transfer from the Department for Education for Integrated Settlement	3,762,000		
(Section D) Budget Cover Transfer from the Department for Transport for Integrated Settlement - EV Pavement Channels grant	337,000		
(Section B) Budget Cover Transfer from the Foreign, Commonwealth and Development Office for the UK Integrated Security Fund	109,000		
(Section C) Budget Cover Transfer from the Department for Science, Innovation and Technology for the Innovation Fund	830,000		
(Section B) Budget Cover Transfer from the Ministry of Justice for court reforms relating to the Renters Right Act	15,418,000		
(Section G) Budget Cover Transfer from LG DEL for LG Cyber and Digital Transformation	18,000,000		
Budget Neutral Changes			
(Section A) Decrease for Local Government & Public Services		-58,488,000	
(Section B) Decrease for Housing & Planning		-56,058,000	
(Section C) Increase for Local Growth & Devolution	58,523,000		
(Section E) Increase for Elections, Union and Constitution	20,500,000		
(Section F) Increase for Research, Data & Trading Funds	1,251,000		
(Section G) Increase for MHCLG Staff, Building and Infrastructure Costs	24,951,000		
(Section H) Decrease for Local Government & Public Services (ALB)(Net)		-1,670,000	
(Section I) Increase for Housing & Planning (ALB)(Net)	41,965,000		
Decrease for Departmental Unallocated Provision	-30,974,000		
Cash Management Adjustments			
(Section G) Reserve Claim adjustment from HM Treasury for Cash Forecasting Charge		-694,000	

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total

Machinery of Government (MoG) Changes

(Section G) MoG from Home Office for Fire	6,042,000		
(Section B) MoG from Home Office for Fire	202,743,000		

Other Changes

(Section G) Spending review allocation -change in depreciation	3,152,000		
Increase for Departmental Unallocated Provision (Transformation Fund)	650,000		
(Section I) Surrender in respect of Expected Credit Losses Resource Budget		-14,200,000	
(Section I) Public Sector Land Switch		-15,000,000	

Reserve Claims

(Section G) Reduction in depreciation		-56,232,000	

Total change in Resource DEL (voted) - Housing and Communities	367,259,000	-246,315,000	120,944,000

Budget Cover Transfers

(Section L) Budget Cover Transfer to Housing and Communities DEL for LG Cyber and Digital Transformation		-18,000,000	

Other Changes

(Section L) Families First Partnership, post SR addition	18,000,000		
(Section L) Token increase in RDEL to enable Parliament to vote Supplementary Estimate	1,000		

Total change in Resource DEL (voted) - Local Government	18,001,000	-18,000,000	1,000

AME Expenditure Changes

(Section O) Changes to AME budgets for provisions		-7,150,000	
(Section P) Changes to AME budgets for Current Grants to Local Government	9,994,000		
(Section P) Changes to AME budgets for impairments		-13,002,000	
(Section P) Changes to AME budgets for goods and services	500,000		
(Section P) Changes to AME budgets for income		-974,000	
(Section Q) Changes to AME budgets for provisions	9,041,000		
(Section S) Changes to AME budgets for pensions		-976,000	
(Section T) Changes to AME budgets for corporation tax		-3,026,000	
(Section T) Changes to AME budgets for impairments	68,300,000		
(Section T) Changes to AME budgets for pensions		-7,554,000	
(Section R) Changes to AME budgets for NNDR Outturn Adjustments	210,000,000		
(Section U) Changes to AME budgets for Business Rates Retention		-239,404,000	

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section U) Changes to AME budgets for Business Rates Income		-53,645,000	
Machinery of Government (MoG) Changes			
(Section P) MoG from Home Office for Fire	810,900,000		
Total change in Resource AME (voted)	1,108,735,000	-325,731,000	783,004,000

Budget Cover Transfers (BCTs)

(Section C) Budget Cover Transfer to Culture, Media and Sport for the Levelling Up Fund Culture payments		-11,512,000	
(Section A) Budget Cover Transfer to Environment, Food and Rural Affairs for Cambridge - NBS and Agricultural Interventions		-600,000	
(Section B) Budget Cover Transfer to Department for Work and Pensions for the Building Safety Regulator		-242,000	
(Section B) Budget Cover Transfer to the Ministry of Justice for court reforms relating to the implementation of the Renters Right Act		-804,000	
(Section B) Budget Cover Transfer to the Ministry of Justice for Leasehold Reform		-344,000	
(Section C) Budget Cover Transfer to Northern Ireland for the UK Shared Prosperity Fund		-9,500,000	
(Section B) Budget Cover Transfer to Northern Ireland for the Affordable Homes Programme		-3,373,000	
(Section C) Budget Cover Transfer to Northern Ireland for the Local Growth Fund		-3,750,000	
(Section C) Budget Cover Transfer to the Scottish Government for Investment Zones		-7,092,000	
(Section B) Budget Cover Transfer to the Scottish Government for the Affordable Homes Programme		-7,977,000	
(Section C) Budget Cover Transfer to the Scottish Government for Industrial Strategy Zones (Freeports)		-306,000	
(Section C) Budget Cover Transfer to the Welsh Assembly Government for Investment Zones		-10,800,000	
(Section B) Budget Cover Transfer to the Welsh Assembly Government for the Affordable Homes Programme		-4,828,000	
(Section C) Budget Cover Transfer to the Welsh Assembly Government for Industrial Strategy Zones (Freeports)		-265,000	
(Section g) Budget Cover Transfer from the Department for Education for Supporting families	151,000		
(Section D) Budget Cover Transfer from the Department for Transport for Integrated Settlement - EV Pavement Channels grant	3,033,000		
(Section B) Budget Cover Transfer from Northern Ireland for unused CSS funds	8,554,000		
(Section C) Budget Cover Transfer from the Scottish Government for Green Freeports Seed Capital	4,300,000		

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section B) Budget Cover Transfer from the Ministry of Justice for court reforms relating to the Renters Right Act	1,037,000		
(Section B) Budget Cover Transfer from the Ministry of Justice for Leasehold Reform	445,000		
(Section F) Budget Cover Transfer from the Department for Energy Security and Net Zero for the English Housing Survey	1,000,000		
(Section A) Budget Cover Transfer from the Ministry of Defence for tops ups for Afghan housing adaptations	7,000,000		
Budget Exchange (BX)			
(Section B) Budget Exchange for Housing & Planning		-173,000,000	
Budget Neutral Changes			
(Section A) Decrease for Local Government & Public Services		-17,236,000	
(Section B) Decrease for Housing & Planning		-600,717,000	
(Section C) Increase for Local Growth & Devolution	224,429,000		
(Section E) Increase for Elections, Union and Constitution	5,282,000		
(Section F) Decrease for Research, Data & Trading		-915,000	
(Section G) Decrease for MHCLG Staff, Building and Infrastructure Costs		-6,115,000	
(Section H) Increase for Local Government & Public Services (ALB)(Net)	200,000		
(Section I) Increase for Housing & Planning	403,239,000		
Decrease for Departmental Unallocated Provision		-8,167,000	
Machinery of Government (MoG) Changes			
(Section B) MoG from Home Office for Fire	3,859,000		
Other Changes			
(Section E) Budget Measure for Port Talbot Land Remediation	900,000		
(Section I) Surrender of CDEL FT		-102,474,000	
(Section I) Public Sector Land Switch	15,000,000		
Reserve Claims			
(Section E) Reserve Claim for Port Talbot Transition	14,000,000		
Total change in Capital DEL (voted)	692,429,000	-970,017,000	-277,588,000
Revisions to the Net Cash Requirement reflect changes to resources and capital as set out above. It also takes account of movements in stock, debtors and creditors.		-1,916,473,000	
Total change in Net Cash Requirement		-1,916,473,000	-1,916,473,000

PART I: EXPENDITURE AND AMBIT

			£
	Voted	Non-Voted	Total
Departmental Expenditure Limit - Housing and Communities			
Resource †	120,944,000	-	120,944,000
Capital †	-277,588,000	-	-277,588,000
Departmental Expenditure Limit - Local Government			
Resource	1,000	-	1,000
Capital	-	-	-
Annually Managed Expenditure			
Resource †	783,004,000	-	783,004,000
Capital	-	-	-
Total Net Budget			
Resource	903,949,000	-	903,949,000
Capital	-277,588,000	-	-277,588,000
Non-Budget Expenditure	-		
Net Cash Requirement †	-1,916,473,000		

Supplementary amounts required in the year ending 31 March 2026 for expenditure by Ministry of Housing, Communities and Local Government on:

Departmental Expenditure Limit - Housing and Communities:Expenditure arising from:

Increasing the supply of affordable housing and supporting home ownership and diversifying the housing market; policies and activities regulating and helping people access the housing market, whether they are renting or looking to buy; policies to improve housing quality; supporting infrastructure and planning programmes including policy; buying, remediating and selling land for housing and economic development; preventing homelessness, and supporting people to stay in their homes and supporting those already homeless.

Supporting local economies across the United Kingdom (UK) to boost productivity and deliver inclusive growth for all communities, cultural institutions and society in general; economic growth and devolving powers and responsibilities at a local level; European Union (EU) structural funds; UK Holocaust Memorial project.

Supporting local authorities and communities; bringing them together; emergency assistance and financial support to local authorities and communities; encouraging race, gender and faith equality; helping support troubled families and victims of domestic violence and child sexual exploitation; tackling extremism and promoting cohesive communities; Gypsy and Traveller policy.

Supporting effective local government to deliver public services to local people, driving efficiencies and transformation; encouraging action at neighbourhood level; legacy and historic programmes previously run by the Department including payments to the Valuation Office Agency; research and development programmes; supporting the effective functioning of the local audit system.

PART I: EXPENDITURE AND AMBIT (CONTINUED)

Responsibility for keeping the Grenfell Tower site safe and secure until a decision is made about its future. Supporting residents and victims of the Grenfell fire and engaging with the Grenfell Tower Memorial Commission.

Delivery of the Building Safety portfolio through supporting and monitoring the rectification of safety issues relating to buildings and enforcement by local regulators; reviewing the current building safety system and implementing changes to that system as they are required; delivery of the energy performance of buildings regime. UK-wide delivery of insurance products to rectify building safety issues and a National Regulator for Construction Products, and the delivery of a new Building Safety Regulator for England along with training and recruitment of local regulators.

Responsibility for fire and rescue services and associated costs.

Exiting the EU and net spending by Arm's Length Bodies (ALBs) and public corporations, including Homes England.

Expenditure relating to any of the above areas in the form of: equity investment, or making loans through advances of principal (financial transactions); using a payment by results mechanism; the creation of liabilities and expenditure related to a financial guarantee or similar financial instrument given by the Department; providing grant funding to charities; providing funding through endowments as laid out in Managing Public Money; social investment models; purchase and management of exchange rate contracts to hedge exposure risk; financial transactions devolved to and delivered by local authorities.

Administration of the Ministry of Housing, Communities and Local Government, its ALBs, and associated offices, ensuring that they deliver on the Department's objectives.

Administration and operation of the Department in connection with maintaining the integrity of the Union, and sustaining a flourishing democracy.

Income arising from:

Increasing the supply of affordable housing and supporting home ownership and diversifying the housing market; policies and activities regulating and helping people access the housing market, buying and selling land for housing and economic development; capital pooled housing receipts; planning programmes and policy.

Supporting local economies across the country to boost productivity and deliver inclusive growth for all communities and economic growth; EU structural funds and European Regional Development Fund programme; city deals.

Supporting effective local government to deliver public services to local people, driving efficiencies and transformation; supporting local authorities; disabled facilities grant; legacy and historic programmes previously run by the Department; research and development programmes.

Exiting the EU, public corporations, including Homes England.

Delivery of the Building Safety portfolio and energy performance regime.

Income relating to any of the above areas in the form of: equity investment, or making loans through advances of principal (financial transactions); using a payment by results mechanism; fees and charges including by ALBs; creation of liabilities related to a financial guarantee or similar financial instrument given by the Department; purchase and management of exchange rate contracts to hedge exposure risk; financial transactions devolved to and delivered by local authorities.

PART I: EXPENDITURE AND AMBIT (CONTINUED)

Administration of the Ministry of Housing, Communities and Local Government, its ALBs, and associated offices, ensuring that they deliver on the Department's objectives.

Philanthropic donations towards the construction and management of the Holocaust Memorial and Learning Centre.

Deposits forfeited by candidates in an election.

Insurance schemes.

Departmental Expenditure Limit - Local Government:Expenditure arising from:

Supporting effective local government to deliver public services to local people.

Financial support to local authorities and specified bodies including grant payments; including revenue support grant and support for social care business rates retention including safety net on account and; support for local government devolved powers. Support for cyber and digital modernisation.

Annually Managed Expenditure:Expenditure arising from:

Debt payments relating to housing stock; charges on financial products' repayments of excess contributions made by local authorities; provision for future liabilities, impairments, and exchange rate movements including on financial instruments (including guarantees); business rates retention; hedging.

Supporting effective local government to deliver public services to local people and net spending by the Department's ALBs and other public bodies not classified as ALBs and setting up of new Development Corporations. Movements arising from pension schemes of the Department and its ALBs.

Supporting communities to respond and recover from Covid-19.

Income arising from:

Supporting effective local government to deliver public services to local people.

Ministry of Housing, Communities and Local Government will account for this Estimate.

† Policy and operational responsibility for fire functions transferred to the Ministry for Housing, Communities and Local Government from the Home Office on 1 April 2025. Within the overall changes sought in this Estimate, the specific changes relating to this Machinery of Government change are:

(a) Departmental Expenditure Limit (Housing and Communities) - Resource (voted) is increased by £208,785,000;

(b) Departmental Expenditure Limit (Housing and Communities) - Capital (voted) is increased by £3,859,000;

(c) Annually Managed Expenditure - Resource (voted) is increased by £810,900,000; and

(d) the net cash requirement is increased by £1,023,544,000.

PART II: CHANGES PROPOSED

	Net Resources						Net Capital		
	Present		Changes		Revised		Present	Changes	Revised
	Admin	Prog	Admin	Prog	Admin	Prog			
	1	2	3	4	5	6	7	8	9
Departmental Expenditure Limit (DEL) - Housing and Communities									
Voted expenditure									
A Local Government & Public Services	-	630,364	-	-63,916	-	566,448	48,786	-10,836	37,950
B Housing & Planning	-	1,749,402	-	145,899	-	1,895,301	3,213,602	-777,390	2,436,212
C Local Growth & Devolution	-	970,775	-	38,948	-	1,009,723	2,017,647	185,504	2,203,151
D Integrated Settlements for Established Mayoral Strategic Authorities	-	530,927	-	4,099	-	535,026	438,060	3,033	441,093
E Elections, Union and Constitution	-	21,450	-	19,161	-	40,611	26,000	20,182	46,182
F Research, Data & Trading Funds	-	5,750	-	751	-	6,501	15,080	85	15,165
G MHCLG Staff, Building and Infrastructure Costs	295,951	8,474	-33,779	37,730	262,172	46,204	65,346	-5,964	59,382
<i>Departmental Unallocated Provision</i>	-	30,324	-	-30,324	-	-	8,167	-8,167	-
H Local Government & Public Services (ALB)(Net)	6,667	16,900	-786	-1,010	5,881	15,890	1,050	200	1,250
I Housing & Planning (ALB)(Net)	56,107	297,344	-1,285	5,456	54,822	302,800	3,220,942	315,765	3,536,707
Total voted DEL	358,725	4,261,710	-35,850	156,794	322,875	4,418,504	9,054,680	-277,588	8,777,092
Total DEL - Housing and Communities			-35,850	156,794				-277,588	
Department Expenditure Limit (DEL) - Local Government									
Voted expenditure									
L Other Grants and Payments	-	11,557,600	-	1	-	11,557,601	-	-	-
Total voted DEL	-	11,557,600	-	1	-	11,557,601	-	-	-
Total DEL - Local Government			-	1				-	

PART II: CHANGES PROPOSED (CONTINUED)

	Net Resources						Net Capital			£'000	
	Present			Changes			Revised	Present	Changes		Revised
	Admin		Prog	Admin	Prog	Admin					
	1	2	3	4	5	6	7	8	9		
Annually Managed Expenditure (AME)											
Voted expenditure											
O Local Government & Public Services	-	50,393	-	-7,150	-	43,243	-	-	-	-	
P Housing & Planning	-	41,259	-	807,418	-	848,677	-	-	-	-	
Q MHCLG Staff, Building and Infrastructure Costs	-	-1,842	-	9,041	-	7,199	-	-	-	-	
R Non-Domestic Rates Outturn Adjustments	-	350,000	-	-128,173	-	221,827	-	-	-	-	
S Local Government & Public Services (ALB)(Net)	-	601	-	-976	-	-375	-	-	-	-	
T Housing & Planning (ALB)(Net)	-	897,363	-	57,720	-	955,083	-	-	-	-	
U Business Rates Retention	-	17,900,837	-	45,124	-	17,945,961	-	-	-	-	
Total voted AME	-	19,238,611	-	783,004	-	20,021,615	-	-	-	-	
Total AME			-	783,004				-			
Voted expenditure			-35,850	939,799				-277,588			
Non-voted expenditure			-	-				-			
Total for Estimate			-35,850	939,799				-277,588			

	£'000		
	Present Plans	Changes	Revised Plans
Net Cash Requirement	36,630,980	-1,916,473	34,714,507

PART II: REVISED SUBHEAD DETAIL INCLUDING ADDITIONAL PROVISION

Revised Plans												£'000
	Resources								Capital			
	Administration			Programme			Total		Gross	Income	Net	
	Gross	Income	Net	Gross	Income	Net	Net					
	1	2	3	4	5	6	7	8	9	10		
Departmental Expenditure Limits (DEL) - Housing and Communities												
Voted expenditure												
A Local Government & Public Services	-	-	-	566,448	-	566,448	566,448	37,950	-	37,950		
B Housing & Planning	-	-	-	1,923,750	-28,449	1,895,301	1,895,301	3,248,386	-812,174	2,436,212		
C Local Growth & Devolution	-	-	-	1,009,777	-54	1,009,723	1,009,723	2,203,151	-	2,203,151		
D Integrated Settlements for Established Mayoral Strategic Authorities	-	-	-	535,026	-	535,026	535,026	441,093	-	441,093		
E Elections, Union and Constitution	-	-	-	40,762	-151	40,611	40,611	46,182	-	46,182		
F Research, Data & Trading Funds	-	-	-	6,501	-	6,501	6,501	15,165	-	15,165		
G MHCLG Staff, Building and Infrastructure Costs	325,422	-63,250	262,172	46,204	-	46,204	308,376	59,382	-	59,382		
Departmental Unallocated Provision	-	-	-	-	-	-	-	-	-	-		
H Local Government & Public Services (ALB)(Net)	5,881	-	5,881	15,890	-	15,890	21,771	1,250	-	1,250		
I Housing & Planning (ALB)(Net)	54,822	-	54,822	302,800	-	302,800	357,622	3,536,707	-	3,536,707		
Total voted DEL	386,125	-63,250	322,875	4,447,158	-28,654	4,418,504	4,741,379	9,589,266	-812,174	8,777,092		
Non-voted expenditure												
J Elections	-	-	-	8,870	-	8,870	8,870	-	-	-		
Total non-voted DEL	-	-	-	8,870	-	8,870	8,870	-	-	-		
Total DEL - Housing and Communities	386,125	-63,250	322,875	4,456,028	-28,654	4,427,374	4,750,249	9,589,266	-812,174	8,777,092		
Departmental Expenditure Limit (DEL) - Local Government												
Voted expenditure												
K Revenue Support Grant	-	-	-	2,217,355	-	2,217,355	2,217,355	-	-	-		
L Other Grants and Payments	-	-	-	11,557,601	-	11,557,601	11,557,601	-	-	-		
M Business Rates Retention	-	-	-	74,482	-	74,482	74,482	-	-	-		
Total voted DEL	-	-	-	13,849,438	-	13,849,438	13,849,438	-	-	-		
Total DEL - Local Government	-	-	-	13,849,438	-	13,849,438	13,849,438	-	-	-		

PART II: REVISED SUBHEAD DETAIL INCLUDING ADDITIONAL PROVISION (CONTINUED)

Revised Plans												£'000
	Resources								Capital			
	Administration			Programme			Total					
	Gross	Income	Net	Gross	Income	Net	Net	Gross	Income	Net		
	1	2	3	4	5	6	7	8	9	10		
Annually Managed Expenditure (AME)												
Voted expenditure												
N Other Grants and Payments	-	-	-	5,128,690	-	5,128,690	5,128,690	-	-	-		
O Local Government & Public Services	-	-	-	43,243	-	43,243	43,243	-	-	-		
P Housing & Planning	-	-	-	851,277	-2,600	848,677	848,677	-	-	-		
Q MHCLG Staff, Building and Infrastructure Costs	-	-	-	7,199	-	7,199	7,199	-	-	-		
R Non-Domestic Rates Outturn Adjustments	-	-	-	221,827	-	221,827	221,827	-	-	-		
S Local Government & Public Services (ALB)(Net)	-	-	-	-375	-	-375	-375	-	-	-		
T Housing & Planning (ALB)(Net)	-	-	-	955,083	-	955,083	955,083	-	-	-		
U Business Rates Retention	-	-	-	20,749,536	-2,803,575	17,945,961	17,945,961	-	-	-		
Total voted AME	-	-	-	27,956,480	-2,806,175	25,150,305	25,150,305	-	-	-		
Total AME	-	-	-	27,956,480	-2,806,175	25,150,305	25,150,305	-	-	-		
Voted expenditure	386,125	-63,250	322,875	46,253,076	-2,834,829	43,418,247	43,741,122	9,589,266	-812,174	8,777,092		
Non-voted expenditure	-	-	-	8,870	-	8,870	8,870	-	-	-		
Total for Estimate	386,125	-63,250	322,875	46,261,946	-2,834,829	43,427,117	43,749,992	9,589,266	-812,174	8,777,092		

PART II: RESOURCE TO CASH RECONCILIATION

	£'000		
	Present Plans	Changes	Revised Plans
Net Resource Requirement	42,846,043	903,949	43,749,992
Net Capital Requirement	9,054,680	-277,588	8,777,092
Accruals to cash adjustments	-15,260,873	-2,542,834	-17,803,707
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-4,496,974	-375,084	-4,872,058
Add cash grant-in-aid	2,142,599	-298,757	1,843,842
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-119,771	57,362	-62,409
New provisions and adjustments to previous provisions	-60,225	-9,500	-69,725
Departmental Unallocated Provision	-38,491	38,491	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-17,543,229	-17,382	-17,560,611
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	4,843,744	-1,945,573	2,898,171
Use of provisions	11,474	7,609	19,083
Removal of non-voted budget items	-8,870	-	-8,870
<i>Of which:</i>			
Consolidated Fund Standing Services	-8,870	-	-8,870
Other adjustments	-	-	-
Net Cash Requirement	36,630,980	-1,916,473	34,714,507

PART III: NOTE A - STATEMENT OF COMPREHENSIVE NET EXPENDITURE & RECONCILIATION TABLE

	£'000
	Revised Plans
Gross Administration Costs	358,202
Less:	
Administration DEL (Housing and Communities) Income	-63,250
Administration DEL (Local Government) Income	-
Net Administration Costs	294,952
Gross Programme Costs	52,978,990
Less:	
Programme DEL (Housing and Communities) Income	-840,828
Programme DEL (Local Government) Income	-
Programme AME Income	-2,806,175
Non-budget income	-2,000
Net Programme Costs	49,329,987
Total Net Operating Costs	49,624,939
<i>Of which:</i>	
Resource DEL (Housing and Communities)	4,717,551
Resource DEL (Local Government)	13,849,438
Capital DEL (Housing and Communities)	8,052,835
Capital DEL (Local Government)	-
Resource AME	25,196,574
Capital AME	-
Non-budget	-2,191,459
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-5,862,876
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	2,191,459
Other adjustments	-2,203,530
Total Resource Budget	43,749,992
<i>Of which:</i>	
Resource DEL (Housing and Communities)	4,750,249
Resource DEL (Local Government)	13,849,438
Resource AME	25,150,305
<i>Adjustments to include:</i>	
Grants to devolved administrations	-
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
Total Resource (Estimate)	43,749,992

PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME

	£'000
	Revised Plans
Voted Resource DEL - Housing and Communities	
Administration	
G MHCLG Staff, Building and Infrastructure Costs	
Interest and Dividends	-56,000
Other Income	-7,250
Total Interest and Dividends	-56,000
Total Other Income	-7,250
Total Administration	-63,250
Programme	
B Housing & Planning	
Sales of Goods and Services	-25,844
Interest and Dividends	-1,790
Other Income	-815
C Local Growth & Devolution	
Sales of Goods and Services	-54
E Elections, Union and Constitution	
Sales of Goods and Services	-151
Total Sales of Goods and Services	-26,049
Total Interest and Dividends	-1,790
Total Other Income	-815
Total Programme	-28,654
Total Voted Resource DEL- Housing and Communities	-91,904
Voted Resource AME	
Programme	
P Housing & Planning	
Other Income	-2,600
U Business Rates Retention	
Other Grants	-2,803,575
Total Other Grants	-2,803,575
Total Other Income	-2,600
Total Programme	-2,806,175
Total Voted Resource AME	-2,806,175
Total Voted Resource Income	-2,898,079
Voted Capital DEL- Housing & Communities	
Programme	
B Housing & Planning	
Other Grants	-812,174
Total Other Grants	-812,174
Total Programme	-812,174
Total Voted Capital DEL- Housing and Communities	-812,174
Total Voted Capital Income	-812,174

PART III: NOTE C - ANALYSIS OF CONSOLIDATED FUND EXTRA RECEIPTS

In addition to income retained by the Department the following income is payable to the Consolidated Fund:

£'000

	Present Plans		Changes		Revised Plans	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-	-	-	-	-	-
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-	-
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-1,912,106	-1,912,106	-279,353	-279,353	-2,191,459	-2,191,459
Total	-1,912,106	-1,912,106	-279,353	-279,353	-2,191,459	-2,191,459

DETAILED DESCRIPTION OF CFER SOURCES

£'000

	Present Plans		Changes		Revised Plans	
	Income	Receipts	Income	Receipts	Income	Receipts
Non-Budget						
Capital Pooled Housing Receipts	-500	-500	-	-	-500	-500
HCA Housing Supply: Help to Buy	-1,906,920	-1,906,920	-278,670	-278,670	-2,185,590	-2,185,590
HCA Housing Supply: First Buy	-3,660	-3,660	-209	-209	-3,869	-3,869
Guarantees	-1,026	-1,026	-474	-474	-1,500	-1,500
Total	-1,912,106	-1,912,106	-279,353	-279,353	-2,191,459	-2,191,459

PART III: NOTE D - EXPLANATION OF ACCOUNTING OFFICER RESPONSIBILITIES

The Accounting Officer prepares resource accounts for each financial year. See Section 2, Part III - Other statements and notes of Main Estimates 2025-26 for further details of Accounting Officer responsibilities.

Accounting Officer: Sarah Healey

Executive Agency Accounting Officers:

Graham Stallwood Planning Inspectorate

ALB Accounting Officers:

Amy Rees	Homes England
Julie Odams	Commission for Local Administration in England
Alice Bradley and Sally Frazer	The Leasehold Advisory Service
Antonio Masella	Valuation Tribunal Service
Richard Blakeway	The Housing Ombudsman
Fiona MacGregor	Regulator of Social Housing
Charlie Pugsley	Building Safety Regulator

PART III: NOTE E - ARM'S LENGTH BODIES (ALBs)**£'000**

Section in Part II: Subhead Detail		Body	Resources	Capital	Grant-in-aid
H		Commission for Local Administration in England	15,890	1,000	16,900
H		Valuation Tribunal Service	5,881	250	5,931
I		Building Safety Regulator	10,800	835	-
I		Homes England	348,240	3,532,872	1,800,000
I		The Leasehold Advisory Service	3,168	1,800	4,823
I		Regulator of Social Housing	-55	1,000	1,000
I		The Housing Ombudsman	-4,531	200	15,188
S		Commission for Local Administration in England	-505	-	-
S		Valuation Tribunal Service	130	-	-
T		Homes England	962,072	-	-
T		Regulator of Social Housing	200	-	-
T		The Housing Ombudsman	-7,189	-	-
Total			1,334,101	3,537,957	1,843,842

PART III: NOTE G - EXPENDITURE RESTING ON THE SOLE AUTHORITY OF THE SUPPLY AND APPROPRIATION ACT

The following subheads contain provision sought under the sole authority of Part I of the Estimate and of the confirming Supply and Appropriation Act

Section in Part II: Subhead Detail	Service	£'000
A	Grenfell Memorial Design	954

PART III: NOTE J - STAFF BENEFITS

The Exceptional Performance Scheme is open to all MHCLG employees below the Senior Civil Service. The scheme awards exceptional performance and includes non-consolidated bonuses and a smaller scale instant reward voucher element. The guidelines suggest a maximum of £1,000 for non-consolidated bonuses and £100 for instant voucher awards. All awards are taxable, reckon for national insurance purposes, are non-consolidated and non-pensionable. For voucher awards, MHCLG meets the tax and national insurance costs. The total cost of the exceptional performance scheme for delegated grades is limited to 0.65% of delegated paybill. There are separate arrangements for the performance management of the Senior Civil Service (SCS).

PART III: NOTE K - CONTINGENT LIABILITIES

Nature of liability	£'000
The Government Legal Department (GLD) manages litigation cases on behalf of the department. Litigation costs may be incurred following unsuccessful attempts to resist some of those challenges.	630
Potential losses/liabilities arising from inability to recover any ineligible expenditure from individual projects in the 2014-20 programme/arising from current European Liabilities.	Unquantifiable
The Grenfell Home Ownership Scheme enables residents to purchase a share of their current home that is equivalent to the value of their Grenfell home. Estimated uptake is 20% of eligible residents, with most expected within 4–5 years.	48,000
Homes England: At 31 March 2025, the West Sussex Pension Scheme had 11 active members. When the last active member leaves the scheme, the obligation to pay an exit debt will be crystallised. The timing and value of any exit debt due in the future is not yet known.	Unquantifiable
Homes England: Potential liability for miscellaneous claims by developers, contractors and individuals in respect of costs and claims not allowed for in development agreements, construction contracts, grants and claims such as Compulsory Purchase Orders. Payment, if any, against these claims may depend on lengthy and complex litigation and potential final settlements cannot be determined with any certainty at this time. As claims reach a more advanced stage they are considered in detail and specific provisions are made in respect of those liabilities to the extent that payment is considered probable.	Unquantifiable
Planning Inspectorate: Litigation costs may be incurred following unsuccessful attempts to resist a High Court challenge to an Inspector's decision. The timing and value of such awards are difficult to predict.	195
Planning Inspectorate: Ex-gratia payments which may possibly be made to appellants or other appeal parties who have incurred abortive appeal costs following an error made by a member of the Inspectorate's staff.	370
Parliamentary Contingent Liabilities that have been disclosed to Parliament and are disclosed in the Accountability Report but are not disclosed under IFRS as the probability is considered remote:	
Claim for repair or repurchase of defective Right to Buy homes sold by local authorities between 1980 and 1985.	250 to 750k per house
Potential future years liabilities for civil claims relating to the Grenfell Tower fire. At this time, we cannot reliably forecast the estimated costs as we cannot definitively say how many future claims there might be.	Unquantifiable
To strengthen local authorities' ability to enforce building safety remediation action, the department has indemnified the Joint Inspection Team (JIT) for professional indemnity and for death and personal injury claims resulting from their advice. The local authority retains responsibility for decisions on enforcement. The indemnity is unquantifiable and will continue for the duration of the period over which the JIT operates and 6 years thereafter for professional indemnity, and 125 years for death and personal injury.	Unquantifiable
The department provides state backing to an insurer who administers PII policies for qualified professionals to enable them to access the indemnity cover they need to undertake EWS1 assessments. The Professional Indemnity Insurance (PII) scheme is now closed to new policies. The risk is limited by the number of policies in issue, policy limits depending on the size of the building, insurance only being issued to qualified professionals and the audit of the certificates.	70,000
The department provides letters of comfort to ALBs in relation to their pension scheme liabilities. Ebbsfleet Development Corporation is no longer part of the Departmental Group for accounting purposes but the department continues to be responsible for governance arrangements and the letter of comfort continues to be in place.	Unquantifiable

PART III: NOTE K - CONTINGENT LIABILITIES (CONTINUED)

Nature of liability	£'000
The department operates two guarantee schemes for the affordable housing sector (AHGS). The AHGS 2013 closed to applicants in March 2016 and the programme is now in the portfolio management and monitoring phase, meaning there will be no new applicants or approvals. Therefore, there will be no further drawing against this scheme, with £3.2 billion drawn down. A financial guarantee against the 2013 scheme has been recognised in the Statement of Financial Position with a value of £17 million.	17,072
A second scheme was launched in 2020, and further expanded in 2024, guaranteeing debt of no more than £6 billion. As of 30 September 2025, £3.2 billion of borrowing had been approved, with £2.4 billion drawn down. The financial guarantee in the Statement of Financial Position has a value of £2.9 million.	2,911
The department has provided a guarantee scheme for the private rented sector (PRS), guaranteeing debt of no more than £3.5 billion. At 30 September 2025, the department has approved borrowing of circa £1.9 billion of which £1.46 billion has been drawn down, a further £109 million had been repaid and a further £61m approved yet to be funded, all of which is covered by the guarantee scheme. The guarantees have been valued in accordance with IFRS 9 and been recognised as a financial guarantee in the Statement of Financial Position with a value of £2.6 million.	2,584
In May 2019, the department launched the ENABLE Build guarantee scheme, guaranteeing debt of no more than £1 billion. At 30 September 2025, £514 million has been drawn down and is covered by the guarantee scheme. The guarantees have been valued in accordance with IFRS 9 and are recognised as a financial guarantee in the Statement of Financial Position with a value of £124,000.	124
An indemnity to Returning Officers for UK Parliamentary elections; For the purposes of UK Parliamentary elections, Returning Officers and Acting Returning Officers throughout Great Britain are statutorily independent officers. They stand separate from both central and local government. As a result, they can be exposed to a variety of legal risks varying from minor claims for injury at polling stations to significant election petitions challenging the outcome of a poll and associated legal costs. The indemnity is to cover the costs of any claims against them, which are not covered under the existing insurance policies that Returning Officers hold. The indemnity will cover costs arising in relation to UK Parliamentary elections including by-elections, where the date of the poll is on or before the 2 May 2029.	Unquantifiable
An indemnity to Police Area Returning Officers and Local Returning Officers for the Police and Crime Commissioner elections held on 2 May 2024. For the purposes of Police and Crime Commissioner elections, Police Area Returning Officers and Local Returning Officers throughout England and Wales are statutorily independent officers. They stand separate from both central and local government. As a result, they can be exposed to a variety of legal risks varying from minor claims for injury at polling stations to significant election petitions challenging the outcome of a poll and associated legal costs. The indemnity is to cover the costs of any claims against them, which are not covered under any existing insurance policies that Police Area Returning Officers and Local Returning Officers hold. The Department will also certificate the Returning Officers under The Employers' Liability (Compulsory Insurance) Regulations 1998 in respect of any liability to their employees. The indemnity and certificate will remain in place to provide cover to Police Area Returning Officers and Local Returning Officers for any by-elections that are held prior to the next scheduled Police and Crime Commissioner elections on 2 May 2028.	Unquantifiable

PART III: NOTE K - CONTINGENT LIABILITIES (CONTINUED)

Nature of liability	£'000
An indemnity to Petition Officers for any Recall Petition that may be held between the date the indemnity came into force, 5 February 2024, and 2 May 2029. For the purposes of Recall Petitions, Petition Officers throughout Great Britain are statutorily independent officers. They stand separate from both central and local government. As a result, they can be exposed to a variety of legal risks varying from minor claims for injury at signing locations to recall petition complaints, challenging the outcome of a petition and associated legal costs. The Cabinet Office has not provided an indemnity for Petition Officers previously as the Recall Petition legislation came into effect only in 2015. This follows the same process where the Cabinet Office has provided an indemnity to Returning Officers for the UK Parliamentary elections in May 2015, as well as all other recent electoral events. The indemnity is to cover the costs of any claims against Petition Officers, which are not otherwise recoverable under the charges provisions contained in paragraph 3 of Schedule 1 to the Recall of MPs Act 2015.	Unquantifiable

Department for Culture, Media and Sport

INTRODUCTION

This Supplementary Estimate is required for the following purposes:

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
Budget Cover Transfers			
(Section N) Budget Cover Transfer (DHSC) relating to DHSC funding for Sport England	4,700,000		
(Section N) Budget Cover Transfer (CO) relating to GREAT Campaign funding	5,127,000		
(Section N) Budget Cover Transfer (FCDO) relating to the British Tourist Authority	1,250,000		
(Section N) Budget Cover Transfer (CO) relating to agreed DCMS Core Department funding transfers	429,000		
(Section N) Budget Cover Transfer (DSIT) relating to Shared Services Programme	4,620,000		
(Section N) Budget Cover Transfer (FCDO) relating to UK Integrated Security Fund	35,000		
(Section N) Budget Cover Transfer (HMT) to UKGI service fees		-224,000	
(Section N) Budget Cover Transfer (TNA) relating to the National Archives		-175,000	
Budget Exchange			
(Section N) Budget Exchange relating to Football Euro 2028		-2,000,000	
(Section N) Budget Exchange relating to Youth programmes		-4,612,000	
(Section N) Budget Exchange relating to general Core Department funding		-7,000,000	
Budget Neutral Changes			
(Section A) Budget Neutral Switch relating to Support for the Museums and Galleries sector		-14,270,000	
(Section B) Budget Neutral Switch - Reserve Claim relating to Museums and Galleries ALBs	35,649,000		
(Section B) Budget Neutral Switch - Surrender of funding relating to Museums and Galleries ALBs		-15,289,000	
(Section B) Budget Neutral Switch relating to Museums and Galleries ALBs	15,444,000		
(Section C) Budget Neutral Switch - Depreciation adjustment relating to the British Library	300,000		
(Section C) Budget Neutral Switch - Reserve Claim relating to the British Library	14,473,000		
(Section C) Budget Neutral Switch relating to the British Library	20,528,000		
(Section D) Budget Neutral Switch relating to Support for the Arts sector		-19,371,000	
(Section E) Budget Neutral Switch - Depreciation adjustment relating to Arts Council England	2,026,000		
(Section E) Budget Neutral Switch relating to Arts Council England	3,617,000		

			£
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section F) Budget Neutral Switch - Budget Exchange relating to Football Euro 2028		-2,000,000	
(Section F) Budget Neutral Switch relating to Support for the Sports sector		-297,000	
(Section G) Budget Neutral Switch - Budget Cover Transfer (DHSC) relating to DHSC funding for Sport England	4,700,000		
(Section G) Budget Neutral Switch - Depreciation adjustment relating to Sport ALBs	1,000		
(Section G) Budget Neutral Switch relating to Sport ALBs	13,924,000		
(Section H) Budget Neutral Switch relating to Ceremonial and support for the Heritage sector	368,000		
(Section I) Budget Neutral Switch - Depreciation adjustment relating to Heritage ALBs	375,000		
(Section I) Budget Neutral Switch - Reserve Claim relating to Heritage ALBs		-455,000	
(Section I) Budget Neutral Switch relating to Heritage ALBs	5,930,000		
(Section J) Budget Neutral Switch relating to Support for the Tourism sector	13,000		
(Section K) Budget Neutral Switch - Budget Cover Transfer (CO) relating to GREAT Campaign funding	5,127,000		
(Section K) Budget Neutral Switch - Budget Cover Transfer (FCDO) relating to the British Tourist Authority	1,250,000		
(Section K) Budget Neutral Switch - Depreciation adjustment relating to the British Tourist Authority	384,000		
(Section K) Budget Neutral Switch relating to the British Tourist Authority	1,000		
(Section L) Budget Neutral Switch relating to Support for the Digital, Broadcasting and Media sectors		-1,649,000	
(Section M) Budget Neutral Switch - Reserve Claim relating to Broadcasting and Media ALBs	2,147,000		
(Section M) Budget Neutral Switch relating to Broadcasting and Media ALBs	190,000		
(Section N) Budget Neutral Switch - Budget Cover Transfer (CO) relating to GREAT Campaign funding		-5,127,000	
(Section N) Budget Neutral Switch - Budget Cover Transfer (DHSC) relating to DHSC funding for Sport England		-4,700,000	
(Section N) Budget Neutral Switch - Budget Cover Transfer (FCDO) relating to the British Tourist Authority		-1,250,000	
(Section N) Budget Neutral Switch - Budget Exchange relating to Youth programmes	4,412,000		
(Section N) Budget Neutral Switch - Budget Exchange relating to Football Euro 2028	2,000,000		
(Section N) Budget Neutral Switch - Depreciation adjustment relating to Arts Council England		-2,026,000	

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section N) Budget Neutral Switch - Depreciation adjustment relating to Heritage ALBs		-375,000	
(Section N) Budget Neutral Switch - Depreciation adjustment relating to the British Library		-300,000	
(Section N) Budget Neutral Switch - Depreciation adjustment relating to Sport ALBs		-1,000	
(Section N) Budget Neutral Switch - Depreciation adjustment relating to the British Tourist Authority		-384,000	
(Section N) Budget Neutral Switch - MoG relating to Young Futures Hub		-1,720,000	
(Section N) Budget Neutral Switch - Reserve Claim relating to Broadcasting and Media ALBs		-2,147,000	
(Section N) Budget Neutral Switch - Reserve Claim relating to Gambling Commission		-3,624,000	
(Section N) Budget Neutral Switch - Reserve Claim relating to Heritage ALBs	455,000		
(Section N) Budget Neutral Switch - Reserve Claim relating to the British Library		-14,473,000	
(Section N) Budget Neutral Switch - Reserve Claim relating to Museums and Galleries ALBs		-35,649,000	
(Section N) Budget Neutral Switch - Surrender of funding relating to Museums and Galleries ALBs	15,289,000		
(Section N) Budget Neutral Switch relating to Administration and Research		-14,994,000	
(Section O) Budget Neutral Switch relating to Support for Horseracing and the Gambling sector		-708,000	
(Section P) Budget Neutral Switch - Reserve Claim relating to Gambling Commission	3,624,000		
(Section P) Budget Neutral Switch relating to Gambling Commission	239,000		
(Section Q) Budget Neutral Switch - Budget Exchange relating to Youth programmes		-4,412,000	
(Section Q) Budget Neutral Switch - MoG relating to Young Futures Hub	1,720,000		
(Section Q) Budget Neutral Switch relating to Civil Society and Youth		-10,535,000	
(Section R) Budget Neutral Switch relating to National Citizen Service	1,570,000		
Budget Regime Changes			
(Section N) Surrender of funding relating to Loan Book Management		-1,875,000	
(Section N) Surrender of funding relating to Museums and Galleries reserves non cash budget cover		-13,957,000	
Machinery of Government (MoG) Changes			
(Section N) MoG relating to Young Futures Hub	1,720,000		

			£
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
Other Changes			
(Section N) HMT agreed changes relating to Depreciation	24,782,000		
Reserve Claims			
(Section N) Depreciation adjustment relating to Arts Council	2,026,000		
(Section N) Depreciation adjustment relating to Core Department	8,742,000		
(Section N) Depreciation adjustment relating to Heritage ALBs	375,000		
(Section N) Depreciation adjustment relating to the British Library	300,000		
(Section N) Depreciation adjustment relating to Sport ALBs	1,000		
(Section N) Depreciation adjustment relating to the British Tourist Authority	384,000		
(Section N) Reserve Claim relating to Broadcasting and Media ALBs reserves non cash budget cover	2,147,000		
(Section N) Reduction in Reserve Claim relating to Production Restart Scheme refund		-4,018,000	
(Section N) Reserve Claim relating to Cash Management	28,000		
(Section N) Reserve Claim relating to Gambling Commission reserves non cash budget cover	3,624,000		
(Section N) Reduction in Reserve Claim relating to Heritage ALBs		-455,000	
(Section N) Reserve Claim relating to the British Library reserves non cash budget cover	14,473,000		
(Section N) Reduction in Reserve Claim relating to Loan Book Management adjustment		-15,000,000	
(Section N) Reserve Claim relating to Museums and Galleries ALBs reserves non cash budget cover	35,649,000		
Total change in Resource DEL (voted)	266,168,000	-205,072,000	61,096,000
AME Expenditure Changes			
(Section S) AME adjustment relating to British Broadcasting Corporation	183,078,000		
(Section U) AME Provisions, impairments	-195,000		
(Section V) AME adjustment relating to S4C	1,616,000		
(Section W) AME adjustment relating to Provisions, Impairments and other AME spend (ALB)	6,932,000		
Total change in Resource AME (voted)	191,431,000		191,431,000
AME Expenditure Changes			
(Section Y) AME adjustment relating to Lottery Grants	40,739,000		
Total change in Resource AME (non-voted)	40,739,000		40,739,000
Budget Cover Transfers			
(Section N) Budget Cover Transfer (MHCLG) relating to funding for the Science Museum and National Museums	11,512,000		
(Section N) Budget Cover Transfer (HO) relating to Research		-50,000	
Budget Exchange			
(Section N) Budget Exchange relating to National Museums Liverpool Levelling Up		-5,112,000	

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section N) Budget Exchange relating to Youth Capital Portfolio		-9,321,000	
Budget Neutral Changes			
(Section A) Budget Neutral Switch relating to Support for the Museums and Galleries sector		-129,038,000	
(Section B) Budget Neutral Switch - Reserve Claim relating to Museums and Galleries ALBs	55,314,000		
(Section B) Budget Neutral Switch - Surrender of funding relating to Museums and Galleries ALBs		-11,617,000	
(Section B) Budget Neutral Switch - Budget Cover Transfer (MHCLG) relating to Museums and Galleries ALBs	11,512,000		
(Section B) Budget Neutral Switch - Budget Exchange relating to Museums and Galleries ALBs		-5,112,000	
(Section B) Budget Neutral Switch - Surrender relating to Energy Centre Programme offsetting total Reserve Claim		-3,217,000	
(Section B) Budget Neutral Switch relating to Museums and Galleries ALBs	112,922,000		
(Section C) Budget Neutral Switch - Reserve Claim relating to the British Library	6,500,000		
(Section C) Budget Neutral Switch relating to the British Library	9,104,000		
(Section D) Budget Neutral Switch relating to Support for the Arts sector		-10,975,000	
(Section E) Budget Neutral Switch relating to Arts Council England	2,499,000		
(Section F) Budget Neutral Switch relating to Support for the Sports sector		-18,697,000	
(Section G) Budget Neutral Switch relating to Sport ALBs	414,000		
(Section H) Budget Neutral Switch relating to Ceremonial and support for the Heritage sector	15,899,000		
(Section I) Budget Neutral Switch - Surrender relating to Heritage ALBs offsetting total Reserve Claim		-1,419,000	
(Section I) Budget Neutral Switch relating to Heritage ALBs	6,392,000		
(Section K) Budget Neutral Switch relating to the British Tourist Authority		-200,000	
(Section L) Budget Neutral Switch relating to Support for the Digital, Broadcasting and Media sectors		-4,683,000	
(Section M) Budget Neutral Switch - Reserve Claim relating to Broadcasting and Media ALBs	383,000		
(Section M) Budget Neutral Switch relating to Broadcasting and Media ALBs	1,863,000		
(Section N) Budget Neutral Switch - Budget Exchange relating to Youth Capital Portfolio	9,321,000		
(Section N) Budget Neutral Switch - Reserve Claim relating to Broadcasting and Media ALBs		-383,000	
(Section N) Budget Neutral Switch - Reserve Claim relating to Gambling Commission		-618,000	
(Section N) Budget Neutral Switch - Reserve Claim relating to the British Library		-6,500,000	

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section N) Budget Neutral Switch - Reserve Claim relating to Museums and Galleries ALBs		-55,314,000	
(Section N) Budget Neutral Switch - Surrender of funding relating to Museums and Galleries ALBs	11,617,000		
(Section N) Budget Neutral Switch - Surrender relating to Heritage ALBs offsetting total Reserve Claim	1,419,000		
(Section N) Budget Neutral Switch - Budget Cover Transfer (MHCLG) relating to Museums and Galleries ALBs		-11,512,000	
(Section N) Budget Neutral Switch - Budget Exchange relating to Museums and Galleries ALBs	5,112,000		
(Section N) Budget Neutral Switch - Surrender relating to British Museum Energy Centre Programme offsetting total Reserve Claim	3,217,000		
(Section N) Budget Neutral Switch relating to Administration and Research	18,286,000		
(Section P) Budget Neutral Switch - Reserve Claim relating to Gambling Commission	618,000		
(Section P) Budget Neutral Switch relating to Gambling Commission			
(Section Q) Budget Neutral Switch - Budget Exchange relating to Youth Capital Portfolio		-9,321,000	
(Section Q) Budget Neutral Switch relating to Civil Society and Youth		-3,786,000	
Budget Regime Changes			
(Section N) Surrender of funding relating to Loan Book		-22,875,000	
(Section N) Surrender of funding relating to Museums and Galleries reserves non cash budget cover		-11,617,000	
Reserve Claims			
(Section N) Reserve Claim relating to Broadcasting and Media ALBs reserves non cash budget cover	383,000		
(Section N) Reserve Claim relating to Resource funding switched with Capital for War Memorial costs	2,000,000		
(Section N) Reserve Claim relating to Gambling Commission reserves non cash budget cover	618,000		
(Section N) Reserve Claim relating to the British Library reserves non cash budget cover	6,500,000		
(Section N) Reserve Claim relating to Museums and Galleries ALBs reserves non cash budget cover	55,314,000		
(Section N) Reduction in Reserve Claim relating to British Museum Energy Centre Programme		-3,217,000	
(Section N) Reduction in Reserve Claim relating to Heritage ALBs net additions to reserves		-1,419,000	
(Section N) Reduction in Reserve Claim relating to unutilised IFRS16 Capital funding		-41,406,000	

			£
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
Total change in Capital DEL (voted)	348,719,000	-367,409,000	-18,690,000
AME Expenditure Changes			
(Section S) AME adjustment relating to British Broadcasting Corporation		-211,919,000	
(Section T) AME adjustment relating to Channel Four Television		-50,000,000	
(Section W) AME adjustment relating to S4C	110,000		
Total change in Capital AME (voted)	110,000	-261,919,000	-261,809,000
AME Expenditure Changes			
(Section Y) AME adjustment relating to Lottery Grants	44,486,000		
Total change in Capital AME (non-voted)	44,486,000		44,486,000
Revisions to the Net Cash Requirement reflect changes to resources and capital as set out above. It also takes account of movements in stock, debtors and creditors.			
	884,000		
Total change in Net Cash Requirement	884,000		884,000

PART I: EXPENDITURE AND AMBIT

			£
	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource † ††	61,096,000	-	61,096,000
Capital	-18,690,000	-	-18,690,000
Annually Managed Expenditure			
Resource	191,431,000	40,739,000	232,170,000
Capital	-261,809,000	44,486,000	-217,323,000
Total Net Budget			
Resource	252,527,000	40,739,000	293,266,000
Capital	-280,499,000	44,486,000	-236,013,000
Non-Budget Expenditure	-		
Net Cash Requirement † ††	884,000		

Supplementary amounts required in the year ending 31 March 2026 for expenditure by Department for Culture, Media and Sport on:

Departmental Expenditure Limit:Expenditure arising from:

Administration, operating and legal costs of the Department and grants to other government departments. Net spending and sponsorship of Arm's Length Bodies (ALBs), sponsored bodies and associated offices. Delivery of Covid-19 response activities for Culture, Media, Sport and Civil Society sectors, including loan book management and insurance and indemnity schemes.

Research, development and surveys. Funding for UK membership of various international organisations. The closure or restructure of organisations and legal cases. Management of overseas development funding for cultural protection.

Support for the arts, cultural, heritage and visitor economy sectors. Support for libraries and archive institutions. UK City of Culture programme and cultural support to towns. Government Art Collection. The Government Indemnity Scheme. Blythe House programme. Historic Royal Palaces, Royal Parks, national heritage and historic buildings, natural heritage, assets, sites, and structures, and associated activities, ancient monuments and sites. Listed Places of Worship Grant Scheme and Memorial grant scheme. Memorials and ceremonial occasions. Expenditure to support the Honours, and Kings Award for Voluntary Service systems.

Promoting trade, inward investment and global engagement. Investment in elite, community/grassroots and school sport and facilities. Delivery of 2012 Olympic and Paralympic games legacy, Commonwealth Games 2022 legacy and related programmes. Bidding for and staging of major sporting events. The establishment of the Independent Football Regulator. Funding anti-doping and safety in sports grounds.

Expenditure associated with ensuring that commercial gambling is socially responsible and that the National Lottery and society lotteries are effectively regulated. Sponsorship of and support for the creative industries and film and video licensing. Support for broadcasting, radio, journalism, gambling, the Gambling Commission and regulatory regimes and schemes.

PART I: EXPENDITURE AND AMBIT (*continued*)

Building a stronger civil society through a range of public, private and civil society partnerships. Increasing and improving services, facilities and positive activities for young people and building a sustainable youth sector through a range of place-based support, aligned with the National Youth Strategy. Ensuring a robust legal and regulatory framework for charities; maximising sustainable income streams, and providing support into civil society. Fostering healthy social connection and tackling loneliness, improving social cohesion, increasing community and individual sense of pride and purpose, improving and celebrating volunteering and social action. Costs associated with wind down of the NCS Trust.

Delivery of other major, ceremonial and commemorative events including the VE/VJ 80 programme. New activity arising from consideration and implementation of recommendations from the UK Commission on Covid Commemoration's independent report.

ODA expenditure, predominantly delivered through the British Council, under the heading of International Cultural Protection to protect tangible and intangible cultural heritage at risk because of conflict or climate change. Associated non-cash costs in DEL.

* UK Town of Culture programme. Support for public service media.

Income arising from:

Proceeds from the sale of properties and assets and the early release of leases, fees and charges for licences and receipts from concessionaires and sponsors, fees for provision of corporate and technology services, repayment of grants, fees charged for Subject Access Requests, regulatory fees, levies, data protection enquiries and repayment of loan principal and related interest. Other government departments, ALBs, devolved administrations, local authorities, and the private sector.

Covid-19 response activities for Culture, Media and Sport sectors. Government Art Collection, recovery of commemorative and ceremonial costs, recovery of associated costs relating to the display and/or conservation of artworks across international locations; funds from philanthropic gifts.

Cultural objects of significance received under the Cultural Gifts scheme and passed to the Acceptance in Lieu panel. The National Lottery Distribution Fund, National Lottery operator's licence fees and recoveries from the issue of licensing certificates.

The legacy of the Olympic and Paralympic Games 2012, Commonwealth Games 2022, Unboxed: Creativity in the UK and related programmes. Voluntary donations to fund a new King's Award for Voluntary Service operating system. Voluntary donations to co-fund community and civil society initiatives.

* The Statutory Gambling Levy.

Annually Managed Expenditure:Expenditure arising from:

Funding the BBC, Channel Four Television Corporation. S4C. Provisions, impairments and other AME expenditure from DCMS and its sponsored bodies. National Lottery grants made by the Lottery Distributing Bodies.

Associated AME non-cash costs.

PART I: EXPENDITURE AND AMBIT (*continued*)

Department for Culture, Media and Sport will account for this Estimate.

† Policy and operational responsibility for Young Futures Hubs transferred from the Department for Education on 1 September 2025. Within the overall changes sought in this Estimate, the specific changes relating to this Machinery of Government change are:

- (a) Departmental Expenditure Limit - Resource (voted) is increased by £ 1,720,000; and
- (b) the net cash requirement is increased by £ 1,720,000.

†† £ 3,470,000 has been advanced from the Contingencies Fund to provide cash in respect of £3,470,000 resource DEL spending supporting the service provided for under section G of this Estimate. A corresponding cash amount is required to enable repayment to be made to the Fund by 31 March 2026.

PART II: CHANGES PROPOSED

	£'000									
	Net Resources						Net Capital			
	Present			Changes			Present		Changes	
	Admin	Prog	1	Admin	Prog	2	Admin	Prog	7	8
	1	2	3	4	5	6	7	8	9	
Departmental Expenditure Limit (DEL)										
Voted expenditure										
A Support for the Museums and Galleries sector	-	42,779	-	-14,270	-	28,509	129,568	-129,038	530	
B Museums and Galleries sponsored ALBs (net)	-	465,782	-	35,804	-	501,586	101,083	159,802	280,885	
C Libraries sponsored ALBs (net)	9,639	115,790	175	35,126	9,814	150,916	30,197	15,604	45,801	
D Support for the Arts sector	-1,370	-74,536	-97	-19,274	-1,467	-93,810	3,058	-10,975	-7,917	
E Arts and culture ALBs (net)	22,610	493,438	4,286	1,357	26,896	494,795	140,547	2,499	143,046	
F Support for the Sports sector	-	23,678	-	-2,297	-	21,381	22,820	-18,697	4,123	
G Sport sponsored ALBs (net)	15,796	170,921	1,700	16,925	17,496	187,846	106,428	414	106,842	
H Ceremonial and support for the Heritage sector	800	61,306	-	368	800	61,674	5,087	15,899	20,986	
I Heritage sponsored ALBs (net)	24,113	53,627	52	5,798	24,165	59,425	45,995	4,973	50,968	
J Support for the Tourism sector	-	2,484	-	13	-	2,497	-	-	-	
K Tourism sponsored ALBs (net)	30,802	8,858	386	6,376	31,188	15,234	2,431	-200	2,231	
L Support for the Digital, Broadcasting and Media sectors	-	21,524	80	-1,729	80	19,795	14,975	-4,683	10,292	
M Broadcasting and Media sponsored ALBs (net)	-	34,982	-	2,337	-	37,319	1,090	2,246	3,336	
N Administration and Research	135,274	-775	-6,289	2,771	128,985	1,996	54,312	-44,045	10,267	
O Support for Horseracing and the Gambling sector	-	-34,069	-	-708	-	-34,777	-	-	-	
P Gambling Commission(net)	-	35,445	-	3,863	-	39,308	-	618	618	
Q Civil Society and Youth	-	73,764	-	-13,227	-	60,537	95,109	-13,107	82,002	
R National Citizen Service	-	-	570	1,000	570	1,000	-	-	-	
Total voted DEL	237,664	1,494,998	863	60,233	238,527	1,555,231	752,700	-18,690	734,010	
Total DEL			863	60,233				-18,690		
Annually Managed Expenditure (AME)										
Voted expenditure										
S British Broadcasting Corporation(net)	-	4,267,798	-	183,078	-	4,450,876	538,380	-211,919	326,461	
T Channel Four Television	-	-	-	-	-	-	200,000	-50,000	150,000	
U Provisions, Impairments and other AME spend	-	60,553	-	-195	-	60,358	-	-	-	
V S4C (net)	-	-	-	1,616	-	1,616	-	110	110	
W Provisions, Impairments and other AME spend (ALB) (net)	-	61,874	-	6,932	-	68,806	-	-	-	

PART II: CHANGES PROPOSED

	Net Resources						Net Capital			£'000	
	Present			Changes			Revised	Present	Changes		Revised
	Admin			Progr							
	1	2	3	4	5	6					
Total voted AME	-	4,390,225	-	191,431	-	4,581,656	738,380	-261,809	476,571		
Non-voted expenditure											
X Lottery Grants	-	1,568,486	-	40,739	-	1,609,225	454,194	44,486	498,680		
Total non-voted AME	-	1,568,486	-	40,739	-	1,609,225	454,194	44,486	498,680		
Total AME			-	232,170				-217,323			
Voted expenditure			863	251,664				-280,499			
Non-voted expenditure			-	40,739				44,486			
Total for Estimate			863	292,403				-236,013			

	£'000		
	Present Plans	Changes	Revised Plans
Net Cash Requirement	6,522,516	884	6,523,400

PART II: REVISED SUBHEAD DETAIL INCLUDING ADDITIONAL PROVISION

Revised Plans												£'000
	Resources						Capital					
	Administration			Programme			Total					
	Gross	Income	Net	Gross	Income	Net	Net					
	1	2	3	4	5	6	7	8	9	10		
Departmental Expenditure Limit (DEL)												
Voted expenditure												
A Support for the Museums and Galleries sector	-	-	-	28,509	-	28,509	28,509	530	-	530		
B Museums and Galleries sponsored ALBs (net)	-	-	-	501,586	-	501,586	501,586	260,885	-	260,885		
C Libraries sponsored ALBs (net)	9,814	-	9,814	150,916	-	150,916	160,730	45,801	-	45,801		
D Support for the Arts sector	7	-1,474	-1,467	-8,183	-85,627	-93,810	-95,277	9,892	-17,809	-7,917		
E Arts and culture ALBs (net)	26,896	-	26,896	494,795	-	494,795	521,691	143,046	-	143,046		
F Support for the Sports sector	-	-	-	21,381	-	21,381	21,381	18,507	-14,384	4,123		
G Sport sponsored ALBs (net)	17,496	-	17,496	187,846	-	187,846	205,342	106,842	-	106,842		
H Ceremonial and support for the Heritage sector	800	-	800	61,674	-	61,674	62,474	20,986	-	20,986		
I Heritage sponsored ALBs (net)	24,165	-	24,165	59,425	-	59,425	83,590	50,968	-	50,968		
J Support for the Tourism sector	-	-	-	2,497	-	2,497	2,497	-	-	-		
K Tourism sponsored ALBs (net)	31,188	-	31,188	15,234	-	15,234	46,422	2,231	-	2,231		
L Support for the Digital, Broadcasting and Media sectors	80	-	80	19,795	-	19,795	19,875	10,292	-	10,292		
M Broadcasting and Media sponsored ALBs (net)	-	-	-	37,319	-	37,319	37,319	3,336	-	3,336		
N Administration and Research	130,746	-1,761	128,985	1,996	-	1,996	130,981	10,267	-	10,267		
O Support for Horseracing and the Gambling sector	-	-	-	-	-34,777	-34,777	-34,777	-	-	-		
P Gambling Commission(net)	-	-	-	39,308	-	39,308	39,308	618	-	618		
Q Civil Society and Youth	-	-	-	60,937	-400	60,537	60,537	83,202	-1,200	82,002		
R National Citizen Service	570	-	570	1,000	-	1,000	1,570	-	-	-		
Total voted DEL	241,762	-3,235	238,527	1,676,035	-120,804	1,555,231	1,793,758	767,403	-33,393	734,010		
Total DEL	241,762	-3,235	238,527	1,676,035	-120,804	1,555,231	1,793,758	767,403	-33,393	734,010		
Annually Managed Expenditure (AME)												
Voted expenditure												
S British Broadcasting Corporation(net)	-	-	-	4,450,876	-	4,450,876	4,450,876	326,461	-	326,461		
T Channel Four Television	-	-	-	-	-	-	-	150,000	-	150,000		
U Provisions, Impairments and other AME spend	-	-	-	60,358	-	60,358	60,358	-	-	-		

PART II: REVISED SUBHEAD DETAIL INCLUDING ADDITIONAL PROVISION

Revised Plans												£'000
Resources							Capital					
Administration			Programme			Total						
Gross	Income	Net	Gross	Income	Net	Net	Gross	Income	Net			
1	2	3	4	5	6	7	8	9	10			
V S4C (net)	-	-	-	1,616	-	1,616	1,616	110	-	110		
W Provisions, Impairments and other AME spend (ALB) (net)	-	-	-	68,806	-	68,806	68,806	-	-	-		
Total voted AME	-	-	-	4,581,656	-	4,581,656	4,581,656	476,571	-	476,571		
Non-voted expenditure												
X Lottery Grants	-	-	-	1,609,225	-	1,609,225	1,609,225	498,680	-	498,680		
Total non-voted AME	-	-	-	1,609,225	-	1,609,225	1,609,225	498,680	-	498,680		
Total AME	-	-	-	6,190,881	-	6,190,881	6,190,881	975,251	-	975,251		
Voted expenditure	241,762	-3,235	238,527	6,257,691	-120,804	6,136,887	6,375,414	1,243,974	-33,393	1,210,581		
Non-voted expenditure	-	-	-	1,609,225	-	1,609,225	1,609,225	498,680	-	498,680		
Total for Estimate	241,762	-3,235	238,527	7,866,916	-120,804	7,746,112	7,984,639	1,742,654	-33,393	1,709,261		

PART II: RESOURCE TO CASH RECONCILIATION

	£'000		
	Present Plans	Changes	Revised Plans
Net Resource Requirement	7,691,373	293,266	7,984,639
Net Capital Requirement	1,945,274	-236,013	1,709,261
Accruals to cash adjustments	-1,091,451	28,856	-1,062,595
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-6,777,626	-281,528	-7,059,154
Add cash grant-in-aid	5,979,555	181,743	6,161,298
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-7,950	-4,657	-12,607
New provisions and adjustments to previous provisions	-22,813	82,288	59,475
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-262,617	51,010	-211,607
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	-	-	-
Removal of non-voted budget items	-2,022,680	-85,225	-2,107,905
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-2,022,680	-85,225	-2,107,905
Net Cash Requirement	6,522,516	884	6,523,400

PART III: NOTE A - STATEMENT OF COMPREHENSIVE NET EXPENDITURE & RECONCILIATION TABLE

	£'000
	Revised Plans
Gross Administration Costs	241,318
Less:	
Administration DEL Income	-3,235
Net Administration Costs	238,083
Gross Programme Costs	9,088,009
Less:	
Programme DEL Income	-131,322
Programme AME Income	-
Non-budget income	-
Net Programme Costs	8,956,687
Total Net Operating Costs	9,194,770
<i>Of which:</i>	
Resource DEL	1,782,399
Capital DEL	735,864
Resource AME	6,181,949
Capital AME	494,558
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-1,230,422
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	20,291
Total Resource Budget	7,984,639
<i>Of which:</i>	
Resource DEL	1,793,758
Resource AME	6,190,881
<i>Adjustments to include:</i>	
Grants to devolved administrations	-
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
Total Resource (Estimate)	7,984,639

PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME

	£'000
	Revised Plans
Voted Resource DEL	
Administration	
D Support for the Arts sector	
Other Grants	-1,474
N Administration and Research	
Sales of Goods and Services	-340
Other Grants	-1,421
Total Sales of Goods and Services	-340
Total Other Grants	-2,895
Total Administration	-3,235
Programme	
D Support for the Arts sector	
Other Grants	-85,627
O Support for Horseracing and the Gambling sector	
Sales of Goods and Services	-34,777
Q Civil Society and Youth	
Interest and Dividends	-400
Total Sales of Goods and Services	-34,777
Total Interest and Dividends	-400
Total Other Grants	-85,627
Total Programme	-120,804
Total Voted Resource DEL	-124,039
Total Voted Resource Income	-124,039
Voted Capital DEL	
Programme	
D Support for the Arts sector	
Other Grants	-10,518
Repayments	-7,291
F Support for the Sports sector	
Repayments	-14,384
Q Civil Society and Youth	
Repayments	-1,200
Total Other Grants	-10,518
Total Repayments	-22,875
Total Programme	-33,393
Total Voted Capital DEL	-33,393
Total Voted Capital Income	-33,393

PART III: NOTE C - ANALYSIS OF CONSOLIDATED FUND EXTRA RECEIPTS

In addition to income retained by the Department the following income is payable to the Consolidated Fund:

£'000

	Present Plans		Changes		Revised Plans	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-	-	-	-	-	-
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-	-
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-	-16,919	-	-2,580	-	-19,499
Total	-	-16,919	-	-2,580	-	-19,499

DETAILED DESCRIPTION OF CFER SOURCES

£'000

	Present Plans		Changes		Revised Plans	
	Income	Receipts	Income	Receipts	Income	Receipts
Non-Budget						
S4C	-	-109	-	-	-	-109
BBC Digital Switchover Help Scheme		-		-2,400		-2,400
Historic England		-		-180		-180
Sports Ground Safety Authority		-1,810		-		-1,810
Gambling Commission fine and penalties		-15,000		-		-15,000
Total	-	-16,919	-	-2,580	-	-19,499

PART III: NOTE D - EXPLANATION OF ACCOUNTING OFFICER RESPONSIBILITIES

The Accounting Officer prepares resource accounts for each financial year. See Section 2, Part III - Other Statements and notes of Main Estimates 2025-26 for further details of Accounting Officer responsibilities.

Accounting Officer:

Susannah Storey

ALB Accounting Officers:

Darren Henley	Arts Council England
Tim Davie	BBC PSB Group
Ben Roberts	British Film Institute
Jeremy Silver - interim CEO	British Library
Nicholas Cullinan	British Museum
Greg Pickup	Churches Conservation Trust
Andrew Rhodes	The Gambling Commission
Claudia Kenyatta and Emma Squire	Historic England
Gordon Seabright	Horniman Museum and Gardens
Alan Delmonte	Horseracing Betting Levy Board
Caro Howell	Imperial War Museum
Sonia Solicari	Museum of the Home
Michael Devlin	National Citizen Service
Gabriele Finaldi	National Gallery
Eilish McGuinness	National Heritage Memorial Fund
David Knott	National Lottery Community Fund (previously Big Lottery Fund)
Laura Pye	National Museums Liverpool
Victoria Siddall	National Portrait Gallery
Douglas Gurr	Natural History Museum
Nat Edwards	Royal Armouries
Paddy Rodgers	Royal Museums Greenwich
Geraint Evans	S4C
Ian Blatchford	Science Museums Group
Will Gompertz	Sir John Soane's Museum
Simon Hayes	Sport England
Giles Smith	Sports Grounds Safety Authority
Maria Balshaw	Tate Group
Jane Rumble	UK Anti-Doping
Sally Munday	United Kingdom Sports Council
Tristram Hunt	Victoria and Albert Museum
Patricia Yates	Visit Britain
Xavier Bray	Wallace Collection

PART III: NOTE E - ARM'S LENGTH BODIES (ALBs)**£'000**

Section in Part II: Subhead Detail		Body	Resources	Capital	Grant-in-aid
B		British Museum	80,237	49,864	80,893
B		Imperial War Museum	31,217	14,174	35,876
B		Museums and Galleries (Subgroup)	38,859	13,422	38,008
B		National Gallery	31,678	5,981	32,325
B		Natural History Museum	60,969	74,311	116,695
B		National Museums Liverpool	31,169	16,367	40,032
B		Royal Museums Greenwich	21,498	9,343	24,463
B		Science Musuem Group	72,672	34,213	73,180
B		Tate	66,211	16,008	58,401
B		Victoria and Albert Museum	67,076	27,202	59,896
C		British Library	160,730	45,801	143,540
E		Arts Council England	521,691	143,046	841,541
G		United Kingdom Anti Doping	9,814	50	11,082
G		Sports Ground Safety Authority	2,601	20	2,586
G		Independent Football Regulator	7,821	3,513	9,334
G		Sport England	85,957	100,255	334,745
G		UK Sport	99,149	3,004	100,917
I		Churches Conservation Trust	2,955	270	3,123
I		Historic England	73,981	36,817	107,897
I		National Heritage Memorial Fund	6,654	13,881	43,771
K		Visit Britain	46,422	2,231	46,043
M		British Film Institute	37,319	3,336	36,531
P		The Gambling Commission	4,531	618	-
P		National Lottery Commission	34,777	-	26,519
R		National Citizen Service	1,570	-	1,700
S		British Broadcasting Corporation	4,450,876	326,461	3,892,200
V		S4C	1,616	110	-
W		Arts Council England	-405	-	-
W		British Film Institute	4,193	-	-
W		British Museum	5,100	-	-
W		Historic England	2,567	-	-
W		Imperial War Museum	4,700	-	-
W		British Library	-6,920	-	-
W		Museums and Galleries (Subgroup)	2,315	-	-
W		National Gallery	50	-	-
W		Natural History Museum	-130	-	-
W		Science Musuem Group	9,350	-	-
W		Sport England	1,096	-	-
W		Tate	-477	-	-
W		UK Sport	21,751	-	-
W		Victoria and Albert Museum	25,100	-	-
W		Visit Britain	516	-	-
Total			6,118,856	940,298	6,161,298

PART III: NOTE G - EXPENDITURE RESTING ON THE SOLE AUTHORITY OF THE SUPPLY AND APPROPRIATION ACT

The following subheads contain provision sought under the sole authority of Part I of the Estimate and of the confirming Supply and Appropriation Act

Section in Part II:		Service	£'000
Section L		Northern Ireland DTT Multiplex	420

PART III: NOTE K - CONTINGENT LIABILITIES

Nature of liability	£'000
Government Indemnity Scheme (Statutory Liability)	7,334,200
Government Indemnity Scheme (Other Bodies)	6,000,000
Artworks on loan to the Government Art Collection	2,600
Artworks on loan from the Royal Collection	382,900
Guarantee for the 'Borrowing facility for Historic Royal Palaces'.	4,000
British Library loans The Library has a maximum remote contingent liability of £48m to cover items on loan from other organisations for inclusion in exhibitions. £48m is the full value of all the items so the worst case if there was damage to all items.	48,000
Lottery Distribution Bodies At 31 March 2025, the Lottery Distribution Bodies (LDBs) had contingent liabilities relating to future grant payments. The estimated value is £670m (31 March 2024: £538m). The LDBs include British Film Institute, National Lottery Community Fund (formerly Big Lottery Fund), National Lottery Heritage Fund, Sport England, and UK Sport.	670,000
BHA Pension Scheme Guarantee payment of any liability BHA may incur to the trustees under Section 75 of the Pensions Act 1995 on a winding-up of the Scheme triggered during the period up to and including 31 December 2032, capped at a maximum of £30.3 million. This amount would be payable, in five equal annual instalments, only in the event that the Scheme is wound up by the trustees as a result of: (i) BHA entering into liquidation or being dissolved without being replaced by a new Principal Employer; (ii) the trustees resolving to wind up the Scheme upon receiving notice from BHA terminating its contributions to the Scheme; or (iii) upon notice from BHA of its intention to terminate its participation in the Scheme unless a new Principal Employer is substituted.	30,300
Sport England In 1979, the Football Association (FA) contributed £0.5m towards the construction of a hostel at Lilleshall National Sports and Conferencing Centre. A management agreement with the FA was entered into by Sport England which enabled the FA to run the Vauxhall School at the Centre which closed in July 1999. The Management Agreement continues to remain in place and at the present time the accommodation is used by the FA's Medical and Education Units. If Sport England were to terminate the agreement at any time before 2039, then a proportion of the £0.5m would fall due to be paid to the FA calculated by the reference to time. It is considered unlikely that the agreement will be terminated by Sport England.	500
National Lottery Community Fund Within dormant accounts, NLCF has recognised a contingent liability of £4.5m at 31 March 2025 (31 March 2024: £5.0m) in respect of possible obligations to pay up to £500k per annum to The Oversight Trust (OST) – Assets for the Common Good (formerly named The Big Society Trust) for their administration costs. This possible obligation is as per a deed of agreement between OST and NLCF made on 10 December 2019, which is valid for 15 years from that date. Therefore, the contingent liability is for the remaining 9 years.	4,500

PART III: NOTE K - CONTINGENT LIABILITIES (*continued*)

Nature of liability	£'000
Great British Bonus Scheme The Horserace Betting Levy Board (HBLB) has agreed to a contingent liability regarding the Great British Bonus (GBB) Scheme. This liability relates to the obligation to repay unused registrations in the unlikely event of the scheme's closure, until the scheme has built up sufficient reserves to cover the cost itself. As at 31 March 2025, the net contingent liability for these registrations is recognised at £1.7m.	1,700
BBC - Pension Scheme Deficit Recovery The BBC have agreed to pay £125 million into the BBC's defined benefit pension scheme at the earlier of 1 July 2027 and the date on which the 2026 valuation is completed, unless a replacement Schedule of Contributions has been put in place that does not require it. It is not currently possible to determine the likelihood of this payment at present	125,000
BBC Media Action The BBC has provided a written assurance of support to BBC Media Action (the BBC's international charity) of up to £5 million over a three-year period to fund operational improvements. The assurance is due for review in October 2026. It is not currently possible to calculate any financial outflow with reasonable accuracy whilst the short-term implications of the operational plan are further developed and costed.	Unquantifiable
Olympic Delivery Authority (ODA) Upon dissolution of the Olympic Delivery Authority (ODA), the following contingent liabilities passed to DCMS: 1. Contingent liability of up to £10m for one third of the cost of constructing new railway sidings at Lea Interchange. 2. Indemnity to Lee Valley Regional Park Authority (LVRPA) against costs incurred for pollution / contamination from ODA's construction of the Lee Valley White Water Canoe Centre. 3. Potential reimbursement to LVRPA of certain claw back liabilities payable to funders of the Lee Valley Hockey and Tennis Centre at Eton Manor.	Unquantifiable
Jubilee Gardens Indemnity given to the Arts Council England and the Southbank Centre Limited for certain liabilities owed by Shirayama Shokusan Company Limited for potential costs in replacing the proposed new Jubilee Gardens.	Unquantifiable
Hague Convention and Cultural Property (Armed Conflicts) Act 2017 The government has ratified the 1954 Hague Convention for the Protection of Cultural Property in the Event of Armed Conflict and accede to its two Protocols. The Cultural Property (Armed Conflicts) Act 2017 created a number of new criminal offences in domestic law to enable the UK to ratify the Convention and accede to the Protocols. The offences include a serious breach of the Second Protocol, unauthorised use of the Cultural Emblem and the offence of dealing in unlawfully exported cultural property. The Department has an unquantifiable contingent liability for the additional costs related to imprisonment and legal costs incurred by the Ministry of Justice for prosecutions brought solely under this new legislation. The Department also has an unquantifiable contingent liability for any costs it may be required to cover relating to compensation which may be payable to buyers of 'good faith' that forfeit any cultural property.	Unquantifiable

PART III: NOTE K - CONTINGENT LIABILITIES (*continued*)

Nature of liability	£'000
The Royal Parks historic liabilities On 15 March 2017, an agreement to manage the Royal Parks was signed between The Royal Parks Limited and the Secretary of State setting out the elements transferred from The Royal Parks Agency (TRPA) and additional obligations and arrangements. Under the terms of the agreement, the core Department retains responsibility for the cost of historic liabilities of TRPA for 10 years.	Unquantifiable
The British Library Digitisation The British Library has undertaken the digitisation of millions of pages of newspaper from the archive using a commercial partner to take on the costs of digitisation in return for being able to exploit the digital archive commercially. The supplier has warranted in its contract with the Library that use of the digitisations will not infringe copyright, or give rise to any possible action for defamation and has undertaken to cover any liability falling on the library as a result of any such claims (in addition to the cost of defending the action) up to £5m. DCMS has agreed to underwrite any liability which arises beyond that, for the duration that such claims might arise. It is considered that a claim in excess of £5m would be extremely unlikely but in the event that the liability is called, provision for any payment will be sought through the normal supply procedure.	Unquantifiable
4th National Lottery Licence Legal Challenge The Gambling Commission considers the liability to be a contingent liability in accordance with IAS 37. Due to the ongoing legal action and complexity of the case, including the varied consequences of multiple possible scenarios and permutations, we are unable to provide reliable financial estimates. Furthermore, there are a number of commercial sensitivities surrounding the legal challenges, and disclosure of further information could be prejudicial to the ongoing case. The liabilities will remain until the legal challenges are settled, because they relate to possible obligations in respect of enduring legal challenges as a result of the Gambling Commission's decision.	Unquantifiable
British Tourist Authority – India Subsidiary There has been historical regulatory non-compliance in connection with BTA's operations in India and its Indian subsidiary VisitBritain Services India Private Limited (VBSIPL) regarding cash collection and a Branch office. There is a likelihood that fines will be issued by the Reserve Bank of India (RBI) for both BTA and VBSIPL, however, there is no certainty over either timing or value. BTA continues to work with its advisors in India to resolve these matters.	Unquantifiable

PART III: NOTE K - CONTINGENT LIABILITIES (*continued*)

Nature of liability	£'000
BBC Tax Survey From 14 – 16 February 2023, the Indian Income Tax Department conducted a tax survey on the BBC's Indian operations in Mumbai and Delhi. This involved tax surveys carried out at the offices of BBC World Service India Private Limited and BBC Studios India Private Limited.	Unquantifiable
The BBC has co-operated in full, and will continue to do so, with all requests made to it including document and information requests, supported by its external legal and tax advisers. As matters are ongoing and have not yet concluded, it is not possible at this stage to identify if in any or all instances a liability exists and/or to quantify any such liability with reasonable certainty.	
In order to ensure that foreign funding for BBC India is capped at 26% (to comply with new regulatory requirements, the BBC is looking to establish a new 100% Indian-owned entity which can own the majority of BBC India and allow it to comply with the Indian Income Tax Department's laws and regulations.	

Department for Science, Innovation and Technology

INTRODUCTION

This Supplementary Estimate is required for the following purposes:

			£
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
Budget Cover Transfers			
(Section F) Decrease in Support for the Digital, Broadcasting & Media Sectors due to transfer to Welsh Government for Digital Inclusion Fund		-185,000	
(Section F) Decrease in Support for the Digital, Broadcasting & Media Sectors due to transfer to Scottish Government for Digital Inclusion Fund		-322,000	
(Section F) Decrease in Support for the Digital, Broadcasting & Media Sectors due to transfer to Northern Ireland Executive for Digital Inclusion Fund		-113,000	
(Section F) Decrease in Support for the Digital, Broadcasting & Media Sectors due to transfer to Welsh Government for Cyber Resilience		-475,000	
(Section F) Decrease in Support for the Digital, Broadcasting & Media Sectors due to transfer to FCDO for Israel Tech Hub		-270,000	
(Section F) Decrease in Support for the Digital, Broadcasting & Media Sectors due to transfer to DHSE for Digital Inclusion		-96,000	
(Section F) Decrease in Support for the Digital, Broadcasting & Media Sectors due to transfer to Security Intelligence Agencies		-3,167,000	
(Section F) Increase in Support for the Digital, Broadcasting & Media Sectors due to transfer from FCDO for Integrated Security Funding	10,340,000		
(Section F) Increase in Support for the Digital, Broadcasting & Media Sectors due to transfer from Cabinet Office for Emergency Alerts	1,511,000		
(Section D) Decrease in Capability due to transfer to DESNZ for Matrix		-2,400,000	
(Section D) Decrease in Capability due to transfer to DBT for Matrix		-4,083,000	
(Section D) Decrease in Capability due to transfer to DCMS for Matrix		-4,620,000	
(Section D) Decrease in Capability due to transfer to DESNZ for ICS assets		-63,000	

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section D) Decrease in Capability due to transfer to CMA for Matrix		-47,000	
(Section D) Decrease in Capability due to transfer to DESNZ for UKSBS		-548,000	
(Section D) Decrease in Capability due to transfer to DHSC for Office for Life Sciences (OLS)		-50,000	
(Section D) Decrease in Capability due to transfer to Cabinet Office for Public Appointments Digital Service		-193,000	
(Section D) Decrease in Capability due to transfer to DHSC for OLS		-8,125,000	
(Section D) Increase in Capability due to transfer from Cabinet Office for Mission Communications	1,729,000		
(Section D) Increase in Capability due to transfer from Cabinet Office for Digital MoG costs	2,500,000		
(Section E) Increase in Government as Shareholder due to transfer from FCDO for Integrated Security Funding (ISF)	1,198,000		
(Section C) Increase in Science and Research due to transfer from Home Office for Unlocking Space	500,000		
(Section C) Increase in Science and Research due to transfer from FCDO for ISF	1,050,000		
(Section I) Increase in Science and Research (ALB) net due to transfer from DESNZ for nuclear activities	200,000		
(Section G) Decrease in Modernising and Reforming the work of the Government Functions due to transfer to Home Office for AI		-2,000,000	
(Section G) Decrease in Modernising and Reforming the work of the Government Functions due to transfer to DfE for AI		-630,000	
(Section G) Decrease in Modernising and Reforming the work of the Government Functions due to transfer to DfT for AI		-323,000	
(Section G) Decrease in Modernising and Reforming the work of the Government Functions due to transfer to HMT for AI		-310,000	

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section G) Decrease in Modernising and Reforming the work of the Government Functions due to transfer to DEFRA for AI		-1,250,000	
(Section G) Decrease in Modernising and Reforming the work of the Government Functions due to transfer to Home Office for Shared Rural Network		-4,709,000	
(Section G) Decrease in Modernising and Reforming the work of the Government Functions due to transfer to MHCLG for Digital IMG		-830,000	
(Section G) Decrease in Modernising and Reforming the work of the Government Functions due to transfer to CMA for Digital IMG		-420,000	
(Section G) Decrease in Modernising and Reforming the work of the Government Functions due to transfer to DfE for Digital IMG		-5,000,000	
(Section G) Decrease in Modernising and Reforming the work of the Government Functions due to transfer to MoJ for Digital IMG		-3,500,000	
(Section G) Decrease in Modernising and Reforming the work of the Government Functions due to transfer to Office for Standards in Education for Digital IMG		-500,000	
(Section G) Decrease in Modernising and Reforming the work of the Government Functions due to transfer to Cabinet Office for Digital Inclusion		-6,516,000	
(Section G) Decrease in Modernising and Reforming the work of the Government Functions due to transfer to Cabinet Office for AI		-1,000,000	
(Section G) Decrease in Modernising and Reforming the work of the Government Functions due to transfer to Cabinet Office for Digital IMG		-1,100,000	
(Section G) Increase in Modernising and Reforming the work of the Government Functions due to transfer from Security Intelligence Agency	800,000		
(Section G) Increase in Modernising and Reforming the work of the Government Functions due to transfer from FCDO for Integrated Security Funding	4,043,000		
Budget Neutral Changes			
(Section F) Decrease in Support for the Digital, Broadcasting & Media Sectors reflecting movement of resources between sections		-12,281,000	

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section H) Decrease in Building Digital UK reflecting movement of resources between sections		-7,645,000	
(Section D) Increase in Capability reflecting movement of resources between sections	75,770,000		
(Section E) Decrease in Government as Shareholder reflecting movement of resources between sections		-4,772,000	
(Section C) Increase in Science and Research reflecting movement of resources between sections	3,778,000		
(Section L) Increase in Broadcasting and Media ALB (net) reflecting movement of resources between sections	1,810,000		
(Section K) Decrease in Government as Shareholder (ALB) net reflecting movement of resources between sections		-900,000	
(Section G) Decrease in Modernising and Reforming the work of the Government Functions reflecting movement of resources between sections		-498,000	
(Section A) Increase in Deliver an ambitious industrial strategy reflecting movement of resources between sections	1,441,000		
(Section I) Decrease in Science and Research (ALB) net reflecting movement of resources between sections		-56,703,000	
Cash Management Adjustments			
(Section D) Increase in Capability due to cash management scheme rebate received in relation to 2024-25 results	19,000		
Machinery of Government (MoG) Changes			
(Section G) Increase in Modernising and Reforming the work of the Government Functions due to transfer from Cabinet Office for Cyber MoG	14,955,000		
(Section D) Increase in Capability due to transfer from Cabinet Office for Cyber MoG	848,000		
(Section F) INcrease in Support for the Digital, Broadcasting & Media Sectors due to transfer from Cabinet Office for Cyber MoG	88,000		
(Section C) Increase in Science and Research due to Severe Space Weather MoG transfer from DESNZ	120,000		

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
Other Changes			
(Section F) Increase in Support for the Digital, Broadcasting & Media Sectors due to updates to depreciation budgets	683,000		
(Section H) Decrease in Building Digital UK due to updates to depreciation budgets		-70,000	
(Section D) Decrease in Capability due to updates to depreciation budgets		-68,536,000	
(Section E) Increase in Government as Shareholder due to updates to depreciation budgets	29,000		
(Section C) Decrease in Science and Research due to updates to depreciation budgets		-72,000	
(Section L) Decrease in Broadcasting & Media ALB (net) due to updates to depreciation budgets		-392,000	
(Section I) Increase in Science and Research (ALB) net due to updates to depreciation budgets	10,121,000		
(Section G) Increase in Modernising and Reforming the work of the Government Functions due to updates to depreciation budgets	108,589,000		
(Section A) Decrease in Deliver an ambitious industrial strategy due to updates to depreciation budgets		-132,000	
Reserve Claims			
(Section G) Increase in Modernising and Reforming the work of the Government Functions due to funding announced for AI Exemplars	40,500,000		
(Section G) Increase in Modernising and Reforming the work of the Government Functions due to funding announced for Digital IMG	12,500,000		
(Section C) Increase in Science and Research due to additional funding for Eutelsat	15,200,000		
Total change in Resource DEL (voted)	310,322,000	-204,846,000	105,476,000
AME Expenditure Changes			
(Section I) Increase in Science and Research (ALB) net due to updated UKRI corporation tax	25,000,000		25,000,000
Total change in Resource AME (voted)	25,000,000		25,000,000

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
Budget Cover Transfers (BCTs)			
(Section F) Decrease in Support for the Digital, Broadcasting & Media Sectors due to transfer to Welsh Government for Digital Inclusion Fund		-255,000	
(Section F) Decrease in Support for the Digital, Broadcasting & Media Sectors due to transfer to Scottish Government for Digital Inclusion Fund		-443,000	
(Section F) Decrease in Support for the Digital, Broadcasting & Media Sectors due to transfer to Northern Ireland Executive for Digital Inclusion Fund		-155,000	
(Section F) Decrease in Support for the Digital, Broadcasting & Media Sectors due to transfer to Security Intelligence Agencies		-300,000	
(Section H) Decrease in Building Digital UK due to transfer to Northern Ireland Executive for Superfast Extension		-6,968,000	
(Section H) Decrease in Building Digital UK due to transfer to Northern Ireland Executive for Gigabit Infrastructure Subsidy		-4,109,000	
(Section H) Decrease in Building Digital UK due to transfer to Scottish Government for Gigabit Infrastructure Subsidy		-6,282,000	
(Section D) Decrease in Capability due to transfer to DESNZ for ICS assets		-86,000	
(Section E) Increase in Government as Shareholder due to transfer from FCDO for Economic Deterrence Initiative (EDI)	300,000		
(Section C) Decrease in Science and Research due to transfer to FCDO for Science and Technology Network (STN)		-535,000	
(Section C) Decrease in Science and Research due to transfer to DESNZ for UK Atomic Energy Authority (UKAEA)		-689,000	
(Section C) Decrease in Science and Research due to transfer to FCDO for Techbridge		-100,000	
(Section C) Increase in Science and Research due to transfer to FCDO for Integrated Security Funding	81,000		

			£
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section I) Increase in Science and Research (ALB) net due to transfer from Northern Ireland Executive for Future Medicines Institute	6,250,000		
(Section I) Increase in Science and Research (ALB) net due to transfer from DBT for Insitutut European de Cooperation et de Developpement (IECD)	2,005,000		
(Section I) Increase in Science and Research (ALB) net due to transfer from DESNZ for nuclear activities	5,100,000		
(Section G) Decrease in Modernising and Reforming the work of the Government Functions due to transfer to DfE for Gigahubs		-8,249,000	
(Section G) Decrease in Modernising and Reforming the work of the Government Functions due to transfer to Home Office for Shared Rural Network		-3,276,000	
(Section A) Decrease in Deliver an ambitious industrial strategy due to transfer from OLS to Welsh Government		-3,556,000	
(Section A) Decrease in Deliver an ambitious industrial strategy due to transfer from OLS to Scottish Government		-1,961,000	
(Section A) Decrease in Deliver an ambitious industrial strategy due to transfer from OLS to DHSC		-37,601,000	
(Section A) Increase in Deliver an ambitious industrial strategy due to transfer from DEFRA for Positioning, Navigation and Timing (PNT) Office	100,000		
(Section B) Decrease in Promote competitive markets and responsible business practices due to transfer to DBT for Centre of Connected and Autonomous Vehicles (CCAV)		-80,000	
Budget Exchange (BX)			
(Section C) Decrease in Science and Research for Horizon & Copernicus Budget Exchange		-180,000,000	
(Section H) Decrease in Building Digital UK for Shared Rural Network Budget Exchange		-34,300,000	
(Section A) Decrease in Deliver an ambitious industrial strategy for Life Sciences Innovative Manufacturing Fund Budget Exchange		-14,500,000	

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
Budget Neutral Changes			
(Section F) Decrease in Support for the Digital, Broadcasting & Media Sectors reflecting movement of resources between sections		-11,143,000	
(Section H) Decrease in Building Digital UK reflecting movement of resources between sections		-34,725,000	
(Section D) Decrease in Capability reflecting movement of resources between sections		-103,128,000	
(Section E) Increase in Government as Shareholder reflecting movement of resources between sections	23,031,000		
(Section C) Decrease in Science and Research reflecting movement of resources between sections		-627,556,000	
(Section I) Increase in Science and Research (ALB) net reflecting movement of resources between sections	851,880,000		
(Section G) Increase in Modernising and Reforming the work of the Government Functions reflecting movement of resources between sections	27,526,000		
(Section A) Decrease in Deliver an ambitious industrial strategy reflecting movement of resources between sections		-128,850,000	
(Section B) Increase in Promote competitive markets and responsible business practices reflecting movement of resources between sections	3,102,000		
Machinery of Government (MoG) Changes			
(Section G) Increase in Modernising and Reforming the work of the Government Functions due to transfer from Cabinet Office for Cyber MoG	750,000		
Other Changes			
(Section C) Decrease in Science and Research for surrender of Official Development Assistance (ODA) budget		-3,500,000	
(Section B) Decrease in Promote competitive markets and responsible business practices for Regulatory Innovation Office (RIO) surrender in relation to Ofcom project		-800,000	
(Section C) Decrease in Science and Research for pensions settlement to HMT in line with settlement letter		-31,000,000	

			£
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
Reserve Claims			
(Section C) Increase in Science and Research due to additional funding for Eutelsat	141,000,000		
Total change in Capital DEL (voted)	1,061,125,000	-1,244,147,000	-183,022,000
Other Changes			
(Section M) Decrease in Science and Research (CFER) reflecting movement of resources between sections		-137,000	
Total change in Capital DEL (non-voted)		-137,000	-137,000
Revisions to the net cash requirement reflect not only the changes to resources and capital as set out above (excluding non-cash items) but also changes in grant-in-aid requirements of arm's length bodies		-994,531,000	
Total change in Net Cash Requirement		-994,531,000	-994,531,000

PART I: EXPENDITURE AND AMBIT

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource † ††	105,476,000	-	105,476,000
Capital †	-183,022,000	-137,000	-183,159,000
Annually Managed Expenditure			
Resource	25,000,000	-	25,000,000
Capital	-	-	-
Total Net Budget			
Resource	130,476,000	-	130,476,000
Capital	-183,022,000	-137,000	-183,159,000
Non-Budget Expenditure	-		
Net Cash Requirement † ††	-994,531,000		

Supplementary amounts required in the year ending 31 March 2026 for expenditure by Department for Science, Innovation and Technology on:

Departmental Expenditure Limit:Expenditure arising from:

Increasing science and research excellence in the United Kingdom (UK) and maximising its contribution to society. Funding to higher education, business and other organisations that undertake research and development. This includes strategic institutional funding to Higher Education Providers (HEP) in England, and the funding of research and development, skills investment, knowledge exchange and infrastructure investment in UK HEPs.

Expenditure towards specialist institutes, centres, facilities and Catapults that provide national capabilities in specific research and innovation areas, including specialist equipment, expertise and knowledge.

Support for space related programmes. The payment of subscriptions and contributions to international organisations and fulfilment of international treaty obligations. Support for the activities of the Position, Navigation and Timing (PNT) Office.

Supporting the better management of Knowledge Assets held by the public sector for social, economic, and financial value to the UK economy and the UK taxpayer.

Making payments to local authorities in respect of Local Area Agreements and New Burdens responsibilities. Activities of UK Government Investments on behalf of the Department. The efficient management and discharge of liabilities falling to the Department and its partner organisations. The management of the Government's shareholder interest in the portfolio of commercial businesses wholly or partly owned by Government; providing financial assistance to public corporations and trading funds.

Specialist support services, staff management and development; legal costs; other departmental administration and non-cash costs; exchange risk and other guarantee losses; publicity, promotion, publications, knowledge sharing initiatives and departmental research and development (R&D); surveys, monitoring, statistics, advice and consultancies; management of asset sales; contributions to fund cross government initiatives and funding to other government departments; regulatory innovation; payments to HM Treasury towards the cost of Infrastructure UK.

PART I: EXPENDITURE AND AMBIT

Expenditure arising from the UK's departure from the European Union (EU). Association and participation fees payable to the European Commission following the UK's decision to associate to EU R&D programmes.

Grants to and investments in private companies. Governmental response to the coronavirus Covid-19 pandemic. Grants to local authorities.

The provision of support for technology firms to promote R&D, innovation and standards, best practice and sustainable development, including the provision of financial solutions to accelerate private sector investment.

Funding organisations supporting departmental objectives, including the department's executive agencies and arm's length bodies (ALBs), their subsidiaries and associated offices, public corporations.

Support for high-risk projects with potential for transformative change through the Advanced Research and Invention Agency (ARIA), including set up costs.

Management of Official Development Assistance (ODA) funding.

Delivery and sponsorship of digital infrastructure and telecommunications, including Building Digital UK delivery. Sponsorship and support of the digital economy, including developing a pro-innovation regulatory regime for artificial intelligence (AI).

The enablement of the use of secure digital identity products across the UK economy. The delivery of certain elements of the National Cyber Security Strategy and responsibilities concerning the security and resilience of the UK telecoms sector, the UK Network and Information Systems Regulations.

Development of policy and legislation to establish a new pro-competition regulatory regime for digital markets. International activity to further the Government's digital policy objectives. The development of, and initiatives to increase the UK's contribution to the development of technical digital standards. Tackling harmful content online, counter misinformation and disinformation.

Development and implementation of policy, including economic security policy, in relation to digital and emerging technologies. Development and implementation of policy, including research and testing into AI. Grants to private companies for research and testing, and for infrastructure to support research of AI.

Development of data policy for the economy, science, research as well as society and security, including the National Data Strategy. Work to enable trustworthy data innovation in the public and private sector. Activities of the Geospatial Commission, including expenditure on the Public Sector Geospatial Agreement, Postcode Address File Public Sector License and Aerial Photography Great Britain.

Delivery of products and services which improve the experience of the citizen when interacting with the state. One Login programme, maintaining existing capabilities, onboarding new government services and enhancing security and resilience capabilities. Delivering public sector reform with the use of science and technology. Development of a National Data Library, making public sector datasets more accessible to drive efficiency and prevent fraud. Implementation of AI solutions across government to drive effective public service delivery, and to detect and deter fraud.

*Driving the Government Cyber Action Plan to transform public sector cyber and digital resilience, securing critical functions through effective proactive risk management and clear direction alongside the rapid deployment of scalable services and incident response.

PART I: EXPENDITURE AND AMBITIncome arising from:

Other government departments, ALBs, executive agencies and devolved governments, and private sector contributors. Statutory regulators in respect of expenses related to levies from industry. Licences and levies; dividends; equity withdrawals; interest on loans and loan repayments, and other income, from Innovation Loans, the Ordnance Survey, Met Office, UK Intellectual Property Office, and National Physical Laboratory, and British Technology Investments Limited. Life sciences organisations under Strategic Partnership Agreements, established to support delivery on agreed, collaborative projects.

Income from investments; financial investments made by UK Research and Innovation; repayment of loans and investments and any interest repayable, capital grants, grants and contributions; asset sales; commercial income including royalties and other income.

European Fast Stream; repayment of working capital loans; outside organisations in respect of advertising and publicity activities and materials; sale of research publications; the European Social Fund to cover departmental programmes; sponsorship funding.

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

LifeArc/MRC Technology, the Ufi Charitable Trust, and subsidiaries and shares in joint ventures of UK Research and Innovation, and other partner organisations, the public weather service and mapping services.

General administration receipts of the Department, its executive agencies, its ALBs, and other partner organisations, including: the recovery of salaries and associated costs for seconded staff; sale of goods and services; HM Revenue and Customs receipts arising from the R&D Expenditure Credit; and interest from bank accounts and exchange rate gains and losses.

Income relating to legal services, consultancy, publications, public enquiries, information, central services; occupancy charge; administrative and professional services; EU receipts; refund of input VAT not claimed in previous years on departmental expenditure; fees for services provided for energy resilience purposes; interest payments; non-cash income. Activities of UK Government Investments on behalf of the Department. Contributions from other organisations to cover the cost of activities they have agreed to fund in total or in part.

Fees charged to data controllers under data protection legislation and regulations. Fines and penalties collected by the Information Commissioner's Office under legislation that it regulates. Receipts from Local Authorities and the private sector. The sale of radio spectrum and contributions from other government departments toward the costs of joint schemes.

Providing digital services across the public sector, including from the Notify scheme.

Annually Managed Expenditure:Expenditure arising from:

The efficient management and discharge of liabilities falling to the Department and its partner organisations. Bad debts, impairments and provisions; other non-cash items. Departmental administration; financial guarantee schemes; regional investment and programmes; enterprise for small and medium firms; provision of support for business, including support for specific industries; support for innovation and research activity; miscellaneous programmes.

Governmental response to the coronavirus Covid-19 pandemic.

PART I: EXPENDITURE AND AMBIT

The management of asset sales. Payment of corporation tax. Contributions to partner organisations' pension schemes, such as the Research Councils' Pension Scheme. Activities of UK Government Investments on behalf of the Department. The expenditure of The NESTA Trust. Impairment of loans and investments; exchange rate gains and losses. Association and participation fees payable to the European Commission following the UK's decision to associate to EU R&D programmes.

Department for Science, Innovation and Technology will account for this Estimate.

† Policy responsibility for Government and public sector cyber-security was transferred from the Cabinet Office on 3 June 2025. Within the overall changes sought in this Estimate, the specific changes relating to this Machinery of Government change are:

- a) Departmental Expenditure Limit - Resource (voted) is increased by £15,891,000;
- b) Departmental Expenditure Limit - Capital (voted) is increased by £750,000;
- b) The Net Cash Requirement is increased by £16,641,000.

†† Policy and response responsibilities for severe space weather transferred from the Department for Energy Security and Net Zero on 17 December 2025. Within the overall changes sought in this Estimate, the specific changes relating to this Machinery of Government change are:

- a) Departmental Expenditure Limit - Resource (voted) is increased by £120,000;
- b) The Net Cash Requirement is increased by £120,000.

PART II: CHANGES PROPOSED

	Net Resources						Net Capital		£'000
	Present		Changes			Revised	Present	Changes	
	Admin	Prog	Admin	Prog	Admin				
	1	2	3	4	5	6	7	8	
Departmental Expenditure Limit (DEL)									
Voted expenditure									
A Deliver an ambitious industrial strategy	-	6,130	-	1,309	-	7,439	602,297	-186,368	415,929
B Promote competitive markets and responsible business practices	-	-	-	-	-	-	8,100	2,222	10,322
C Science and Research	-	61,602	1,097	19,479	1,097	81,081	3,929,213	-702,299	3,226,914
D Capability	256,614	69,551	-658	-7,141	255,956	62,410	125,171	-103,214	21,957
E Government as Shareholder	-	-16,513	-	-3,545	-	-20,058	291,352	23,331	314,683
F Support for the Digital, Broadcasting and Media sectors	60,993	42,286	-4,225	-62	56,768	42,224	244,674	-12,296	232,378
G Modernising and reforming the work of the Government Functions	47,692	144,613	-7,171	159,972	40,521	304,585	226,197	16,751	242,948
H Building Digital UK	-	49,345	-	-7,715	-	41,630	573,640	-86,384	487,256
I Science and Research (ALB) net	-	339,728	-	-46,382	-	293,346	8,644,969	865,235	9,510,204
K Government as Shareholder (ALB) net	-	2,000	-	-900	-	1,100	20,000	-	20,000
L Broadcasting and Media ALB (net)	11,470	-3,442	-392	1,810	11,078	-1,632	5,873	-	5,873
Total voted DEL	376,769	695,300	-11,349	116,825	365,420	812,125	14,671,486	-183,022	14,488,464
Non-voted expenditure									
M Science and Research (CFER)	-	-	-	-	-	-	-2,000	-137	-2,137
Total non-voted DEL	-	-	-	-	-	-	-2,000	-137	-2,137
Total DEL			-11,349	116,825				-183,159	
Annually Managed Expenditure (AME)									
Voted expenditure									
Q Science and Research (ALB) net	-	115,530	-	25,000	-	140,530	-	-	-
Total voted AME	-	115,530	-	25,000	-	140,530	-	-	-
Total AME			-	25,000				-	
Voted expenditure			-11,349	141,825				-183,022	
Non-voted expenditure			-	-				-137	
Total for Estimate			-11,349	141,825				-183,159	
£'000									
	Present Plans	Changes	Revised Plans						
Net Cash Requirement	18,033,371	-994,531	17,038,840						

PART II: REVISED SUBHEAD DETAIL INCLUDING ADDITIONAL PROVISION

Revised Plans												£'000
Resources							Capital					
Administration						Programme		Total				
Gross	Income	Net	Gross	Income	Net	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7				8	9	10
Departmental Expenditure Limit (DEL)												
Voted expenditure												
A	-	-	14,912	-7,473	7,439	7,439				436,045	-20,116	415,929
B	-	-	-	-	-	-				10,372	-50	10,322
practices												
C	1,097	-	1,097	-125	81,081	82,178				3,280,541	-53,627	3,226,914
D	258,091	-2,135	255,956	-24	62,410	318,366				21,957	-	21,957
E	-	-	3,228	-23,286	-20,058	-20,058				352,814	-38,131	314,683
F	56,818	-50	56,768	-147	42,224	98,992				232,378	-	232,378
G	41,105	-584	40,521	-81,598	304,585	345,106				242,948	-	242,948
Functions												
H	-	-	41,651	-21	41,630	41,630				487,650	-394	487,256
I	-	-	293,346	-	293,346	293,346				9,510,204	-	9,510,204
J	1	-	1	-	-	1				-	-	-
K	-	-	1,100	-	1,100	1,100				20,000	-	20,000
L	11,078	-	11,078	-	-1,632	9,446				5,873	-	5,873
Total voted DEL	368,190	-2,769	365,421	-112,674	812,125	1,177,546				14,600,782	-112,318	14,488,464
Non-voted expenditure												
M	-	-	-	-	-	-				-	-2,137	-2,137
Total non-voted DEL	-	-	-	-	-	-				-	-2,137	-2,137
Total DEL	368,190	-2,769	365,421	-112,674	812,125	1,177,546				14,600,782	-114,455	14,486,327

PART II: REVISED SUBHEAD DETAIL INCLUDING ADDITIONAL PROVISION

Revised Plans												£'000
	Resources						Capital					
	Administration			Programme			Total		Gross	Income	Net	
	Gross	Income	Net	Gross	Income	Net	Net					
	1	2	3	4	5	6	7	8	9	10		
Annually Managed Expenditure (AME)												
Voted expenditure												
N Deliver an ambitious industrial strategy	-	-	-	153	-	153	153	-	-	-	-	
O Science and Research	-	-	-	547,280	-	547,280	547,280	260	-	-	260	
P Deliver an ambitious industrial strategy (ALB) net	-	-	-	13,322	-	13,322	13,322	-	-	-	-	
Q Science and Research (ALB) net	-	-	-	140,530	-	140,530	140,530	-	-	-	-	
R Broadcasting and Media ALB (net)	-	-	-	3,197	-	3,197	3,197	-	-	-	-	
Total voted AME	-	-	-	704,482	-	704,482	704,482	260	-	-	260	
Total AME	-	-	-	704,482	-	704,482	704,482	260	-	-	260	
Voted expenditure	368,190	-2,769	365,421	1,629,281	-112,674	1,516,607	1,882,028	14,601,042	-112,318	14,488,724		
Non-voted expenditure	-	-	-	-	-	-	-	-	-2,137	-2,137		
Total for Estimate	368,190	-2,769	365,421	1,629,281	-112,674	1,516,607	1,882,028	14,601,042	-114,455	14,486,587		

PART II: RESOURCE TO CASH RECONCILIATION

	£'000		
	Present Plans	Changes	Revised Plans
Net Resource Requirement	1,751,552	130,476	1,882,028
Net Capital Requirement	14,669,746	-183,159	14,486,587
Accruals to cash adjustments	1,610,073	-941,985	668,088
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-9,152,648	-844,371	-9,997,019
Add cash grant-in-aid	11,292,181	-	11,292,181
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-152,832	-97,194	-250,026
New provisions and adjustments to previous provisions	-	-300	-300
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-376,628	-120	-376,748
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	-	-	-
Removal of non-voted budget items	2,000	137	2,137
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	2,000	137	2,137
Net Cash Requirement	18,033,371	-994,531	17,038,840

PART III: NOTE A - STATEMENT OF COMPREHENSIVE NET EXPENDITURE & RECONCILIATION TABLE

	£'000
	Revised Plans
Gross Administration Costs	368,190
<i>Less:</i>	
Administration DEL Income	-2,769
Net Administration Costs	365,421
Gross Programme Costs	15,766,213
<i>Less:</i>	
Programme DEL Income	-182,913
Programme AME Income	-
Non-budget income	-
Net Programme Costs	15,583,300
Total Net Operating Costs	15,948,721
<i>Of which:</i>	
Resource DEL	1,177,546
Capital DEL	14,066,818
Resource AME	704,097
Capital AME	260
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-14,067,078
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	385
Total Resource Budget	1,882,028
<i>Of which:</i>	
Resource DEL	1,177,546
Resource AME	704,482
<i>Adjustments to include:</i>	
Grants to devolved administrations	-
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
Total Resource (Estimate)	1,882,028

PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME

	£'000
	Revised Plans
Voted Resource DEL	
Administration	
D Capability	
Sales of Goods and Services	-1,380
Other Income	-755
F Support for the Digital, Broadcasting and Media sectors	
Sales of Goods and Services	-50
G Modernising and reforming the work of the Government Functions	
Sales of Goods and Services	-9
Other Income	-575
Total Sales of Goods and Services	-1,439
Total Other Income	-1,330
Total Administration	-2,769
Programme	
A Deliver an ambitious industrial strategy	
Interest and Dividends	-6,789
Other Income	-684
C Science and Research	
Other Grants	-4
Other Income	-121
D Capability	
Sales of Goods and Services	-24
E Government as Shareholder	
Interest and Dividends	-23,286
F Support for the Digital, Broadcasting and Media sectors	
Sales of Goods and Services	-147
G Modernising and reforming the work of the Government Functions	
Sales of Goods and Services	-67,168
Other Grants	-1,780
Other Income	-12,650
H Building Digital UK	
Sales of Goods and Services	-21
Total Sales of Goods and Services	-67,360
Total Interest and Dividends	-30,075
Total Other Grants	-1,784
Total Other Income	-13,455
Total Programme	-112,674
Total Voted Resource DEL	-115,443
Total Voted Resource Income	-115,443

PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME

	£'000
	Revised Plans
Voted Capital DEL	
Programme	
A Deliver an ambitious industrial strategy	
Sales of Goods and Services	-20,116
B Promote competitive markets and responsible business practices	
Sales of Goods and Services	-50
C Science and Research	
Sales of Goods and Services	-1,357
Other Grants	-48,322
Repayments	-3,948
E Government as Shareholder	
Repayments	-38,131
H Building Digital UK	
Other Grants	-394
Total Sales of Goods and Services	-21,523
Total Other Grants	-48,716
Total Repayments	-42,079
Total Programme	-112,318
Total Voted Capital DEL	-112,318
Total Voted Capital Income	-112,318

PART III: NOTE C - ANALYSIS OF CONSOLIDATED FUND EXTRA RECEIPTS

In addition to income retained by the Department the following income is payable to the Consolidated Fund:

£'000

	Present Plans		Changes		Revised Plans	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-	-	-	-	-	-
Income in budgets surrendered to the Consolidated Fund (capital)	-2,000	-2,000	-137	-137	-2,137	-2,137
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-	-	-	-	-	-
Total	-2,000	-2,000	-137	-137	-2,137	-2,137

DETAILED DESCRIPTION OF CFER SOURCES

£'000

	Present Plans		Changes		Revised Plans	
	Income	Receipts	Income	Receipts	Income	Receipts
Departmental Expenditure Limit						
Loan repayments Capital DEL	-2,000	-2,000	-137	-137	-2,137	-2,137
Total	-2,000	-2,000	-137	-137	-2,137	-2,137

PART III: NOTE D - EXPLANATION OF ACCOUNTING OFFICER RESPONSIBILITIES

The Accounting Officer prepares resource accounts for each financial year. See Section 2, Part III - Other statements and notes of Main Estimates 2025-26 for further details of Accounting Officer responsibilities.

Accounting Officer: Emran Mian

Executive Agency Accounting Officers:

Dr Paul Bate UK Space Agency

ALB Accounting Officers:

Ilan Gur	Advanced Research and Invention Agency
Hannah Boardman	British Technology Investments
Ian Chapman	Diamond Light Source Limited
John Edwards	Information Commissioner's Office
Emran Mian	The NESTA Trust
Dame Melanie Dawes	Office of Communications
Ian Chapman	UK Research and Innovation
Richard Semple	UK Shared Business Services Ltd

PART III: NOTE E - ARM'S LENGTH BODIES (ALBs)**£'000**

Section in Part II: Subhead Detail	Body	Resources	Capital	Grant-in-aid
I	Advanced Research and Invention Agency	125	183,741	184,000
I	Diamond Light Source Limited	37,400	-	-
I	UK Research and Innovation	255,821	9,326,463	11,078,651
J	UK Shared Business Services Ltd	1	-	-
K	British Technology Investments	1,100	20,000	22,000
L	Information Commissioner's Office	9,550	2,873	7,530
L	Office of Communications	-104	3,000	-
P	The NESTA Trust	13,322	-	-
Q	UK Research and Innovation	140,530	-	-
R	Office of Communications	3,197	-	-
Total		460,942	9,536,077	11,292,181

PART III: NOTE F - ACCOUNTING POLICY CHANGES

A new International Financial Reporting Standard for Insurance Contracts (IFRS 17) has been included in the FREM for mandatory implementation from 2025-26.

DSIT will adopt the new standard for its 2025-26 accounts, and an updated assessment will be performed at each year end.

The impact on DSIT's accounts and budgets is expected to be minimal.

From 1 April 2025, HM Treasury changed the requirements in the FREM in respect of valuation of PPE and intangible assets.

DSIT will adopt the new requirements for its 2025-26 accounts.

Work is underway to determine the impact, if any on DSIT's accounts and budgets.

PART III: NOTE K - CONTINGENT LIABILITIES

Nature of liability	£'000
Contingent liabilities exist in relation to various ongoing legal cases. The cost is dependent on the outcome of cases which currently cannot be reliably estimated.	Unquantifiable
Indemnities have been provided to the directors appointed by the core department to wholly owned subsidiaries. These indemnities are against personal liability following any legal action against the companies.	Unquantifiable
Intellectual Property – A liability to the European Patent Office could arise under Article 40 of the European Patent Convention of 1973 as the UK is one of the contracting states.	Unquantifiable
– A liability to the World Intellectual Property Organisation could arise under Article 57 of the Patent Cooperation Treaty as the UK is one of the contracting states.	Unquantifiable
Others Indemnity to Public Appointments Assessors (PAAs): The Cabinet Secretary has provided a government-wide indemnity to Public Appointments Assessors (PAAs) against personal civil liabilities incurred in the execution of their PAA functions.	Unquantifiable
A number of potential liabilities exist for the departmental group in respect of claims from suppliers, employees and third parties which depend on actual or potential proceedings. The timing and amounts of any liabilities are uncertain.	Unquantifiable
A contingent liability exists in relation to the disposal of radioactive sources on the Teddington site should the radiological work at NPL cease and the normal practice of returning depleted sources to the supplier of replacement sources, no longer occurs. These costs cannot be reliably estimated.	Unquantifiable
As a member of EUMETNET, The Met Office is indemnified to pay any liabilities transferred to the individual member state shareholders in the event that the organisation was no longer a going concern.	Unquantifiable
UK Space Agency – Under international (UN) convention, the UK government is ultimately liable for third party costs from accidental damage arising from UK space activities. To manage the risk to the Government, the Outer Space Act 1986 requires licensees to indemnify HMG against any proven third-party costs. In March 2015, the Outer Space Act 1986 was amended to provide for a limit of liability to be applied in licences to what was previously an unlimited liability to indemnify HMG for licensed activities. The Outer Space Act now regulates spaceflight activities carried out overseas by UK entities only. With the coming into force of the Space Industry Act on 29 July 2021, this act now regulates licensed spaceflight activities in the UK. The Act requires the licensee to indemnify claims made against the UK government and also claims made by third-parties against the licensee with respect to damage arising in the UK. Limits of operator liability are to be included as licence conditions in licences issued under the Act. Therefore, no operator will be facing unlimited liability for activities carried out in compliance with the act. The UK government is therefore exposed to a potential liability for third party costs which are not recoverable from the licensee. This liability is unquantifiable at the time of reporting.	Unquantifiable

PART III: NOTE K - CONTINGENT LIABILITIES

Nature of liability	£'000
– UKRI collaborates with a number of other international partners in the funding, management and operation of technical facilities which are not owned by UKRI. In the event of a decision to withdraw from any of these arrangements, it is likely that UKRI would assist in the search for a replacement partner to ensure that technical commitments were met. The most significant international collaborations are in respect of CERN and European Southern Observatory (ESO). For both of these facilities there is the possibility that UKRI would be obliged to contribute to decommissioning costs arising from a decision taken to discontinue operations. The decisions to decommission are not wholly within UKRI's control.	Unquantifiable
UKRI - A contingent liability exists in respect of the Science and Technology Facilities Council (STFC)'s share of Institute Laue-Langevin (ILL) unfunded provisions for staff related costs (e.g. early retirement) and costs associated with reprocessing fuel elements.	10,500
Building Digital UK - Shared Rural Network - There is a legally binding agreement to indemnify mobile network operators, via their subsidiary, Digital Mobile Spectrum Limited in respect of costs up to £15.2m that may arise if there is a change in the operator of the Emergency Services Network. The probability of crystallisation occurring from 2024 is estimated at 5%.	Unquantifiable
Building Digital UK - Superfast - ERDF Scheme Contingent Liability - There is a contingent liability for potential clawback in relation to European Regional Development Fund (ERDF) funding for two broadband projects which were procured through change requests to existing contracts with BT. The outcome will not be known until the relevant audits have taken place, with the potential of an audit challenge remaining in place until 2026.	Unquantifiable
Ordnance Survey - Indemnities have been provided to Directors appointed by the Department to the Ordnance Survey. These indemnities are against personal liability following any legal action against the Company.	Unquantifiable

PART III: NOTE L - INTERNATIONAL SUBSCRIPTIONS

Section in Part II: Subhead Detail		Body	£'000
C7	European Space Agency		600,321
I7	European Molecular Biology Conference		3,714
I7	European Molecular Biology Laboratory		21,239
I7	European Molecular Biology Laboratory - Elixir		1,039
I7	Human Frontier Science Program		2,242
I7	International Agency for Research on Cancer		1,031
I7	The International Institute for Applied Systems Analysis		632
I7	The International Ocean Drilling Programme		2,600
I7	European Organisation for Nuclear Research (CERN)		170,182
I7	European Southern Observatory (ESO)		31,332
I7	Institut Laue-Langevin (ILL)		19,731
I7	European Synchrotron Radiation Facility (ESRF)		8,935
I7	European X-ray Free-Electron Laser (XFEL)		6,969
I7	Science Europe		163
I7	Engineering in Medicine and Biology Society		1,211
I7	ELIXIR Scientific Programme		517
I7	Consortium of Social Science Data Archives (CESSDA)		200
I7	European Social Survey (ESS)		750
I7	European Science Foundation		130
C7	Horizon Europe		1,950,870
C7	Copernicus		124,580
I7	European Spallation Source International Operations (ESS)		3,223
I7	Square Kilometre Array Observatory (SKAO)		24,588

Department for Transport

INTRODUCTION

This Supplementary Estimate is required for the following purposes:

			£
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
Budget Cover Transfers			
Transfer to Scottish Government for A75 funding (Sustainable Travel) (Section F).		-370,000	
Transfer to Foreign, Commonwealth and Development Office to cover the costs associated with the legal resource at International Civil Aviation Organization (Aviation, Maritime Security and Safety) (Section J).		-118,000	
Transfer to Home Office providing contribution towards Access Passholders Information Distribution System (Aviation, Maritime Security and Safety) (Section J).		-3,333,000	
Transfer from Ministry of Housing, Communities and Local Government to National Highways providing funding for New Homes Acceleration (National Highways) (Section C).	75,000		
Transfer to Scottish Government for Regional Airports Connectivity - Dundee Payment (Aviation, Maritime Security and Safety) (Section J).		-1,664,000	
Transfer to Cabinet Office towards licensing costs for the public appointments applicant tracking system (Central Administration) (Section N).		-20,000	
Transfer from Foreign, Commonwealth and Development Office as part of Integrated Security Fund (UKISF) allocations and MCA overseas (Aviation, Maritime Security and Safety) (Section J).	137,000		
Transfer from Foreign, Commonwealth and Development Office as part of Integrated Security Fund (UKISF) allocations and MCA overseas (Maritime and Coastguard Agency) (Section K).	860,000		
Transfer to Cabinet Office for Special Advisor costs (SpAds) (Central Administration) (Section N).		-133,000	
Transfer to National Crime Agency to cover costs associated with the delivery of the Transport Sanctions Criminal Enforcement team established and managed by the National Crime Agency (Aviation, Maritime Security and Safety) (Section J).		-496,000	
Transfer to Cabinet Office providing a contribution towards increasing the capability and scale of the IT services for working up to and at SECRET (Central Administration) (Section N).		-838,000	

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
Transfer to Ministry of Housing, Communities and Local Government as part of Cross Pavement Grants (Sustainable Travel) (Section F).		-337,000	
Transfer to Department for Business and Trade towards the Autonomous Vehicles educational programme (Sustainable Travel) (Section F).		-20,000	
Transfer from Department for Science, Innovation and Technology towards the Government Efficiency Accelerator AI project fund (Science, Research And Support Functions) (Section M).	323,000		
Budget Neutral Changes			
Higher than planned income for Tolled Crossings (Section A) for the Dartford Crossing.		-36,301,000	
Net reduction in Local Authority Transport (Section B) reflecting movement of resources between sections.		-5,384,000	
Net reduction in National Highways (Section C) mainly due to a lower than planned non cash depreciation requirement. The non-cash budgets have been diverted to other sections, mainly to Network Rail (Section T).		-173,884,000	
Net reduction in Funding of Other ALBs (Section D) due to underspends in BTPA which have been reallocated internally.		-7,705,000	
Net reduction in funding of Other Railways (Section E) reflecting a movement of resources between sections.		-23,093,000	
Net reduction in funding of Sustainable Travel (Section F) reflecting movement of resources between sections.		-23,032,000	
Net increase in funding of Bus Subsidies and Concessionary Fares (Section G) due to the extension of the £3 bus fare cap. This has been covered by movement of resources between sections.	21,891,000		
A net reduction in GLA Transport Grants (Section H) reflecting movement of resources between sections.		-47,000	
Net increase in Crossrail (Section I) funded by movement of resources between sections.	202,000		
Net increase in Aviation, Maritime, Security & Safety (Section J) funded by movements of resources between sections.	909,000		
Net reduction in Maritime And Coastguard Agency (Section K) reflecting movement of resources between sections.		-17,330,000	

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
Lower than planned income for Motoring Agencies (Section L). This has been covered by movement of resources between sections.	59,586,000		
Net reduction in Science, Research And Support Functions (Section M) reflecting movement of resources between sections.		-5,078,000	
Net increase in Central Administration (Section N) funded by movements of resources between sections.	131,255,000		
Net Increase in Support For Passenger Rail Services (Section O) for increased subsidies required by Train Operating Companies (TOCs).	13,730,000		
Net increase in High Speed Rail (Section P) covered by underspends in High Speed Two Limited.	11,147,000		
Reduction Transport Development Fund (Section Q) reflecting movement of resources between sections.		-60,937,000	
Net reduction in High Speed Two Limited (net) (Section R) mainly due to the delay to an NPR announcement and plans for Phase 2 close out costs which are currently paused while HMG consider options.		-90,578,000	
Net increase East West Rail Company Limited (Section S) mainly due to additional funding required to deliver on the SR25 plan. This has been covered by movements between sections.	44,493,000		
Net increase in Network Rail (Section T) mainly due to a higher than planned non cash depreciation requirement. This has been covered by movement of resources between sections (mainly Section C).	170,305,000		
Other Changes			
RDEL to CDEL switch from Network Rail (Section T) agreed with HMT.		-235,000,000	
RDEL to CDEL switch from Central Administration (Section N) agreed with HMT.		-150,000,000	
Cash Management Adjustments			
Reduction in Central Administration (Section N) DEL funding reflecting net charges under the Cash Management scheme.		-191,000	
Total change in Resource DEL (voted)	454,913,000	-835,889,000	-380,976,000
Budget Neutral Changes			
Net reduction in Other ALBs (net) non-voted (Section U) reflecting movements in provisions for the General Lighthouse Authority.		-10,149,000	
Total change in Resource DEL (non-voted)		-10,149,000	-10,149,000

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
Budget Neutral Changes			
Increase in National Highways (Section V) reflecting movement of resources between sections.	40,000,000		
Reduction in Network Rail (Section W) reflecting movement of resources between sections.		-66,144,000	
Net reduction in Funding of Other ALBs (Section X) reflecting movement of resources between sections.		-9,000	
Net increase in Other Railways (Section Y) reflecting movement of resources between sections.	3,744,000		
Reduction in Funding for Aviation, Maritime, Security And Safety (Section Z) reflecting movement of resources between sections.		-125,000	
Increase in Maritime And Coastguard Agency (Section AA) reflecting movement of resources between sections.	1,000,000		
Increase in Motoring Agencies (Section AB) reflecting movement of resources between sections.	788,000		
Reduction in Central Administration (Section AC) reflecting movement of resources between sections.		-5,609,000	
Increase in High Speed Two Limited (Section AE) reflecting movement of resources between sections.	15,485,000		
Reduction in East West Rail Company Limited (Section AF) reflecting movement of resources between sections.		-79,000	
Total change in Resource AME (voted)	61,017,000	-71,966,000	-10,949,000
Budget Neutral Changes			
Increase in Other ALBs (net) non-voted (Section AG) due movement in provisions for General Lighthouse Authority.	10,950,000		
Total change in Resource AME (non-voted)	10,950,000		10,950,000
Budget Cover Transfers (BCTs)			
Transfer to DHSC for the NHS Chargepoint Accelerator Scheme (Sustainable Travel) (Section F).		-8,000,000	
Transfer from DESNZ for the Electric Car Grant scheme (Sustainable Travel) (Section F).	50,000,000		
Transfer to MHCLG part of Cross Pavement Grants (Sustainable Travel) (Section F).		-3,033,000	
Budget Exchange (BX)			
Reduction in Local Authority Transport (Section A) reflecting a Budget Exchange to 2026-27 agreed with HMT.		-210,000,000	

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
Reduction in Network Rail (Section T) reflecting a Budget Exchange to 2026-27 agreed with HMT.		-190,000,000	
Budget Neutral Changes			
Net increase in Local Authority Transport (Section B). This has been covered by movement of resources between sections.	37,135,000		
Net reduction National Highways (Net) (Section C) reflecting a movement of resources between sections. This has been used to offset other capital pressures.		-121,500,000	
Net increase in Other Railways (Section E) reflecting movement of resources between sections.	12,287,000		
Net increase in Sustainable Travel (Section F) mainly due to funding required for the Electric Car Grant scheme. This has been covered by movement of resources between sections.	100,749,000		
Net reduction in Bus Subsidies & Concessionary Fares (Section G) for the erroneous allocation of CRSTS funding at the Main Estimate. This has been corrected by a movement to Transport Development Fund (Section Q).		-99,850,000	
Net increase in GLA transport grants (Section H). This has been covered by movement of resources between sections.	11,000		
Net increase in Aviation, Maritime, Security and Safety (Section J) driven by increased Trust Ports borrowing. This has been covered by movement of resources between sections.	49,227,000		
Net increase in Maritime and Coastguard Agency (Section K) reflecting reprofiling of UKSAR2G Programme spend. This has been covered by movement of resources between sections.	28,258,000		
Net increase in Motoring Agencies (Section L) reflecting movement of resources between sections.	9,195,000		
Decrease in Science, research and support functions (Section M). This has been used to offset other capital pressures.		-8,006,000	
Increase in Central Administration (Section N) reflecting movement of resources between sections.	1,991,000		
Increase in Support For Passenger Rail Services (Section O) reflecting movement of resources between sections.	2,904,000		

			£
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
Net reduction in High Speed Rail (Section P) mainly due to underspends on the Land and Property portfolio.		-136,448,000	
Increase in Transport Development Fund (Section Q), which will be offset by the decrease in Section G.	86,430,000		
Net reduction in High Speed Two Limited (net) (Section R) due to programme underspends.		-41,975,000	
Increase in East West Rail Company Ltd (Section S) reflecting movement of resources between sections.	2,588,000		
Net increase in Network Rail (net) (Section T) mainly due to new capital requirements. This has been covered by movement of resources between sections.	77,004,000		
Other Changes			
Increase in Local Authority Transport (Section A) reflecting movement between Resource and Capital (RDEL/CDEL switch) agreed with HMT.	150,000,000		
Increase in Network Rail (Section T) reflecting movement between Resource and Capital (RDEL/CDEL switch) agreed with HMT.	235,000,000		
Additional support announced at Autumn Budget 2025 for the Electric Car Grant (Sustainable Travel) (Section F).	50,000,000		
Total change in Capital DEL (voted)	892,779,000	-818,812,000	73,967,000
Budget Neutral Changes			
Net reduction in National Highways (Section V) as a result of movements in capital provisions.		-29,772,000	
Reduction in Aviation, Maritime, security and Safety (Section Z) reflecting additional General Lighthouse Fund (GLF) loan repayments.		-11,666,000	
Net increase in High Speed Rail (Section AD) due to slower utilisation of capital provisions than anticipated in the Main Estimate.	29,368,000		
Net increase in High speed Two Limited (Section AE) as a result of movements in capital provisions.	4,635,000		
Net increase in East West Rail Company Limited (Section AF) as a result of movements in capital provisions.	7,434,000		
Total change in Capital AME (voted)	41,437,000	-41,438,000	-1,000

			£
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
Revisions to the Net Cash Requirement reflect changes to resources and capital as set out above. It also takes account of movements in creditors.		-335,181,000	
Total change in Net Cash Requirement		-335,181,000	-335,181,000

PART I: EXPENDITURE AND AMBIT

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	-380,976,000	-10,149,000	-391,125,000
Capital	73,967,000	-	73,967,000
Annually Managed Expenditure			
Resource	-10,949,000	10,950,000	1,000
Capital	-1,000	-	-1,000
Total Net Budget			
Resource	-391,925,000	801,000	-391,124,000
Capital	73,966,000	-	73,966,000
Non-Budget Expenditure	-		
Net Cash Requirement	-335,181,000		

Supplementary amounts required in the year ending 31 March 2026 for expenditure by Department for Transport on:

Departmental Expenditure Limit:Expenditure arising from:

Improving transport connections across the United Kingdom. Support of transport-related activities including roads; vehicles and driving; rail; shipping and maritime; mountain rescue; ports; sustainable travel; aviation; search and rescue; local transport; transport security and safety; and highway services. Net spending by Arm's length bodies. Grants to Transport for London and local authorities in respect of local transport programmes. Support for other minor transport services; use of European funding for transport-related schemes; administrative costs and associated other non-cash items falling in DEL. Smart-ticketing and related technology. Work to support the government's new relationship with the EU under the Trade and Cooperation Agreement and associated workstreams. Grants to Transport for the North and Statutory Bodies. Loans for Shimmer Relocation Assistance Scheme and transport-related activities. The Public Sector Decarbonisation Scheme. Financial assistance under the UK Internal Markets Act 2020 in any area of the United Kingdom. Losses and special payments relating to the administration of the Department for Transport and its associated Agencies. Rail reform. Costs associated with cancellation of HS2 Phase 2.

Income arising from:

Sales of assets; loan repayments; interest receivable and European grants for transport-related activities including roads; vehicles and driving; rail; shipping and maritime; mountain rescue; ports; sustainable travel; aviation; search and rescue; local transport; transport security and safety; highway services. Shipping and maritime income including, but not limited to Registration fees. Contributions from other organisations to cover the cost of activities they have agreed to fund in total or in part. Dividend income from shareholdings. Public Sector Decarbonisation Scheme. Fees for use of clean air zones central services.

PART I: EXPENDITURE AND AMBIT (CONTINUED)**Annually Managed Expenditure:**Expenditure arising from:

Grant and pension provisions and associated non-cash costs incurred by the Department for Transport and its associated agencies in respect of transport-related activities including roads; vehicle and driving; rail; sustainable travel; aviation; local transport; transport security and safety; and highway services. Shipping and maritime activities. Other costs incurred by the Department for Transport and its associated agencies in respect of transport-related activities including Payments to General Lighthouse Authorities. Net spending by ALBs.

Income arising from:

Loan repayments and other income for transport-related activities. Dividends and interest receivable.

Department for Transport will account for this Estimate.

PART II: CHANGES PROPOSED

	Net Resources						Net Capital		
	Present		Changes		Revised		Present	Changes	Revised
	Admin	Prog	Admin	Prog	Admin	Prog			
	1	2	3	4	5	6	7	8	9
Departmental Expenditure Limit (DEL)									
Voted expenditure									
A Tolled Crossings	-	-110,462	-	-36,301	-	-146,763	-	-	-
B Local Authority Transport	-	406,059	-	-5,384	-	400,675	2,451,483	-22,864	2,428,619
C National Highways (net)	45,000	3,938,233	-	-173,809	45,000	3,764,424	3,404,000	-121,500	3,282,500
D Funding of Other ALBs (net)	1,281	-53,056	-36	-7,669	1,245	-60,725	20,500	-	20,500
E Other Railways	-	125,905	-	-23,093	-	102,812	99,982	12,286	112,268
F Sustainable Travel	-	177,253	-	-23,759	-	153,494	627,718	189,717	817,435
G Bus Subsidies & Concessionary Fares	-	765,796	-	21,891	-	787,687	388,375	-99,850	288,525
H GLA Transport Grants	-	500	-	-47	-	453	485,000	12	485,012
I Crossrail	-	-37,649	-	202	-	-37,447	-209,000	-	-209,000
J Aviation, Maritime, Security and Safety	-	133,762	-	-4,565	-	129,197	101,676	49,225	150,901
K Maritime and Coastguard Agency	8,656	451,029	-501	-15,969	8,155	435,060	87,600	28,258	115,858
L Motoring Agencies	-	114,978	-	59,586	-	174,564	67,200	9,195	76,395
M Science, Research and Support Functions	-	37,117	-	-4,755	-	32,362	23,956	-8,006	15,950
N Central Administration	325,794	118,270	203	-20,130	325,997	98,140	15,379	1,991	17,370
O Support for Passenger Rail Services	-	2,093,709	-	13,730	-	2,107,439	134,135	2,904	137,039
P High Speed Rail	-	28,317	-	11,147	-	39,464	337,800	-136,448	201,352
Q Transport Development Fund	-	81,714	-	-60,937	-	20,777	974,131	86,430	1,060,561
R High Speed Two Limited (net)	1,617	139,355	-192	-90,386	1,425	48,969	6,858,000	-41,975	6,816,025
S East West Rail Company Limited (net)	175	143,534	-5	44,498	170	188,032	250	2,588	2,838
T Network Rail (net)	-	11,423,297	-	-64,695	-	11,358,602	5,696,999	122,004	5,819,003
Total voted DEL	382,523	19,977,661	-531	-380,445	381,992	19,597,216	21,565,184	73,967	21,639,151
Non-voted expenditure									
U Funding of Other ALBs (net)	-166	29,877	187	-10,336	21	19,541	-	-	-
Total non-voted DEL	-166	29,877	187	-10,336	21	19,541	-	-	-
Total DEL			-344	-390,781				73,967	

PART II: CHANGES PROPOSED (CONTINUED)

	Net Resources						Net Capital			£'000
	Present			Changes			Present	Changes	Revised	
	Revised									
	Admin 1	Prog 2	Admin 3	Prog 4	Admin 5	Prog 6	7	8	9	
Annually Managed Expenditure (AME)										
Voted expenditure										
V National Highways (net)	-	10,000	-	40,000	-	50,000	100,000	-29,772	70,228	
W Network Rail (net)	-	3,306,797	-	-66,144	-	3,240,653	-	-	-	
X Funding of Other ALBs (net)	-	111,809	-	-9	-	111,800	1,000	-	1,000	
Y Other Railways	-	203,591	-	3,744	-	207,335	-	-	-	
Z Aviation, Maritime, Security and Safety	-	-408	-	-125	-	-533	-11,667	-11,666	-23,333	
AA Maritime and Coastguard Agency	-	-	-	1,000	-	1,000	-	-	-	
AB Motoring Agencies	-	-1,034	-	788	-	-246	-	-	-	
AC Central Administration	-	96,000	-	-5,609	-	90,391	-	-	-	
AD High Speed Rail	-	-	-	-	-	-	56,844	29,368	86,212	
AE High Speed Two Limited (net)	-	-14,768	-	15,485	-	717	1,505	4,635	6,140	
AF East West Rail Company Limited (net)	-	279	-	-79	-	200	916	7,434	8,350	
Total voted AME	-	3,712,266	-	-10,949	-	3,701,317	148,598	-1	148,597	
Non-voted expenditure										
AG Funding of Other ALBs (net)	-	-11,004	-	10,950	-	-54	-	-	-	
Total non-voted AME	-	-11,004	-	10,950	-	-54	-	-	-	
Total AME	-	-	-	1	-	-	-	-1	-	
Voted expenditure			-531	-391,394				73,966		
Non-voted expenditure			187	614				-		
Total for Estimate			-344	-390,780				73,966		

	£'000		
	Present Plans	Changes	Revised Plans
Net Cash Requirement	35,006,588	-335,181	34,671,407

PART II: REVISED SUBHEAD DETAIL INCLUDING ADDITIONAL PROVISION

Revised Plans												£'000
Resources							Capital					
Administration			Programme			Total						
Gross	Income	Net	Gross	Income	Net	Net	Gross	Income	Net			
1	2	3	4	5	6	7	8	9	10			
Departmental Expenditure Limit (DEL)												
Voted expenditure												
	-	-	45,272	-192,035	-146,763	-146,763	-	-	-	-		
	-	-	400,675	-	400,675	400,675	2,428,619	-	-	2,428,619		
45,000	-	45,000	3,764,424	-	3,764,424	3,809,424	3,282,500	-	-	3,282,500		
1,245	-	1,245	-60,725	-	-60,725	-59,480	20,500	-	-	20,500		
	-	-	550,168	-447,356	102,812	102,812	112,268	-	-	112,268		
	-	-	158,490	-4,996	153,494	153,494	817,435	-	-	817,435		
	-	-	793,188	-5,501	787,687	787,687	288,525	-	-	288,525		
	-	-	453	-	453	453	485,012	-	-	485,012		
	-	-	-	-37,447	-37,447	-37,447	-	-209,000	-	-209,000		
	-	-	187,138	-57,941	129,197	129,197	150,901	-	-	150,901		
8,648	-493	8,155	451,544	-16,484	435,060	443,215	115,858	-	-	115,858		
	-	-	1,277,032	-1,102,468	174,564	174,564	77,084	-689	-	76,395		
	-	-	32,999	-637	32,362	32,362	17,201	-1,251	-	15,950		
348,154	-22,157	325,997	169,281	-71,141	98,140	424,137	17,370	-	-	17,370		
	-	-	2,157,317	-49,878	2,107,439	2,107,439	137,039	-	-	137,039		
	-	-	65,779	-26,315	39,464	39,464	201,352	-	-	201,352		
	-	-	20,777	-	20,777	20,777	1,060,561	-	-	1,060,561		
1,425	-	1,425	48,969	-	48,969	50,394	6,816,025	-	-	6,816,025		
170	-	170	188,032	-	188,032	188,202	2,838	-	-	2,838		
	-	-	11,358,602	-	11,358,602	11,358,602	5,819,003	-	-	5,819,003		
404,642	-22,650	381,992	21,609,415	-2,012,199	19,597,216	19,979,208	21,850,091	-210,940	-	21,639,151		
Non-voted expenditure												
21	-	21	19,541	-	19,541	19,562	-	-	-	-		
21	-	21	19,541	-	19,541	19,562	-	-	-	-		
404,663	-22,650	382,013	21,628,956	-2,012,199	19,616,757	19,998,770	21,850,091	-210,940	-	21,639,151		

PART II: REVISED SUBHEAD DETAIL INCLUDING ADDITIONAL PROVISION (CONTINUED)

Revised Plans												£'000
	Resources						Capital					
	Administration			Programme			Total					
	Gross 1	Income 2	Net 3	Gross 4	Income 5	Net 6	Net 7	Gross 8	Income 9	Net 10		
Annually Managed Expenditure (AME)												
Voted expenditure												
V National Highways (net)	-	-	-	50,000	-	50,000	50,000	70,228	-	70,228		
W Network Rail (net)	-	-	-	3,240,653	-	3,240,653	3,240,653	-	-	-		
X Funding of Other ALBs (net)	-	-	-	111,800	-	111,800	111,800	1,000	-	1,000		
Y Other Railways	-	-	-	296,066	-88,731	207,335	207,335	-	-	-		
Z Aviation, Maritime, Security and Safety	-	-	-	-	-533	-533	-533	-23,333	-	-23,333		
AA Maritime and Coastguard Agency	-	-	-	1,000	-	1,000	1,000	-	-	-		
AB Motoring Agencies	-	-	-	-246	-	-246	-246	-	-	-		
AC Central Administration	-	-	-	90,391	-	90,391	90,391	-	-	-		
AD High Speed Rail	-	-	-	-	-	-	-	86,212	-	86,212		
AE High Speed Two Limited (net)	-	-	-	717	-	717	717	6,140	-	6,140		
AF East West Rail Company Limited (net)	-	-	-	200	-	200	200	8,350	-	8,350		
Total voted AME	-	-	-	3,790,581	-89,264	3,701,317	3,701,317	148,597	-	148,597		
Non-voted expenditure												
AG Funding of Other ALBs (net)	-	-	-	-54	-	-54	-54	-	-	-		
Total non-voted AME	-	-	-	-54	-	-54	-54	-	-	-		
Total AME	-	-	-	3,790,527	-89,264	3,701,263	3,701,263	148,597	-	148,597		
Voted expenditure	404,642	-22,650	381,992	25,399,996	-2,101,463	23,298,533	23,680,525	21,998,688	-210,940	21,787,748		
Non-voted expenditure	21	-	21	19,487	-	19,487	19,508	-	-	-		
Total for Estimate	404,663	-22,650	382,013	25,419,483	-2,101,463	23,318,020	23,700,033	21,998,688	-210,940	21,787,748		

PART II: RESOURCE TO CASH RECONCILIATION

	£'000		
	Present Plans	Changes	Revised Plans
Net Resource Requirement	24,091,157	-391,124	23,700,033
Net Capital Requirement	21,713,782	73,966	21,787,748
Accruals to cash adjustments	-10,779,644	-17,222	-10,796,866
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-35,136,723	359,702	-34,777,021
Add cash grant-in-aid	23,714,714	-115,883	23,598,831
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-265,514	-5,115	-270,629
New provisions and adjustments to previous provisions	-100,285	8,114	-92,171
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	53,780	-54,959	-1,179
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	605,365	-68,358	537,007
Use of provisions	349,019	-140,723	208,296
Removal of non-voted budget items	-18,707	-801	-19,508
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-18,707	-801	-19,508
Net Cash Requirement	35,006,588	-335,181	34,671,407

PART III: NOTE A - STATEMENT OF COMPREHENSIVE NET EXPENDITURE & RECONCILIATION TABLE

£'000

Revised Plans

Gross Administration Costs	404,663
<i>Less:</i>	
Administration DEL Income	-22,650
Net Administration Costs	382,013
Gross Programme Costs	30,322,816
<i>Less:</i>	
Programme DEL Income	-2,223,139
Programme AME Income	-89,264
Non-budget income	-
Net Programme Costs	28,010,413
Total Net Operating Costs	28,392,426
<i>Of which:</i>	
Resource DEL	19,982,198
Capital DEL	4,692,395
Resource AME	3,717,833
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-4,692,395
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	2
Total Resource Budget	23,700,033
<i>Of which:</i>	
Resource DEL	19,998,770
Resource AME	3,701,263
<i>Adjustments to include:</i>	
Grants to devolved administrations	-
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
Total Resource (Estimate)	23,700,033

PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME

	£'000
	Revised Plans
Voted Resource DEL	
Administration	
K Maritime and Coastguard Agency	
Sales of Goods and Services	-493
N Central Administration	
Sales of Goods and Services	-21,587
Other Income	-570
Total Sales of Goods and Services	-22,080
Total Other Income	-570
Total Administration	-22,650
Programme	
A Tolled Crossings	
Sales of Goods and Services	-192,035
E Other Railways	
Sales of Goods and Services	-392,969
Other Income	-54,387
F Sustainable Travel	
Sales of Goods and Services	-4,952
Other Income	-44
G Bus Subsidies & Concessionary Fares	
Other Income	-5,501
I Crossrail	
Interest and Dividends	-37,447
J Aviation, Maritime, Security and Safety	
EU Grants Received	-52,414
Sales of Goods and Services	-3,313
Interest and Dividends	-1,983
Other Income	-231
K Maritime and Coastguard Agency	
Sales of Goods and Services	-16,484
L Motoring Agencies	
Sales of Goods and Services	-693,543
Interest and Dividends	-16
Other Grants	-539
Other Income	-408,000
Taxation	-370
M Science, Research and Support Functions	
Sales of Goods and Services	-637
N Central Administration	
Sales of Goods and Services	-2,256
Interest and Dividends	-68,818
Other Income	-67
O Support for Passenger Rail Services	
Other Income	-49,878
P High Speed Rail	
Sales of Goods and Services	-183
Other Income	-26,132

PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME (CONTINUED)

	£'000
	Revised Plans
Total EU Grants Received	-52,414
Total Sales of Goods and Services	-1,306,372
Total Interest and Dividends	-108,264
Total Other Grants	-539
Total Other Income	-544,240
Total Taxation	-370
Total Programme	-2,012,199
Total Voted Resource DEL	-2,034,849
Voted Resource AME	
Programme	
Y Other Railways	
Interest and Dividends	-88,731
Z Aviation, Maritime, Security and Safety	
Interest and Dividends	-533
Total Interest and Dividends	-89,264
Total Programme	-89,264
Total Voted Resource AME	-89,264
Total Voted Resource Income	-2,124,113
Voted Capital DEL	
Programme	
I Crossrail	
Other Grants	-209,000
L Motoring Agencies	
Other Grants	-689
M Science, Research and Support Functions	
Other Grants	-1,251
Total Other Grants	-210,940
Total Programme	-210,940
Total Voted Capital DEL	-210,940
Total Voted Capital Income	-210,940

PART III: NOTE C - ANALYSIS OF CONSOLIDATED FUND EXTRA RECEIPTS

In addition to income retained by the Department the following income is payable to the Consolidated Fund:

£'000

	Present Plans		Changes		Revised Plans	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-	-	-	-	-	-
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-	-
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-	-155,506	-	-	-	-155,506
Total	-	-155,506	-	-	-	-155,506

DETAILED DESCRIPTION OF CFER SOURCES

£'000

	Present Plans		Changes		Revised Plans	
	Income	Receipts	Income	Receipts	Income	Receipts
Non-Budget						
Fees relating to the sale and transfer of personalised registration marks by the Driver and Vehicle Licensing Agency.	-	-150,000	-	-	-	-150,000
Income from River Crossings.	-	-5,506	-	-	-	-5,506
Total	-	-155,506	-	-	-	-155,506

PART III: NOTE D - EXPLANATION OF ACCOUNTING OFFICER RESPONSIBILITIES

The Accounting Officer prepares resource accounts for each financial year. See Section 2, Part III - Other statements and notes of Main Estimates 2025-26 for further details of Accounting Officer responsibilities.

Accounting Officer:

Jo Shanmugalingam

Executive Agency Accounting Officers:

Virginia McVea for Sections K and AA

Tim Moss for Sections L and AB

Pia Wilkes CBE for Sections L and AB

Beverley Warmington for Sections L and AB

Danny Williams for Section F

Maritime and Coastguard Agency

Driver and Vehicle Licensing Agency

Vehicle Certification Agency

Driver and Vehicle Standards Agency

Active Travel England

ALB Accounting Officers:

Nick Harris, Chief Executive Officer

Jeremy Westlake, Chief Executive Officer

Hugh Ind, Chief Executive Officer

Mark Wild, Chief Executive Officer

Alex Robertson, Chief Executive Officer

Admiral Iain Lower, Chief Executive Officer

Yvonne Shields O'Connor, Chief Executive Officer

Mike Bullock, Chief Executive Officer

David Hughes, Chief Executive Officer

National Highways

Network Rail

British Transport Police Authority

High Speed Two (HS2) Limited

Transport Focus

Trinity House

Commissioners of Irish Lights

Northern Lighthouse Board

East West Rail Company Limited

PART III: NOTE E - ARM'S LENGTH BODIES (ALBs)**£'000**

Section in Part II: Subhead Detail	Body	Resources	Capital	Grant-in-aid
C	National Highways	3,809,349	3,282,500	5,247,883
D	Air Travel Trust	-72,039	-	-
D	British Transport Police Authority	5,945	20,500	-
D	Transport Focus	6,562	-	7,748
D	Train Fleet	52	-	-
R	High Speed 2	50,394	6,816,025	7,316,000
S	East West Rail	188,202	2,838	207,200
T	Network Rail	11,358,602	5,819,003	10,820,000
V	National Highways	50,000	70,228	-
W	Network Rail	3,240,653	-	-
X	British Transport Police Authority	111,800	1,000	-
AE	High Speed 2	717	6,140	-
AF	East West Rail	200	8,350	-
Total		18,750,437	16,026,584	23,598,831

PART III: NOTE K - CONTINGENT LIABILITIES

Nature of liability	£'000
Statutory liabilities:	
Channel Tunnel Act 1987, s 25, 26 and 29 : potential liabilities in the event of termination of Eurotunnel's concession.	100,000
Marine and Aviation Insurance Act 1952, s 1 : Government war risk reinsurance for British shipowners insuring their vessels with the British Mutual War Risks Associations (Clubs). Under the current agreement with Clubs, the Government provides 95% reinsurance for King's Enemy Risks (KER). A contingent liability arises from the continuous KER cover for the hull and machinery value of British flag vessels entered with the Clubs.	Unquantifiable
Railways Act 1993, s 29(5) : Liabilities in direct agreements with rolling stock companies re Environmental Deed of Indemnity.	Unquantifiable
Railways Act 1993, Transport Act 2000: Contingent liabilities arise from signing of new, replacement and extended passenger rail franchise and successor agreements, and other agreements to encourage railways investment, including investments in assets that will be leased to train operating companies. This includes undertakings that cover the period after an individual National Rail Contract (NRC) has expired. Due to the NRCs' terms and conditions, the Department has narrowed the range of risks to which it is exposed, compared to the predecessor arrangements, so the likelihood of payment would be lower. The exposure will tend to reduce as the leases are repaid.	1,505,130
CTRL Act 1996. Undertaking under the HS1 concession agreement. The amount payable in the event of crystallisation would reflect the financial circumstances of the concession agreement and of its operator at that time and will therefore fluctuate in line with market conditions.	3,739,000
Town and Country Act 1990; The Department has issued a Safeguarding Order for the proposed route of HS2 Phase 1 and 2b; the Safeguarding Order for Phase 2a has been lifted. This creates an obligation on the Department to purchase properties that have been blighted.	Unquantifiable
Liabilities for statutory blight for the furtherance of transport infrastructure projects.	Unquantifiable
Legacy liabilities for railway structures sold by British Rail and transferred from British Railways Board (Residuary) Limited (BRBR) on its abolition.	Unquantifiable
Non-statutory liabilities	
Reinstatement of International Maritime Organisation (IMO) building, and abatement of rent, if IMO building destroyed; and rehousing of IMO during rebuilding. The reinstatement cost has been updated based on a valuation commissioned during the year.	136,394
National Highways third party claims.	15,750
Indemnities have been issued to non-executive members of the departmental board, and to civil servants appointed to represent the Department on the boards of other organisations, and to individuals in analogous roles.	1,000
North Atlantic Treaty Organisation (NATO) agreement relating to the indemnification of civil aircraft in respect of their use on NATO tasks in times of crises and war.	Unquantifiable
Letters of comfort have been issued providing an indemnity in relation to legal action taken against the Judge, Counsel, solicitors and secretaries to the Thames Safety Inquiry (report published in year 2000) and the Victim Identification Inquiry (report published in year 2001) following major transport disasters. The amount has been updated to reflect a current estimate of the costs.	10,000

PART III: NOTE K - CONTINGENT LIABILITIES (CONTINUED)

Nature of liability	£'000
Under the HS1 Concession agreement the Secretary of state may be liable for a number of quantifiable and unquantifiable payments. As the unquantifiable proportion is significant, the category is presented as unquantifiable.	Unquantifiable
In 2013 the Secretary of State agreed to quantifiable (disclosed) and unquantifiable assurances, warranties, indemnities and potential losses to external parties under the Thameslink Rolling Stock contracts with Siemens, Network Rail and Cross London Trains. The reduction reflects repayments on some of the liabilities covered by the warranties.	607,000
In 2012 the Secretary of State agreed to quantifiable (disclosed) and unquantifiable assurances, warranties, indemnities and potential losses to external parties under the Inter City Express Rolling Stock contracts with Agility Consortium and Network Rail.	5,900,000
Commitment by the Department to fund any shortfall of toll revenue from the Mersey Gateway Bridge to meet Halton Borough Council's financial obligations under the Demand Management Participation Agreement. The financial exposure reduces as toll revenues are collected.	1,070,000
Cross-guarantees within NR Group - indemnities given by companies within the Network Rail Group to support entities that are not consolidated within the DfT resource accounts, to deliver value for money to the taxpayer. The amount will fluctuate in line with the balances covered.	150,930
Other contingent liabilities, including legal claims, comprising both quantifiable (disclosed) and unquantifiable amounts. This summarises more than thirty individual items. The change in amount reflects new claims received, the expiry of some existing and net increases in the amount of other claims.	192,023
Indemnities to stakeholders relating to infrastructure works, comprising quantifiable (disclosed) and unquantifiable elements.	101,110
The Department has a potential constructive obligation to cover the costs of managing the SS Richard Montgomery, which ran aground off Sheerness in 1944, with a cargo of munitions. The Department has funded the costs of marking, guarding, inspections and mitigation works, indicating that it would fund other works as required. The potential cost is considered to be unquantifiable.	Unquantifiable
The Department has accepted obligations to indemnify operators under the Space Industry Act 2018 (the 2018 Act) and Space Industry Regulations 2021 for losses occurring before the satellite reaches orbit. During 2022-23, one launch took place: Cosmic Girl, on 9 January 2023. There was no cost to the taxpayer under the indemnity. There have been no further launches to date.	Unquantifiable

PART III: NOTE L - INTERNATIONAL SUBSCRIPTIONS

Section in Part II: Subhead Detail		Body	£'000
J		International Civil Aviation Organisation	2,646
J		European Civil Aviation Conference	154
J		International Maritime Organisation	1,100

Department for Energy Security and Net Zero

INTRODUCTION

This Supplementary Estimate is required for the following purposes:

			£
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
Budget Cover Transfers			
(Section A) Transfer of funding to Wales Government for regional skills		-700,000	
(Section A) Transfer of funding to Scottish Government for regional skills		-900,000	
(Section B) Transfer in of funding from Department for Business and Trade to support the delivery of Smart Data scheme	321,000		
(Section B) Transfer of funding to Scottish Government for Grangemouth		-686,000	
(Section C) Transfer in of funding from Foreign, Commonwealth and Development Office for International Climate Finance	3,700,000		
(Section C) Transfer in of funding from Foreign, Commonwealth and Development Office for Integrated Security Fund	90,000		
(Section C) Transfer of funding to Foreign, Commonwealth and Development Office for International Climate Finance		-129,000	
(Section C) Transfer of funding to Foreign, Commonwealth and Development Office for CARE programme		-300,000	
(Section C) Transfer of funding to Wales Government for Local Government and Community Energy Support from Great British Energy		-432,000	
(Section C) Transfer of funding to Scottish Government for Local Government and Community Energy Support from Great British Energy		-728,000	
(Section D) Transfer in of funding from Security and Intelligence Agencies	3,245,000		
(Section D) Transfer in of funding from Ministry of Defence for nuclear skills	700,000		
(Section D) Transfer in of funding from Ministry of Defence for nuclear regulatory taskforce	100,000		

			£
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section D) Transfer of funding to Department for Science, Innovation and Technology for nuclear skills		-200,000	
(Section D) Transfer of funding to Department for Environment, Food and Rural Affairs for Nuclear justification		-994,000	
(Section D) Transfer of funding to Ministry of Defence for nuclear skills		-1,300,000	
(Section F) Transfer in of funding from Cabinet Office for Mission Control communications	11,600,000		
(Section F) Transfer in of funding from Department for Science, Innovation and Technology for Matrix programme	2,400,000		
(Section F) Transfer in of funding from Cabinet Office for Cloud Based Analytical System	453,000		
(Section F) Transfer in of funding from Department for Science, Innovation and Technology for UKSBS costs	380,000		
(Section F) Transfer in of funding from Department for Science, Innovation and Technology for Integrated Corporate Services costs	63,000		
(Section F) Transfer of funding to Cabinet Office for Special Adviser costs		-221,000	
Budget Neutral Changes			
(Section A) Decrease in Affordable energy reflecting movement of resources between sections		-2,484,000	
(Section B) Increase in Energy system reflecting movement of resources between sections	13,706,000		
(Section C) Decrease in Climate change and decarbonisation reflecting movement of resources between sections		-3,319,000	
(Section D) Increase in Energy legacy reflecting movement of resources between sections	5,536,000		
(Section F) Increase in Capability reflecting movement of resources between sections	141,059,000		
(Section G) Decrease in Energy system (ALB) reflecting movement of resources between sections		-1,921,000	

			£
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section H) Decrease in Climate change and decarbonisation (ALB) reflecting movement of resources between sections		-31,196,000	
(Section I) Increase in Energy legacy (ALB) reflecting movement of resources between sections	11,117,000		
(Section J) Increase in Science and Research (ALB) net reflecting movement of resources between sections	1,265,000		
(Section L) Increase in expenditure for the Nuclear Decommissioning Authority reflecting movement of resources between sections	5,237,000		
Cash Management Adjustments			
(Section F) Increase in Administration Budget for Cash Management Scheme rebate	67,000		
Machinery of Government (MoG) Changes			
(Section B) Transfer of funding to Department for Science, Innovation and Technology for Severe Space Weather Programme		-120,000	
Other Changes			
(Section F) Additional funding for Capability from Transformation Fund	2,500,000		
(Section F) Adjustment to Depreciation and Impairment budgets following Spending Review 25		-5,002,000	
Reserve Claims			
(Section A) Funding from the Reserve for Depreciation and Impairments	1,000,000		
(Section C) Funding from the Reserve for Expected Credit Losses	2,800,000		
(Section F) Funding from the Reserve for Prax insolvency costs	21,900,000		
(Section H) Funding from the Reserve for Depreciation and Impairments	500,000		
(Section J) Funding from the Reserve for Depreciation and Impairments	37,126,000		
Total change in Resource DEL (voted)	266,865,000	-50,632,000	216,233,000

			£
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
Budget Neutral Changes			
(Section M) Increase in Nuclear Decommissioning Authority income offset by increase in Voted DEL expenditure		-139,000,000	
Total change in Resource DEL (non-voted)		-139,000,000	-139,000,000
AME Expenditure Changes			
(Section N) Changes in provision based on latest forecasts for Affordable energy	5,400,000		
(Section O) Changes in provision based on latest forecasts for Energy system		-790,000,000	
(Section P) Changes in provision based on latest forecasts for Climate change and decarbonisation		-11,116,200,000	
(Section Q) Changes in provision based on latest forecasts for Energy legacy	17,917,000		
(Section R) Changes in provision based on latest forecasts for Science and Research liabilities	257,968,000		
(Section S) Changes in provision based on latest forecasts for core Department liabilities		-7,600,000	
(Section T) Changes in provision based on latest forecasts for Renewable Heat Incentive		-14,000,000	
(Section U) Changes in provision based on latest forecasts for Energy system (ALB) liabilities	8,937,000		
(Section V) Changes in provision based on latest forecasts for Climate change and decarbonisation (ALB) liabilities	23,000,000		
(Section V) Decrease in provision Low Carbon Contracts Company movements in fair value		-6,500,000,000	
(Section W) Changes in provision based on latest forecasts for Energy legacy (ALB) liabilities		-1,190,788,000	
(Section Z) Changes in provision based on latest forecasts for Nuclear Decommissioning Authority Nuclear Provision and other non-cash costs	29,082,000,000		
Total change in Resource AME (voted)	29,395,222,000	-19,618,588,000	9,776,634,000

			£
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
Budget Cover Transfers (BCTs)			
(Section A) Transfer in of funding from Department for Environment, Food and Rural Affairs for ReDesign	1,959,000		
(Section A) Transfer of funding to Ministry of Justice for public sector clean heat		-744,000	
(Section A) Transfer of funding to Department for Business and Trade for SME Decarbonisation Scheme		-2,000,000	
(Section A) Transfer of funding to Ministry of Defence for public sector clean heat		-3,209,000	
(Section A) Transfer of funding to Wales Government for Holyhead Hydrogen Hub		-4,800,000	
(Section A) Transfer of funding to Ministry of Defence for radar mitigation		-8,800,000	
(Section A) Transfer of funding to Department for Education for Engineering Skills		-10,000,000	
(Section A) Transfer of funding to Department of Health and Social Care for public sector clean heat		-70,000,000	
(Section B) Transfer of funding to Scottish Government for Grangemouth		-750,000	
(Section C) Transfer of funding to Foreign, Commonwealth and Development Office for International Climate Finance - Outcomes Accelerator Platform		-500,000	
(Section C) Transfer of funding to Northern Ireland Executive for Local Government and Community Energy Support from Great British Energy		-1,660,000	
(Section C) Transfer of funding to Foreign, Commonwealth and Development Office for International Climate Finance		-3,700,000	
(Section C) Transfer of funding to Wales Government for Local Government and Community Energy Support from Great British Energy		-9,063,000	
(Section C) Transfer of funding to Scottish Government for Local Government and Community Energy Support from Great British Energy		-9,622,000	

			£
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section C) Transfer of funding to Ministry of Defence for Great British Energy Solar		-13,023,000	
(Section C) Transfer of funding to Department for Education for Great British Energy Solar		-60,000,000	
(Section C) Transfer of funding to Department of Health and Social Care for Great British Energy Solar		-80,000,000	
(Section D) Transfer in of funding from Security and Intelligence Agencies	7,314,000		
(Section D) Transfer of funding to Department for Science, Innovation and Technology for nuclear skills		-5,100,000	
(Section F) Transfer in of funding from Department for Science, Innovation and Technology for Integrated Corporate Services costs	86,000		
(Section F) Transfer of funding to Ministry of Housing, Communities and Local Government for English Housing Survey		-1,000,000	
(Section F) Transfer of funding to Department for Transport for Electric Vehicles		-50,000,000	
(Section J) Transfer in of funding from Department for Science, Innovation and Technology for United Kingdom Atomic Energy Authority	689,000		
(Section L) Transfer in of funding from Ministry of Defence for Nuclear Decommissioning Authority	300,000		
Budget Exchange (BX)			
(Section C) Decrease in Climate change and decarbonisation reflecting Budget Exchange agreed as part of Spending Review 25		-623,000,000	
Budget Neutral Changes			
(Section A) Increase in Affordable energy reflecting movement of resources between sections	191,055,000		
(Section B) Increase in Energy system reflecting movement of resources between sections	72,399,000		
(Section C) Decrease in Climate change and decarbonisation reflecting movement of resources between sections		-2,091,465,000	

			£
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section D) Increase in Energy legacy reflecting movement of resources between sections	7,685,000		
(Section E) Increase in Science and Research reflecting movement of resources between sections	8,985,000		
(Section F) Increase in Capability reflecting movement of resources between sections	129,447,000		
(Section G) Increase in Energy system (ALB) reflecting movement of resources between sections	290,000,000		
(Section H) Increase in Climate change and decarbonisation (ALB) reflecting movement of resources between sections	1,326,933,000		
(Section I) Increase in Energy legacy (ALB) reflecting movement of resources between sections	8,410,000		
(Section J) Increase in Science and Research (ALB) net reflecting movement of resources between sections	42,334,000		
(Section L) Increase in expenditure for the Nuclear Decommissioning Authority reflecting movement of resources between section	14,217,000		
Reserve Claims			
(Section G) Funding from the Reserve for Sizewell C	1,285,000,000		
Total change in Capital DEL (voted)	3,386,813,000	-3,048,436,000	338,377,000
AME Expenditure Changes			
(Section O) Changes in provision based on latest forecasts for Energy system	200,000,000	-200,000,000	
(Section U) Changes in provision based on latest forecasts for Energy system (ALB) liabilities	81,397,000		
(Section W) Changes in provision based on latest forecasts for Energy legacy (ALB) liabilities	277,000		
Total change in Capital AME (voted)	281,674,000	-200,000,000	81,674,000
Revisions to the net cash requirement reflect not only the changes to resources and capital as set out above (excluding non-cash items) but also changes in grant-in-aid requirements of arm's length bodies and movement in working balances		-5,081,850,000	
Total change in Net Cash Requirement		-5,081,850,000	-5,081,850,000

PART I: EXPENDITURE AND AMBIT

			£
	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource †	216,233,000	-139,000,000	77,233,000
Capital	338,377,000	-	338,377,000
Annually Managed Expenditure			
Resource	9,776,634,000	-	9,776,634,000
Capital	81,674,000	-	81,674,000
Total Net Budget			
Resource	9,992,867,000	-139,000,000	9,853,867,000
Capital	420,051,000	-	420,051,000
Non-Budget Expenditure	-		
Net Cash Requirement †	-5,081,850,000		

Supplementary amounts required in the year ending 31 March 2026 for expenditure by Department for Energy Security and Net Zero on:

Departmental Expenditure Limit:Expenditure arising from:

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

Support for consumer and household, business and other non-domestic energy bills.

Measures to increase transparency and competitiveness of road fuel prices.

The Energy Security Strategy, to enable or encourage the supply of energy, including acquisition, and making available or enabling access at government expense to, energy or related infrastructure.

Energy-related activities including regulation, civil emergency planning, energy resilience measures, environmental remediation and support and facilitation for new and sustainable or more efficient, or less carbon intensive energy sources, technologies, transmission and storage, security and non-proliferation.

Respond to fuel poverty needs.

Measures to improve energy efficiency, security and environmental practice; payments to energy companies to reduce the impact of government policies on bills.

Work towards international agreement on climate change; promote and support actions to reduce national and global greenhouse gas emissions; climate modelling and risk assessment.

Great British Energy.

Carbon Capture, Usage and Storage Transport and Storage companies, as permitted by their Economic Licence.

PART I: EXPENDITURE AND AMBIT

Safety, environment and social impact programmes relating to nuclear sites in Central and Eastern Europe and the former Soviet Union and other countries where future G8 Global Partnership related initiatives may be pursued.

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

The efficient management and discharge of liabilities falling to the Department and its partner organisations, including nuclear waste management and decommissioning, and liabilities in respect of former coal industry employees.

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

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

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

Activities of UK Government Investments on behalf of the Department.

Specialist support services, staff management and development; other departmental administration and non-cash costs; payments towards the United Kingdom Atomic Energy Authority Combined Pension Scheme deficit; exchange risk and other guarantee losses; publicity, promotion, publications, knowledge sharing initiatives and departmental research and development; surveys, monitoring, statistics, advice and consultancies; management of asset sales; contributions to fund cross government initiatives; payments to HM Treasury towards the cost of Infrastructure UK.

Expenditure arising from the UK's departure from the European Union (EU).

Governmental response to the coronavirus Covid-19 pandemic.

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

* Support to the Official Receiver with respect to indemnities provided by the Department.

Income arising from:

The Energy Security Strategy, to enable or encourage the supply of energy, including acquisition, and making available or enabling access at government expense to, energy or related infrastructure.

Recovery or return of funds for the support for other consumer and household, business and other non-domestic energy bills (following reconciliation and assurance activity).

Other government departments and devolved governments.

Statutory regulators in respect of expenses related to levies from industry.

Licences and levies; dividends; equity withdrawals; interest on loans and loan repayments.

Investments; repayment of investments; repayment of capital grants; repayments of grants and contributions; asset sales.

PART I: EXPENDITURE AND AMBIT

European Fast Stream; working capital loans; outside organisations (including the EU) in respect of advertising and publicity activities and materials; sale of research publications; European Social Fund to cover departmental programmes; sponsorship funding.

The sale of surplus land, buildings and equipment; rental income and repayments; the closure of partner organisations.

Partner organisations. Commercial loan recoveries in relation to UK Coal Production Limited.

General administration of the Department, its arm's length bodies, and other partner organisations, including: the recovery of salaries and associated costs for seconded staff; sale of goods and services; HMRC receipts arising from the Research and Development Expenditure Credit; and interest from bank accounts and exchange rate gains and losses.

Legal services, consultancy, publications, public enquiries, information, central services; occupancy charge; administrative and professional services; EU receipts; refund of input VAT not claimed in previous years on departmental expenditure; fees for services provided for energy resilience purposes; interest payments; non-cash income.

Activities of UK Government Investments on behalf of the Department.

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

Government carbon offsetting scheme.

Financial securities relating to the decommissioning of renewable devices such as offshore wind.

Oil and gas industries (including petroleum licensing and levy receipts).

Great British Energy.

Carbon Capture, Usage and Storage Transport and Storage companies, as permitted by their Economic Licence.

Nuclear Decommissioning Authority.

* Support to the Official Receiver with respect to indemnities provided by the Department.

Annually Managed Expenditure:Expenditure arising from:

Support for consumer and household, business and other non-domestic energy bills.

The Energy Security Strategy, to enable or encourage the supply of energy, including acquisition, and making available or enabling access at government expense to, energy or related infrastructure.

Carbon Capture, Usage and Storage Transport and Storage companies, as permitted by their Economic Licence.

The efficient management and discharge of liabilities falling to the Department and its partner organisations, including nuclear waste management and decommissioning and liabilities in respect of former coal industry employees.

Bad debts, impairments and provisions; other non-cash items.

PART I: EXPENDITURE AND AMBIT

Departmental administration; support for innovation and research activity; miscellaneous programmes; working capital loans.

Governmental response to the coronavirus Covid-19 pandemic.

The management of asset sales.

Payment of corporation tax.

Activities of UK Government Investments on behalf of the Department.

Renewable Heat Incentive including Renewable Heat Premium Payments.

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

Efficient discharge of liabilities relating to contracts for difference for the supply of electricity.

* Support to the Official Receiver with respect to indemnities provided by the Department.

Income arising from:

The Energy Security Strategy, to enable or encourage the supply of energy, including acquisition, and making available or enabling access at government expense to, energy or related infrastructure.

Recovery or return of funds for the support for other consumer and household, business and other non-domestic energy bills (following reconciliation and assurance activity).

Trading Funds.

Asset sales.

Repayment and recoveries of compensation and legal costs, distribution of surpluses from coal industry pension schemes and coal privatisation receipts.

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

Activities of UK Government Investments on behalf of the Department.

Enrichment Holdings Ltd in respect of dividends from shares held by Enrichment Investments Ltd in URENCO.

Nuclear Decommissioning Authority.

Department for Energy Security and Net Zero will account for this Estimate.

† Policy and response responsibilities for severe space weather transferred to the Department for Science, Innovation and Technology on 17 December 2025. Within the overall changes sought in this Estimate, the specific changes relating to this Machinery of Government change are:

- a) Departmental Expenditure Limit - Resource (voted) is decreased by £120,000;
- b) The Net Cash Requirement is decreased by £120,000.

PART II: CHANGES PROPOSED

	Net Resources						Net Capital			£'000	
	Present		Changes			Revised	Present	Changes	Revised		
	Admin	Prog	Admin	Prog	Admin						Prog
Departmental Expenditure Limit (DEL)											
Voted expenditure											
A Affordable energy	-	207,910	-	-3,084	-	204,826	1,390,364	93,461	1,483,825		
B Energy system	-	40,293	-	13,221	-	53,514	43,501	71,649	115,150		
C Climate change and decarbonisation	-	243,043	-	1,682	-	244,725	4,045,903	-2,892,033	1,153,870		
D Energy legacy	-	159,063	-	7,087	-	166,150	2,415	9,899	12,314		
E Science and Research	-	3,000	-	-	-	3,000	-	8,985	8,985		
F Capability	404,316	38,279	-8,739	183,938	395,577	222,217	-6,615	78,533	71,918		
G Energy system (ALB) net	-	30,135	-	-1,921	-	28,214	2,702,000	1,575,000	4,277,000		
H Climate change and decarbonisation (ALB) net	8,309	76,732	534	-31,230	8,843	45,502	160,397	1,326,933	1,487,330		
I Energy legacy (ALB) net	4,948	57,623	3,666	7,451	8,614	65,074	37,884	8,410	46,294		
J Science and Research (ALB) net	-	16,288	-	38,391	-	54,679	410,000	43,023	453,023		
L NDA and SLC expenditure (ALB) net	31,700	1,530,000	332	4,905	32,032	1,534,905	2,604,000	14,517	2,618,517		
Total voted DEL	449,273	2,402,366	-4,207	220,440	445,066	2,622,806	11,389,849	338,377	11,728,226		
Non-voted expenditure											
M Nuclear Decommissioning Authority Income (CFER)	-	-859,000	-	-139,000	-	-998,000	-	-	-		
Total non-voted DEL	-	-859,000	-	-139,000	-	-998,000	-	-	-		
Total DEL			-4,207	81,440				338,377			

PART II: CHANGES PROPOSED

	Net Resources						Net Capital			£'000	
	Present			Changes			Revised	Present	Changes		Revised
	Admin 1	Prog 2	Admin 3	Prog 4	Admin 5	Prog 6					
Annually Managed Expenditure (AME)											
Voted expenditure											
N Affordable energy	-	-	-	5,400	-	5,400	-	-	-	-	-
O Energy system	-	1,722,000	-	-790,000	-	932,000	-	-	-	-	-
P Climate change and decarbonisation	-	11,215,200	-	-11,116,200	-	99,000	-	-	-	-	-
Q Energy legacy	-	-92,706	-	17,917	-	-74,789	-	-	-	-	-
R Science and Research	-	46,640	-	257,968	-	304,608	-	-	-	-	-
S Capability	-	-	-	-7,600	-	-7,600	-	-	-	-	-
T Renewable Heat Incentive	-	1,257,000	-	-14,000	-	1,243,000	-	-	-	-	-
U Energy system (ALB) net	-	3,043	-	8,937	-	11,980	-	-1,500	81,397	79,897	-
V Climate change and decarbonisation (ALB) net	-	52,000,000	-	-6,477,000	-	45,523,000	-	-	-	-	-
W Energy legacy (ALB) net	-	1,535,109	-	-1,190,788	-	344,321	-	239	277	516	-
Z Nuclear Decommissioning Authority (ALB) net	-	3,633,000	-	29,082,000	-	32,715,000	-	-	-	-	-
Total voted AME	-	71,319,286	-	9,776,634	-	81,095,920	-	-1,261	81,674	80,413	-
Total AME			-	9,776,634					81,674		-
Voted expenditure			-4,207	9,997,074					420,051		-
Non-voted expenditure			-	-139,000					-		-
Total for Estimate			-4,207	9,858,074					420,051		-

	£'000		
	Present Plans	Changes	Revised Plans
Net Cash Requirement	15,680,644	-5,081,850	10,598,794

PART II: REVISED SUBHEAD DETAIL INCLUDING ADDITIONAL PROVISION

Revised Plans												£'000
	Resources								Capital			
	Administration			Programme			Total					
	Gross 1	Income 2	Net 3	Gross 4	Income 5	Net 6	Net 7	Gross 8	Income 9	Net 10		
Departmental Expenditure Limit (DEL)												
Voted expenditure												
A Affordable energy	-	-	-	205,596	-770	204,826	204,826	1,536,274	-52,449	1,483,825		
B Energy system	-	-	-	62,776	-9,262	53,514	53,514	115,150	-	115,150		
C Climate change and decarbonisation	-	-	-	245,068	-343	244,725	244,725	1,176,318	-22,448	1,153,870		
D Energy legacy	-	-	-	169,258	-3,108	166,150	166,150	12,614	-300	12,314		
E Science and Research	-	-	-	3,000	-	3,000	3,000	8,985	-	8,985		
F Capability	545,319	-149,742	395,577	233,217	-11,000	222,217	617,794	71,918	-	71,918		
G Energy system (ALB) net	-	-	-	28,214	-	28,214	28,214	4,277,000	-	4,277,000		
H Climate change and decarbonisation (ALB) net	8,843	-	8,843	45,502	-	45,502	54,345	1,487,330	-	1,487,330		
I Energy legacy (ALB) net	8,614	-	8,614	65,074	-	65,074	73,688	46,294	-	46,294		
J Science and Research (ALB) net	-	-	-	54,679	-	54,679	54,679	453,023	-	453,023		
K Government as Shareholder (ALB) net	50	-	50	-	-	-	50	-	-	-		
L NDA and SLC expenditure (ALB) net	32,032	-	32,032	1,534,905	-	1,534,905	1,566,937	2,618,517	-	2,618,517		
Total voted DEL	594,858	-149,742	445,116	2,647,289	-24,483	2,622,806	3,067,922	11,803,423	-75,197	11,728,226		
Non-voted expenditure												
M Nuclear Decommissioning Authority Income (CFER)	-	-	-	-	-998,000	-998,000	-998,000	-	-	-		
Total non-voted DEL	-	-	-	-	-998,000	-998,000	-998,000	-	-	-		
Total DEL	594,858	-149,742	445,116	2,647,289	-1,022,483	1,624,806	2,069,922	11,803,423	-75,197	11,728,226		

PART II: REVISED SUBHEAD DETAIL INCLUDING ADDITIONAL PROVISION

Revised Plans												£'000
Resources												Capital
Administration						Programme			Total			
Gross	Income	Net	Gross	Income	Net	Net			Gross	Income	Net	
1	2	3	4	5	6	7			8	9	10	
Annually Managed Expenditure (AME)												
Voted expenditure												
N		-	-	5,900	-500	5,400	-	-	-	-	-	
N		-	-	932,000	-	932,000	-	5,400	-	-	-	
O		-	-	99,000	-	99,000	-	932,000	200,000	-200,000	-	
P		-	-	-74,789	-	-74,789	-	99,000	-	-	-	
Q		-	-	304,608	-	304,608	-	-74,789	-	-	-	
R		-	-	-7,600	-	-7,600	-	304,608	-	-	-	
S		-	-	1,243,000	-	1,243,000	-	-7,600	-	-	-	
T		-	-	11,980	-	11,980	-	1,243,000	-	-	-	
U		-	-	45,523,000	-	45,523,000	-	11,980	79,897	-	79,897	
V		-	-	344,321	-	344,321	-	45,523,000	-	-	-	
W		-	-	2,415	-	2,415	-	344,321	516	-	516	
X		-	-	-80,000	-	-80,000	-	2,415	-	-	-	
Y		-	-	32,715,000	-	32,715,000	-	-80,000	-	-	-	
Z		-	-	-500	-500	81,018,335	-	32,715,000	-	-	-	
Total voted AME												280,413
Total AME												280,413
Voted expenditure												12,083,836
Non-voted expenditure												-275,197
Total for Estimate												11,808,639

PART II: RESOURCE TO CASH RECONCILIATION

	£'000		
	Present Plans	Changes	Revised Plans
Net Resource Requirement	73,234,390	9,853,867	83,088,257
Net Capital Requirement	11,388,588	420,051	11,808,639
Accruals to cash adjustments	-69,801,334	-15,494,768	-85,296,102
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-64,762,372	-24,494,834	-89,257,206
Add cash grant-in-aid	7,873,889	-2,897,775	4,976,114
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-12,972,773	11,920,064	-1,052,709
New provisions and adjustments to previous provisions	-139,972	-275,261	-415,233
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-850	-421	-1,271
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	250,000	250,000
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	200,744	3,459	204,203
Removal of non-voted budget items	859,000	139,000	998,000
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	859,000	139,000	998,000
Net Cash Requirement	15,680,644	-5,081,850	10,598,794

PART III: NOTE A - STATEMENT OF COMPREHENSIVE NET EXPENDITURE & RECONCILIATION TABLE

	£'000
	Revised Plans
Gross Administration Costs	594,858
<i>Less:</i>	
Administration DEL Income	-149,742
Net Administration Costs	445,116
Gross Programme Costs	87,044,472
<i>Less:</i>	
Programme DEL Income	-1,022,831
Programme AME Income	-500
Non-budget income	-
Net Programme Costs	86,021,141
Total Net Operating Costs	86,466,257
<i>Of which:</i>	
Resource DEL	1,938,567
Capital DEL	3,320,913
Resource AME	81,206,190
Capital AME	587
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-3,321,500
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-56,500
Total Resource Budget	83,088,257
<i>Of which:</i>	
Resource DEL	2,069,922
Resource AME	81,018,335
<i>Adjustments to include:</i>	
Grants to devolved administrations	-
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	998,000
Other adjustments	-998,000
Total Resource (Estimate)	83,088,257

PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME

	£'000
	Revised Plans
Voted Resource DEL	
Administration	
F Capability	
Sales of Goods and Services	-143,565
Other Grants	-5,049
Other Income	-1,128
Total Sales of Goods and Services	-143,565
Total Other Grants	-5,049
Total Other Income	-1,128
Total Administration	-149,742
Programme	
A Affordable energy	
Sales of Goods and Services	-701
Interest and Dividends	-69
B Energy system	
Sales of Goods and Services	-9,262
C Climate change and decarbonisation	
Sales of Goods and Services	-228
Interest and Dividends	-115
D Energy legacy	
Other Income	-3,108
F Capability	
Other Income	-11,000
Total Sales of Goods and Services	-10,191
Total Interest and Dividends	-184
Total Other Income	-14,108
Total Programme	-24,483
Total Voted Resource DEL	-174,225
Voted Resource AME	
Programme	
N Affordable energy	
Interest and Dividends	-500
Total Interest and Dividends	-500
Total Programme	-500
Total Voted Resource AME	-500
Total Voted Resource Income	-174,725

PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME

	£'000
	Revised Plans
Voted Capital DEL	
Programme	
A Affordable energy	
Sales of Goods and Services	-48
Repayments	-52,401
C Climate change and decarbonisation	
Other Income	-22,448
D Energy legacy	
Sales of Goods and Services	-300
Total Sales of Goods and Services	-348
Total Other Income	-22,448
Total Repayments	-52,401
Total Programme	-75,197
Total Voted Capital DEL	-75,197
Voted Capital AME	
Programme	
O Energy system	
Repayments	-200,000
Total Repayments	-200,000
Total Programme	-200,000
Total Voted Capital AME	-200,000
Total Voted Capital Income	-275,197

PART III: NOTE C - ANALYSIS OF CONSOLIDATED FUND EXTRA RECEIPTS

In addition to income retained by the Department the following income is payable to the Consolidated Fund:

£'000

	Present Plans		Changes		Revised Plans	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-859,000	-859,000	-139,000	-139,000	-998,000	-998,000
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-	-
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-	-	-	-	-	-
Total	-859,000	-859,000	-139,000	-139,000	-998,000	-998,000

DETAILED DESCRIPTION OF CFER SOURCES

£'000

	Present Plans		Changes		Revised Plans	
	Income	Receipts	Income	Receipts	Income	Receipts
Departmental Expenditure Limit						
Nuclear Decommissioning	-859,000	-859,000	-139,000	-139,000	-998,000	-998,000
Authority Resource DEL						
Total	-859,000	-859,000	-139,000	-139,000	-998,000	-998,000

PART III: NOTE D - EXPLANATION OF ACCOUNTING OFFICER RESPONSIBILITIES

The Accounting Officer prepares resource accounts for each financial year. See Section 2, Part III - Other statements and notes of Main Estimates 2025-26 for further details of Accounting Officer responsibilities.

Accounting Officer:

Clive Maxwell CB CBE

ALB Accounting Officers:

Simon Chesterman OBE

Lisa Pinney MBE

Emma Pinchbeck

Neil McDermott

Dan McGrail

Neil Cooper

Neil McDermott

David Peattie

Stuart Payne CBE

Kevin Holland

Caroline Botwood

Dr Tim Bestwick

Civil Nuclear Police Authority

Coal Authority

Committee on Climate Change

Electricity Settlements Company

Great British Energy

Great British Energy - Nuclear

Low Carbon Contracts Company

Nuclear Decommissioning Authority

Oil and Gas Authority

Salix Finance Ltd

Sizewell C (Holding) Limited

United Kingdom Atomic Energy Authority

Site Licence Company Accountability:

The Site Licence Companies are accountable to the Nuclear Decommissioning Authority.

PART III: NOTE E - ARM'S LENGTH BODIES (ALBs)**£'000**

Section in Part II: Subhead Detail	Body	Resources	Capital	Grant-in-aid
G	Electricity Settlements Company	1	2,000	4,000
G	Great British Energy – Nuclear	28,213	75,000	-
G	Sizewell C (Holding) Limited	-	4,200,000	239,184
H	Committee on Climate Change	8,843	-	8,559
H	Great British Energy	-	30,000	30,003
H	Liverpool Bay CCS Limited	-	750,000	-
H	Low Carbon Contracts Company	14,392	11,275	19,996
H	Net Zero North Sea Storage Limited	-	696,000	-
H	Salix	31,110	55	29,762
I	Civil Nuclear Police Authority and Constabulary	8,727	14,994	12,034
I	Coal Authority	62,180	31,100	91,030
I	Oil and Gas Authority	2,781	200	3,351
J	United Kingdom Atomic Energy Authority	54,679	453,023	403,195
K	Enrichment Holdings Ltd	50	-	-
L	Nuclear Decommissioning Authority †	181,937	44,517	4,135,000
L	Site Licence Companies	1,385,000	2,574,000	-
U	Great British Energy – Nuclear	1,127	-	-
U	Sizewell C (Holding) Limited	10,853	79,897	-
V	Low Carbon Contracts Company	45,500,000	-	-
V	Net Zero North Sea Storage Limited	23,000	-	-
W	Civil Nuclear Police Authority and Constabulary	647	516	-
W	Coal Authority	345,000	-	-
W	Oil and Gas Authority	-1,326	-	-
X	United Kingdom Atomic Energy Authority	2,415	-	-
Y	Enrichment Holdings Ltd	-80,000	-	-
Z	Nuclear Decommissioning Authority	32,715,000	-	-
Total		80,294,629	8,962,577	4,976,114

† Grant-in-aid is paid to the Nuclear Decommissioning Authority which finances both the Nuclear Decommissioning Authority and the Site Licence Companies.

PART III: NOTE G - EXPENDITURE RESTING ON THE SOLE AUTHORITY OF THE SUPPLY AND APPROPRIATION ACT

The following subheads contain provision sought under the sole authority of Part I of the Estimate and of the confirming Supply and Appropriation Act

Section in Part II: Subhead Detail	Service	£'000
C4-DEL	International Energy, and Climate Change: international subscriptions and contributions	9,079
D4-DEL	Non-proliferation, and Nuclear Energy: international subscriptions and contributions	24,758
D4-DEL	UK Coal Cohort Concessionary Fuel costs	2,672
F4-DEL	Meteorology for Energy Security (MfES) programme	61

PART III: NOTE K - CONTINGENT LIABILITIES

Nature of liability	£'000
Contingent liabilities notified to Parliament during 2025-26:	
- Prax Lindsey Oil refinery	Unquantifiable
- Carbon Capture Usage and Storage - Contingent liabilities Track-1 - Padeswood	447,000
- STEP (Spherical Tokamak for Energy Production) fusion energy programme	Unquantifiable
- Sizewell C Funded Decommissioning Programme	12,000,000
- Sizewell C Government Support Package	Unquantifiable
- Convention on Supplementary Compensation for Nuclear Damage (CSC)	6,600
- SSEN Transmission Orkney Link	20,000
As at 31 March 2025 the following liabilities fell to be met from the Department's Estimate:-	
Statutory Indemnities	
– Indemnities have been given to the UK Atomic Energy Authority to cover certain indemnities provided by the Authority to carriers and British Nuclear Fuels plc against certain claims for damage caused by nuclear matter in the course of carriage.	Unquantifiable
– Indemnity has been given to National Grid's liabilities with regards to the interconnector linking the UK and France.	Unquantifiable
– A statutory liability will arise under the Nuclear Installations Act 1965 (as amended by the Nuclear Installations (Liability for Damage) Order 2016) for third-party claims in excess of the operator's liability in the event of a nuclear accident in the UK.	Unquantifiable
– Indemnities have been provided to certain nuclear site companies and the Nuclear Decommissioning Authority in respect of personal injury claims in the event of a nuclear incident.	Unquantifiable
– Indemnities have been provided to the Energy Price Guarantee scheme administrators in relation to legal fees in case of a legal action against the administrators.	Unquantifiable
– A contingent liability exists in relation to the possibility of claims for any exposure to ionising radiation arising from the fusion activities of the UK Atomic Energy Authority.	Unquantifiable
Legal costs	
– A contingent liability exists in relation to various ongoing legal cases. The cost is dependent on the outcome of cases which currently cannot be estimated.	Unquantifiable
Indemnities against personal liability	
– Indemnities have been given to the directors appointed by the core Department to wholly owned subsidiaries. These indemnities are against personal liability following any legal action against the companies.	Unquantifiable
– Indemnities have been provided to directors appointed to the Low Carbon Contracts Company Limited and Electricity Settlements Company Limited against personal liability following any legal action against the companies, to be triggered only after all other means have been excluded i.e. company and directors' insurance and recovery of costs through their levies.	Unquantifiable

PART III: NOTE K - CONTINGENT LIABILITIES

Nature of liability	£'000
– Indemnities have been provided to the Low Carbon Contracts Company Limited and Electricity Settlements Company Limited in respect of their officers, to be triggered only after all other means have been excluded i.e. company and directors' insurance and recovery of costs through their levies.	Unquantifiable
– Indemnities have been provided to trustees of the Nuclear Liabilities Fund appointed by the Secretary of State against personal liability in the event of legal action against the Fund.	Unquantifiable
– Indemnities have been provided to trustees of the Nuclear Liabilities Fund appointed by British Energy (now EDF Energy) against personal liability in the event of legal action against the Fund, to be triggered only in the event of failed recourse to indemnities from EDF Energy.	Unquantifiable
– Indemnities have been provided to the Oil and Gas Authority (OGA) who operate as the North Sea Transition Authority (NSTA), in respect of certain liabilities that could arise from the actions or omissions of its directors and otherwise arising from a director holding or having held office in the company.	Unquantifiable
– An indemnity has been provided to Elexon Limited against third party claims relating to the design and/or implementation of the contracts for difference and Capacity Markets settlement systems which are not covered by insurance and/or guarantees by their sub-contractors.	Unquantifiable
– Indemnities have been provided to the MCS Service Company Limited and trustees of the MCS Charitable Foundation for any liability that might arise as a result of actions taken and decisions made for which the core department was ultimately responsible prior to transfer to the Company and Charitable Foundation of responsibility for the Microgeneration Certification Scheme (MCS) in April 2018.	Unquantifiable
Losses or damages under agreements	
– An indemnity has been provided for any losses or damages caused to other parties to the Energy Research Partnership consortium agreement.	Unquantifiable
Environmental clean-up	
– A contingent liability exists in relation to the costs of retrieving and disposing of sealed radioactive sources under the Environmental Permitting (England and Wales) Regulations 2016 in the event that a company keeping such sources becomes insolvent.	Unquantifiable
– A contingent liability arises in relation to the remediation of land contaminated by a nuclear occurrence as the Secretary of State is deemed to be the appropriate person to bear responsibility under section 9 of The Radioactive Contaminated Land (Modification of Enactments) (England) (Amendment) Regulations 2007 SI 2007/3245.	Unquantifiable

PART III: NOTE K - CONTINGENT LIABILITIES

Nature of liability	£'000
– Core Department – Nuclear Liabilities Fund: The Nuclear Liabilities Fund was established in 1996 to meet certain costs of decommissioning eight nuclear power plants in the UK that have been owned and operated by EDF Energy Nuclear Generation Limited since 2009. A constructive obligation was created in 2002 when the government undertook to underwrite the Fund in respect of these liabilities to the extent that the assets of the Fund might fall short; any surplus generated by the Fund would be paid over to the government once the liabilities have been met. The total undiscounted estimated liability as at 31 March 2025 of £27.2 billion (31 March 2024: £26.7 billion) has a present value of £13.6 billion (31 March 2024: £13.5 billion). The value of the Fund as at 31 March 2025 is £20.5 billion (31 March 2023: £20.7 billion). It is not possible to quantify the extent to which the government may be obliged to contribute to the fund, nor of any surplus that may arise, given the high level of uncertainty relating to estimation of decommissioning costs and investment returns on fund assets over a future period exceeding 100 years.	Unquantifiable
– Under the United Nations Convention on the Law of the Sea (UNCLOS) 1982, OSPAR decision 98/3, the Energy Act 2004 and the Petroleum Act 1998, the department would become responsible for decommissioning most oil, gas and renewable energy installations in the event that operators are unable to fulfil their decommissioning commitments.	Unquantifiable
– The department inherited responsibility from British Coal to reimburse certain third parties for costs incurred meeting statutory environmental standards in the restoration of particular coal-related sites.	Unquantifiable
Others	
– A contingent liability exists in respect of the risks associated with the Department assuming responsibility for uplifts in pension contributions for the UK Atomic Energy Authority's non-active pension scheme members.	Unquantifiable
– The Secretary of State Investor Agreement (SOSIA) provides protections in certain scenarios where the Hinkley Point C nuclear plant is shut down for reasons that are political or due to certain changes in insurance arrangements or certain changes in law. Payments under the SOSIA would be expected in the first instance to be made using funds from the Supplier Obligation but in certain circumstances they could also come direct from the Secretary of State, relying on spending powers granted under the relevant Appropriation Act or, if payments were to be made over a period longer than two years, seeking a new spending power at the time. The payments could be up to around £22 billion excluding non-decommissioning operational costs that may be incurred after any shutdown. However, the liability to make payments under the SOSIA is almost entirely within the control of HM Government.	Unquantifiable
– The Supplemental Compensation Agreement (SCA) provides protections against leakage risks at the geological store during operations and post closure period of the CCUS and T&SCo. SCA covers certain high impact, but low probability risks beyond those which are manageable by operation of the Economic Regulatory Regime and the Revenue Support Agreement which the investors and/or supply chain, including insurers, of which T&SCo cannot take, or cannot price at an efficient level which is good value for money for UK taxpayers, consumers and users.	Unquantifiable

PART III: NOTE K - CONTINGENT LIABILITIES

Nature of liability	£'000
– The Discontinuation Agreement provides a right for the Secretary of State to discontinue support to the CCUS T&SCo and entitles investors to be compensated for their investment in certain circumstances.	Unquantifiable
– The Decommissioning Shortfall Agreement covers potential CCUS T&SCo decommissioning fund shortfall which might arise if decommissioning is required before the fund has been fully built-up.	Unquantifiable
– The NDA has non-quantifiable contingent liabilities arising from indemnities given as part of the contracts for the management of the nuclear site license companies. These indemnities are in respect of the uninsurable residual risk that courts in a country which is not party to the Paris and Brussels Conventions on third party liability in the field of nuclear energy may accept jurisdiction to determine liability in the event of a nuclear incident. Indemnities are provided to the previous Parent Body Organisations (PBOs) of LLWR, Magnox, Sellafield and Dounreay covering the periods of their ownership. Post the PBO arrangement, Magnox and Dounreay & LLWR have now joined to form Nuclear Restoration Services.	Unquantifiable
– LCCC has a non-quantifiable contingent liability arising from the Discontinuation of Capture Project Contract. The contract allows for payment of compensation to capture projects for specified costs and losses due to a qualifying change in law or prolonged CO ₂ transport and storage unavailability. This contingent liability expires at the end of the business model contract, which is up to 15 years from the date that the capture project becomes operational. The exposure of the contingent liability reduces over time as the termination compensation amount decreases throughout the duration of the contract, due to debt repayment and equity capital recovery.	Unquantifiable
– Core Department - Deeds Relating to the Mineworkers' Pension Scheme and British Coal Staff Superannuation Scheme under Paragraph 2(9) of Schedule 5 to the Coal Industry Act 1994: Government guarantees were put in place on 31 October 1994, the day the schemes were changed to reflect the impact of the privatisation of the coal industry. They are legally binding contracts between the scheme Trustees and the Secretary of State for Energy Security and Net Zero. The guarantees ensure that benefits earned by scheme members during their employment with British Coal, and any benefit improvements from surpluses which were awarded prior to 31 October 1994, will always be paid and will be increased each year in line with the Retail Prices Index. If, at any periodic valuation, the assets of the Guaranteed Fund of either scheme were to be insufficient to meet its liabilities, the assets must be increased to bring the Fund back into balance. This is a long term contingent liability dependent on the performance of the schemes' investments and their mortality experience.	Unquantifiable
– Core Department - Indemnity to Public Appointments Assessors (PAAs): The Cabinet Secretary has provided a government-wide indemnity to Public Appointments Assessors (PAAs) against personal civil liabilities incurred in the execution of their PAA functions.	Unquantifiable
– Core Department - Compensation for exclusion from grant scheme: The Core Department may become liable for funding the costs of compensation to certain claimants whose applications to the GB Non-Domestic Renewable Heat Incentive scheme had been rejected, following a court judgment that their applications for accreditation had not been processed in full accordance with scheme regulations.	Unquantifiable

PART III: NOTE K - CONTINGENT LIABILITIES

Nature of liability	£'000
- Core Department - A contingent liability exists in relation to claims for judicial review in relation to the transfer of the business of Bulb Energy Limited (in special administration). British Gas and E.ON were granted the permission to appeal the judgment of the High Court which found in favour of the department. The financial impact is dependent on the outcome of cases which currently cannot be reliably estimated.	Unquantifiable
– Mining Remediation Authority - Legal claims: The Mining Remediation Authority is subject to various claims and legal actions in the ordinary course of its activities. Where appropriate, provisions are made in the accounts on the basis of information available and in accordance with guidance provided under the FReM and IFRS. The Mining Remediation Authority does not expect that the outcome of the above issues will materially affect its financial position.	Unquantifiable
– Mining Remediation Authority - Restructuring Scheme: Where liabilities transferred under the various Coal Authority Restructuring Schemes (CARS) have crystallised due to planning conditions, agreements, claims etc, a provision has been made. It has not, however, been possible to quantify contingent liabilities that may arise in the future. It is expected that any costs will be covered by future allocations of grant in aid.	Unquantifiable
– Mining Remediation Authority - Subsidence damage and public safety liabilities: Licensees of mining operations are required to provide security to the Mining Remediation Authority to cover the anticipated future costs of settling subsidence damage liabilities within their areas of responsibility. Outside the areas of responsibility of the holders of the licences under Part II of the Coal Industry Act 1994, the Mining Remediation Authority is responsible for making good subsidence damage. Where an area of responsibility is extinguished this would transfer to the Mining Remediation Authority who would become responsible for the discharge of outstanding subsidence liabilities. The Mining Remediation Authority also has an ongoing liability to secure and keep secured the majority of abandoned coal mines. In all cases the liability for operating collieries is the responsibility of the licensees/lessees and security is held to address those liabilities. These liabilities have been provided for within the Public Safety and Subsidence provision based on analysis of trends and claims experience. However it is possible that significant, unexpected events outside of this provision may materialise. It is expected that any deficit will be covered by future allocations of grant in aid.	Unquantifiable
– Mining Remediation Authority - Mine water flooding incident, Skewen South Wales, January 2021: The Mining Remediation Authority is aware of potential legal proceedings in respect of damage caused by the flooding event at Skewen. If the Mining Remediation Authority receive formal notification to commence legal proceedings, they will strongly defend their position.	Unquantifiable

PART III: NOTE K - CONTINGENT LIABILITIES

Nature of liability	£'000
– Mining Remediation Authority - Treatment of inland saline water on the UK coalfields: Recent analysis of the Mining Remediation Authority's extensive monitoring of the Great Britain coalfields demonstrates that the chemistry of the mine water is extremely challenging and will require additional treatment to that normally undertaken. At present, the levels of inland saline water in mine workings do not require extensive intervention, which is allowing time for detailed work to generate and evaluate the most cost effective and sustainable options for future treatment. Potential solutions may require significant additional costs to implement over the next decade and beyond at which point mitigating treatments will likely need to be in place. These could cost several hundreds of millions of pounds. At the present time it is not possible to provide a sufficiently reliable estimate of the timing and quantum of the obligation for inclusion within the Mining Remediation Authority provisions balances. Work continues to better understand the nature and scale of the issue across the mine water blocks identified to be at risk and better understand when treatment will become necessary. This work will inform an outline business case which is currently expected by 2027.	Unquantifiable
– CNPA - Legal claims: There are a number of potential liabilities in respect of claims from employees. The timing and amount of any payment are uncertain. These liabilities have not been provided for as the CNPA believes that the claims are unlikely to be successful and unlikely to lead to a transfer of economic benefits.	Unquantifiable
– CNPA - Site Closures: CNPA monitors future service delivery as part of their Medium-Term Financial Planning programme. This includes reviewing any significant changes and the impact of those changes as at specific stage of the decommissioning cycle for each site, the CNPA will no longer be required to provide policing services for that site. The CNPA works with the nuclear industry partners on plans for individual site cessations. They do not commence cessation activities until they receive the formal 18 month notice from the nuclear industry partner. This is the point that they would consider any potential liabilities within the accounts. Policing at each site can only be removed once the regulator, the Office for Nuclear Regulations (ONR) approves the status and approves changes to the site security plan. CNPA is currently in a period of service change as the existing nuclear power stations cease to generate and are decommissioned over the coming years, however currently it is not possible to identify all potential costs. For this financial year this impacted one site which is: Hunterston (Southwest Scotland). For the first of the sites being decommissioned (Hunterston), it has been confirmed by ONR that CNPA policing service will no longer be required from August 2025. The uncertainty around the redeployment of the existing workforce to other CNC sites is ongoing and there is still significant uncertainty around how many officers will remain with the CNC and the Public Interest Transfer costs that maybe incurred over the two-year period following policing ceasing onsite, the cost to be incurred would be calculated on an individual's circumstances for this two-year period. In relation to the remaining sites currently being decommissioned, no specific decisions have been taken by the Site Operator or ONR in terms of likely cessation date and therefore 18-month notice has not been issued, therefore this does not give rise to quantifiable obligations.	Unquantifiable
– NDA - Pension Schemes: Whilst not the lead employer, the NDA is the lead organisation and has ultimate responsibility for certain nuclear industry pension schemes, including the Combined Nuclear Pension Plan and the Magnox section of the Electricity Supply Pension Scheme. Provisions for known deficits are included within Nuclear Provisions. However, movements in financial markets may adversely impact the actuarial valuations of the schemes, resulting in an increase in scheme deficits and consequent increase in nuclear provision.	Unquantifiable

PART III: NOTE K - CONTINGENT LIABILITIES

Nature of liability	£'000
– NDA - Uranic material: At 31 March 2025, the NDA held inventories of reprocessed uranic material. These are potentially saleable materials, although there is currently no commercial demand and are held at nil value. Due to uncertainty over their future use, it is possible that the material will be declared as waste by the government, requiring treatment and disposal, which may result in as-yet-unquantified liabilities for the NDA.	Unquantifiable
– NDA - Health Claims: In previous reporting periods the Authority maintained a provision for the settlement of health claims payable to former employees in the civil nuclear industry. Claims have reduced to a non-material level in recent years and the future level of remaining claims is expected to be non-material and not able to be accurately forecast. The Authority has therefore discontinued accounting for the provision but recognises the resulting contingent liability.	Unquantifiable
– Sellafield – Guarantees and other transactions: At 31 March 2025, the Company had contingent liabilities incurred in the ordinary course of business arising out of guarantees and other transactions in respect of which, in the opinion of the Directors, no material losses are expected to arise. Any liabilities that did arise on such matters would ultimately be recovered from the NDA.	Unquantifiable
– UKAEA – Eurofusion audit 2014-2022: UKAEA has been audited on behalf of Eurofusion for the years 2014-2022 inclusive. The audit concluded in February 2025. The results of the audit are unknown but there is a potential obligation for funding to be repaid.	Unquantifiable
– LCCC – RSA with NZNSSL: As of the reporting date, LCCC has entered into a Revenue Support Agreement (RSA) with Net Zero North Sea Storage Limited (T&SCo) to support the Carbon Capture, Usage & Storage (CCUS) project under the Energy Act 2023. The RSA provides financial support in the event of revenue shortfalls during the Event of First User Delay and the Operational Period. No liability is currently recognised, as the Commercial Operations Date (COD) for T&SCo is scheduled for 19 February 2029, and no triggering event has occurred. However, in the event of a delay beyond the Scheduled COD, the departmental group may be required to make payments under the RSA, including First User Delay Payments, Interim Difference Payments, and Reconciliation Payments. At this stage, the amount of any potential payment cannot be reliably estimated. Therefore, in accordance with IAS 37, a contingent liability is disclosed. • Nature of obligation: potential payments under the RSA in the event of operational delays or revenue shortfalls • Triggering event: delay in plants using transport network achieving COD or revenue underperformance • Estimated financial impact: not currently measurable • Timing: subject to future events; reviewed annually until COD is achieved • Funding: payments are expected to be reimbursed by the department under the RSA Memoranda of Understanding (MOU). Both LCCC and NZNSSL are entities consolidated into the DESNZ departmental group, and any payments made under RSA will be eliminated on consolidation. The resulting financial impact on the DESNZ departmental group position will be the unavoidable operational and finance cost of NZNSSL operations during the period when CCUS T&S network user projects are delayed commissioning and connecting their capture facilities to the network.	Unquantifiable

PART III: NOTE K - CONTINGENT LIABILITIES

Nature of liability	£'000
– NDA – AGR Transfer: On 23 June 2021 the NDA, Government and EDF Energy entered into new decommissioning arrangements for seven Advanced Gas-cooled Reactor (AGR) stations in which Government has directed NDA to take on the future ownership of the stations for decommissioning. The work will be undertaken by the NDA subsidiary Magnox Limited. The NDA will recognise the estimated future liability in its financial statements for each of the stations at the respective points at which NDA takes ownership. The completion and timing of the transfer of ownership is currently uncertain and contingent on the fulfilment of a number of conditions by the parties involved. The NDA therefore recognises a contingent liability for the future decommissioning costs of the stations. This has been estimated by the current owner of the stations at £22,614 million (undiscounted) in its most recently published financial statements.	22,614,000
– Sizewell C – IR35: Sizewell C identified a potential underpayment of employment taxes in relation to certain subcontractors. Subject to further review of documentation and engagement with HMRC they may be liable to repay some of these taxes and interest and/or penalties. The company is currently evaluating the possible liability and judge that it may be in the range of £8m – £15m, and they expect to recover a substantial portion from subcontractors.	8,000 - 15,000
– The core Department has indemnified the Coal Authority against potential claims arising from remunerated advisory work undertaken for other public sector bodies where settlement exceeds the Authority's professional indemnity insurance.	3,000

PART III: NOTE L - INTERNATIONAL SUBSCRIPTIONS

Section in Part II: Subhead Detail		Body	£'000
C4-DEL		UN Framework Convention on Climate Change	3,166
C4-DEL		International Energy Agency	1,392
D4-DEL		International Atomic Energy Agency	20,738
D4-DEL		Organisation for the Prohibition of Chemical Weapons	3,014

Department for Environment, Food and Rural Affairs

INTRODUCTION

This Supplementary Estimate is required for the following purposes:

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
£			
Budget Cover Transfers			
(Section A) Decrease in gross programme spend for Food and farming following a transfer to Department for Health and Social Care for NHS England Data collection exercise.		-220,000	
(Section B) Increase in gross programme spend for Improve the environment and rural services following a transfer from Ministry Of Housing, Communities and Local Government for the Nature Restoration Fund and Protected Site Strategies.	2,000,000		
(Section B) Increase in gross programme spend for Improve the environment and rural services following a transfer from Department for Energy Security and Net Zero for Nuclear Justification Funding.	994,000		
(Section B) Decrease in gross programme spend for Improve the environment and rural services following a transfer to Ministry of Justice for Hare Coursing Legislation.		-234,000	
(Section B) Increase in gross programme spend for Improve the environment and rural services following a transfer from Ministry Of Housing, Communities and Local Government for a water package for Greater Cambridge.	203,000		
(Section B) Decrease in gross programme spend for Improve the environment and rural services following a transfer to Foreign, Commonwealth and Development Office for International Climate Finance.		-7,000	
(Section D) Decrease in gross administration spend for Animal, marine and plant health following a transfer to Food Standards Agency for Defra's contribution to the Fera Science Limited contract.		-83,000	
(Section D) Increase in gross programme spend for Animal, marine and plant health following a transfer from Department for Foreign, Commonwealth and Development Office for Blue Belt Programme.	3,744,000		

(Section D) Increase in gross programme spend for Animal, marine and plant health following a transfer from Department for Foreign, Commonwealth and Development Office for Health Security project.	1,280,000	
(Section D) Increase in gross programme spend for Animal, marine and plant health following a transfer from Department for Foreign, Commonwealth and Development Office for Biological Security.	1,180,000	
(Section D) Decrease in gross programme spend for Animal, marine and plant health following a transfer to Ministry of Justice for various justice impact tests.		-343,000
(Section E) Decrease in gross administration spend for Departmental operating costs following a transfer to Cabinet Office for Special Advisers.		-73,000
(Section E) Decrease in gross administration spend for Departmental operating costs following a transfer to Cabinet Office for Public Appointments Digital Service.		-20,000
(Section E) Increase in gross programme spend for Departmental operating costs following a transfer from Department for Science, Innovation and Technology for Government Efficiency Accelerator Investment Fund.	1,250,000	
(Section E) Increase in gross programme spend for Departmental operating costs following a transfer from Cabinet Office for GREAT campaign (the UK's international brand marketing campaign).	560,000	
(Section E) Increase in gross programme spend for Departmental operating costs following a transfer from Foreign, Commonwealth and Development Office for cyber security.	144,000	
(Section E) Increase in gross programme spend for Departmental operating costs following a transfer from Foreign, Commonwealth and Development Office for Economic Deterrence Initiative.	117,000	
(Section G) Increase in gross programme spend for Improve the environment and rural services (ALB) (net) following a transfer from Ministry Of Housing, Communities and Local Government for New Homes Accelerator project for Environment Agency.	600,000	
(Section G) Increase in gross programme spend for Improve the environment and rural services (ALB) (net) following a transfer from Ministry Of Housing, Communities and Local Government for New Homes Accelerator project for Natural England.	289,000	

(Section I) Increase in gross programme spend for Animal, marine and plant health (ALB) (net) following a transfer from Department for Foreign, Commonwealth and Development Office for Blue Belt Programmes for Marine Management Organisation.	2,786,000	
Budget Neutral Changes		
(Section A) Increase in gross administration spend for Food and farming following reallocation of budgets.	2,718,000	
(Section A) Increase in gross administration income for Food and farming following reallocation of budgets.		-21,000
(Section A) Increase in gross programme spend for Food and farming following reallocation of budgets.	2,770,000	
(Section A) Increase in gross programme income for Food and farming following reallocation of budgets.		-1,321,000
(Section B) Increase in gross administration spend for Improve the environment and rural services following reallocation of budgets.	2,298,000	
(Section B) Decrease in gross programme spend for Improve the environment and rural services following reallocation of budgets.		-103,852,000
(Section B) Decrease in gross programme income for Improve the environment and rural services following reallocation of budgets.	964,000	
(Section C) Increase in gross administration spend for Protect the country from floods following reallocation of budgets.	1,153,000	
(Section C) Increase in gross programme spend for Protect the country from floods following reallocation of budgets.	52,623,000	
(Section D) Decrease in gross administration spend for Animal, marine and plant health following reallocation of budgets.		-9,065,000
(Section D) Decrease in gross programme spend for Animal, marine and plant health following reallocation of budgets.		-11,069,000
(Section D) Increase in gross programme income for Animal, marine and plant health following reallocation of budgets.		-1,220,000
(Section E) Increase in gross administration spend for Departmental operating costs following reallocation of budgets.	25,699,000	

(Section E) Decrease in gross administration income for Departmental operating costs following reallocation of budgets.	21,000	
(Section E) Decrease in gross programme spend for Departmental operating costs following reallocation of budgets.		-4,098,000
(Section E) Decrease in gross programme income for Departmental operating costs following reallocation of budgets.	1,577,000	
(Section F) Increase in gross programme spend for Food and farming (ALB) (net) following reallocation of budgets.	5,984,000	
(Section G) Increase in gross administration spend for Improve the environment and rural services (ALB) (net) following reallocation of budgets.	3,922,000	
(Section G) Increase in gross programme spend for Improve the environment and rural services (ALB) (net) following reallocation of budgets.	13,077,000	
(Section H) Decrease in gross administration spend for Protect the country from floods (ALB) (net) following reallocation of budgets.		-27,000,000
(Section H) Increase in gross programme spend for Protect the country from floods (ALB) (net) following reallocation of budgets.	41,736,000	
(Section I) Increase in gross administration spend for Animal, marine and plant health (ALB) (net) following reallocation of budgets.	275,000	
(Section I) Increase in gross programme spend for Animal, marine and plant health (ALB) (net) following reallocation of budgets.	2,829,000	
Budget Regime Changes		
(Section B) Decrease in gross programme spend for Improve the environment and rural services following a return of budget in relation to Official Development Assistance.		-8,400,000
Cash Management Adjustments		
(Section E) Decrease in gross administration spend for Departmental operating costs following HM Treasury charge for cash forecasting.		-40,000
Other Changes		
(Section B) Increase in gross administration spend for Improve the environment and rural services offset by an increase in administration income.	2,035,000	-2,035,000

(Section B) Increase in gross programme spend for Improve the environment and rural services offset by an increase in programme income.	85,365,000	-85,365,000

(Section D) Decrease in gross programme spend for Animal, marine and plant health offset by a decrease in programme income.	9,000,000	-9,000,000

Reserve Claims

(Section D) Increase in gross administration spend for Animal, marine and plant health following Reserve claim as announced in the Autumn Budget for EU Delivery Programme.	14,000,000	

(Section D) Increase in gross programme spend for Animal, marine and plant health following Reserve claim for Exotic Disease outbreaks (Bluetongue and Avian Influenza).	45,000,000	

(Section D) Increase in gross programme spend for Animal, marine and plant health following Reserve claim as announced in the Autumn Budget for EU Delivery Programme.	15,000,000	

(Section G) Increase in gross administration spend for Improve the environment and rural services (ALB) (net) following Reserve claim for depreciation budget for Environment Agency.	6,160,000	

(Section H) Increase in gross administration spend for Protect the country from floods (ALB) (net) following Reserve claim for depreciation budget for Environment Agency.	5,970,000	

Total change in Resource DEL (voted)	355,323,000	-263,466,000	91,857,000

Budget Neutral Changes

(Section M) Increase in gross programme spend for Departmental operating costs following reallocation of budgets.	24,108,000	

(Section O) Decrease in gross programme spend for Improve the environment and rural services (ALB) (net) following reallocation of budgets.		-24,028,000

(Section P) Decrease in gross programme spend for Protect the country from floods (ALB) (net) following reallocation of budgets.		-80,000

Budget Regime Changes

(Section J) Decrease in gross programme spend for Food and farming following a decrease in the provision for the commitment to pay area-based direct payments for farmers linked to 2023 claims.		-13,000,000

(Section K) Increase in gross programme spend for Improve the environment and rural services for creation of a bad debt provision for Extended Producer Responsibility for Packaging scheme.	45,920,000		
(Section K) Decrease in gross programme spend for Improve the environment and rural services for Metal Mines provision following a change in discount rate.		-12,742,000	
(Section M) Decrease in gross programme spend for Departmental operating costs for Foot and Mouth Disease Burial Sites provision following a change in discount rate.		-9,847,000	
(Section O) Decrease in gross programme spend for Improve the environment and rural services (ALB) (net) for Environment Agency Open Pension Fund provision.		-11,725,000	
(Section O) Increase in gross programme spend for Improve the environment and rural services (ALB) (net) for Natural England District Level Licensing provision.	3,000,000		
(Section O) Increase in gross programme spend for Improve the environment and rural services (ALB) (net) for Natural England legal provisions.	2,150,000		
(Section O) Increase in gross programme spend for Improve the environment and rural services (ALB) (net) for Environment Agency bad debt provision.	2,100,000		
(Section O) Decrease in gross programme spend for Improve the environment and rural services (ALB) (net) for Natural England corporate tax.		-150,000	
(Section P) Decrease in gross programme spend for Protect the country from floods (ALB) (net) for Environment Agency Open Pension Fund provision.		-17,892,000	
(Section P) Increase in gross programme spend for Protect the country from floods (ALB) (net) for Environment Agency's other provisions.	5,000,000		
Total change in Resource AME (voted)	82,278,000	-89,464,000	-7,186,000
Budget Cover Transfers (BCTs)			
(Section B) Decrease in gross programme spend for Improve the environment and rural services following a transfer to Department for Energy Security and Net Zero for Defra's contribution to Redesign.		-1,959,000	
(Section B) Decrease in gross programme spend for Improve the environment and rural services following a transfer to Foreign, Commonwealth and Development Office for Trade and Investment Advocacy Fund 2+.		-1,000,000	

(Section B) Increase in gross programme spend for Improve the environment and rural services following a transfer from Ministry Of Housing, Communities and Local Government for a water package for Greater Cambridge.	600,000
(Section D) Increase in gross programme spend for Animal, marine and plant health following a transfer from Foreign, Commonwealth and Development Office for National Biosurveillance Network.	441,000
(Section D) Increase in gross programme spend for Animal, marine and plant health following a transfer from Foreign, Commonwealth and Development Office for Biological Security.	75,000
(Section E) Decrease in gross programme spend for Departmental operating costs following a transfer to Department for Business and Trade for Global Supply Chains Intelligence Pilot.	-500,000
(Section E) Decrease in gross programme spend for Departmental operating costs following a transfer to Department for Science, Innovation and Technology for Loss of Position, Navigation and Timing Exercise.	-100,000
(Section H) Increase in gross programme spend for Protect the country from floods (ALB) (net) following a transfer from Ministry of Justice for flood defence work.	120,000
Budget Neutral Changes	
(Section A) Increase in gross programme spend for Food and farming following reallocation of budgets.	25,724,000
(Section B) Increase in gross programme spend for Improve the environment and rural services following reallocation of budgets.	26,355,000
(Section C) Decrease in gross programme spend for Protect the country from floods following reallocation of budgets.	-22,675,000
(Section D) Increase in gross programme spend for Animal, marine and plant health following reallocation of budgets.	38,688,000
(Section E) Decrease in gross programme spend for Departmental operating costs following reallocation of budgets.	-158,638,000
(Section G) Increase in gross programme spend for Improve the environment and rural services (ALB) (net) following reallocation of budgets.	82,897,000

(Section H) Increase in gross programme spend for Protect the country from floods (ALB) (net) following reallocation of budgets.	6,000,000		
(Section I) Increase in gross programme spend for Animal, marine and plant health (ALB) (net) following reallocation of budgets.	1,649,000		
Budget Regime Changes			
(Section B) Decrease in gross programme spend for Improve the environment and rural services following a return of budget in relation to Official Development Assistance.		-4,600,000	
(Section D) Decrease in gross programme spend for Animal, marine and plant health following a return of budget due to the reprofiling of spend for the National Biosecurity Centre.		-46,400,000	
Other Changes			
(Section E) Increase in gross programme spend for Departmental operating costs offset by an increase in programme income.	9,853,000	-9,853,000	
Total change in Capital DEL (voted)	192,402,000	-245,725,000	-53,323,000
Budget Neutral Changes			
(Section M) Decrease in gross programme spend for Departmental operating costs following reallocation of budgets.		-497,000	
(Section O) Increase in gross programme spend for Improve the environment and rural services (ALB) (net) following reallocation of budgets.	298,000		
(Section P) Increase in gross programme spend for Protect the country from floods (ALB) (net) following reallocation of budgets.	199,000		
Budget Regime Changes			
(Section M) Decrease of gross programme spend for Departmental operating costs following a return of budget in relation to IFRS16.		-7,000,000	
Total change in Capital AME (voted)	497,000	-7,497,000	-7,000,000
Revisions to the Net Cash Requirement reflect changes to resources and capital as set out above. It also takes account of movements in debtors.	199,361,000		
Total change in Net Cash Requirement	199,361,000		199,361,000

PART I: EXPENDITURE AND AMBIT

			£
	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	91,857,000	-	91,857,000
Capital	-53,323,000	-	-53,323,000
Annually Managed Expenditure			
Resource	-7,186,000	-	-7,186,000
Capital	-7,000,000	-	-7,000,000
Total Net Budget			
Resource	84,671,000	-	84,671,000
Capital	-60,323,000	-	-60,323,000
Non-Budget Expenditure	-		
Net Cash Requirement	199,361,000		

Supplementary amounts required in the year ending 31 March 2026 for expenditure by Department for Environment, Food and Rural Affairs on:

Departmental Expenditure Limit:Expenditure arising from:

Support for the development of farming and cost-sharing initiatives, payments, losses and penalties relating to the administration of European Union (EU) schemes including disallowance; compensation payments to producers and support for agriculture; championing hygienic production, marketing, delivery and processing in the agriculture, fisheries and food industries; support for keeping, movement tracing, marketing and trade with Northern Ireland, the EU and internationally, of animals, animal products and by-products; support for a sustainable, secure and healthy food supply including food labelling and composition policy.

Activities by Natural England and the Environment Agency; representing forestry interests, encouraging good forestry practice, sustainable forest management and conducting forest research; international policy, research, standard-setting and monitoring to support sustainable forestry; land grants, countryside access and rights of way; policy on commons, national parks and town and village greens; environmental protection and conservation, maintaining air and ozone quality, increasing the UK's environmental decontamination capabilities, delivering social, environmental and economic programmes; maintaining water quality and a resilient supply, support for management of inland waterways and all relevant statutory obligations including under the Water Act 2003, Water Act 2014 and Water (Special Measures) Act 2025; support for terrestrial, marine, waterway environments and protection of water bodies; fair charges for supply of water and provision of sewerage services to customers; support for the protection of species, wildlife management, habitat protection and conservation; support for national and global biodiversity, geodiversity and research; support for rural and regional development; better waste management; promotion and support for sustainable development, consumption and production; regulatory systems for chemicals and pesticides; radioactive waste management, justifying authority for new nuclear power, pollution emergency response services, emergency response/contingency services and managing other environmental risks; consultation on town, urban and country developments; climate modelling, risk assessment and adaptation and noise mapping.

Flood risk management and development implications, land drainage and sewerage.

Support for bee and fish conservation and health; the UK's responsibilities under the Convention on International Trade in Endangered Species (CITES), the fishing industry and the health and welfare of animals; exotic and endemic animal and plant disease policy portfolio and eradication; regulatory systems for veterinary medicines.

Costs associated with ongoing repatriation of functions and funds following exit from the EU and ongoing responses to the coronavirus Covid-19 pandemic; specialist support services; legacy and residual delivery body costs; subsidies to support delivery bodies; staff management and development; other departmental administration and non-cash costs; publicity, promotion; awareness and publications; knowledge-sharing initiatives; research and development; surveys; monitoring; statistics; advice and consultancies; subscriptions and contributions to international organisations; international policy-making; working with the EU; licensing, approvals and certification; inspections; compliance and enforcement in accordance with regulatory requirements; Voted loans in relation to National Museums; funding through Area-Based Grants.

Income arising from:

The devolved governments, overseas Governments and European Commission; delivery body funding contributions; provision of employee and financial shared services to other public sector bodies; surveys; receipts from the sale of carcasses and vaccines; licensing; regulatory income; approvals; investments; interest gained; grants, donations and bequests; commercial activities; certification; publications; public inquiries; information; inspections; registrations; supervision and extensification; administration of grants; waste disposal; recovery of costs incurred for waste water testing; fees and charges from relevant Defra legislation; capital loan schemes; commissioned surveys; research; studies and provision of advice; rental income and repayments; sale of energy generated on Defra group sites; occupancy charges; administrative training and professional services; pension and redundancy contributions and knowledge-sharing initiatives.

Annually Managed Expenditure:

Expenditure arising from:

Levy collection; publicity, promotion, awareness and publications; research and development; market and supply chain analysis and support; packaging recovery support; licensing, approvals and certification; specialist support services; staff management and development; delivery body funding contributions; surveys; monitoring; statistics; advice and consultancies; provision for future liabilities; bad debts; depreciation; revaluations and impairment losses; legacy and residual delivery body costs; promotion of affordable insurance in relation to flood risk; non-cash financing charges relating to reservoir operating agreement financial liabilities; corporation tax on trading income.

Non-Budget Expenditure:

Expenditure arising from:

Payments to the devolved governments.

Department for Environment, Food and Rural Affairs will account for this Estimate.

PART II: CHANGES PROPOSED

	Net Resources						Net Capital			
	Present			Changes			Present		Changes	
	Revised			Revised			Revised		Revised	
	Admin	Prog	1	Admin	Prog	2	Admin	Prog	7	8
	1	2	3	4	5	6	7	8	9	9
Departmental Expenditure Limit (DEL)										
Voted expenditure										
A Food and farming	122,675	1,840,386	2,697	1,229	125,372	1,841,615	497,303	25,724	523,027	
B Improve the environment and rural services	109,795	594,237	2,298	-108,332	112,093	485,905	446,888	19,396	466,284	
C Protect the country from floods	2,600	-	1,153	52,623	3,753	52,623	33,000	-22,675	10,325	
D Animal, marine and plant health	119,903	378,296	4,852	53,572	124,755	431,868	345,022	-7,196	337,826	
E Departmental operating costs	720,467	279,367	25,587	-450	746,054	278,917	290,566	-159,238	131,328	
F Food and farming (ALB) (net)	-	-	-	5,984	-	5,984	-	-	-	
G Improve the environment and rural services (ALB) (net)	102,148	345,085	10,082	13,966	112,230	359,051	159,921	82,897	242,818	
H Protect the country from floods (ALB) (net)	59,888	810,374	-21,030	41,736	38,858	852,110	922,100	6,120	928,220	
I Animal, marine and plant health (ALB) (net)	3,152	34,983	275	5,615	3,427	40,598	5,200	1,649	6,849	
Total voted DEL	1,240,628	4,282,728	25,914	65,943	1,266,542	4,348,671	2,700,000	-53,323	2,646,677	
Total DEL			25,914	65,943				-53,323		
Annually Managed Expenditure (AME)										
Voted expenditure										
J Food and farming	-	-239,498	-	-13,000	-	-252,498	-	-	-	
K Improve the environment and rural services	-	-215	-	33,178	-	32,963	-	-	-	
M Departmental operating costs	-	32,035	-	14,261	-	46,296	10,000	-7,497	2,503	
O Improve the environment and rural services (ALB) (net)	-	-25,386	-	-28,653	-	-54,039	-	298	298	
P Protect the country from floods (ALB) (net)	-	278,560	-	-12,972	-	265,588	50	199	249	
Total voted AME	-	45,496	-	-7,186	-	38,310	10,050	-7,000	3,050	
Total AME			-	-7,186				-7,000		
Voted expenditure			25,914	58,757				-60,323		
Non-voted expenditure			-	-				-		
Total for Estimate			25,914	58,757				-60,323		
Net Cash Requirement										
	Present Plans	Changes	Revised Plans							
Net Cash Requirement	8,171,482	199,361	8,370,843							

PART II: REVISED SUBHEAD DETAIL INCLUDING ADDITIONAL PROVISION

Revised Plans												£'000
	Resources						Capital					
	Administration			Programme			Total					
	Gross	Income	Net	Gross	Income	Net	Net	Gross	Income	Net		
	1	2	3	4	5	6	7	8	9	10		
Departmental Expenditure Limit (DEL)												
Voted expenditure												
A Food and farming	125,393	-21	125,372	1,849,451	-7,836	1,841,615	1,966,987	524,627	-1,600	523,027		
B Improve the environment and rural services	116,020	-3,927	112,093	1,693,543	-1,207,638	485,905	597,998	466,284	-	466,284		
C Protect the country from floods	3,753	-	3,753	52,623	-	52,623	56,376	10,325	-	10,325		
D Animal, marine and plant health	124,755	-	124,755	595,722	-163,854	431,868	556,623	337,826	-	337,826		
E Departmental operating costs	749,871	-3,817	746,054	281,560	-2,643	278,917	1,024,971	142,981	-11,653	131,328		
F Food and farming (ALB) (net)	-	-	-	5,984	-	5,984	5,984	-	-	-		
G Improve the environment and rural services (ALB) (net)	112,230	-	112,230	359,051	-	359,051	471,281	242,818	-	242,818		
H Protect the country from floods (ALB) (net)	38,858	-	38,858	852,110	-	852,110	890,968	928,220	-	928,220		
I Animal, marine and plant health (ALB) (net)	3,427	-	3,427	40,598	-	40,598	44,025	6,849	-	6,849		
Total voted DEL	1,274,307	-7,765	1,266,542	5,730,642	-1,381,971	4,348,671	5,615,213	2,659,930	-13,253	2,646,677		
Total DEL	1,274,307	-7,765	1,266,542	5,730,642	-1,381,971	4,348,671	5,615,213	2,659,930	-13,253	2,646,677		
Annually Managed Expenditure (AME)												
Voted expenditure												
J Food and farming	-	-	-	-252,498	-	-252,498	-252,498	-	-	-		
K Improve the environment and rural services	-	-	-	32,963	-	32,963	32,963	-	-	-		
L Animal, marine and plant health	-	-	-	6	-	6	6	-	-	-		
M Departmental operating costs	-	-	-	46,296	-	46,296	46,296	2,503	-	2,503		
N Food and farming (ALB) (net)	-	-	-	5,399	-	5,399	5,399	14,097	-	14,097		
O Improve the environment and rural services (ALB) (net)	-	-	-	-54,039	-	-54,039	-54,039	298	-	298		
P Protect the country from floods (ALB) (net)	-	-	-	265,588	-	265,588	265,588	249	-	249		
Q Animal, marine and plant health (ALB) (net)	-	-	-	65	-	65	65	591	-	591		
Total voted AME	-	-	-	43,780	-	43,780	43,780	17,738	-	17,738		
Total AME	-	-	-	43,780	-	43,780	43,780	17,738	-	17,738		

PART II: REVISED SUBHEAD DETAIL INCLUDING ADDITIONAL PROVISION

Revised Plans												£'000	
Resources												Capital	
Administration						Programme			Total				
Gross	Income	2	Net	Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	
1			3	4	5	6			7	8	9	10	
Non-Budget Expenditure (NBE)													
Voted expenditure													
RR Food and farming													10,000
Total voted NBE													10,000
Total NBE													10,000
Voted expenditure													5,668,993
Non-voted expenditure													-
Total for Estimate													5,668,993
													2,677,668
													-13,253
													2,664,415

PART II: RESOURCE TO CASH RECONCILIATION

	£'000		
	Present Plans	Changes	Revised Plans
Net Resource Requirement	5,584,322	84,671	5,668,993
Net Capital Requirement	2,724,738	-60,323	2,664,415
Accruals to cash adjustments	-137,578	175,013	37,435
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-2,716,227	-106,166	-2,822,393
Add cash grant-in-aid	2,255,225	141,968	2,397,193
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-268,947	-64	-269,011
New provisions and adjustments to previous provisions	-57,703	13,590	-44,113
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-9,886	-46,621	-56,507
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	500,000	300,000	800,000
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	159,960	-127,694	32,266
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	8,171,482	199,361	8,370,843

PART III: NOTE A - STATEMENT OF COMPREHENSIVE NET EXPENDITURE & RECONCILIATION TABLE

	£'000
	Revised Plans
Gross Administration Costs	1,271,543
<i>Less:</i>	
Administration DEL Income	-7,765
Net Administration Costs	1,263,778
Gross Programme Costs	7,570,870
<i>Less:</i>	
Programme DEL Income	-1,394,071
Programme AME Income	-
Non-budget income	-9,667
Net Programme Costs	6,167,132
Total Net Operating Costs	7,430,910
<i>Of which:</i>	
Resource DEL	5,434,586
Capital DEL	1,771,459
Resource AME	224,407
Capital AME	125
Non-budget	333
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-1,771,584
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	9,667
Other adjustments	-10,000
Total Resource Budget	5,658,993
<i>Of which:</i>	
Resource DEL	5,615,213
Resource AME	43,780
<i>Adjustments to include:</i>	
Grants to devolved administrations	-
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	10,000
Total Resource (Estimate)	5,668,993

PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME

	£'000
	Revised Plans
Voted Resource DEL	
Administration	
A Food and farming	
Other Income	-21
B Improve the environment and rural services	
Sales of Goods and Services	-2,035
Other Income	-1,892
E Departmental operating costs	
Sales of Goods and Services	-3,654
Interest and Dividends	-163
Total Sales of Goods and Services	-5,689
Total Interest and Dividends	-163
Total Other Income	-1,913
Total Administration	-7,765
Programme	
A Food and farming	
Sales of Goods and Services	-2,736
Other Grants	-5,100
B Improve the environment and rural services	
Sales of Goods and Services	-23,686
Other Income	-650
Taxation	-1,183,302
D Animal, marine and plant health	
Sales of Goods and Services	-163,854
E Departmental operating costs	
Sales of Goods and Services	-2,643
Total Sales of Goods and Services	-192,919
Total Other Grants	-5,100
Total Other Income	-650
Total Taxation	-1,183,302
Total Programme	-1,381,971
Total Voted Resource DEL	-1,389,736
Total Voted Resource Income	-1,389,736
Voted Capital DEL	
Programme	
A Food and farming	
Other Grants	-1,600
E Departmental operating costs	
Other Grants	-10,500
Repayments	-1,153
Total Other Grants	-12,100
Total Repayments	-1,153
Total Programme	-13,253
Total Voted Capital DEL	-13,253
Total Voted Capital Income	-13,253

PART III: NOTE C - ANALYSIS OF CONSOLIDATED FUND EXTRA RECEIPTS

In addition to income retained by the Department the following income is payable to the Consolidated Fund:

£'000

	Present Plans		Changes		Revised Plans	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-	-	-	-	-	-
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-	-
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-29,180	-29,180	19,513	19,513	-9,667	-9,667
Total	-29,180	-29,180	19,513	19,513	-9,667	-9,667

DETAILED DESCRIPTION OF CFER SOURCES

£'000

	Present Plans		Changes		Revised Plans	
	Income	Receipts	Income	Receipts	Income	Receipts
Non-Budget						
Thames Tideway Tunnel	-620	-620	-8	-8	-628	-628
District Level Licensing	-8,936	-8,936	294	294	-8,642	-8,642
Nutrient Mitigation Scheme	-1,153	-1,153	756	756	-397	-397
Biodiversity Net Gain	-18,471	-18,471	18,471	18,471	-	-
Total	-29,180	-29,180	19,513	19,513	-9,667	-9,667

PART III: NOTE D - EXPLANATION OF ACCOUNTING OFFICER RESPONSIBILITIES

The Accounting Officer prepares resource accounts for each financial year. See Section 2, Part III - Other statements and notes of Main Estimates 2025-26 for further details of Accounting Officer responsibilities.

Accounting Officer: Paul Kissack

Additional Accounting Officers: Richard Stanford CB, MBE for sections B, K (Forestry Commission)

Executive Agency Accounting Officers:

Richard Lewis	Animal and Plant Health Agency
Neil Hornby	Centre for Environment, Fisheries and Aquaculture Science
Oliver Munn	Rural Payments Agency
Abigail Seager	Veterinary Medicines Directorate

ALB Accounting Officers:

Helen Herniman	Agriculture & Horticulture Development Board
Dr Mike Keil	Consumer Council for Water
Philip Duffy	Environment Agency
Perry Thomas	Flood Re
Dr Gemma Harper OBE	Joint Nature Conservation Committee
Ian Hewett	Livestock Information Ltd
Michelle Willis	Marine Management Organisation
John Everitt OBE FRSA	National Forest Company
Marian Spain	Natural England
Natalie Prosser	Office for Environmental Protection
Richard Deverell CBE	Royal Botanic Gardens, Kew
Colin Faulkner	Sea Fish Industry Authority

PART III: NOTE E - ARM'S LENGTH BODIES (ALBs)**£'000**

Section in Part II: Subhead Detail	Body	Resources	Capital	Grant-in-aid
F	Livestock Information Ltd	5,984	-	-
G	Consumer Council for Water	8,970	-	8,963
G	Environment Agency	205,359	110,605	1,944,888
G	Royal Botanic Gardens, Kew	29,434	31,024	52,988
G	Joint Nature Conservation Committee	18,736	5,850	28,346
G	Natural England	194,579	91,919	292,189
G	National Forest Company	3,494	3,420	6,777
G	Office for Environmental Protection	10,709	-	11,642
H	Environment Agency	890,968	928,220	-
I	Marine Management Organisation	44,025	6,849	51,400
N	Agriculture & Horticulture Development Board	5,399	14,097	-
O	Environment Agency	-60,019	298	-
O	Natural England	5,980	-	-
P	Environment Agency	15,588	199	-
P	Flood Re	250,000	50	-
Q	Sea Fish Industry Authority	65	591	-
Total		1,629,271	1,193,122	2,397,193

PART III: NOTE G - EXPENDITURE RESTING ON THE SOLE AUTHORITY OF THE SUPPLY AND APPROPRIATION ACT

The following subheads contain provision sought under the sole authority of Part I of the Estimate and of the confirming Supply and Appropriation Act

Section in Part II: Subhead Detail	Service	£'000
B, E - DEL	Grain Verification Scheme.	39
A, E - DEL	Authenticity Methodology Working Group (AMWG) and Authenticity Steering Group (ASG). Non-statutory expert committee for food authenticity research.	5
A, D, E - DEL	UK Genetics for Livestock and Equines (UKGLE). Provide advice on zootech legislation and advise on genetic resourcing.	38
A, E - DEL	European Regional Focal Point (ERFP) for Animal Genetic Resources. A platform to support conservation and sustainable use of animal genetic resources to implement the Food and Agriculture Organisation's Global Plan of Action.	13

PART III: NOTE H - EXPENDITURE IN THE FORM OF ADJUSTABLE ADVANCES

Under the Environmental Land Management schemes including Sustainable Farming Incentive and new Countryside Stewardship Higher Tier, advance payments are made to agreement holders, such as landowners and tenant farmers.

Defra will be paying a one-off capital grant to Local Authorities before the end of the year. This is to allow Local Authorities to plan and start purchasing fixed assets in the form of Bin Lorries so they can start collecting doorstep refuse under a new scheme in later years. This is a one-off grant for a specific purpose and no adjustment in future years.

Defra is making payments to Port Health Authorities to cover operating costs whilst they are unable to charge for checks. This has been completed for most of the Port Health Authorities however Liverpool are unable to charge for consignments arriving from the island of Ireland and are therefore still receiving payments for the relevant operating costs.

PART III: NOTE J - STAFF BENEFITS

Defra has a continuous performance recognition scheme allowing colleagues to recognise each other for exceptional pieces of work through social recognition, with a retail voucher of up to £250 or cash bonuses paid alongside salary. The voucher and bonus schemes are funded to a maximum of 1.5% of paybill within the Civil Service Pay Remit rules on non-consolidated spend.

Defra also provides access to a voluntary Employee benefits discount scheme. Both recognition and benefits access is provided via a secure login to an employee benefits portal which allows access to:

- Employee funded discounted retail vouchers and purchase certain goods and services at a discounted rate;
- Employee funded white goods and technology benefits, health cash plans, gym discounts and many other voluntary benefits;
- Hosting and direction to wellbeing services, Employee Assistance Programs and additional employee benefits.

Defra group pays the portal provider an annual admin charge for the services above.

Defra group employees have access to a Mindfulness App to support positive mental health and wellbeing. This is procured and paid for centrally via a group contract. Costs are then re-charged to the ALB's.

Defra group also provides employees with access to financial wellbeing products via our financial technology partner, this includes:

- Financial education - an online hub offering free educational resources to suit different financial needs;
- Borrow - affordable loans repaid through salary;
- Savings – direct from salary;
- Help-to-Save - a government-backed savings scheme for eligible employees receiving Universal Credit.

There is no charge to Defra group for the financial wellbeing services above.

PART III: NOTE K - CONTINGENT LIABILITIES

Nature of liability	£'000
The Woodland Carbon Guarantee is a £50 million scheme that aims to help accelerate woodland planting rates and develop the domestic market for woodland carbon for the permanent removal of carbon dioxide from the atmosphere. It provides the option to sell captured carbon in the form of verified carbon credits, called Woodland Carbon Units, to the Government for a guaranteed price every five or ten years up to 2055-56. If preferred, credits can be sold on the open market rather than to the Government. The Forestry Commission's liabilities under the Woodland Carbon Guarantee are contingent on others deciding to exercise their rights to sell the Woodland Carbon Units to the Government. The limit of this liability under the Guarantee at 31 March 2025 is £10.5 million.	10,500
Small potential liabilities against the Defra group.	1,100
Defra has contingent liabilities relating to retained rights to former staff affected by Transfer of Undertaking Protection of Employment (TUPE) Regulations.	Unquantifiable
The department is currently involved in a number of ongoing legal cases.	Unquantifiable
Environment Agency (EA) have a potential liability in respect of damage to an existing weir when EA works took place nearby. The claimants have indicated their claim would be in the region of £3 million. The EA disagrees with that valuation. The uncertainty and difference between these positions mean a reliable value cannot be attributed.	Unquantifiable
EA have a further potential liability which relates to an ongoing maintenance contract for coastal works, with the contractor claiming for additional costs incurred due to winter storms. The claimants have indicated their claim would be in the region of £3.5 million. The EA disagrees with that valuation. The uncertainty and difference between these positions mean a reliable value cannot be attributed.	Unquantifiable

PART III: NOTE L - INTERNATIONAL SUBSCRIPTIONS

Section in Part II: Subhead Detail		Body	£'000
B4 - DEL		United Nations Environment Programme - International Environment.	3,900
B4 - DEL		United Nations Environment Programme - Ozone, Air Quality, Waste.	10,500

PART III: NOTE M - REPLACEMENT FOR TRUST STATEMENT

It is expected that the following taxes, fines, penalties and charges will be paid over to the Consolidated Fund and are excluded from the Departments consolidated accounts.

Taxes, fines and charges		£'000
Environment Agency		-1,100
Total		-1,100

Department for Business and Trade

INTRODUCTION

This Supplementary Estimate is required for the following purposes:

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
Budget Cover Transfers			
(Sections A and B) Transfer from DSIT for contribution to the Matrix programme.	3,100,000		
(Sections A and B) Transfer from CO for Greater Together LA 2026.	108,000		
(Sections A and B) Transfer from DfT for extension of the Partners for Automated Vehicle Education (PAVE) UK Programme 2025-26.	20,000		
(Sections A and B) Transfer from FCDO for various programmes under Economic Deterrence Initiative.	3,603,000		
(Sections A and B) Transfer from FCDO for HMRC exports data development and exploitation.	100,000		
(Sections A and B) Transfer from FCDO for the Integrated Security Fund cyber and tech.	109,000		
(Sections A and B) Transfer from CO for the GREAT contribution - International.	11,540,000		
(Sections A and B) Transfer from DWP - Money and Pensions Service to Insolvency Service for Debt Relief Order Application Programming Interface project.	363,000		
(Sections A and B) Transfer from FCDO to DBT for the 2025-26 RegDip non-Official Development Assistance programme.	30,000		
(Sections A and B) Transfer from DSIT for Matrix Costs (TRA).	176,000		
(Sections A and B) Transfer from FCDO for legal advice and opinion to support licensing and enforcement process, including advice on the interaction between 'Requests for Information' and the right not to self-incriminate.	42,000		
(Sections A and B) Transfer from FCDO for UK staff to support delivery of the Prime Minister's commitment to the Cypriot Government to aid development of their own Trade Sanctions Implementation Unit.	46,000		

(Sections A and B) Transfer from FCDO for UK Staff project team to support delivery of Content Management System Development and transition of Ancillary Goods and Services work into Office of Trade Sanctions Implementation portfolio.	347,000	
(Sections A and B) Transfer from FCDO for National Cyber Programme portfolio.	8,000	
(Sections A and B) Transfer from FCDO for Learning and Development to support delivery of the Prime Minister's commitment to the Cypriot Government to aid development of their own Trade Sanctions Implementation Unit.	6,000	
(Sections A and B) Transfer from FCDO for UK Staff project team travel costs to support delivery of Content Management System Development and transition of Ancillary Goods and Services work into the Office of Trade Sanctions Implementation's portfolio.	10,000	
(Sections A and B) Transfer from DSIT for Matrix Costs (INSS).	807,000	
(Sections A and B) Transfer from FCDO for Additional International Buyers and Investors Study Wave 8 Markets for FCDO international campaigns.	161,000	
(Section A and B) Transfer from CO for the GREAT contribution - Domestic.	5,109,000	
(Section A and B) Transfer from FCDO for the GREAT contribution - International.	170,000	
(Sections A and B) Transfer from CO for Greater Together LA 2026 - International.	141,000	
(Sections A and B) Transfer from CO for the National Media Unit.	256,000	
(Sections A and B) Transfer from DSIT for contribution to the Matrix programme.	168,000	
(Sections A and B) Transfer from FCDO for Economic Deterrence Initiative - Payment for subscription to Global Supply Chain Intelligence Programme platform.	300,000	
(Sections A and B) Transfer from NIE for Energy Intensive Industries Scheme.	1,225,000	
(Sections A and B) Transfer to CO for the Special Advisers costs.		-110,000

(Sections A and B) Transfer to FCDO for Trade Policy Officers.	-349,000
(Sections A and B) Transfer to MoJ for Make Work Pay - Employment Tribunals (administration).	-157,000
(Sections A and B) Transfer to CO for Public Appointments Digital Service - Licencing Costs 2025-26.	-10,000
(Sections A and B) Transfer to MoJ for Post Office Act under the Horizon Convictions Redress Scheme.	-113,000
(Sections A and B) Transfer to CO for the contribution to the Missions Communication Budget.	-7,250,000
(Sections A and B) Transfer to CO for Joint Media Buying.	-700,000
(Sections A and B) Transfer to The National Archives for Legislation Projects.	-469,000
(Sections A and B) Transfer to DHSC for Fair Pay Agreements Video.	-15,000
(Sections A and B) Transfer to DESNZ to support delivery of energy Smart Data scheme.	-321,000
(Sections A and B) Transfer to MOD for contribution to the National Shipbuilding Office.	-369,000
(Sections A and B) Transfer to ONS for the Data Science Campus and Trade programme.	-680,000
(Sections A and B) Transfer to NIE for the Northern Ireland Insolvency Service.	-1,258,000
(Sections A and B) Transfer to FCDO for Green Cities.	-250,000
(Sections A and B) Transfer to MoJ for Make Work Pay - Employment Tribunals (programme).	-517,000
(Sections A and B) Transfer to CO for additional media partnership and creative work regarding the international GREAT campaign.	-250,000
Cash Management Adjustments	
(Section A) HM Treasury Cash Management Scheme charge.	-131,000
Machinery of Government Changes	
(Sections A and B) To MOD for promotion of UK Defence Exports.	-18,620,000

Other Changes

(Sections A and B) Due to updated depreciation/impairment forecasts across the Department. 2,366,000

(Sections A and B) Increase in Department's requirement for depreciation/impairment expense. 1,677,000

(Sections A and B) Increase in Department's requirement for depreciation/impairment expense. 2,232,000

(Sections A and B) Allocation from HM Treasury Transformation Fund. 22,500,000

Reserve Claims

(Sections A and B) Intervention in support of British Steel Limited. 335,000,000

Total change in Resource DEL (voted)	391,720,000	-31,569,000	360,151,000

AME Expenditure Changes

(Sections C and D) Postmaster Horizon redress provisions. 1,133,360,000

(Sections C and D) Working capital facility for Post Office Limited. -14,700,000

(Sections C and D) Financial instrument fair value measurement. 204,904,000

(Sections C and D) Loan guarantee schemes. -5,695,000

(Sections C and D) Shared parental leave. 35,000,000

(Sections C and D) Provision liabilities relating to other support for Post Office Limited. 11,891,000

(Sections C and D) Other provisions. 1,814,000

(Sections C and D) Corporation tax. 239,000

Total change in Resource AME (voted)	1,387,208,000	-20,395,000	1,366,813,000

AME Expenditure Changes

(Section E) Redundancy Payments Service. -15,828,000

Total change in Resource AME (non-voted)	-15,828,000	-15,828,000

Budget Cover Transfers

(Sections A and B) Transfer from Defra for DBT Global Supply Chains Intelligence Pilot. 500,000

(Sections A and B) Transfer from DWP - Money and Pensions Service Insolvency Service for Debt Relief Order Application Programme Interface Project. 399,000

(Sections A and B) Transfer from DESNZ for Advanced Manufacturing Made Smarter Programme to support Energy Efficiency for small and medium sized enterprises.	2,000,000		
(Sections A and B) Transfer from DSIT (Regulatory Innovation Office) for the Centre for Connected and Autonomous Vehicles programme.	80,000		
(Sections A and B) Transfer from FCDO for Economic Deterrence Initiative - Capitalised research and development costs for the creation of a portal for Sanctions Breach Reporting as part of Operation Huxley.	100,000		
(Sections A and B) Transfer from FCDO for Economic Deterrence Initiative and Licensing Phase 2 and development of Case Management System (legal costs).	264,000		
(Sections A and B) Transfer to ONS for Data Science Campus resource (Global Supply Chain Intelligence Programme).		-85,000	
(Sections A and B) Transfer to DSIT for the Aerodynamics research and development project.		-2,005,000	
Other Changes			
(Sections A and B) To fund intervention in support of British Steel Limited (Financial Transactions).	47,000,000		
(Sections A and B) For re-prioritisation of spending from Automotive transformation fund (General Capital).		-47,000,000	
(Sections A and B) To fund intervention in support of British Steel Limited (Financial Transactions).	38,000,000		
(Sections A and B) Reduction in Capital DEL-General ringfenced for Frascati research and development (General Capital).		-38,000,000	
(Sections A and B) Growth Guarantee Schemes.	50,000,000		
Reserve Claims			
(Sections A and B) Intervention in support of British Steel Limited (Financial Transactions).	375,000,000		
(Sections A and B) Capital DEL (Financial Transactions) to fund additional financial investments.	200,000,000		
Total change in Capital DEL (voted)	713,343,000	-87,090,000	626,253,000

AME Expenditure Changes

(Sections C and D) Postmaster Horizon redress provisions.	-80,550,000

(Sections C and D) Working capital facility for Post Office Limited.	-621,994,000

(Sections C and D) Loan guarantee schemes.	-103,100,000

(Sections C and D) Other provisions.	26,000

Total change in Capital AME (voted)	26,000	-805,644,000	-805,618,000

Revisions to the Net Cash Requirement reflect changes to resources and capital as set out above. It also takes account of changes to forecasts of movements in debtors and creditors.	-1,181,297,000

Total change in Net Cash Requirement	-1,181,297,000	-1,181,297,000

PART I: EXPENDITURE AND AMBIT

			£
	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource †	360,151,000	-	360,151,000
Capital	626,253,000	-	626,253,000
Annually Managed Expenditure			
Resource	1,366,813,000	-15,828,000	1,350,985,000
Capital	-805,618,000	-	-805,618,000
Total Net Budget			
Resource	1,726,964,000	-15,828,000	1,711,136,000
Capital	-179,365,000	-	-179,365,000
Non-Budget Expenditure		-	
Net Cash Requirement †	-1,181,297,000		

Supplementary amounts required in the year ending 31 March 2026 for expenditure by Department for Business and Trade on:

Departmental Expenditure Limit:Expenditure arising from:

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

Funding to provide support for businesses to invest, grow and export to create new job opportunities across the country.

Administration of the Department for Business and Trade ('the Department'), including publicity, promotion and publications; communications; purchase, acquisition, hire, lease and rent of land, buildings, plant, equipment, machinery, vehicles and capital assets; digital and IT; special payments, and domestic legal proceedings.

Funding to provide redress to claimants who have suffered detriment arising from the errors in the Post Office Horizon IT system or the other matters identified in the relevant court judgments.

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

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

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

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

The discharge of liabilities falling to the Department in respect of distressed businesses. The discharge of liabilities falling to the Department in respect of former shipbuilding industry historic claims.

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

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

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

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

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

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

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

Activities of UK Government Investments on behalf of the Department.

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

The UK's departure from the EU.

Governmental response to the coronavirus Covid-19 pandemic and Inquiry.

Grants to local authorities.

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

Developing, implementing and enforcing trade sanctions.

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

The appointment of an Official Receiver.

* The provision of financial support for the Social Impact Sector, primarily consisting of Community Development Finance Institutions.

Departmental interventions with respect to distressed businesses.

British Growth Partnership, a BBB initiative to encourage more institutional investment, particularly from UK pension funds, into high-growth and innovative companies within the UK.

Income arising from:

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

Receipts from other government departments and devolved governments; the Advisory, Conciliation and Arbitration Service; the Insolvency Service.

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

Activities of UK Government Investments on behalf of the Department.

Proceeds of Crime income generated in criminal enforcement.

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

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

Receipts and profit from the sale of equipment.

Receipts associated with the closure of partner organisations.

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

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

Receipts from other government departments and devolved governments; the Advisory, Conciliation and Arbitration Service and the Insolvency Service.

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

Annually Managed Expenditure:Expenditure arising from:

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

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

The management of asset sales.

Payment of corporation tax.

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

Funding to provide redress to claimants who have suffered detriment arising from the errors in the Post Office Horizon IT system or the other matters identified in the relevant court judgments.

Activities of UK Government Investments on behalf of the Department.

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

The Redundancy Payments Service.

The discharge of liabilities falling to the Department in respect of former shipbuilding industry historic claims.

The appointment of an Official Receiver.

Income arising from:

Receipts from asset sales.

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

Activities of UK Government Investments on behalf of the Department.

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

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

Receipts from Trading Funds.

* Premium income and other receipts from financial guarantee schemes.

Investment income received by BIS (Postal Services Act 2011) Company Limited.

Department for Business and Trade will account for this Estimate.

† Policy and operational responsibility for defence exports promotion transferred to the Ministry of Defence on 31 July 2025. Within the overall changes sought in this Estimate, the specific changes relating to this Machinery of Government change are:

(a) Departmental Expenditure Limit - Resource (voted) is decreased by £18,620,000; and

(b) the net cash requirement is decreased by £18,620,000.

PART II: CHANGES PROPOSED

	Net Resources						Net Capital			£'000			
	Present			Changes			Present	Changes	Revised				
	Admin	Prog	2	Admin	Prog	4					Admin	Prog	6
Departmental Expenditure Limit (DEL)													
Voted expenditure													
A DBT - Department for Business and Trade (DEL)	442,202	1,514,593	27,043	296,151	469,245	1,810,744	1,092,802	465,682	1,558,484				
B DBT - Arm's Length Bodies (ALB) (Net) (DEL)	28,145	50,109	515	36,442	28,660	86,551	435,198	160,571	595,769				
Total voted DEL	470,347	1,564,702	27,558	332,593	497,905	1,897,295	1,528,000	626,253	2,154,253				
Total DEL			27,558	332,593				626,253					
Annually Managed Expenditure (AME)													
Voted expenditure													
C DBT - Department for Business and Trade (AME)	-	-958,406	-	1,398,189	-	439,783	1,829,612	-806,513	1,023,099				
D DBT - Arm's Length Bodies (ALB) (Net) (AME)	-	8,701	-	-31,376	-	-22,675	-	895	895				
Total voted AME	-	-949,705	-	1,366,813	-	417,108	1,829,612	-805,618	1,023,994				
Non-voted expenditure													
E DBT - Department for Business and Trade (AME)	-	495,828	-	-15,828	-	480,000	-	-	-				
Total non-voted AME	-	495,828	-	-15,828	-	480,000	-	-	-				
Total AME			-	1,350,985				-805,618					
Voted expenditure			27,558	1,699,406				-179,365					
Non-voted expenditure			-	-15,828				-					
Total for Estimate			27,558	1,683,578				-179,365					

	£'000		
	Present Plans	Changes	Revised Plans
Net Cash Requirement	9,490,186	-1,181,297	8,308,889

PART II: REVISED SUBHEAD DETAIL INCLUDING ADDITIONAL PROVISION

Revised Plans												£'000
Resources												Capital
Administration						Programme			Total			
Gross	Income	Net	Gross	Income	Net			Net	Gross	Income	Net	
1	2	3	4	5	6			7	8	9	10	
Departmental Expenditure Limit (DEL)												
Voted expenditure												
A DBT - Department for Business and Trade (DEL)	473,897	-4,652	469,245	2,267,536	-456,792	1,810,744		2,279,989	1,604,811	-46,327	1,558,484	
B DBT - Arm's Length Bodies (ALB) (Net) (DEL)	28,660	-	28,660	86,551	-	86,551		115,211	595,769	-	595,769	
Total voted DEL	502,557	-4,652	497,905	2,354,087	-456,792	1,897,295		2,395,200	2,200,580	-46,327	2,154,253	
Total DEL	502,557	-4,652	497,905	2,354,087	-456,792	1,897,295		2,395,200	2,200,580	-46,327	2,154,253	
Annually Managed Expenditure (AME)												
Voted expenditure												
C DBT - Department for Business and Trade (AME)	-	-	-	497,683	-57,900	439,783		439,783	1,023,099	-	1,023,099	
D DBT - Arm's Length Bodies (ALB) (Net) (AME)	-	-	-	-22,675	-	-22,675		-22,675	895	-	895	
Total voted AME	-	-	-	475,008	-57,900	417,108		417,108	1,023,994	-	1,023,994	
Non-voted expenditure												
E DBT - Department for Business and Trade (AME)	-	-	-	510,000	-30,000	480,000		480,000	-	-	-	
Total non-voted AME	-	-	-	510,000	-30,000	480,000		480,000	-	-	-	
Total AME	-	-	-	985,008	-87,900	897,108		897,108	1,023,994	-	1,023,994	
Voted expenditure	502,557	-4,652	497,905	2,829,095	-514,692	2,314,403		2,812,308	3,224,574	-46,327	3,178,247	
Non-voted expenditure	-	-	-	510,000	-30,000	480,000		480,000	-	-	-	
Total for Estimate	502,557	-4,652	497,905	3,339,095	-544,692	2,794,403		3,292,308	3,224,574	-46,327	3,178,247	

PART II: RESOURCE TO CASH RECONCILIATION

	£'000		
	Present Plans	Changes	Revised Plans
Net Resource Requirement	1,581,172	1,711,136	3,292,308
Net Capital Requirement	3,357,612	-179,365	3,178,247
Accruals to cash adjustments	5,047,230	-2,728,896	2,318,334
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-522,153	-167,047	-689,200
Add cash grant-in-aid	1,064,457	-260,903	803,554
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-44,958	-180,873	-225,831
New provisions and adjustments to previous provisions	-485,371	-313,131	-798,502
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	42,635	-195,823	-153,188
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	632,518	442,836	1,075,354
Increase (-) / Decrease (+) in creditors	3,398,710	-1,872,710	1,526,000
Use of provisions	961,392	-181,245	780,147
Removal of non-voted budget items	-495,828	15,828	-480,000
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-495,828	15,828	-480,000
Net Cash Requirement	9,490,186	-1,181,297	8,308,889

PART III: NOTE A - STATEMENT OF COMPREHENSIVE NET EXPENDITURE & RECONCILIATION TABLE

	£'000
	Revised Plans
Gross Administration Costs	502,557
Less:	
Administration DEL Income	-4,652
Net Administration Costs	497,905
Gross Programme Costs	4,806,935
Less:	
Programme DEL Income	-459,168
Programme AME Income	-87,900
Non-budget income	-
Net Programme Costs	4,259,867
Total Net Operating Costs	4,757,772
<i>Of which:</i>	
Resource DEL	2,338,974
Capital DEL	1,000,723
Resource AME	1,521,175
Capital AME	-103,100
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-897,623
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-567,841
Total Resource Budget	3,292,308
<i>Of which:</i>	
Resource DEL	2,395,200
Resource AME	897,108
<i>Adjustments to include:</i>	
Grants to devolved administrations	-
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
Total Resource (Estimate)	3,292,308

PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME

	£'000
	Revised Plans
Voted Resource DEL	
Administration	
A DBT - Department for Business and Trade (DEL)	
Sales of Goods and Services	-4,368
Other Income	-284
Total Sales of Goods and Services	-4,368
Total Other Income	-284
Total Administration	-4,652
Programme	
A DBT - Department for Business and Trade (DEL)	
Sales of Goods and Services	-354,190
Interest and Dividends	-20,570
Other Income	-46,491
Taxation	-35,541
Total Sales of Goods and Services	-354,190
Total Interest and Dividends	-20,570
Total Other Income	-46,491
Total Taxation	-35,541
Total Programme	-456,792
Total Voted Resource DEL	-461,444
Voted Resource AME	
Programme	
C DBT - Department for Business and Trade (AME)	
Sales of Goods and Services	-35,200
Interest and Dividends	-22,700
Total Sales of Goods and Services	-35,200
Total Interest and Dividends	-22,700
Total Programme	-57,900
Total Voted Resource AME	-57,900
Total Voted Resource Income	-519,344
Voted Capital DEL	
Programme	
A DBT - Department for Business and Trade (DEL)	
Sales of Goods and Services	-2,376
Other Income	-35,451
Repayments	-8,500
Total Sales of Goods and Services	-2,376
Total Other Income	-35,451
Total Repayments	-8,500
Total Programme	-46,327
Total Voted Capital DEL	-46,327
Total Voted Capital Income	-46,327

PART III: NOTE C - ANALYSIS OF CONSOLIDATED FUND EXTRA RECEIPTS

In addition to income retained by the Department the following income is payable to the Consolidated Fund:

£'000

	Present Plans		Changes		Revised Plans	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-	-	-	-	-	-
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-	-
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-	-	-4,267	-4,267	-4,267	-4,267
Total	-	-	-4,267	-4,267	-4,267	-4,267

DETAILED DESCRIPTION OF CFER SOURCES

£'000

	Present Plans		Changes		Revised Plans	
	Income	Receipts	Income	Receipts	Income	Receipts
Non-Budget						
Insolvency Service Excess fee recovery.	-	-	-3,500	-3,500	-3,500	-3,500
Penalties related to employment disputes.	-	-	-5	-5	-5	-5
Financial penalties imposed by the Financial Reporting Council.	-	-	-762	-762	-762	-762
Total	-	-	-4,267	-4,267	-4,267	-4,267

PART III: NOTE D - EXPLANATION OF ACCOUNTING OFFICER RESPONSIBILITIES

The Accounting Officer prepares resource accounts for each financial year. See Section 2, Part III - Other statements and notes of Main Estimates 2025-26 for further details of Accounting Officer responsibilities.

Accounting Officer: Gareth Davies

Executive Agency Accounting Officers:

Andy King	Companies House
Alec Pybus	Insolvency Service

ALB Accounting Officers:

Niall Mackenzie	Advisory, Conciliation and Arbitration Service
Louis Taylor	British Business Bank plc
Carl Creswell	BIS (Postal Services Act 2011) Company Limited
Charles Dhanowa	Competition Service
Louis Taylor	Cornwall and Isles of Scilly Investments Limited
Louis Taylor	Midlands Engine Investments Limited
Louis Taylor	Northern Powerhouse Investments Limited
Gareth Davies	Postal Services Holding Company Limited
Richard Moriarty	The Financial Reporting Council Limited
Jessica Blakely and Carmen Suarez	Trade Remedies Authority
Emma Jones	Small Business Commissioner

PART III: NOTE E - ARM'S LENGTH BODIES (ALBs)**£'000**

Section in Part II: Subhead Detail		Body	Resources	Capital	Grant-in-aid
B		Advisory, Conciliation and Arbitration Service	67,923	800	66,423
B		British Business Bank plc	14,709	639,301	708,390
B		BIS (Postal Services Act 2011) Company Limited	1,800	-	-
B		Cornwall and Isles of Scilly Investments Limited	-	788	-
B		Competition Service	7,620	180	7,458
B		Financial Reporting Council Limited	2,296	-	-
B		Midlands Engine Investments Limited	-	-12,270	-
B		Northern Powerhouse Investments Limited	1,992	-33,652	2,148
B		Trade Remedies Authority	18,871	622	19,135
D		British Business Bank plc	-62,760	-	-
D		BIS (Postal Services Act 2011) Company Limited	40,000	-	-
D		Financial Reporting Council Limited	-	895	-
D		Midlands Engine Investments Limited	85	-	-
Total			92,536	596,664	803,554

PART III: NOTE H - EXPENDITURE IN THE FORM OF ADJUSTABLE ADVANCES**£'000****Service**

Advance payment to UK Research and Innovation to fund working capital requirement for UK Battery Industrialisation Centre (£3m) and Faraday Institution (£7m). 10,000

PART III: NOTE J - STAFF BENEFITS**£'000**

Ex-gratia payments to staff relating to voluntary termination of employment on grounds of ill health. 247

PART III: NOTE K - CONTINGENT LIABILITIES

Nature of liability	£'000
Financial guarantees issued in respect of distressed businesses with maximum potential liabilities for the Department.	105,800
Paid in capital subscription for the Common Fund for Commodities (CFC) – Government is committed to the payment of a subscription in the form of Promissory Notes to be redeemed on request by the CFC.	2,240
Callable capital subscription for CFC – Government is committed to the payment of a subscription to the CFC.	1,960
Dilapidation liability for leased property – The Department is obligated to reimburse the Government Property Agency (GPA) for any dilapidations incurred during the Department's tenure on property leased through the GPA when the underlying lease agreements between GPA and its landlords expire. The Department also has a possible obligation to pay for any dilapidations which arose before the former DIT's lease agreements with GPA came into effect. The amount disclosed is the reasonable worst-case scenario.	3,800
Indemnity has been provided to the Official Receiver relating to actions undertaken in respect of administration of Liberty Steel.	10,000
Indemnities have been given to bankers of the Insolvency Service against certain liabilities arising in respect of non-transferable "account payee" cheques due to insolvent estates and paid into the Insolvency Services Account.	Unquantifiable
A contingent liability exists in relation to ongoing legal cases. The cost is dependent on the outcome of cases which currently cannot be reliably estimated.	Unquantifiable
Under an agreement with the Financial Reporting Council (FRC), if the amount held in their legal costs fund falls below £1 million in any year, an additional grant will be made to cover legal costs subsequently incurred in that year.	Unquantifiable
Indemnities have been given to the directors appointed by the Core Department to wholly owned subsidiaries. These indemnities are against personal liability following any legal action against the companies.	Unquantifiable
Indemnities have been provided to the Official Receiver and other parties relating to actions undertaken in respect of administration of specified companies.	Unquantifiable

PART III: NOTE K - CONTINGENT LIABILITIES - CONTINUED

Nature of liability	£'000
An indemnity has been provided to the Chair of the Post Office Horizon IT Inquiry in respect of any liabilities he may incur as a result of holding, or having held, this position.	Unquantifiable
The Department has historically strongly supported Post Office Limited (POL) and the Post Office network as it provides vital public services to millions of customers across the United Kingdom. Significant funding has already been provided and committed to POL to ensure its policy objectives have been met, including mitigating risks arising from certain legacy claims connected with the Horizon IT system. While working with POL to transition to a self-funded model, the Department intends to continue to develop solutions to support POL in settling its liabilities as they fall due, subject to HM Treasury consent and subject to the application of the Subsidy Control Act 2022, where such liabilities threaten the ability of POL to continue to provide its vital public services. As such there is a possible likelihood that, should unexpected liabilities arise within POL that threatens its ability to function as a going concern, the Department would provide funding to settle some or all of these theoretical liabilities.	Unquantifiable
FRC funding: A guarantee has been given to the FRC that, if the FRC's general voluntary funding from external sources falls sufficiently for the Department to have to consider making legislation to activate the statutory levy under section 17 of the Companies (Audit, Investigations and Community Enterprise) Act 2004, the Department will make such a grant to cover the Council's costs as is sufficient to meet the preconditions in those levy raising powers provided the requisite funding has not been made available through another grant.	Unquantifiable
Insolvency Service - Legal Cases: Due to the nature of the work undertaken by the agency, there are a number of ongoing legal cases giving rise to contingent liabilities. The legal cases included as contingent liabilities all relate to possible obligations where the agency has issued civil and criminal proceedings through the courts, and the outcome is dependent on court rulings and findings.	Unquantifiable
Others: There are a number of potential liabilities for the Department in respect of claims from suppliers, employees and third parties which depend on actual or potential proceedings. The timing and amounts of any liabilities are uncertain.	Unquantifiable
Legal costs: A remote contingent liability exists in relation to various ongoing legal cases, both within the Core Department and wider Departmental Group. The cases range from bankruptcy and insolvency matters to judicial reviews. The costs are dependent on the outcome of cases which currently cannot be reliably estimated.	Unquantifiable
An indemnity has been issued to cover the Independent Reviewer of the Postmasters Horizon Group Litigation Order (GLO) Scheme in respect of any liabilities he may incur as a result of holding that position.	Unquantifiable

PART III: NOTE L - INTERNATIONAL SUBSCRIPTIONS

Section in Part II: Subhead Detail	Body	£'000
DEL - A	UK annual World Trade Organization subscription fee for 2025-26.	6,489

HM Land Registry

INTRODUCTION

This Supplementary Estimate is required for the following purposes:

			£
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
Budget Cover Transfers			
(Section A) HM Land Registry's contribution to Cabinet Office.		-23,000	
(Section A) Ministry of Housing, Communities and Local Government's contribution to HM Land Registry.	631,000		
Budget Regime Changes			
(Section A) Resource DEL to Capital DEL switch for increased IT mainframe costs and re-negotiated estates costs.		-4,000,000	
Total change in Resource DEL (Voted)	631,000	-4,023,000	-3,392,000
Budget Regime Changes			
(Section A) Capital DEL from Resource DEL switch for increased IT mainframe costs and re-negotiated estates costs.	4,000,000		
Total change in Capital DEL (Voted)	4,000,000		4,000,000
Revisions to the Net Cash Requirement reflect changes to resources and capital as set out above. It also takes account of movements in creditors.	17,908,000		
Total change in Net Cash Requirement	17,908,000		17,908,000

PART I: EXPENDITURE AND AMBIT

	£		
	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	-3,392,000	-	-3,392,000
Capital	4,000,000	-	4,000,000
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	-3,392,000	-	-3,392,000
Capital	4,000,000	-	4,000,000
Non-Budget Expenditure	-		
Net Cash Requirement	17,908,000		

Supplementary amounts required in the year ending 31 March 2026 for expenditure by HM Land Registry on:

Departmental Expenditure Limit:Expenditure arising from:

Support and operational costs, transformation, technology, equipment, other payments, associated depreciation and any other non-cash costs falling in DEL.

Income arising from:

The disposal, sale or donation of capital assets. Cost recoveries. Interest receivable. Receipt of VAT refunds.

Annually Managed Expenditure:Expenditure arising from:

Provisions and other non-cash items.

HM Land Registry will account for this Estimate.

PART II: CHANGES PROPOSED

	Net Resources						Net Capital			£'000
	Present			Changes			Present	Changes		
	Revised									
	Admin	Prog	Admin	Prog	Admin	Prog	7	8	9	
Departmental Expenditure Limit (DEL)										
Voted expenditure										
A HMLR Core DEL Expenditure										
	-	493,605	-	-3,392	-	490,213	59,100	4,000	63,100	
Total voted DEL	-	493,605	-	-3,392	-	490,213	59,100	4,000	63,100	
Total DEL			-	-3,392				4,000		
Voted expenditure										
Non-voted expenditure										
Total for Estimate			-	-3,392				4,000		

	£'000		
	Present Plans	Changes	Revised Plans
Net Cash Requirement	508,200	17,908	526,108

PART II: REVISED SUBHEAD DETAIL INCLUDING ADDITIONAL PROVISION

Revised Plans												£'000
	Resources								Capital			
	Administration			Programme			Total					
	Gross	Income	Net	Gross	Income	Net	Net	Gross	Income	Net		
1	2	3	4	5	6	7		8	9	10		
Departmental Expenditure Limit (DEL)												
Voted expenditure												
A HMLR Core DEL Expenditure	-	-	-	490,213	-	490,213	490,213	63,101	-1	63,100		
Total voted DEL	-	-	-	490,213	-	490,213	490,213	63,101	-1	63,100		
Total DEL	-	-	-	490,213	-	490,213	490,213	63,101	-1	63,100		
Annually Managed Expenditure (AME)												
Voted expenditure												
B HMLR Core AME Expenditure	-	-	-	12,000	-	12,000	12,000	-	-	-		
Total voted AME	-	-	-	12,000	-	12,000	12,000	-	-	-		
Total AME	-	-	-	12,000	-	12,000	12,000	-	-	-		
Voted expenditure	-	-	-	502,213	-	502,213	502,213	63,101	-1	63,100		
Non-voted expenditure	-	-	-	-	-	-	-	-	-	-		
Total for Estimate	-	-	-	502,213	-	502,213	502,213	63,101	-1	63,100		

PART II: RESOURCE TO CASH RECONCILIATION

	£'000		
	Present Plans	Changes	Revised Plans
Net Resource Requirement	505,605	-3,392	502,213
Net Capital Requirement	59,100	4,000	63,100
Accruals to cash adjustments	-56,505	17,300	-39,205
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-30,610	-	-30,610
New provisions and adjustments to previous provisions	-12,000	-	-12,000
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-13,895	17,300	3,405
Use of provisions	-	-	-
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	508,200	17,908	526,108

PART III: NOTE A - STATEMENT OF COMPREHENSIVE NET EXPENDITURE & RECONCILIATION TABLE

	£'000
	Revised Plans
Gross Administration Costs	-
Less:	
Administration DEL Income	-
Net Administration Costs	-
Gross Programme Costs	502,213
Less:	
Programme DEL Income	-
Programme AME Income	-
Non-budget income	-490,000
Net Programme Costs	12,213
Total Net Operating Costs	12,213
<i>Of which:</i>	
Resource DEL	490,213
Capital DEL	-
Resource AME	12,000
Capital AME	-
Non-budget	-490,000
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	490,000
Other adjustments	-
Total Resource Budget	502,213
<i>Of which:</i>	
Resource DEL	490,213
Resource AME	12,000
<i>Adjustments to include:</i>	
Grants to devolved administrations	-
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
Total Resource (Estimate)	502,213

PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME

£'000

Revised Plans

Voted Capital DEL**Programme**

A HMLR Core DEL Expenditure

Sales of Assets

-1

Total Sales of Assets**-1****Total Programme****-1****Total Voted Capital DEL****-1****Total Voted Capital Income****-1****PART III: NOTE C - ANALYSIS OF CONSOLIDATED FUND EXTRA RECEIPTS**

In addition to income retained by the Department the following income is payable to the Consolidated Fund:

£'000

	Present Plans		Changes		Revised Plans	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-	-	-	-	-	-
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-	-
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-504,000	-504,000	14,000	14,000	-490,000	-490,000
Total	-504,000	-504,000	14,000	14,000	-490,000	-490,000

DETAILED DESCRIPTION OF CFER SOURCES

£'000

	Present Plans		Changes		Revised Plans	
	Income	Receipts	Income	Receipts	Income	Receipts
Non-Budget						
Receipts surrendered from Fees and Charges.	-504,000	-504,000	14,000	14,000	-490,000	-490,000
Total	-504,000	-504,000	14,000	14,000	-490,000	-490,000

PART III: NOTE D - EXPLANATION OF ACCOUNTING OFFICER RESPONSIBILITIES

The Accounting Officer prepares resource accounts for each financial year. See Section 2, Part III - Other statements and notes of Main Estimates 2025-26 for further details of Accounting Officer responsibilities.

Accounting Officer:

Iain Banfield

Department for Work and Pensions

INTRODUCTION

This Supplementary Estimate is required for the following purposes:

			£
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
Budget Cover Transfers			
(Section A) Transfer from Cabinet Office for Integrated Security Fund	485,000		
(Section A) Transfer from the Cabinet Office from the Mission Communications Budget	5,200,000		
(Section A) Transfer from Department of Health and Social Care for contribution to WorkWell Primary Care Innovation Fund	154,000		
(Section B) Transfer from Ministry of Housing, Communities and Local Government for HSE Building Safety Regulator	13,845,000		
(Section C) Transfer from Ministry of Justice for Money and Pensions Service to expand debt advice pilot	283,000		
(Section A) Transfer to Cabinet Office for Special Advisors costs		-134,000	
(Section A) Transfer to Cabinet Office for Licence costs for the Public Appointments Digital Service		-10,000	
(Section A) Transfer to Department for Education for Skills Bootcamps		-63,000,000	
(Section A) Transfer to Department of Health and Social Care for Workwell Programme		-23,300,000	
(Section A) Transfer to Department of Health and Social Care for Individual Personal Support (Drugs & Alcohol)		-5,400,000	
(Section A) Transfer to HM Revenue and Customs for the delivery of UC Programme		-830,000	
(Section A) Transfer to HM Revenue and Customs for the delivery of UC Programme		-170,000	
(Section A) Transfer to Ministry of Justice for DWP to operate joint policy development scheme		-281,000	
(Section A) Transfer to Welsh Government for Economic Inactivity Trailblazers		-4,240,000	
(Section A) Transfer to Welsh Government for the delivery of Individual Placement and Support in Primary Care in Wales		-790,000	
(Section C) Transfer to Department for Business and Trade for funding of Insolvency Service API		-363,000	
Budget Exchange			
(Section A) Transfer to future years to support measures to address youth unemployment and inactivity through apprenticeships		-370,000,000	
Budget Neutral Changes			
(Section A) DEL Admin to DEL Programme reclassification - Estates and Digital	62,000,000	-62,000,000	

			£
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
Cash Management Adjustments			
(Section A) Increase in administration budget for cash management rebate	1,591,000		
Other Changes			-
(Section A) Reallocation of resource from voted to non-voted for administration of National Insurance Fund	54,439,000		
(Section A) Spending Review Adjustment - Transformation Funding allocation and subsequent surrender	27,800,000	-27,800,000	
(Section A) net movements in depreciation	98,719,000	-48,719,000	
(Section A) Increase in Core Department reflecting movement of resources between sections	97,080,000		
(Section B) Decrease in Health and Safety Executive (net) reflecting movement of resources between sections		-18,161,000	
(Section C) Decrease in Money and Pension Service (net) reflecting movement of resources between sections		-2,277,000	
(Section D) Increase in Other Arm's Length Bodies (net) reflecting movement of resources between sections	2,909,000		
(Section E) Decrease in Employment Programmes reflecting movement of resources between sections		-79,777,000	
(Section F) Increase in Support for Local Authorities reflecting movement of resources between sections	2,794,000		
(Section G) Decrease in Funding for Public Corporations reflecting movement of resources between sections		-15,953,000	
(Section H) Increase in Other Benefits reflecting movement of resources between sections	12,526,000		
Total change in Resource DEL (voted)	379,825,000	-723,205,000	-343,380,000
Other Changes			
(Section I) Reallocation of resource from voted to non-voted for administration of National Insurance Fund		-54,440,000	
(Section J) Increase in Social Fund reflecting movement of resources between sections	860,000		
Total change in Resource DEL (non-voted)	860,000	-54,440,000	-53,580,000
AME Expenditure Changes			
(Section K) Decrease in Supplementary Estimate funding position for Severe Disablement Benefit		-238,000	
(Section L) Increase in Supplementary Estimate funding position for Industrial Injuries Benefits Scheme	12,463,000		
(Section M) Increase in Supplementary Estimate funding position for Universal Credit	5,761,587,000		
(Section N) Decrease in Supplementary Estimate funding position for Employment & Support Allowance (Non-Contributory)		-622,438,000	

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section O) Increase in Supplementary Estimate funding position for Income Support	15,189,000		
(Section P) Increase in Supplementary Estimate funding position for Pension Credit	407,486,000		
(Section Q) Increase in Supplementary Estimate funding position for Financial Assistance Scheme	461,319,000		
(Section R) Increase in Supplementary Estimate funding position for Attendance Allowance	395,875,000		
(Section S) Increase in Supplementary Estimate funding position for Personal Independence Payment	485,828,000		
(Section T) Increase in Supplementary Estimate funding position for Disability Living Allowance	419,434,000		
(Section U) Increase in Supplementary Estimate funding position for Carer's Allowance	248,729,000		
(Section V) Increase in Supplementary Estimate funding position for Housing Benefit	831,856,000		
(Section W) Increase in Supplementary Estimate funding position for Statutory Maternity Pay	115,000,000		
(Section X) Increase in Supplementary Estimate funding position for Christmas Bonus (Non-Contributory)	3,527,000		
(Section Y) Increase in Supplementary Estimate funding position for Jobseekers Allowance (Non-Contributory)	936,000		
(Section Z) Increase in Supplementary Estimate funding position for State Pension (Non-Contributory)	29,712,000		
(Section AA) Increase in Supplementary Estimate funding position for Support for Mortgage Interest	9,635,000		
(Section AB) Decrease in Supplementary Estimate funding position for Cost of Living Support Payments		-24,112,000	
(Section AC) Decrease in Supplementary Estimate funding position for Other Expenditure		-11,802,000	
(Section AD) Decrease in Supplementary Estimate funding position for Other Expenditure EALBs (Net)		-43,000	
Total change in Resource AME (voted)	9,198,576,000	-658,633,000	8,539,943,000
AME Expenditure Changes			
(Section AE) Increase in Supplementary Estimate funding position for Social Fund: Winter Fuel	1,656,998,000		
(Section AF) Increase in Supplementary Estimate funding position for Incapacity Benefit	2,030,000		
(Section AG) Increase in Supplementary Estimate funding position for Social Fund: Other	440,030,000		
(Section AH) Increase in Supplementary Estimate funding position for Employment and Support Allowance (Contributory)	327,963,000		
(Section AI) Decrease in Supplementary Estimate funding position for Maternity Allowance		-40,352,000	

			£
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section AJ) Decrease in Supplementary Estimate funding position for Bereavement Benefits		-3,301,000	
(Section AK) Increase in Supplementary Estimate funding position for Christmas Bonus (Contributory)	2,341,000		
(Section AL) Increase in Supplementary Estimate funding position for Jobseekers Allowance (Contributory)	59,015,000		
(Section AM) Increase in Supplementary Estimate funding position for State Pension (Contributory)	1,903,963,000		
Total change in Resource AME (non-voted)	4,392,340,000	-43,653,000	4,348,687,000
Budget Cover Transfers (BCTs)			
(Section A) Transfer from HM Revenue and Customs for UC Programme Delivery	1,000,000		
(Section B) Transfer from Ministry of Housing, Communities and Local Government for HSE Building Safety Regulator	242,000		
(Section C) Transfer to Department for Business and Trade for funding of Insolvency Service API		-399,000	
Budget Exchange (BX)			
(Section A) Transfer of Fraud Compensation Fund to 2026-27		-20,000,000	
(Section A) Transfer of non-ringfenced Capital DEL to 2026-27		-15,000,000	
Other Changes			
(Section A) Increase in Core Department reflecting movement of resources between sections	877,000		
(Section B) Increase in Health and Safety Executive (net) reflecting movement of resources between sections	4,127,000		
(Section C) Decrease in Money and Pension Service (net) reflecting movement of resources between sections		-4,410,000	
(Section D) Decrease in Other Arm's Length Bodies (net) reflecting movement of resources between sections		-594,000	
Total change in Capital DEL (voted)	6,246,000	-40,403,000	-34,157,000
AME Expenditure Changes			
(Section H) Decrease in Supplementary Estimate funding position for Other Benefits		-5,217,000	
(Section M) Decrease in Supplementary Estimate funding position for Universal Credit Advances		-21,383,000	
(Section AA) Decrease in Supplementary Estimate funding position for Support for Mortgage Interest		-7,070,000	
Total change in Capital AME (voted)		-33,670,000	-33,670,000

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
AME Expenditure Changes			
(Section AG) Increase in funding for Social Fund Net Lending	79,551,000		
Total change in Capital AME (non-voted)	79,551,000		79,551,000
Other Changes			
(Section AN) Increase in cash paid into the Social Fund	2,097,219,000		
Total change in Non-Budget Expenditure	2,097,219,000		2,097,219,000
Revisions to the Net Cash Requirement reflect changes to resources and capital as set out above. It also takes account of movements in debtors	9,576,792,000		
Total change in Net Cash Requirement	9,576,792,000		9,576,792,000

PART I: EXPENDITURE AND AMBIT

			£
	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	-343,380,000	-53,580,000	-396,960,000
Capital	-34,157,000	-	-34,157,000
Annually Managed Expenditure			
Resource	8,539,943,000	4,348,687,000	12,888,630,000
Capital	-33,670,000	79,551,000	45,881,000
Total Net Budget			
Resource	8,196,563,000	4,295,107,000	12,491,670,000
Capital	-67,827,000	79,551,000	11,724,000
Non-Budget Expenditure †	2,097,219,000		
Net Cash Requirement †	9,576,792,000		

Supplementary amounts required in the year ending 31 March 2026 for expenditure by Department for Work and Pensions on:

Departmental Expenditure Limit:Expenditure arising from:

Payments relating to the administration and operating costs of the Department to enable the Department to fulfil its obligations to all its client groups as well as supporting the governmental response to the ongoing and longer-term impacts of the increased costs of living.

Promoting the Department's aims and objectives in other organisations including government departments, local authorities, devolved governments and Crown and Executive Non-Departmental Public Bodies, including the Health and Safety Executive, Remploy Pension Scheme Trustees Ltd, the Money and Pensions Service including the provision of money and debt advice and the department's pensions and advisory arm's length bodies and private, public and voluntary organisations.

Costs associated with the Department's contribution to cross-government programmes. The costs incurred from activity to support the detection and minimisation of fraud and error in the benefit system and the collection of debt arising from overpayments of benefit and on behalf of other public and private sector bodies.

Costs associated with providing training and employment projects assisted by the European Union (EU) through the European Social Fund and expenditure relating to exiting the EU.

Information Technology, employee and financial services to other public sector bodies and data technology services. Policy, research, and publicity supporting the department's activities.

International educational programmes and the UK's subscription to the International Labour Organisation.

Assistance and advice on employment and labour market issues to international organisations and measures and assistance to promote financial and digital inclusion.

Employment and training programmes. Payment of appropriate grants, loans, compensation, benefits, and allowances.

PART I: EXPENDITURE AND AMBIT (*continued*)

Assisting people to make plans for their retirement, including research into pensions, provision of pension guidance, private pension industry regulatory work, programmes, and measures to help improve independence and social inclusion for older people. Provision for general levy payments to arm's length bodies.

Subsidies to housing, billing, levying and local authorities for administration and payment of Housing Benefit and other locally delivered support. Depreciation and any other non-cash costs falling in DEL. Losses, special payments and write-offs.

Income arising from:

The administration of the department and its Crown and Executive Non-Departmental Public Bodies in delivering their statutory responsibilities, in accordance with the prevailing legislation and regulations. Receipts from staff, outward secondments, sale of capital assets and non-capital items, the recovery of court costs, services carried out on behalf of public and private sector bodies and members of the public, EU activity, levy funded bodies and other associated income.

Recoveries of payments and income from other government departments and devolved administrations in respect of services the department provides. Donations and bequests. Non-cash items falling in DEL.

Annually Managed Expenditure:Expenditure arising from:

The payment of pensions, social security and other benefits, grants, loans, allowances and payments to people of working age, pensioners, and people with disabilities and their carers, in accordance with the prevailing legislation and regulations, including the governmental response to the ongoing and longer term impacts of the increased costs of living. Costs and payments associated with the collapse of private pension schemes. Other non-cash costs falling in AME. Losses, special payments, write-offs and provisions.

Income arising from:

Interest, receipts in respect of benefits paid in lieu, recoveries of benefit payments and advances. Non-cash costs falling in AME.

Non-Budget Expenditure:Expenditure arising from:

Payment of the Grant to the Social Fund to fund Regulated, Discretionary and Winter Fuel payments. Other relevant non-budget expenditure.

Department for Work and Pensions will account for this Estimate.

† £ 1,610,000,000 has been advanced from the Contingencies Fund to provide cash in respect of £1,610,000,000 non-budget spending supporting the service provided for under section AN of this Estimate. A corresponding cash amount is required to enable repayment to be made to the Fund by 31 March 2026.

PART II: CHANGES PROPOSED

	Net Resources						Net Capital			£'000
	Present			Changes			Present	Changes	Revised	
	Admin			Prog						
	1	2	3	4	5	6				
Departmental Expenditure Limit (DEL)										
Voted expenditure										
A Core Department	1,265,353	6,502,005	-73,743	-185,463	1,191,610	6,316,542	677,632	-33,123	644,509	
B Health and Safety Executive (Net)	61,005	118,167	-5,582	1,266	55,423	119,433	12,950	4,369	17,319	
C Money and Pensions Service (Net)	-	210,412	-	-2,357	-	208,055	14,850	-4,809	10,041	
D Other Arm's Length Bodies (Net)	1,290	132,127	18,491	-15,582	19,781	116,545	1,329	-594	735	
E Employment Programmes	-	789,927	-	-79,777	-	710,150	-	-	-	
F Support for Local Authorities	-	202,880	-	2,794	-	205,674	-	-	-	
G Funding for Public Corporations	-	-8,278	-	-15,953	-	-24,231	-	-	-	
H Other Benefits	-	863,975	-	12,526	-	876,501	-	-	-	
Total voted DEL	1,327,648	8,811,215	-60,834	-282,546	1,266,814	8,528,669	706,761	-34,157	672,604	
Non-voted expenditure										
I National Insurance Fund - Core Department	-	515,982	-	-54,440	-	461,542	-	-	-	
J Social fund	-	22,307	-	860	-	23,167	49,500	-	49,500	
Total non-voted DEL	-	538,289	-	-53,580	-	484,709	49,500	-	49,500	
Total DEL			-60,834	-336,126				-34,157		
Annually Managed Expenditure (AME)										
Voted expenditure										
K Severe Disablement Benefit	-	48,633	-	-238	-	48,395	-	-	-	
L Industrial Injuries Benefits Scheme	-	737,222	-	12,463	-	749,685	-	-	-	
M Universal Credit	-	75,992,595	-	5,761,587	-	81,754,182	461,531	-21,383	440,148	
N Employment and Support Allowance (Income-Related)	-	2,678,816	-	-622,438	-	2,056,378	-	-	-	
O Income Support	-	48	-	15,189	-	15,237	-	-	-	
P Pension Credit	-	5,948,186	-	407,486	-	6,355,672	-	-	-	
Q Financial Assistance Scheme	-	176,867	-	461,319	-	638,186	-	-	-	
R Attendance Allowance	-	8,306,837	-	395,875	-	8,702,712	-	-	-	
S Personal Independence Payment	-	28,518,624	-	485,828	-	29,004,452	-	-	-	
T Disability Living Allowance	-	8,016,924	-	419,434	-	8,436,358	-	-	-	
U Carer's Allowance	-	4,468,619	-	248,729	-	4,717,348	-	-	-	

PART II: CHANGES PROPOSED

	Net Resources										Net Capital			£'000
	Present					Changes					Present	Changes	Revised	
	Admin					Prog								
	1	2	3	4	5	6								
V Housing Benefit	-	11,551,721	-	831,856	-	12,383,577	-	-	-	-	-	-	-	
W Statutory Maternity Pay	-	3,167,000	-	115,000	-	3,282,000	-	-	-	-	-	-	-	
X Christmas Bonus (Non-Contributory)	-	53,042	-	3,527	-	56,569	-	-	-	-	-	-	-	
Y Jobseekers Allowance (Income-Related)	-	250	-	936	-	1,186	-	-	-	-	-	-	-	
Z State Pension (Non-Contributory)	-	214,271	-	29,712	-	243,983	-	-	-	-	-	-	-	
AA Support for Mortgage Interest	-	-1,107	-	9,635	-	8,528	-	-	-	70,679	-7,070	-	63,609	
AB Cost of Living Support Payments	-	5,350	-	-24,112	-	-18,762	-	-	-	-	-	-	-	
AC Other Expenditure	-	-175	-	-11,802	-	-11,977	-	-	-	45,312	-5,217	-	40,095	
AD Other Expenditure EALBs (Net)	-	-	-	-43	-	-43	-	-	-	-	-	-	-	
Total voted AME	-	149,883,723	-	8,539,943	-	158,423,666	-	-	-	577,522	-33,670	-	543,852	
Non-voted expenditure														
AE Social Fund: Winter Fuel	-	315,634	-	1,656,998	-	1,972,632	-	-	-	-	-	-	-	
AF Incapacity Benefit	-	-268	-	2,030	-	1,762	-	-	-	-	-	-	-	
AG Social Fund: Other	-	86,278	-	440,030	-	526,308	-	-	-	-59,551	79,551	-	20,000	
AH Employment and Support Allowance (Contributory)	-	4,975,308	-	327,963	-	5,303,271	-	-	-	-	-	-	-	
AI Maternity Allowance	-	423,627	-	-40,352	-	383,275	-	-	-	-	-	-	-	
AJ Bereavement Benefits	-	311,041	-	-3,301	-	307,740	-	-	-	-	-	-	-	
AK Christmas Bonus (Contributory)	-	132,165	-	2,341	-	134,506	-	-	-	-	-	-	-	
AL Jobseekers Allowance (Contributory)	-	248,737	-	59,015	-	307,752	-	-	-	-	-	-	-	
AM State Pension (Contributory)	-	145,403,710	-	1,903,963	-	147,307,673	-	-	-	-	-	-	-	
Total non-voted AME	-	151,896,232	-	4,348,687	-	156,244,919	-	-	-	-59,551	79,551	-	20,000	
Total AME			-	12,888,630							45,881			
Non-Budget Expenditure (NBE)														
Voted expenditure														
AN Cash paid in to the Social Fund	-	421,387	-	2,097,219	-	2,518,606	-	-	-	-	-	-	-	
Total voted NBE	-	421,387	-	2,097,219	-	2,518,606	-	-	-	-	-	-	-	
Total NBE			-	2,097,219							-			

PART II: CHANGES PROPOSED

	Net Resources						Net Capital			£'000
	Present			Revised			Present	Changes	Revised	
	Changes									
	Admin			Prog						
	1	2	3	4	5	6	7	8	9	
Voted expenditure			-60,834	10,354,616				-67,827		
Non-voted expenditure			-	4,295,107				79,551		
Total for Estimate			-60,834	14,649,723				11,724		

	Present Plans	Changes	Revised Plans	£'000
Net Cash Requirement	162,395,839	9,576,792	171,972,631	

PART II: REVISED SUBHEAD DETAIL INCLUDING ADDITIONAL PROVISION

Revised Plans												£'000
	Resources						Capital					
	Administration			Programme			Total		Gross 8	Income 9	Net 10	
	Gross 1	Income 2	Net 3	Gross 4	Income 5	Net 6	Net 7					
Departmental Expenditure Limit (DEL)												
Voted expenditure												
A Core Department	1,206,985	-15,375	1,191,610	6,538,240	-221,698	6,316,542	7,508,152	750,292	-105,783	644,509		
B Health and Safety Executive (Net)	55,423	-	55,423	119,433	-	119,433	174,856	17,319	-	17,319		
C Money and Pensions Service (Net)	-	-	-	208,055	-	208,055	208,055	10,041	-	10,041		
D Other Arm's Length Bodies (Net)	19,781	-	19,781	116,545	-	116,545	136,326	735	-	735		
E Employment Programmes	-	-	-	710,150	-	710,150	710,150	-	-	-		
F Support for Local Authorities	-	-	-	205,674	-	205,674	205,674	-	-	-		
G Funding for Public Corporations	-	-	-	27,704	-51,935	-24,231	-24,231	-	-	-		
H Other Benefits	-	-	-	931,195	-54,694	876,501	876,501	-	-	-		
Total voted DEL	1,282,189	-15,375	1,266,814	8,856,996	-328,327	8,528,669	9,795,483	778,387	-105,783	672,604		
Non-voted expenditure												
I National Insurance Fund - Core Department	-	-	-	461,542	-	461,542	461,542	-	-	-		
J Social fund	-	-	-	23,167	-	23,167	23,167	49,500	-	49,500		
Total non-voted DEL	-	-	-	484,709	-	484,709	484,709	49,500	-	49,500		
Total DEL	1,282,189	-15,375	1,266,814	9,341,705	-328,327	9,013,378	10,280,192	827,887	-105,783	722,104		
Annually Managed Expenditure (AME)												
Voted expenditure												
K Severe Disablement Benefit	-	-	-	48,395	-	48,395	48,395	-	-	-		
L Industrial Injuries Benefits Scheme	-	-	-	749,685	-	749,685	749,685	-	-	-		
M Universal Credit	-	-	-	81,754,182	-	81,754,182	81,754,182	564,969	-124,821	440,148		
N Employment and Support Allowance (Income-Related)	-	-	-	2,056,378	-	2,056,378	2,056,378	-	-	-		
O Income Support	-	-	-	15,242	-5	15,237	15,237	-	-	-		
P Pension Credit	-	-	-	6,355,672	-	6,355,672	6,355,672	-	-	-		
Q Financial Assistance Scheme	-	-	-	638,186	-	638,186	638,186	-	-	-		
R Attendance Allowance	-	-	-	8,702,712	-	8,702,712	8,702,712	-	-	-		
S Personal Independence Payment	-	-	-	29,004,452	-	29,004,452	29,004,452	-	-	-		

PART II: REVISED SUBHEAD DETAIL INCLUDING ADDITIONAL PROVISION

Revised Plans												£'000
Resources							Capital					
Administration						Programme		Total				
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	
1	2	3	4	5	6			7	8	9	10	
T Disability Living Allowance	-	-	8,436,358	-	8,436,358			8,436,358	-	-	-	
U Carer's Allowance	-	-	4,717,348	-	4,717,348			4,717,348	-	-	-	
V Housing Benefit	-	-	12,383,577	-	12,383,577			12,383,577	-	-	-	
W Statutory Maternity Pay	-	-	3,282,000	-	3,282,000			3,282,000	-	-	-	
X Christmas Bonus (Non-Contributory)	-	-	56,569	-	56,569			56,569	-	-	-	
Y Jobseekers Allowance (Income-Related)	-	-	1,186	-	1,186			1,186	-	-	-	
Z State Pension (Non-Contributory)	-	-	243,983	-	243,983			243,983	-	-	-	
AA Support for Mortgage Interest	-	-	15,854	-7,326	8,528			8,528	74,781	-11,172	63,609	
AB Cost of Living Support Payments	-	-	-18,762	-	-18,762			-18,762	-	-	-	
AC Other Expenditure	-	-	-11,977	-	-11,977			-11,977	40,095	-	40,095	
AD Other Expenditure EALBs (Net)	-	-	-43	-	-43			-43	-	-	-	
Total voted AME	-	-	158,430,997	-7,331	158,423,666			158,423,666	679,845	-135,993	543,852	
Non-voted expenditure												
AE Social Fund: Winter Fuel	-	-	1,972,632	-	1,972,632			1,972,632	-	-	-	
AF Incapacity Benefit	-	-	1,762	-	1,762			1,762	-	-	-	
AG Social Fund: Other	-	-	526,308	-	526,308			526,308	81,527	-61,527	20,000	
AH Employment and Support Allowance (Contributory)	-	-	5,303,271	-	5,303,271			5,303,271	-	-	-	
AI Maternity Allowance	-	-	383,275	-	383,275			383,275	-	-	-	
AJ Bereavement Benefits	-	-	307,740	-	307,740			307,740	-	-	-	
AK Christmas Bonus (Contributory)	-	-	134,506	-	134,506			134,506	-	-	-	
AL Jobseekers Allowance (Contributory)	-	-	307,752	-	307,752			307,752	-	-	-	
AM State Pension (Contributory)	-	-	147,307,673	-	147,307,673			147,307,673	-	-	-	
Total non-voted AME	-	-	156,244,919	-	156,244,919			156,244,919	81,527	-61,527	20,000	
Total AME	-	-	314,675,916	-7,331	314,668,585			314,668,585	761,372	-197,520	563,852	

PART II: REVISED SUBHEAD DETAIL INCLUDING ADDITIONAL PROVISION

Revised Plans											£'000
Resources										Capital	
Administration						Programme			Total		
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6			7	8	9	10
Non-Budget Expenditure (NBE)											
Voted expenditure											
AN Cash paid in to the Social Fund											
	-	-	-	-	-	2,518,606	-	2,518,606		-	-
Total voted NBE											
	-	-	-	-	-	2,518,606	-	2,518,606		-	-
Total NBE											
	-	-	-	-	-	2,518,606	-	2,518,606		-	-
Voted expenditure											
1,282,189	-15,375	1,266,814	169,806,599	-335,658	169,470,941			170,737,755	1,458,232	-241,776	1,216,456
Non-voted expenditure											
	-	-	-	156,729,628	-	156,729,628		156,729,628	131,027	-61,527	69,500
Total for Estimate											
1,282,189	-15,375	1,266,814	326,536,227	-335,658	326,200,569			327,467,383	1,589,259	-303,303	1,285,956

PART II: RESOURCE TO CASH RECONCILIATION

	£'000		
	Present Plans	Changes	Revised Plans
Net Resource Requirement	312,878,494	14,588,889	327,467,383
Net Capital Requirement	1,274,232	11,724	1,285,956
Accruals to cash adjustments	667,583	-649,163	18,420
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-552,130	4,841	-547,289
Add cash grant-in-aid	513,537	-6,759	506,778
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-786,258	-52,644	-838,902
New provisions and adjustments to previous provisions	-222,275	-137,552	-359,827
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-151,405	-140,047	-291,452
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	400,000	-	400,000
Increase (-) / Decrease (+) in creditors	600,000	-	600,000
Use of provisions	866,114	-317,002	549,112
Removal of non-voted budget items	-152,424,470	-4,374,658	-156,799,128
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-152,424,470	-4,374,658	-156,799,128
Net Cash Requirement	162,395,839	9,576,792	171,972,631

PART III: NOTE A - STATEMENT OF COMPREHENSIVE NET EXPENDITURE & RECONCILIATION TABLE

	£'000
	Revised Plans
Gross Administration Costs	1,280,289
Less:	
Administration DEL Income	-15,375
Net Administration Costs	1,264,914
Gross Programme Costs	324,035,572
Less:	
Programme DEL Income	-327,949
Programme AME Income	-132,152
Non-budget income	-10,842
Net Programme Costs	323,564,629
Total Net Operating Costs	324,829,543
<i>Of which:</i>	
Resource DEL	10,271,512
Capital DEL	18,565
Resource AME	314,669,141
Capital AME	-124,821
Non-budget	-4,854
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	106,256
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	10,842
Other adjustments	2,136
Total Resource Budget	324,948,777
<i>Of which:</i>	
Resource DEL	10,280,192
Resource AME	314,668,585
<i>Adjustments to include:</i>	
Grants to devolved administrations	-
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	2,518,606
Total Resource (Estimate)	327,467,383

PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME

£'000

Revised Plans

Voted Resource DEL**Administration**

A Core Department

Sales of Goods and Services	-8,580
Interest and Dividends	-538
Other Grants	-665
Other Income	-5,592

Total Sales of Goods and Services	-8,580

Total Interest and Dividends	-538

Total Other Grants	-665

Total Other Income	-5,592

Total Administration	-15,375

Programme

A Core Department

Sales of Goods and Services	-107,093
Other Income	-2,370
Taxation	-112,235

G Funding for Public Corporations

Sales of Goods and Services	-330
Interest and Dividends	-37,125
Taxation	-14,480

H Other Benefits

Sales of Goods and Services	-54,694

Total Sales of Goods and Services	-162,117

Total Interest and Dividends	-37,125

Total Other Income	-2,370

Total Taxation	-126,715

Total Programme	-328,327

Total Voted Resource DEL	-343,702

Voted Resource AME**Programme**

O Income Support

Other Income	-5

AA Support for Mortgage Interest

Interest and Dividends	-7,326

Total Interest and Dividends	-7,326

Total Other Income	-5

Total Programme	-7,331

Total Voted Resource AME	-7,331

Total Voted Resource Income	-351,033

Voted Capital DEL**Programme**

A Core Department

Sales of Assets	-100,215
Repayments	-5,568

Total Sales of Assets	-100,215

Total Repayments	-5,568

Total Programme	-105,783

Total Voted Capital DEL	-105,783

PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME**£'000****Revised Plans****Voted Capital AME****Programme**

M Universal Credit

Other Grants

-124,821

AA Support for Mortgage Interest

Repayments

-11,172

Total Other Grants**-124,821****Total Repayments****-11,172****Total Programme****-135,993****Total Voted Capital AME****-135,993****Total Voted Capital Income****-241,776**

PART III: NOTE C - ANALYSIS OF CONSOLIDATED FUND EXTRA RECEIPTS

In addition to income retained by the Department the following income is payable to the Consolidated Fund:

£'000

	Present Plans		Changes		Revised Plans	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-	-	-	-	-	-
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-	-
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-	-	-10,842	-10,842	-10,842	-10,842
Total	-	-	-10,842	-10,842	-10,842	-10,842

DETAILED DESCRIPTION OF CFER SOURCES

£'000

	Present Plans		Changes		Revised Plans	
	Income	Receipts	Income	Receipts	Income	Receipts
Non-Budget						
Income collected outside the Ambit	-	-	-10,842	-10,842	-10,842	-10,842
Total	-	-	-10,842	-10,842	-10,842	-10,842

PART III: NOTE D - EXPLANATION OF ACCOUNTING OFFICER RESPONSIBILITIES

The Accounting Officer prepares resource accounts for each financial year. See Section 2, Part III - Other statements and notes of Main Estimates 2025-26 for further details of Accounting Officer responsibilities.

Accounting Officer: Peter Schofield

ALB Accounting Officers:

Sarah Albon	Health and Safety Executive
Nausicaa Delfas	The Pensions Regulator
Dominic Harris	The Pensions Ombudsman
Oliver Morley	Money and Pensions Service

PART III: NOTE E - ARM'S LENGTH BODIES (ALBs)**£'000**

Section in Part II: Subhead Detail		Body	Resources	Capital	Grant-in-aid
B		Health and Safety Executive	174,856	17,319	165,178
C		Money and Pensions Service	208,055	10,041	207,380
D		The Pensions Ombudsman	13,329	230	12,881
D		The Pensions Regulator	122,997	505	121,339
AD		Health and Safety Executive	-43	-	-
Total			519,194	28,095	506,778

PART III: NOTE G - EXPENDITURE RESTING ON THE SOLE AUTHORITY OF THE SUPPLY AND APPROPRIATION ACT

The following subheads contain provision sought under the sole authority of Part I of the Estimate and of the confirming Supply and Appropriation Act

Section in Part II: Subhead Detail		Service	£'000
DEL A	Ex-gratia payment outside of the benefit system		80

PART III: NOTE J - STAFF BENEFITS

For the financial year 2025-26, budget holders have delegated authority to award reward vouchers or cash awards to staff. The vouchers are for a range of well-known retail outlets and are given in recognition of valuable or exceptional contributions to business performance (through the Reward and Recognition Scheme), as well as to recognise long service (through the Loyalty and Recognition Scheme). All cash payments are made with salary through payroll and are subject to tax and National Insurance contributions.

PART III: NOTE K - CONTINGENT LIABILITIES

Nature of liability	£'000
1. Legal cases	
The ongoing legal cases, (judicial reviews and appeals) may lead to possible obligations where the Department is facing legal challenge to the policy behind the legislation through the courts and the outcomes depend on the court rulings. In some early-stage cases the legal challenges include numerous arguments that require a decision to be made by the courts. In these cases, until further rulings are received, a reliable estimate is not always possible. However, there will be underpinning analysis done by the Department to support a number of estimates based on a range of different scenarios. However, further disclosure of the details of the cases or the ranges is not provided as, in accordance with IAS 37 (Provisions, Contingent Liabilities and Contingent Assets), the Department considers that the disclosure of values for any legal contingent liabilities could be expected to seriously prejudice ongoing litigation. The Department is aware of three cases estimated at £ 480 million.	480,000
2. Benefit underpayments	
Distinct from legal cases, the Department acknowledges that administrative errors (termed official error) by its staff will sometimes result in the underpayment of benefit. Where underpayments relating to official error are identified, we pay arrears in full at the earliest opportunity. The Department cannot quantify the cumulative historic liability which may exist due to limitations in data. Therefore, a contingent liability exists for underpayments not yet found and corrected. At present there is no mechanism by which we can calculate the value of historic official error corrected in year, to support an overall quantification of the outstanding liability. The Department will review processes and data sources available with a view to quantify this liability in the future.	Unquantifiable
3. Compensation claims	
Compensation payments may become due because of claims against us by staff and members of the public. Claims relate to employment tribunal, personal injury and Civil Service Appeals Board cases. There is significant uncertainty around the estimated liability and the timing of payments. This uncertainty can fluctuate based on factors such as medical evidence received, witness statements and whether claims proceed to trial or are settled early. Therefore, it is not practical to disclose an estimate of the financial effect or the timing of any outflow.	Unquantifiable
4. Dilapidation liability for leased property	
The Department is obligated to reimburse some Landlords for any dilapidations incurred during DWP's tenure on property leased from them. The timing and amount of these liabilities is presently unquantifiable. Where it has been established that an outflow of resources will be required to settle an obligation and a reliable estimate can be made of the amount of the obligation, the amount is recognised in the dilapidations provision.	Unquantifiable

PART III: NOTE K - CONTINGENT LIABILITIES

Nature of liability	£'000
5. FAS - Bauer Judgement	
While the United Kingdom was in the European Union, the Court of Justice of the European Union (CJEU) ruled that a reduction in the amount of occupational old age pension benefits paid to a member on account of their employer's insolvency is manifestly disproportionate where, as a result of the reduction, the member is living below the at-risk-of-poverty threshold determined by Eurostat (Bauer). The Retained EU Law Bill that came into force from 1 January 2024 has removed the PPF's (and FAS's) obligation to implement the Bauer Judgement for members of schemes whose employers become insolvent from that date but it is unclear if the Bill removes the obligation to pay the Bauer supplement for members of schemes that have already transferred to the PPF (or FAS) or were in the PPF's assessment period prior to 1 January 2024. Therefore, there is considerable uncertainty as to the scope and number of payments which would become due. This judgement was included in the FAS provision calculation in previous years.	Unquantifiable
6. The Rent Service employee pensions	
The Rent Service transferred from DWP to the Valuation Office Agency on 1 April 2009. The Rent Service employed around 400 staff, who were members of the Local Government Pension Scheme, following the transfer they could continue to participate in the scheme. Whilst the scheme is currently balanced, if there is a pension deficit we will be liable to meet the shortfall, it is not practical to disclose an estimate of the financial effect or the timing of any outflow.	Unquantifiable
7. Employment Programmes - Access to Work (AtW)	
This addresses the potential liability in 2024-25 for new AtW applications that have been received but are awaiting processing at the end of March 2025. When a decision is made on a new claim, the award is given for a fixed period. In some instances, the AtW recipient may be entitled to claim appropriate costs that they have incurred over that period. This Contingent Liability recognises that potentially there will be claims processed after 31 March 2025 that will pay costs relating to previous periods.	Unquantifiable
8. Occupational Health and Employee Assistance Arrangements	
As of 31 March 2025, the Department has a liability resulting from challenges to the award of contracts for these services. No further disclosure of details is provided as the Department considers that disclosure at this point may prejudice the final resolution.	Unquantifiable

PART III: NOTE K - CONTINGENT LIABILITIES

Nature of liability	£'000

Remote Contingent Liabilities**National Employment Savings Trust (NEST)**

The Pension Schemes Act 2017 introduced the definition of a Master Trust and signalled the start of a robust new authorisation and supervision regime, administered by the Pensions Regulator to ensure that Master Trusts being used for automatic enrolment are safe for the many millions of people now saving in these schemes. To be able to operate as a Master Trust (MT), of which Nest is one, schemes are required to meet five authorisation criteria prescribed in the 2017 Act.

16,450

One of the criteria is that the scheme must be financially sustainable. This means that in the event of a triggering event, an event that would put the scheme at risk of needing to wind up, the scheme must hold sufficient financial reserves to cover its gradual closure, without putting these additional costs onto scheme members.

Due to the nature of its financial arrangements with government Nest, which has been an authorised MT scheme since 2019, is unable to build up the financial reserves needed to meet the financial sustainability criteria. Specifically, this is to hold sufficient funds to meet running costs for 24 months and any one-off costs associated with scheme closure. Using figures produced by Nest for The Pensions Regulator if a triggering event was to occur, then the maximum size of the contingent liability required to be made available to Nest would be £329 million. This was the amount estimated by Nest in 2019, subsequently restated and accepted by The Pension Regulator. Since then and prior to entering the supervisory process the amount of the liability is reviewed annually. As part of the annual review of Nest's funding settlement the department has agreed that Nest can hold capital sufficient to meet the difference between potential costs and the original assessment, so there is no change to the department's liability.

The Department has estimated that the risk of full crystallisation as remote (at £16.45 million (5%)). The contingent liability is underwritten through a 'Letter of Comfort' in order that Nest can comply with the Master Trust supervisory regime which came into effect in October 2020.

PART III: NOTE L - INTERNATIONAL SUBSCRIPTIONS

Section in Part II: Subhead Detail		Body	£'000
Section A - DEL		International Labour Organisation	15,600

HM Revenue and Customs

INTRODUCTION

This Supplementary Estimate is required for the following purposes:

			£
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
Budget Cover Transfers			
(Section A) HMRC - Budget Transfers in HMRC including budget movements between HMRC and other Government departments	1,260,000	-9,768,000	
Budget Neutral Changes			
(Section A) HMRC	7,446,000	-1,637,000	
(Section B) VOA	1,637,000	-7,446,000	
(Section A) HMRC		-1,000	
(Section C) Cost of Living	1,000		
Other Changes			
(Section A) HMRC - DEL return to HMT		-20,000,000	
(Section A) HMRC - RDEL to CDEL switch		-35,000,000	
(Section A) HMRC - Cash Management Rebate	46,000		
Total change in Resource DEL (voted)	10,390,000	-73,852,000	-63,462,000
AME Expenditure Changes			
(Section F) Tax Free Childcare	207,007,000		
(Section H) Stakeholder Pensions	12,935,000		
(Section I) Lifetime ISA	111,437,000		
(Section J) Help to Save	989,000		
(Section K) HMRC	60,409,000		
(Section M) VOA		-500,000	
Total change in Resource AME (voted)	392,777,000	-500,000	392,277,000
AME Expenditure Changes			
(Section O) Personal tax credits	1,000		
(Section P) Corporation Tax Reliefs	226,690,000		
Total change in Resource AME (non-voted)	226,691,000		226,691,000
Budget Cover Transfers (BCTs)			
(Section A) HMRC - Budget Transfer in HMRC including budget movements between HMRC and other Government departments		-1,000,000	
Budget Neutral Changes			
(Section A) HMRC		-3,790,000	
(Section B) VOA	3,790,000		
Other Changes			
(Section A) HMRC - RDEL to CDEL switch	35,000,000		
(Section A) HMRC - DEL return to HMT		-10,000,000	
Total change in Capital DEL (voted)	38,790,000	-14,790,000	24,000,000
AME Expenditure Changes			
(Section K) HMRC	20,000,000		
(Section M) VOA	1,615,000		
Total change in Capital AME (voted)	21,615,000		21,615,000
Net Cash Requirement reflects changes to resource budget, capital budget and working balances	1,469,417,000		
Total change in Net Cash Requirement	1,469,417,000		1,469,417,000

PART I: EXPENDITURE AND AMBIT

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	-63,462,000	-	-63,462,000
Capital	24,000,000	-	24,000,000
Annually Managed Expenditure			
Resource	392,277,000	226,691,000	618,968,000
Capital	21,615,000	-	21,615,000
Total Net Budget			
Resource	328,815,000	226,691,000	555,506,000
Capital	45,615,000	-	45,615,000
Non-Budget Expenditure	-		
Net Cash Requirement	1,469,417,000		

Supplementary amounts required in the year ending 31 March 2026 for expenditure by HM Revenue and Customs on:

Departmental Expenditure Limit:Expenditure arising from:

Administration in management, collection and payment of a range of taxes, tax credits, benefits, reliefs, refunds, duties, levies, Statutory Payments, allowances, loans, entitlements, regulatory and verification schemes.

Delivering policies held by other government departments, assistance to devolved governments and public bodies.

Providing shared services, Revenue and Customs Digital Technology Services Limited, services provided to third parties and provision of trade information.

International Tax Cooperation Agreements, customs controls, overseas tax administration, Official Development Assistance and support of projects abroad.

Law enforcement, criminal investigation and provision of resources to independent investigatory bodies including the Adjudicator's Office. Payments for the HMRC National Museum and grants to the voluntary and community sector.

Administration of the National Insurance Funds for Great Britain and Northern Ireland.

Governmental response to the Covid-19 pandemic.

European Union transition and implementation of trade agreements.

Payments to assist with cost of living.

Non-cash items falling in DEL.

Valuations, administration, setting and maintaining of assessments, advice, property services, payments of Local Authority Rates on behalf of accredited foreign countries and non-cash items incurred by the Valuation Office Agency. All activities, including ensuring that systems are maintained and updated as necessary, to enable the integrity of the lists for current use and preparing for any possible future revaluations and reforms to council tax and non-domestic rate systems.

Income arising from:

Recovery of costs associated with debt collection and other law costs, overpayments, insurance and compensation claims, staff costs, apprenticeships funding, valuation and other services, transaction fees and excess cash receipts, and other services.

Tax reliefs, entitlements, levies, regulatory and verification schemes.

PART I: EXPENDITURE AND AMBIT

Non-cash items falling in DEL.

Services provided to the Valuation Office Agency, other government departments, devolved governments, other bodies and international parties and providing shared services.

Charges made for attendance of officers, international commitments, travel expenses, use of cars and rent, and other services.

Sales of assets, information, publications, statistical services, certificates and other services.

The Asset Recovery Incentivisation Scheme and other receipts. Recovery of administration costs of the National Insurance Funds, collection of National Insurance contributions.

Governmental response to the Covid-19 pandemic.

Income arising from contributions to programmes conducted on behalf of government.

Recoveries of income from other government departments (including grants).

Valuations, administration, setting and maintaining of assessments, advice, property services, payments of Local Authority Rates on behalf of accredited foreign countries and non-cash items incurred by the Valuation Office Agency.

Annually Managed Expenditure:Expenditure arising from:

Tax credits, benefits, reliefs, refunds, duties, levies, allowances and entitlements.

Remittance of irrecoverable debts, losses on asset revaluation and exchange rate movements. Incentive payments for filing, transitional payments to charities, provisions movements and payments that add capacity to debt recovery.

Governmental response to the Covid-19 pandemic.

Non-cash items falling in AME.

Payments of Rates on behalf of accredited Commonwealth and foreign countries and certain international organisations and non-cash items.

Income arising from:

Payments of Rates by accredited Commonwealth and foreign countries and certain international organisations, refunds from local authorities.

HM Revenue and Customs will account for this Estimate.

PART II: CHANGES PROPOSED

	Net Resources						Net Capital			£'000	
	Present		Changes			Revised		Present	Changes		Revised
	Admin	Prog	Admin	Prog	Admin	Prog					
							1				
Departmental Expenditure Limit (DEL)											
Voted expenditure											
A HMRC	1,249,705	5,059,738	-49,954	-7,700	1,199,751	5,052,038	834,000	20,210	854,210		
B VOA	-	250,573	-	-5,809	-	244,764	41,233	3,790	45,023		
C Cost of Living	-	-	-	1	-	1	-	-	-		
Total voted DEL	1,249,705	5,310,311	-49,954	-13,508	1,199,751	5,296,803	875,233	24,000	899,233		
Total DEL			-49,954	-13,508				24,000			
Annually Managed Expenditure (AME)											
Voted expenditure											
F Tax Free Childcare	-	455,410	-	207,007	-	662,417	-	-	-		
H Stakeholder Pensions	-	163,231	-	12,935	-	176,166	-	-	-		
I Lifetime ISA	-	569,837	-	111,437	-	681,274	-	-	-		
J Help to Save	-	43,620	-	989	-	44,609	-	-	-		
K HMRC	-	3,960	-	60,409	-	64,369	-	20,000	20,000		
M VOA	-	2,000	-	-500	-	1,500	385	1,615	2,000		
Total voted AME	-	1,238,058	-	392,277	-	1,630,335	385	21,615	22,000		
Non-voted expenditure											
O Personal Tax Credit	-	-	-	1	-	1	-	-	-		
P Corporation Tax Reliefs	-	12,230,156	-	226,690	-	12,456,846	-	-	-		
Total non-voted AME	-	12,230,156	-	226,691	-	12,456,847	-	-	-		
Total AME			-	618,968				21,615			
Voted expenditure											
			-49,954	378,769				45,615			
Non-voted expenditure											
			-	226,691				-			
Total for Estimate			-49,954	605,460				45,615			

PART II: CHANGES PROPOSED

	£'000		
	Present Plans	Changes	Revised Plans
Net Cash Requirement	22,579,250	1,469,417	24,048,667

PART II: REVISED SUBHEAD DETAIL INCLUDING ADDITIONAL PROVISION

Revised Plans												£'000
	Resources						Capital					
	Administration			Programme			Total		Gross Income Net			
	Gross	Income	Net	Gross	Income	Net	Net					
	1	2	3	4	5	6	7	8	9	10		
Departmental Expenditure Limit (DEL)												
Voted expenditure												
A HMRC	1,319,337	-119,586	1,199,751	5,298,401	-246,363	5,052,038	6,251,789	883,960	-29,750	854,210		
B VOA	-	-	-	307,415	-62,651	244,764	244,764	45,273	-250	45,023		
C Cost of Living	-	-	-	1	-	1	1	-	-	-		
Total voted DEL	1,319,337	-119,586	1,199,751	5,605,817	-309,014	5,296,803	6,496,554	929,233	-30,000	899,233		
Non-voted expenditure												
D National Insurance Fund	53,966	-	53,966	185,844	-	185,844	239,810	-	-	-		
Total non-voted DEL	53,966	-	53,966	185,844	-	185,844	239,810	-	-	-		
Total DEL	1,373,303	-119,586	1,253,717	5,791,661	-309,014	5,482,647	6,736,364	929,233	-30,000	899,233		
Annually Managed Expenditure (AME)												
Voted expenditure												
E Child Benefit	-	-	-	14,402,477	-	14,402,477	14,402,477	10	-	10		
F Tax Free Childcare	-	-	-	662,417	-	662,417	662,417	-	-	-		
G Gift Aid Small Donations Scheme	-	-	-	40,000	-	40,000	40,000	-	-	-		
H Stakeholder Pensions	-	-	-	176,166	-	176,166	176,166	-	-	-		
I Lifetime ISA	-	-	-	681,274	-	681,274	681,274	-	-	-		
J Help to Save	-	-	-	44,609	-	44,609	44,609	-	-	-		
K HMRC	-	-	-	64,369	-	64,369	64,369	20,000	-	20,000		
L VOA – Business Rates for Diplomatic Missions & Organisations	-	-	-	102,350	-5,380	96,970	96,970	-	-	-		
M VOA	-	-	-	1,500	-	1,500	1,500	2,000	-	2,000		
N COVID-19	-	-	-	110	-	110	110	-	-	-		
Total voted AME	-	-	-	16,175,272	-5,380	16,169,892	16,169,892	22,010	-	22,010		

PART II: REVISED SUBHEAD DETAIL INCLUDING ADDITIONAL PROVISION

Revised Plans												£'000
Resources											Capital	
Administration						Programme				Total		
Gross	Income	Net	Gross	Income	Net	Net	Gross	Income	Gross	Income	Net	
1	2	3	4	5	6	7			8	9	10	
Non-voted expenditure												
O Personal Tax Credit	-	-	-	1	-	1			-	-	-	
P Corporation Tax Reliefs	-	-	12,456,846	-	12,456,846	12,456,846			-	-	-	
Q Guardian's Allowance	-	-	4,693	-	4,693	4,693			-	-	-	
Total non-voted AME	-	-	12,461,540	-	12,461,540	12,461,540			-	-	-	
Total AME	-	-	28,636,812	-5,380	28,631,432	28,631,432			22,010	-	22,010	
Voted expenditure												
Non-voted expenditure	1,319,337	-119,586	1,199,751	21,781,089	-314,394	21,466,695			951,243	-30,000	921,243	
Total for Estimate	53,966	-	53,966	12,647,384	-	12,647,384			-	-	-	
	1,373,303	-119,586	1,253,717	34,428,473	-314,394	34,114,079			951,243	-30,000	921,243	

PART II: RESOURCE TO CASH RECONCILIATION

	£'000		
	Present Plans	Changes	Revised Plans
Net Resource Requirement	34,812,290	555,506	35,367,796
Net Capital Requirement	875,628	45,615	921,243
Accruals to cash adjustments	-634,009	1,094,987	460,978
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-849,533	-10,579	-860,112
New provisions and adjustments to previous provisions	-35,960	-49,500	-85,460
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-10,000	-10,000
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	104,902	-104,902	-
Increase (+) / Decrease (-) in debtors	-3,350	-2,785	-6,135
Increase (-) / Decrease (+) in creditors	119,932	1,272,753	1,392,685
Use of provisions	30,000	-	30,000
Removal of non-voted budget items	-12,474,659	-226,691	-12,701,350
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-12,474,659	-226,691	-12,701,350
Net Cash Requirement	22,579,250	1,469,417	24,048,667

PART III: NOTE A - STATEMENT OF COMPREHENSIVE NET EXPENDITURE & RECONCILIATION TABLE

	£'000
	Revised Plans
Gross Administration Costs	1,373,303
Less:	
Administration DEL Income	-119,586
Net Administration Costs	1,253,717
Gross Programme Costs	34,458,473
Less:	
Programme DEL Income	-309,014
Programme AME Income	-5,380
Non-budget income	-1,000
Net Programme Costs	34,143,079
Total Net Operating Costs	35,396,796
<i>Of which:</i>	
Resource DEL	6,736,364
Capital DEL	-
Resource AME	28,661,432
Capital AME	-
Non-budget	-1,000
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	1,000
Other adjustments	-30,000
Total Resource Budget	35,367,796
<i>Of which:</i>	
Resource DEL	6,736,364
Resource AME	28,631,432
<i>Adjustments to include:</i>	
Grants to devolved administrations	-
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
Total Resource (Estimate)	35,367,796

PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME

£'000

Revised Plans

Voted Resource DEL**Administration**

A: HMRC

Sales of Goods and Services -119,586

Total Sales of Goods and Services -119,586**Total Administration -119,586****Programme**

A: HMRC

Sales of Goods and Services -246,363

B: VOA

Sales of Goods and Services -62,651

Total Sales of Goods and Services -309,014**Total Programme -309,014****Total Voted Resource DEL -428,600****Voted Resource AME****Programme**

L: VOA – Business Rates for Diplomatic Missions & Organisations

Sales of Goods and Services -5,380

Total Sales of Goods and Services -5,380**Total Programme -5,380****Total Voted Resource AME -5,380****Total Voted Resource Income -433,980****Voted Capital DEL****Programme**

A: HMRC

Sales of Assets -29,750

B: VOA

Sales of Assets -250

Total Sales of Assets -30,000**Total Programme -30,000****Total Voted Capital DEL -30,000****Total Voted Capital Income -30,000**

PART III: NOTE C - ANALYSIS OF CONSOLIDATED FUND EXTRA RECEIPTS

In addition to income retained by the Department the following income is payable to the Consolidated Fund:

£'000

	Present Plans		Changes		Revised Plans	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-	-	-	-	-	-
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-	-
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-1,000	-1,000	-	-	-1,000	-1,000
Total	-1,000	-1,000	-	-	-1,000	-1,000

DETAILED DESCRIPTION OF CFER SOURCES

£'000

	Present Plans		Changes		Revised Plans	
	Income	Receipts	Income	Receipts	Income	Receipts
Non-Budget						
Bank Interest and Compensation	-1,000	-1,000	-	-	-1,000	-1,000
Total	-1,000	-1,000	-	-	-1,000	-1,000

PART III: NOTE D - EXPLANATION OF ACCOUNTING OFFICER RESPONSIBILITIES

The Accounting Officer prepares resource accounts for each financial year. See Section 2, Part III - Other statements and notes of Main Estimates 2025-26 for further details of Accounting Officer responsibilities.

Accounting Officer: John-Paul Marks

Executive Agency Accounting Officers:

Jonathan Russell Valuation Office Agency

PART III: NOTE J - STAFF BENEFITS

For the financial year 2025-2026, budget holders have delegated authority to present recognition vouchers to staff (grades from AA to Grade 6), under the terms of the Department's Reward and Recognition Scheme ("Simply Thanks").

The vouchers are for a range of well-known retail outlets and offer managers a quick way to show their appreciation for the good work and positive behaviours of staff and colleagues by awarding them £25 vouchers. The vouchers are funded from the Department's pre-existing budget for bonuses.

The Cycle to Work (CtW) scheme is part of the Government's Green Transport Plan to promote healthier journeys to work and reduce environmental pollution. The scheme allows staff to vary their contract of employment to sacrifice part of their salary and in return are provided with the loan of a bike and cycling equipment. Staff are able to use the bike and equipment in their spare time as well as for cycling to work. Cycle Solutions administer the scheme on behalf of HMRC.

HMRC uses long service recognition to recognise jobholders who complete a total of 30, 40, 50 and 60 years of service within the Civil Service. Colleagues in all grades including SCS who reached these milestones will receive the following:

30 Years: a recognition payment of £100 only

40 Years: a choice between a recognition payment of £150 or 3 days' Special Recognition Leave

50 and 60 Years: a choice between a recognition payment of £200 or 5 days' Special Recognition Leave

Childcare (Salary Sacrifice) Schemes are closed to new joiners but HMRC still operates a scheme for existing employees who opted into the scheme prior to its closure. This allows staff vary their contract of employment to sacrifice part of their salary in exchange for childcare vouchers.

HMRC operates an Employee Discount Scheme, run and administered by Reward Gateway/Edenred, which provides staff access to buy discounted retail vouchers and purchase certain goods and services at a discounted rate. The cost of any items purchased is met by the employee.

PART III: NOTE K - CONTINGENT LIABILITIES

Nature of liability	£'000
Legal Claims - exists for costs that may be awarded should various legal cases be determined against the department. The contingent liability covers all such cases where the outcome is unknown or cannot be estimated reliably.	140,500
Guaranteed Costs - possible liability where appointed liquidators have been guaranteed payment of their costs with a view to recovery of outstanding tax liabilities.	500
Dilapidations - Costs that may be incurred for IFRS16 dilapidation liabilities for private landlord leases.	63,100
Other - the department has a number of further contingent liabilities.	100,000

HM Treasury

INTRODUCTION

This Supplementary Estimate is required for the following purposes:

			£
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
Budget Cover Transfers			
(Section A) Core Treasury: Net transfers with other government departments, the most significant being £1,623,000 received from FCDO from the Economic Deterrence Initiative	1,933,000	-720,000	
(Section K) UK Government Investments Limited (Net): An increase of £2,187,000 from the MoD and DCMS	2,187,000		
Budget Neutral Changes			
(Section A) Core Treasury: Re-allocation of departmental budget, including an increase of £2,400,000 due to allocation of Departmental Unallocated Provision	9,102,000	-3,886,000	
(Section B) Debt Management Office: Increase of £1,620,000 due to re-allocation of depreciation budget	1,620,000		
(Section C) Government Internal Audit Agency: Increase of £84,000 due to re-allocation of depreciation budget	84,000		
(Section E) United Kingdom Asset Resolution Limited (Net): Decrease of £202,000 due to re-allocation of departmental budget		-202,000	
(Formerly Section K) Departmental Unallocated Provision: £2,400,000 transferred to Core Treasury		-2,400,000	
(Section K) UK Government Investments Limited (Net): Increase of £26,000 due to re-allocation of depreciation budget	26,000		
(Section L) National Wealth Fund Limited (Net): Increase of £2,156,000 due to re-allocation of depreciation budget. Decrease of £6,500,000 due to re-allocation of departmental budget	2,156,000	-6,500,000	
Cash Management Adjustments			
(Section A) Core Treasury: Cash Management charge of £22,000		-22,000	
Other Changes			
(Section A) Core Treasury: Admin to Programme switch of £15,790,000. Allocation of Transformation Fund funding of £4,000,000. Surrender of ring-fenced depreciation budget of £1,537,000	19,790,000	-17,327,000	
(Section K) UK Government Investments Limited (Net): Programme to Admin switch of £1,963,000	1,963,000	-1,963,000	

			£
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
Reserve Claims			
(Section A) Core Treasury: Additional allocation of Economic Crime Levy funding of £847,000, net of £742,000 surrendered	847,000	-742,000	
Total change in Resource DEL (voted)	39,708,000	-33,762,000	5,946,000
AME Expenditure Changes			
(Section N) Core Treasury (AME): An increase in non-cash income of £525,000,000 following an accounting policy change for the G7 Extraordinary Revenue Acceleration scheme. An increase in No Interest Loans Scheme budgetary cover of £500,000	500,000	-525,000,000	
(Section O) Debt Management Office (Net): An increase of £500,000, with income to date lower and spend to date higher than initially forecast	500,000		
(Section P) UK circulating coinage (Net): A reduction of £189,000 due to reduced demand for new coin despatches to industry than forecast		-189,000	
(Section R) Assistance to financial institutions, businesses and individuals: a reduction of £11,790,000,000 for budgetary cover for movements in the fair value element of the Bank of England Asset Purchase Facility (APF) derivative. UK Guarantee Scheme Income of £7,380,000		-11,797,380,000	
(Section S) Royal Household (Net): A decrease of £5,690,000 due to a decrease in forecast running		-5,690,000	
(Section T) UK Asset Resolution Limited (Net): A decrease of £14,699,000 in the main due to a reduction in pension costs		-14,699,000	
(Section U) Help to Buy Schemes: An increase of £452,000 due to increased running costs. An increase in expected Help to Buy Mortgage Guarantee Scheme income of £7,770,000	452,000	-7,770,000	
(Section V) EU Withdrawal Agreement Financial Settlement: An increase in provision of £890,552,000	890,552,000		
(Section W) Reclaim Fund Ltd (Net): A decrease of £2,415,000 reflecting reduction in forecast surplus		-2,415,000	
(Section X) National Wealth Fund Limited (Net): An increase of £145,520,000 driven by a prudent approach to budgeting to cover any adverse movements in Expected Credit Losses booked against the portfolio, and increases in write-downs of	145,520,000		

			£
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section Y) Pool Reinsurance Company Limited (Net): A decrease of £58,635,000 to reflect an increase in forecast investment income		-58,635,000	
(Section Z) Provisions: A decrease of £193,395,000 across departmental provisions		-193,395,000	
Total change in Resource AME (voted)	1,037,524,000	-12,605,173,000	-11,567,649,000
AME Expenditure Changes			
(Section AA) Royal Household Pensions: An increase in Royal Household Pensions budgetary cover of £280,000	280,000		
Total change in Resource AME (non-voted)	280,000		280,000
Budget Cover Transfers (BCTs)			
(Section A) Core Treasury: Net transfers with other government departments of £69,000		-69,000	
Budget Neutral Changes			
(Section A) Core Treasury: Decrease of £500,000 due to re-allocation of departmental budget		-500,000	
(Section L) National Wealth Fund Limited (Net): Increase of £500,000 due to re-allocation of departmental budget	500,000		
Other Changes			
(Section A) Core Treasury: Surrender of £8,000,000 budget		-8,000,000	
Total change in Capital DEL (voted)	500,000	-8,569,000	-8,069,000
AME Expenditure Changes			
(Section R) Assistance to financial institutions, businesses and individuals: A decrease of £10,339,828,000 due to a reduction from the Main Estimate in the required cash transfers to the Bank of England Asset Purchase Facility Fund		-10,339,828,000	
(Section S) Royal Household (Net): An increase of £1,580,000 due to changes in the phasing of capital works	1,580,000		
(Section U) Help to Buy Schemes: A decrease of £22,390,000 to reflect the anticipated level of bonus payments to be made this year; given recent trends within the scheme and broader housing market		-22,390,000	
(Section V) EU Withdrawal Agreement Financial Settlement: A decrease of £12,149,000 as sterling value of receipts higher than that included in the Main Estimate		-12,149,000	

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section W) Reclaim Fund Ltd (Net): A decrease of £78,785,000 to reflect anticipated investment activity		-78,785,000	
(Section X) National Wealth Fund Limited (Net): An increase of £575,022,000 relating to investment in Sizewell C	575,022,000		
(Section Y) Pool Reinsurance Company Limited (Net): A decrease of £85,071,000 to reflect anticipated investment activity		-85,071,000	
(Section Q) Sale of Shares: Proceeds from the sale of shares		-1,397,748,000	
Total change in Capital AME (voted)	576,602,000	-11,935,971,000	-11,359,369,000
Revisions to the Net Cash Requirement reflect changes to resources and capital as set out above		-11,072,991,000	
Total change in Net Cash Requirement		-11,072,991,000	-11,072,991,000

PART I: EXPENDITURE AND AMBIT

			£
	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	5,946,000	-	5,946,000
Capital	-8,069,000	-	-8,069,000
Annually Managed Expenditure			
Resource	-11,567,649,000	280,000	-11,567,369,000
Capital	-11,359,369,000	-	-11,359,369,000
Total Net Budget			
Resource	-11,561,703,000	280,000	-11,561,423,000
Capital	-11,367,438,000	-	-11,367,438,000
Non-Budget Expenditure	-		
Net Cash Requirement	-11,072,991,000		

Supplementary amounts required in the year ending 31 March 2026 for expenditure by HM Treasury on:

Departmental Expenditure Limit:Expenditure arising from:

Core Treasury functions covering economic and financial matters, including promoting and supporting the financial services sector, illegal money lending, a financial sanctions regime, consumer credit, legal claims, and the provision of guarantees. Spending on the National Infrastructure and Service Transformation Authority (NISTA). Assistance and compensation to institutions, businesses, and individuals. The purchase of investments, honours and dignities, gilt administration compensation payments and business support measures. The administration costs of the Department, depreciation, and other non-cash items.

Funding for the Department's executive agencies, the UK Debt Management Office (DMO), the Government Internal Audit Agency (GIAA).

Spending on Treasury related bodies including the Office for Budget Responsibility (OBR), the National Wealth Fund, IUK Investments Limited, IUK Investments Holdings Limited, HMT UK Sovereign SUKUK plc, the Royal Mint Advisory Committee on the design of Coins, Medals, Seals and Decorations, UK Government Investments Limited (UKGI), UK Asset Resolution Limited (UKAR) and European Bank for Reconstruction and Development (EBRD).

The provision of UK budgetary support to Ukraine for military aid as part of the G7 Extraordinary Revenue Acceleration scheme.

Income arising from:

Assistance to institutions, businesses, and individuals, including fees and charges for the provision of guarantees, loan repayments, loan interest and fees, dividends, the sale of shares and debt royalties, financial regulators, insurance sponsorship, administration and supervision responsibilities. Reimbursement of costs incurred on behalf of other entities.

PART I: EXPENDITURE AND AMBIT (*continued*)

Recoveries in respect of Honours and Dignities and the administration of the Treasury, including rent from tenants and recharges for work and training, work of the Government Finance Function and Government Economic and Social Research Team, the sale of assets and redundant capital items.

DMO, GIAA, UKGI, and NISTA for services provided to other government departments and organisations. Income and royalties from training.

Annually Managed Expenditure:Expenditure arising from:

Spending by HM Treasury on costs related to investment in, and financial assistance to, financial institutions and non-financial organisations, businesses, and individuals. Includes credit easing, provision of guarantees, loans, compensation, warranties and indemnities and Infrastructure finance. Movements in the value of the Bank of England Asset Purchase Facility Fund (APF) derivative and payments to the APF. The production costs of UK coinage, including manufacture, purchase of metal, storage, and distribution.

Help to Buy ISA. Administration of the Equitable Life Payments Scheme and the creation and use of provisions. The Royal Household, UKAR, Help to Buy (HMT) Limited, Reclaim Fund Ltd (RFL), Pool Reinsurance Company Ltd (Pool Re), the Debt Management Office and the National Wealth Fund. Costs associated with the UK exiting the European Union (EU) as per the Withdrawal Agreement.

Income arising from:

Transactions with financial institutions and public and private organisations, businesses and individuals including interest, fees and charges, dividends, loan repayments, sale of shares and other assets. The Mortgage Guarantee Scheme (MGS).

The EU as agreed in the Withdrawal Agreement. Repayment of the UK's paid in capital from the European Investment Bank (EIB).

* Accounting adjustments relating to the provision of UK budgetary support to Ukraine for military aid as part of the G7 Extraordinary Revenue Acceleration scheme.

HM Treasury will account for this Estimate.

PART II: CHANGES PROPOSED

	£'000									
	Net Resources						Net Capital			
	Present			Changes			Present		Changes	
	Admin	Prog		Admin	Prog		7	8	9	
	1	2		3	4					
Departmental Expenditure Limit (DEL)										
Voted expenditure										
A Core Treasury	232,939	11,354		13,902	-4,185	246,841	7,169	823,814	-8,569	815,245
B Debt Management Office	-	19,205		-	1,620	-	20,825	630	-	630
C Government Internal Audit Agency	2,819	-		84	-	2,903	-	2,127	-	2,127
E United Kingdom Asset Resolution Limited (Net)	5,390	-		-202	-	5,188	-	-	-	-
<i>Departmental Unallocated Provision</i>	2,400	-		-2,400	-	-	-	-	-	-
K UK Government Investments Limited (Net)	19,632	-		1,471	-	21,103	-	-	-	-
L National Wealth Fund Limited (Net)	-	91,678		-	-4,344	-	87,334	470	500	970
Total voted DEL	263,180	122,237		12,855	-6,909	276,035	115,328	827,041	-8,069	818,972
Total DEL				12,855	-6,909			-8,069		
Annually Managed Expenditure (AME)										
Voted expenditure										
N Core Treasury (AME)	-	1,771		-	-524,500	-	-522,729	-	-	-
O Debt Management Office	-	3,960		-	500	-	4,460	-	-	-
P UK circulating coinage	-	19,383		-	-189	-	19,194	-	-	-
Q Sale of shares	-	-		-	-	-	-	-1,397,748	-	-1,397,748
R Assistance to financial institutions, businesses and individuals	-	40,700,000		-	-11,797,380	-	28,902,620	27,000,000	-10,339,828	16,660,172
S Royal Household (Net)	-	127,616		-	-5,690	-	121,926	6,083	1,580	7,663
T UK Asset Resolution Limited (Net)	-	24,578		-	-14,699	-	9,879	-	-	-
U Help to Buy schemes	-	-6,962		-	-7,318	-	-14,280	132,000	-22,390	109,610
V EU Withdrawal Agreement Financial Settlement	-	-		-	890,552	-	890,552	-248,754	-12,149	-260,903
W Reclaim Fund Ltd (Net)	-	-31,291		-	-2,415	-	-33,706	131,049	-78,785	52,264
X National Wealth Fund Limited (Net)	-	-5,366		-	145,520	-	140,154	5,747,000	575,022	6,322,022
Y Pool Reinsurance Company Limited (Net)	-	-211,689		-	-58,635	-	-270,324	48,578	-85,071	-36,493
Z Provisions	-	1		-	-193,395	-	-193,394	-	-	-
Total voted AME	-	40,622,001		-	-11,567,649	-	29,054,352	32,815,956	-11,359,369	21,456,587

PART II: CHANGES PROPOSED

	Net Resources						Net Capital			£'000
	Present		Changes		Revised		Present	Changes	Revised	
	Admin	Prog	Admin	Prog	Admin	Prog				
	1	2	3	4	5	6	7	8	9	
Non-voted expenditure										
AA Royal Household Pensions										
	-	4,700	-	280	-	4,980	-	-	-	-
Total non-voted AME										
	-	4,700	-	280	-	4,980	-	-	-	-
Total AME										
	-	-11,567,369						-11,359,369		
Voted expenditure										
			12,855	-11,574,558				-11,367,438		
Non-voted expenditure										
			-	280				-		
Total for Estimate										
			12,855	-11,574,278				-11,367,438		

	£'000		
	Present Plans	Changes	Revised Plans
Net Cash Requirement	36,698,572	-11,072,991	25,625,581

PART II: REVISED SUBHEAD DETAIL INCLUDING ADDITIONAL PROVISION

Revised Plans												£'000
	Resources						Capital					
	Administration			Programme			Total					
	Gross	Income	Net	Gross	Income	Net	Net	Gross	Income	Net		
	1	2	3	4	5	6	7	8	9	10		
Departmental Expenditure Limit (DEL)												
Voted expenditure												
A Core Treasury	267,495	-20,654	246,841	10,414	-3,245	7,169	254,010	815,245	-	815,245		
B Debt Management Office	-	-	-	24,365	-3,540	20,825	20,825	630	-	630		
C Government Internal Audit Agency	46,385	-43,482	2,903	-	-	-	2,903	2,127	-	2,127		
D National Infrastructure and Service Transformation Authority	32,513	-	32,513	-	-	-	32,513	1,192	-	1,192		
E United Kingdom Asset Resolution Limited (Net)	5,188	-	5,188	-	-	-	5,188	-	-	-		
F Office for Budget Responsibility (Net)	6,370	-	6,370	-	-	-	6,370	-	-	-		
G IUK Investments Limited (Net)	-	-	-	-	-	-	-	1	-	1		
H IUK Investments Holdings Limited (Net)	-	-	-	-	-	-	-	1	-	1		
I HM Treasury UK Sovereign SUKUK plc (Net)	-	-	-	1	-	1	1	-	-	-		
J Royal Mint Advisory Committee on the design of coins (Net)	1	-	1	-	-	-	1	-	-	-		
Departmental Unallocated Provision	-	-	-	-	-	-	-	-	-	-		
K UK Government Investments Limited (Net)	21,103	-	21,103	-	-	-	21,103	-	-	-		
L National Wealth Fund Limited (Net)	-	-	-	87,334	-	87,334	87,334	970	-	970		
Total voted DEL	379,055	-64,136	314,919	122,114	-6,785	115,329	430,248	820,166	-	820,166		
Non-voted expenditure												
M Banking and gilts registration services	-	-	-	17,473	-15,098	2,375	2,375	-	-	-		
Total non-voted DEL	-	-	-	17,473	-15,098	2,375	2,375	-	-	-		
Total DEL	379,055	-64,136	314,919	139,587	-21,883	117,704	432,623	820,166	-	820,166		
Annually Managed Expenditure (AME)												
Voted expenditure												
N Core Treasury (AME)	-	-	-	2,271	-525,000	-522,729	-522,729	-	-	-		
O Debt Management Office	-	-	-	6,300	-1,840	4,460	4,460	-	-	-		
P UK circulating coinage	-	-	-	20,237	-1,043	19,194	19,194	-	-	-		
Q Sale of shares	-	-	-	-	-	-	-	-	-1,397,748	-1,397,748		

PART II: REVISED SUBHEAD DETAIL INCLUDING ADDITIONAL PROVISION (continued)

Revised Plans												£'000
	Resources						Capital					
	Administration			Programme			Total		Gross	Income	Net	
	Gross	Income	Net	Gross	Income	Net	Net					
1	2	3	4	5	6	7	8	9	10			
R Assistance to financial institutions, businesses and individuals	-	-	-	28,910,000	-7,380	28,902,620	28,902,620	16,660,172	-	16,660,172		
S Royal Household (Net)	-	-	-	121,926	-	121,926	121,926	7,663	-	7,663		
T UK Asset Resolution Limited (Net)	-	-	-	9,879	-	9,879	9,879	-	-	-		
U Help to Buy schemes	-	-	-	7,900	-22,180	-14,280	-14,280	109,610	-	109,610		
V EU Withdrawal Agreement Financial Settlement	-	-	-	890,552	-	890,552	890,552	-	-260,903	-260,903		
W Reclaim Fund Ltd (Net)	-	-	-	-33,706	-	-33,706	-33,706	52,264	-	52,264		
X National Wealth Fund Limited (Net)	-	-	-	140,154	-	140,154	140,154	6,322,022	-	6,322,022		
Y Pool Reinsurance Company Limited (Net)	-	-	-	-270,324	-	-270,324	-270,324	-36,493	-	-36,493		
Z Provisions	-	-	-	-193,394	-	-193,394	-193,394	-	-	-		
Total voted AME	-	-	-	29,611,795	-557,443	29,054,352	29,054,352	23,115,238	-1,658,651	21,456,587		
Non-voted expenditure												
AA Royal Household Pensions	-	-	-	4,980	-	4,980	4,980	-	-	-		
Total non-voted AME	-	-	-	4,980	-	4,980	4,980	-	-	-		
Total AME	-	-	-	29,616,775	-557,443	29,059,332	29,059,332	23,115,238	-1,658,651	21,456,587		
Voted expenditure	379,055	-64,136	314,919	29,733,909	-564,228	29,169,681	29,484,600	23,935,404	-1,658,651	22,276,753		
Non-voted expenditure	-	-	-	22,453	-15,098	7,355	7,355	-	-	-		
Total for Estimate	379,055	-64,136	314,919	29,756,362	-579,326	29,177,036	29,491,955	23,935,404	-1,658,651	22,276,753		

PART II: RESOURCE TO CASH RECONCILIATION

	£'000		
	Present Plans	Changes	Revised Plans
Net Resource Requirement	41,053,378	-11,561,423	29,491,955
Net Capital Requirement	33,644,191	-11,367,438	22,276,753
Accruals to cash adjustments	-37,991,922	11,856,150	-26,135,772
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-5,960,102	-474,252	-6,434,354
Add cash grant-in-aid	6,006,298	708,622	6,714,920
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-40,711,517	11,791,537	-28,919,980
New provisions and adjustments to previous provisions	-1	-697,157	-697,158
Departmental Unallocated Provision	-2,400	2,400	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-200	525,000	524,800
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	2,676,000	-	2,676,000
Removal of non-voted budget items	-7,075	-280	-7,355
<i>Of which:</i>			
Consolidated Fund Standing Services	-7,075	-280	-7,355
Other adjustments	-	-	-
Net Cash Requirement	36,698,572	-11,072,991	25,625,581

PART III: NOTE A - STATEMENT OF COMPREHENSIVE NET EXPENDITURE & RECONCILIATION TABLE

	£'000
	Revised Plans
Gross Administration Costs	379,055
<i>Less:</i>	
Administration DEL Income	-64,136
Net Administration Costs	314,919
Gross Programme Costs	46,526,144
<i>Less:</i>	
Programme DEL Income	-21,883
Programme AME Income	-557,443
Non-budget income	-170,000
Net Programme Costs	45,776,818
Total Net Operating Costs	46,091,737
<i>Of which:</i>	
Resource DEL	432,623
Capital DEL	-
Resource AME	29,059,332
Capital AME	16,769,782
Non-budget	-170,000
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-16,769,782
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	170,000
Other adjustments	-
Total Resource Budget	29,491,955
<i>Of which:</i>	
Resource DEL	432,623
Resource AME	29,059,332
<i>Adjustments to include:</i>	
Grants to devolved administrations	-
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
Total Resource (Estimate)	29,491,955

PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME

£'000

Revised Plans

Voted Resource DEL**Administration**

A Core Treasury

Sales of Goods and Services -20,654

C Government Internal Audit Agency

Sales of Goods and Services -43,482

Total Sales of Goods and Services**-64,136****Total Administration****-64,136****Programme**

A Core Treasury

Sales of Goods and Services -3,245

B Debt Management Office

Sales of Goods and Services -3,540

Total Sales of Goods and Services**-6,785****Total Programme****-6,785****Total Voted Resource DEL****-70,921****Voted Resource AME****Programme**

N Core Treasury (AME)

Other Income -525,000

O Debt Management Office

Sales of Goods and Services -1,840

P UK circulating coinage

Sales of Goods and Services -1,043

R Assistance to financial institutions, businesses and individuals

Sales of Goods and Services -7,380

U Help to Buy schemes

Sales of Goods and Services -22,180

Total Sales of Goods and Services**-32,443****Total Other Income****-525,000****Total Programme****-557,443****Total Voted Resource AME****-557,443****Total Voted Resource Income****-628,364****Voted Capital AME****Programme**

Q Sale of shares

Other Income -1,397,748

V EU Withdrawal Agreement Financial Settlement

Repayments -260,903

Total Other Income**-1,397,748****Total Repayments****-260,903****Total Programme****-1,658,651****Total Voted Capital AME****-1,658,651****Total Voted Capital Income****-1,658,651**

PART III: NOTE C - ANALYSIS OF CONSOLIDATED FUND EXTRA RECEIPTS

In addition to income retained by the Department the following income is payable to the Consolidated Fund:

£'000

	Present Plans		Changes		Revised Plans	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-	-	-	-	-	-
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-	-
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-170,000	-170,000	-	-	-170,000	-170,000
Total	-170,000	-170,000	-	-	-170,000	-170,000

DETAILED DESCRIPTION OF CFER SOURCES

£'000

	Present Plans		Changes		Revised Plans	
	Income	Receipts	Income	Receipts	Income	Receipts
Non-Budget						
Pool Re insurance premiums	-170,000	-170,000	-	-	-170,000	-170,000
Total	-170,000	-170,000	-	-	-170,000	-170,000

PART III: NOTE D - EXPLANATION OF ACCOUNTING OFFICER RESPONSIBILITIES

The Accounting Officer prepares resource accounts for each financial year. See Section 2, Part III - Other Statements and notes of Main Estimates 2025-26 for further details of Accounting Officer responsibilities.

Accounting Officer: James Bowler

Executive Agency Accounting Officers:

Jessica Pulay	UK Debt Management Office
Harriet Aldridge	Government Internal Audit Agency

ALB Accounting Officers:

Harry Hampson	UK Government Investments
Tom Josephs	Office for Budget Responsibility
Oliver Holbourn	National Wealth Fund Limited
Anne Jessop	Royal Mint Advisory Committee
James Chalmers	The Royal Household Sovereign Grant
John Tattersall	United Kingdom Asset Resolution Limited
Conrad Smewing	IUK Investments Limited
Conrad Smewing	IUK Investments Holdings Limited
Steve Farrington	HM Treasury UK Sovereign SUKUK plc
Adrian Smith	Reclaim Fund Limited
Tom Clementi	Pool Reinsurance Company Limited

PART III: NOTE E - ARM'S LENGTH BODIES (ALBs)**£'000**

Section in Part II: Subhead Detail	Body	Resources	Capital	Grant-in-aid
E	UK Asset Resolution	5,188	-	15,067
F	Office for Budget Responsibility	6,370	-	6,370
G	IUK Investment Limited	-	1	-
H	IUK Investment Holdings Limited	-	1	-
I	HM Treasury UK Sovereign SUKUK plc	1	-	-
J	Royal Mint Advisory Committee on the design of coins	1	-	-
K	United Kingdom Government Investments Limited	21,103	-	21,077
L	National Wealth Fund Limited	87,334	970	6,550,480
S	Royal Household	121,926	7,663	121,926
T	UK Asset Resolution	9,879	-	-
W	Reclaim Fund Ltd	-33,706	52,264	-
X	National Wealth Fund Limited	140,154	6,322,022	-
Y	Pool Reinsurance Company Limited	-270,324	-36,493	-
Total		87,926	6,346,428	6,714,920

PART III: NOTE F - ACCOUNTING POLICY CHANGES

In 2025-26, HM Treasury has revised the budgeting treatment of the loan commitment for support to Ukraine under the G7 Extraordinary Revenue Acceleration (ERA) scheme. Under the revised treatment, ERA loan commitments score to Resource AME expenditure on recognition, with any subsequent remeasurement also reflected in Resource AME.

This change is reflected in Resource AME budgets and outturn for the 2025-26 Supplementary Estimate, with prior period impacts disclosed retrospectively for transparency. Had this treatment applied in 2024-25, Resource AME would have increased by £1,278 million, in line with the fair value of the commitment reported in HM Treasury's 2024-25 Annual Report and Accounts.

There is no change to the Capital DEL budgetary impact for the loan advanced.

PART III: NOTE K - CONTINGENT LIABILITIES

Nature of liability	£'000
1. HM Treasury has provided indemnities for the directors of National Wealth Fund, IUK Investments Limited, IUK Investments Holdings Limited, HM Treasury Sovereign SUKUK plc and UK Government Investments Limited against liabilities and losses incurred in the course of their actions.	Unquantifiable
2. HM Treasury authorised the Bank of England (January 2009) to purchase high quality private sector assets and UK Government debt purchased on the secondary market. The Government has indemnified the Bank of England and the fund specially created to implement the facility from any losses arising out of or in connection with the facility.	Up to 555,000,000
3. Agreement via the financial framework to recapitalise the Bank of England in the event of a major capital loss (announced June 2018) leads to an unquantifiable contingent liability.	Unquantifiable
4. The Deed of Indemnity between HM Treasury, the Bank of England and BEAPFF provides that BEAPFF on behalf of itself and its officers and directors may at any time claim payment under the indemnity in respect of any indemnified losses incurred. Maximum potential liabilities under this intervention are considered unquantifiable.	Unquantifiable
5. HM Treasury provides guarantees to the UK oil and gas industry in the form of Decommissioning Relief Deeds. These deeds provide companies with certainty on the tax relief they will receive on future decommissioning of North Sea oil fields. Currently there have been no changes to the tax regime that would generate a liability to be paid under these agreements. The maximum potential liability under this scheme cannot be quantified at present.	Unquantifiable
6. HM Treasury provides a guarantee for the No-interest Loan Scheme (announced 31 March 2021). The maximum amount to be paid under the contingent liability is £10m.	Up to 10,000
7. The Royal Mint Trading Fund has a Memorandum of Understanding (MOU) arrangement that provides a financing facility (upper limit £36m) subject to demand. Parliamentary authority limits the overall amount of public money available to the Royal Mint at £105m. If the Royal Mint Trading Fund was unable to meet this commitment the NLF funding conditions dictate that the amount outstanding would have to be met from within HM Treasury's DEL.	Up to 36,000
8. HM Treasury indemnifies the Cabinet Office in the event that the Royal Mint fail to make payments to the civil service pension scheme.	Unquantifiable
9. An indemnity similar to those given to civil servants under the Civil Service Management Code has been given to the members of the board of Royal Mint Limited for the period between 16 July 2009 and 31 December 2009. The indemnity remains in place for the HMG director on the board of Royal Mint Ltd on behalf of HM Treasury as shareholder.	Unquantifiable
10. The UK's investment in the Asian Infrastructure Investment Bank (AIIB) is in the form of 20% paid-in capital and 80% callable capital. A remote contingent liability arises in relation to the US\$2.4bn (approximately £1.8bn) of callable capital.	Unquantifiable up to \$2.4bn (liability subject to US\$ exchange rate)

PART III: NOTE K - CONTINGENT LIABILITIES (*continued*)

Nature of liability	£'000
11. The UK's investment in the European Bank for Reconstruction and Development (EBRD) is in the form of 30.2% paid-in capital and 69.8% callable capital. A remote contingent liability arises in relation to the €2.0bn (approximately £1.7bn) of callable capital.	Unquantifiable up to €2.0bn (liability subject to € exchange rate)
12. HM Treasury has a remote contingent liability valued at £31.1bn as of March 2025 in respect of the UK's liability to the European Investment Bank (EIB).	31,075,000
13. HM Treasury has a contingent liability for the possible crystallisation of obligations to the EU for legal cases around the EU Budget and financial interests where facts forming the subject occurred before 31 December 2020. The UK share of these disclosed items is estimated to be £13m.	13,000
14. Guarantee for the Mortgage Guarantee Scheme. In the event of a borrower defaulting on their mortgage under the scheme, HM Treasury would be liable for a portion of net losses suffered following the sale of the property. A maximum contingent liability of £3.2bn arises.	Up to 3,200,000
15. Guarantees issued under the UK Guarantees Scheme (announced July 2012).	Up to 574,000
16. HM Treasury has an agreement with the National Wealth Fund to act as sovereign guarantor for guarantee products issued up to £10bn, capped at £2.5bn in any given year.	Up to 2,472,000
17. Possible crystallisation of market standard warranties in association with the sale of the UKAR Bradford and Bingley and NRAM loan book assets:	
(i) to Cerberus Capital Management L.P (November 2015 announcement) certain fundamental market standard warranties. The maximum potential liability is capped at the value of the sale proceeds of £13.3bn	Up to 13,300,000
(ii) to Barclays (April 2018 announcement) certain fundamental market standard warranties. The maximum potential liability is capped at £5.4bn	Up to 5,400,000
(iii) market standard intermediate warranties, issued by UKAR and backed by HM Treasury. The maximum potential liability is capped at £4.96bn.	Up to 4,900,000 and 60,000
18. The UKAR Group's lending and other consumer credit business is governed by consumer credit law and other regulations. Claims upheld in favour of customers in relation to potential breaches of requirements could result in costs to the Group. It is not possible to provide any meaningful estimate or range of the possible cost.	Unquantifiable

PART III: NOTE K - CONTINGENT LIABILITIES (*continued*)

Nature of liability	£'000
19. Possible crystallisation of certain warranties and indemnities given as part of the sale of Bradford and Bingley and NRAM and remaining mortgage and loan portfolios to Citibank and Davidson Kempner, with financing provided by PIMCO. The total consideration for this sale for the Exchequer was £5.1bn. The remote contingent liability includes certain remote fundamental market-standard warranties in relation to the sale, capped at 100% of the final sale price, giving a maximum liability of £4.8bn. In addition the following were also provided in respect of:	
a) The loan sale	
(i). market standard intermediate warranties, capped at 20% of final sale price, giving a maximum liability of £960m	Up to 960,000
(ii). broker commission warranty, capped at 100% of the principal balance of the loans, or £4.8bn	and 4,800,000
b) The share sale	
(i). tax covenant covering historic tax liabilities and certain risks associated with the transaction on 26 February and is called at 100% of the purchase price of the shares, giving a maximum liability of c.£290m	Up to 290,000
c) The share sale - provided by UKAR but create contingent liabilities as they are backed by HM Treasury	
i). other miscellaneous indemnities amounting to an aggregate cap of £290m.	Up to 290,000
20. HM Treasury has guaranteed indemnities provided by UK Asset Resolution (UKAR), NRAM Ltd (formerly plc) and Bradford and Bingley for its directors against liabilities and losses in the course of their actions whilst the entities were in public ownership (Treasury Minute dated 25 January 2010). These indemnities have been terminated for forward looking action for Directors remaining with B&B and NRAM as the companies have transferred to private ownership.	Unquantifiable
21. HM Treasury has guaranteed to pay or procure the payment of any benefit amount which falls due for the remaining section of the Bradford and Bingley Pension Scheme should there be insufficient assets to make the payments.	Unquantifiable
22. The Dormant Bank and Building Society Accounts Act 2008 ensures the right of account holders to reclaim their money and is protected in perpetuity by transferring the individual's claim against the bank or building society to RFL.	Up to 1,222,488
23. HM Treasury provided BlackRock Investment Management (UK) Ltd. with a capped £3m indemnity. The indemnity covers the risk that BlackRock could become liable to third parties for claims made in the context of their engagement related to the Bounce Back Loan Scheme.	Up to 3,000

PART III: NOTE K - CONTINGENT LIABILITIES (*continued*)

Nature of liability	£'000
24. UKGI provided an uncapped indemnity to investment banks providing corporate finance advice on a specific UKGI mandate to cover the risk that they could become liable to market participants for any misrepresentation, misleading statements or omissions (based on information from HM Government) made in the context of their engagement.	Unquantifiable
25. HM Treasury carries a contingent liability for the risks associated with the Pool Re and Pool Re (Nuclear) reinsurance activity. These arrangements are given statutory authority under the Reinsurance (Acts of Terrorism) Act 1993.	Unquantifiable
26. HM Treasury is currently engaged in litigation activity as the defendant. This may result in costs or damages being ordered against HM Treasury. HM Treasury has not disclosed all of the information that is ordinarily required under IAS 37 on the grounds that it may be prejudicial to legal privilege and the outcome of the litigation.	Unquantifiable
27. Obligations under the EU Withdrawal Agreement in relation to Traditional Own Resources (TOR), which may become payable by HM Treasury in the event that further net cash flows from the EU to the UK arise while TOR is outstanding and, as a result, the Consolidated Fund has no legal basis to meet these obligations.	Up to 58,000

Cabinet Office

INTRODUCTION

This Supplementary Estimate is required for the following purposes:

			£
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
Budget Cover Transfers			
(Subhead E4) Service fee for running Emergency Alerts total for all 4 Mobile Network Operators (MNOs) - provided by DSIT		-1,511,000	
(Subhead E4) ISF Funding for NSS Cyber Portfolio Team		-515,000	
(Subhead F4) ISF - Government Security Academy		-485,000	
(Subhead F4) ISF - Transfer to NCSC for activities on GC3		-1,425,000	
(Subhead F4) Transfer from the Cabinet Office from the Mission Communications Budget to the delivery department		-5,000,000	
(Subhead F4) Transfer from the Cabinet Office from the Mission Communications Budget to the delivery department		-350,000	
(Subhead F4) Transfer from the Cabinet Office from the Mission Communications Budget to the delivery department		-11,540,000	
(Subhead F4) Transfer from the Cabinet Office from the Mission Communications Budget to the delivery department		-460,000	
(Subhead F4) Transfer from the Cabinet Office from the Mission Communications Budget to the delivery department		-1,000,000	
(Subhead F4) Transfer from the Cabinet Office from the Mission Communications Budget to the delivery department		-2,374,000	
(Subhead F4) Transfer from the Cabinet Office from the Mission Communications Budget to the delivery department		-5,109,000	
(Subhead F4) Transfer from the Cabinet Office from the Mission Communications Budget to the delivery department		-191,000	
(Subhead F4) Transfer from the Cabinet Office from the Mission Communications Budget to the delivery department		-2,200,000	
(Subhead F4) Transfer from the Cabinet Office from the Mission Communications Budget to the delivery department		-3,000,000	

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Subhead F4) Transfer from the Cabinet Office from the Mission Communications Budget to the delivery department		-1,000,000	
(Subhead F4) Transfer from the Cabinet Office from the Mission Communications Budget to the delivery department		-11,600,000	
(Subhead F4) Transfer from the Cabinet Office from the Mission Communications Budget to the delivery department		-200,000	
(Subhead F4) Transfer from the Cabinet Office from the Mission Communications Budget to the delivery department		-200,000	
(Subhead F4) Transfer from the Cabinet Office from the Mission Communications Budget to the delivery department		-6,907,000	
(Subhead F4) Transfer from the Cabinet Office from the Mission Communications Budget to the delivery department		-2,093,000	
(Subhead F4) Transfer from the Cabinet Office from the Mission Communications Budget to the delivery department		-1,000,000	
(Subhead F4) Transfer from the Cabinet Office from the Mission Communications Budget to the delivery department		-11,962,000	
(Subhead F4) Transfer from the Cabinet Office from the Mission Communications Budget to the delivery department		-538,000	
(Subhead F4) Transfer from the Cabinet Office from the Mission Communications Budget to the delivery department		-11,600,000	
(Subhead F4) Transfer from the Cabinet Office from the Mission Communications Budget to the delivery department		-15,850,000	
(Subhead F4) Transfer from the Cabinet Office from the Mission Communications Budget to the delivery department		-500,000	
(Subhead F4) Contribution from the Cabinet Office to the Department for Digital, Culture, Media & Sports (Visit Britain) for delivery of the GREAT Campaign		-250,000	
(Subhead F4) Contribution from the Cabinet Office to the Foreign and Commonwealth Development Office (British Council) for delivery of the GREAT Campaign		-2,000,000	
(Subhead F4) Contribution from the Cabinet Office to the Department for Digital, Culture, Media & Sports (Visit Britain) for delivery of the GREAT Campaign		-2,269,000	
(Subhead F4) Contribution from the Cabinet Office to the Foreign and Commonwealth Development Office (British Council) for delivery of the GREAT Campaign		-100,000	

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Subhead F4) Contribution from the Cabinet Office to the Department for Business and Trade for delivery of the GREAT Campaign		-141,000	
(Subhead F4) Contribution from the Cabinet Office to the Department for Business and Trade for delivery of the GREAT Campaign		-108,000	
(Subhead F4) Transfer of budget from the Cabinet Office to the Department for Culture, Media & Sport to cover costs of secondees		-84,000	
(Subhead F4) Contribution from the Cabinet Office to the Department for Digital, Culture, Media & Sports (Visit Britain) for delivery of the GREAT Campaign		-150,000	
(Subhead E4) Transfer to MoD for COBR office space		-536,000	
(Subhead F4) Independent Office of the Police Commissioner (IOPC) setup for and the provision of oversight function over PSFA's use of PAFER powers to tackle fraud against the public sector		-350,000	
(Subhead E4) To fund staff for the nuclear security priorities		-80,000	
(Subhead F4) Transfer from Cabinet Office for costs associated with communication services		-256,000	
(Subhead F4) Transfer from Cabinet Office to Home Office for Contribution to State Visit		-4,000,000	
(Subhead F4) Transfer from Cabinet Office to Home Office for Contribution to State Visit		-2,500,000	
(Subhead F1) From Cabinet Office to the Department for Energy, Security and Net Zero (DESNZ) to run fraud analytics environment cloud-based services.		-453,000	
(Subhead G1) From Cabinet Office Child Poverty Unit to DfE for work that the Office of the Children's Commissioner completed on our behalf at the start of the year which culminated in the publication "Growing up in a low-income family: Children's experiences"		-27,000	
(Subhead B1) From the Infected Blood Compensation Authority to the Department for Health and Social Care (DHSC) to cover administrative costs for the Infected Blood Support Costs (IBSS) scheme		-230,000	
(Subhead B1) Transfer for development cost for system interface for appeals		-351,000	
(Subhead E) This transfer will fund the Prime Minister's Special Representative and associated costs	300,000		

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Subhead D) From the Department for Business and Trade (DBT) to cover costs of Special Advisors and Public Appointments Digital Service	120,000		
(Subhead D) From the Department for Transport (DFT) to cover costs of Special Advisors and Public Appointments Digital Service	153,000		
(Subhead D) From the Wales Office (WO) to cover costs of Special Advisors	26,000		
(Subhead D) From the Northern Ireland Office (NIO) to cover costs of Special Advisors and Public Appointments Digital Service	36,000		
(Subhead D) From the Ministry of Justice (MOJ) to cover costs of Special Advisors and Public Appointments Digital Service	164,000		
(Subhead D) From the Ministry of Defence (MOD) to cover costs of Special Advisors and Public Appointments Digital Service	259,000		
(Subhead D) From the Ministry of Housing, Communities and Local Government (MHCLG) to cover costs of Special Advisors and Public Appointments Digital Service	147,000		
(Subhead D) From the Home Office (HO) to cover costs of Special Advisors and Public Appointments Digital Service	144,000		
(Subhead D) From the HM Treasury (HMT) to cover costs of Special Advisors and Public Appointments Digital Service	96,000		
(Subhead D) From the Department for Science, Innovation and Technology (DSIT) to cover costs of Special Advisors and Public Appointments Digital Service	193,000		
(Subhead D) From the Department for Health and Social Care (DHSC) to cover costs of Special Advisors and Public Appointments Digital Service	87,000		
(Subhead D) From the Department for Education (DFE) to cover costs of Special Advisors and Public Appointments Digital Service	136,000		
(Subhead D) From the Department for Energy Security and Net Zero (DESNZ) to cover costs of Special Advisors and Public Appointments Digital Service	221,000		
(Subhead D) From the Department for Food and Rural Affairs (DEFRA) to cover costs of Special Advisors and Public Appointments Digital Service	93,000		

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Subhead D) From the Department for Culture, Media & Sport (DCMS) to cover costs of Special Advisors and Public Appointments Digital Service	71,000		
(Subhead D) Attorney General's Office (AGO) to cover costs of Special Advisors	44,000		
(Subhead D) From the Department for Work and Pensions (DWP) to cover costs of Special Advisors and Public Appointments Digital Service	144,000		
(Subhead D) From the Foreign and Commonwealth Development Office (FCDO) to cover costs of Special Advisors and Public Appointments Digital Service	43,000		
(Subhead D) From the Scotland Office (SO) to cover costs of Special Advisors	13,000		
(Subhead F) From the Department for Science, Innovation and Technology (DSIT) to Cabinet Office for Matrix Shared Services Cluster delivery team.	8,125,000		
(Subhead F) Transfer to Cabinet Office for contribution towards costs associated with Civil Service Live 2025	125,000		
(Subhead F) Transfer to Cabinet Office for contribution towards costs associated with Civil Service Live 2025	23,000		
(Subhead F) Transfer to Cabinet Office for costs associated with research being conducted on behalf of the Ministry of Housing, Communities and Local Government	45,000		
(Subhead F) Transfer to Cabinet Office for costs associated with research being conducted on behalf of the Ministry of Housing, Communities and Local Government	500,000		
(Subhead F) Transfer to Cabinet Office for costs associated with communication services	20,000		
(Subhead F) From the Home Office to cover the pay and associated on cost for Heads of Place officers in Places for Growth	205,000		
(Subhead E) Setting up an initial operational system of enabling capabilities to ensure a One Health and National Security approach to biosurveillance across the UK	494,000		
(Subhead E) Advisory support: Monitor, Evaluation and Learning Advisory support, Gender Adviser Travel & Subsistence, Learning & Development	170,000		
(Subhead E) Responding to High-Risk Vendors and Connected Technologies in the UK	178,000		

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Subhead F) From the Department for Health and Social Care, in relation to the Social Care Commission which sat within the Public Inquiry Response Unit of Cabinet Office	497,000		
(Subhead F) From Department for Transport to Cabinet Office to cover the annual cost (burden share) in relation to digital capability to work at SECRET	838,000		
(Subhead F) From Ministry of Defence to Cabinet Office to cover the annual cost (burden share) in relation to digital capability to work at SECRET	2,200,000		
(Subhead F) Homeland Security Group -Training for Domestic Counter State Threats (CST) programme	310,000		
(Subhead F) ISF - Transfer from NSS for CNI activities	55,000		
(Subhead F) Transfer to the Cabinet Office from the Department for Business and Trade - Contribution to Mission Communications Budget FY25/26	7,250,000		
(Subhead F) Transfer to the Cabinet Office from the Ministry of Housing, Communities and Local Government - Contribution to Mission Communications Budget FY25/26	500,000		
(Subhead F) Contribution from the Department for Business and Trade to the Cabinet Office for delivery of the GREAT Campaign	700,000		
(Subhead F) Transfer to Cabinet Office for contribution towards costs associated with Civil Service Live 2025	16,000		
(Subhead F) Transfer to Cabinet Office for contribution towards costs associated with Civil Service Live 2025	23,000		
(Subhead F) Transfer to Cabinet Office for contribution towards costs associated with Civil Service Live 2025	23,000		
(Subhead F) ISF funding for Government Security Group	4,238,000		
(Subhead F) Yucca - Supply Chain Assurance (Cyber)	202,000		
(Subhead F) Yucca - Supply Chain Assurance (Personnel)	154,000		
(Subhead E) New project being managed by NSS State Threats and Cyber Directorate with DSIT / MOD	1,500,000		
(Subhead E) Transfer to cover corporate recharge	100,000		
(Subhead E) Threat reduction engagement and staff costs	63,000		
(Subhead E) Security priority resource	111,000		
(Subhead F) The Government Efficiency Accelerator (GEA), AI Investment funding from DSIT	1,000,000		

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Subhead F) Transfer to Cabinet Office for costs associated with communication services	250,000		
(Subhead G) Responding to Protective Security Needs	270,000		
(Subhead F) Transfer from FCDO to Cabinet Office for ISF - Strategic Stability and Civil Nuclear	60,000		
(Subhead E) Transfer from SIA to Cabinet Office to fund staff for the nuclear security priorities	80,000		
(Subhead F) Transfer from DSIT to Cabinet Office to fund staff for Digital Interministerial Group (IMG) – cross government AI efficiency programme	1,100,000		
Budget Regime Changes			
(Subhead A) Return of RDEL IFRS16		-25,000,000	
Cash Management Adjustments			
(Subhead F) Cash management penalty		-311,000	
Machinery of Government (MoG) Changes			
(Subhead F) Transfer of responsibility for the Cyber Directorate from Cabinet Office to the Department of Science and Technology (DSIT)		-15,891,000	
Other Changes			
(Subhead F) Cabinet Office depreciation		-6,242,000	
(Subhead A) Government Property Agency	71,900,000		
(Subhead B) EHRC depreciation		-238,000	
(Subhead B) IBCA depreciation	13,645,000		
Reserve Claims			
(Subhead F) Test, Learn and Grow funding	15,000,000		
Total change in Resource DEL (voted)	134,460,000	-160,177,000	-25,717,000
AME Expenditure Changes			
(Subhead H) EHRC provisions	2,100,000		
(Subhead H) IBCA provisions	2,739,934,000		
Total change in Resource AME (voted)	2,742,034,000		2,742,034,000
AME Expenditure Changes			
(Subhead J) Member of the European Parliament pensions	4,000,000		
Total change in Resource AME (non-voted)	4,000,000		4,000,000
Budget Cover Transfers (BCTs)			
(Subhead E) From the Single Intelligence Account	300,000		
(Subhead F) From Ministry of Defence to Cabinet Office to cover the annual cost (burden share) in relation to digital capability to work at SECRET	6,237,000		
(Subhead E) Setting up an initial operational system of enabling capabilities to ensure a One Health and National Security approach to biosurveillance across the UK	804,000		
(Subhead A) Contributions to capital works - Manchester, Digital Campus	2,600,000		
(Subhead F) Funding Return for Spotlight Confidential Programme from Cabinet Office to Ministry of Defence		-229,000	

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Subhead B) Transfer for development cost for system interface for appeals		-198,000	
(Subhead F) From Ministry of Justice to the Cabinet Office for Global Positioning System Electronic Monitoring		-103,000	
Budget Regime Changes			
(Subhead A) Return of CDEL IFRS16		-68,000,000	
Machinery of Government (MoG) Changes			
(Subhead F) DSIT Cyber Directorate MOG		-750,000	
Reserve Claims			
Civil Service pensions scheme hardship support	100,000,000		
Total change in Capital DEL (voted)	109,941,000	-69,280,000	40,661,000
AME Expenditure Changes			
(Subhead H) IBCA Compensation Payments	273,304,000		
(Subhead H) From the Infected Blood Compensation Authority to the Department for Health and Social Care (DHSC) to fund the compensation payments for the Infected Blood Support Costs (IBSS) scheme		-393,304,000	
Total change in Capital AME (voted)	273,304,000	-393,304,000	-120,000,000
Revisions to the Net Cash Requirement reflect changes to resources and capital as set out above. It also takes account of movements in stock, debtors and creditors		-69,205,000	
Total change in Net Cash Requirement		-69,205,000	-69,205,000

PART I: EXPENDITURE AND AMBIT

			£
	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource †	-25,717,000	-	-25,717,000
Capital †	40,661,000	-	40,661,000
Annually Managed Expenditure			
Resource	2,742,034,000	4,000,000	2,746,034,000
Capital	-120,000,000	-	-120,000,000
Total Net Budget			
Resource	2,716,317,000	4,000,000	2,720,317,000
Capital	-79,339,000	-	-79,339,000
Non-Budget Expenditure	-		
Net Cash Requirement †	-69,205,000		

Supplementary amounts required in the year ending 31 March 2026 for expenditure by Cabinet Office on:

Departmental Expenditure Limit:Expenditure arising from:

Administration and operation of the Department in connection with the following functions:

Strengthen international partnerships to support growth, strengthen the foundations of good government, make the country safer, more secure and increasingly resilient, run a high-quality Civil Service and drive delivery of the Government's missions and foundations.

Activities of the Government Property Agency, Civil Service Commission, Registrar of Consultant Lobbyists, Commission for Equality and Human Rights and the Infected Blood Compensation Authority.

Governance of the Principal Civil Service Pension Scheme and the Royal Mail Statutory Pension Scheme.

Expertise in infrastructure financing, delivery and assurance of major projects to support more effective management and delivery across government.

Payments of grant and grant-in-aid to organisations promoting Cabinet Office objectives; supporting not-for-profit bodies associated with the public service; payments to and relating to former Prime Ministers and Deputy Prime Ministers; reimbursement of Lord Lieutenants' expenses; expenses in connection with honours; losses and special payments.

Underwriting of the Official Receiver, appointed as Liquidator, services provided to other government departments and apprenticeship training for staff.

Payment of recovered fraud into the Consolidated Fund; disbursement of fraud recovery and Asset Recovery Incentivisation Scheme (ARIS) payments to government departments and public bodies; return of seized funds and assets; fraud debt management; expenditure consequential to action by Cabinet Office against fraud occurring in any government department and public body.

Expenditure on non-current assets, depreciation, impairments, notional audit fee, doubtful debts, bad debt write-offs and associated non-cash items in DEL.

PART I: EXPENDITURE AND AMBIT (*continued*)Income arising from:

Royalties, dividends, interest receivable, income from the EU, rental income, sales of goods and services, rebates from suppliers, refunds, cost recoveries, training courses, expert and transactional services carried out on behalf of other public sector bodies, shared services income, cost sharing arrangements, contributions to programmes conducted on behalf of government, sale of contractual rights, framework establishment and management fee income, recoverable management costs of the Principal Civil Service Pension Scheme and income from employers participating in the Principal Civil Service Pension Scheme to cover administration of the scheme, secondment and loan receipts, receipts from staff, repayment of grants and subsidies, income from services provided to other government departments or external organisations, notional grant income relating to apprenticeship training for staff, repayment of loan principal and related interest, sale or use of rights and assets, capital grant income, capital grant-in-kind income on receipt of donated assets, capital receipts and income on disposal of donated assets.

Recovery of fraudulently obtained funds and assets through use of civil recovery and criminal powers; participation in the Asset Recovery Incentivisation Scheme (ARIS); fraud debt management; interest on seized funds.

Activities of the Government Property Agency, Registrar of Consultant Lobbyists and Commission for Equality and Human Rights.

Annually Managed Expenditure:Expenditure arising from:

Payments by the Infected Blood Compensation Authority, provisions for early departures, dilapidations, onerous contracts, revaluation of assets, expected credit losses, and depreciation on donated assets, impairments and associated non-cash items in AME.

Cabinet Office will account for this Estimate.

† Policy responsibility for the Cyber team was transferred from the Cabinet Office on 3 June 2025 to the Department for Science, Innovation and Technology. Within the overall changes sought in this Estimate, the specific changes relating to this Machinery of Government change are:

- (a) Departmental Expenditure Limit - Resource (voted) is decreased by £15,891,000;
- (b) Departmental Expenditure Limit - Capital (voted) is decreased by £750,000; and
- (c) the net cash requirement is decreased by £16,641,000.

PART II: CHANGES PROPOSED

	Net Resources						Net Capital			£'000	
	Present			Changes			Revised	Present	Changes		Revised
	Admin	Prog		Admin	Prog						
	1	2	3	4	5	6	7	8	9		
Departmental Expenditure Limit (DEL)											
Voted expenditure											
A Executive Agency - Government Property Agency	224,898	-	28,335	-	253,233	-	410,800	-73,358	337,442		
B Arm's Length Bodies (net)	125,519	5,497	12,750	-178	138,269	5,319	27,950	-198	27,752		
C Strengthen international partnerships to support growth	1,604	11,596	4,358	-3,122	5,962	8,474	-	-	-		
D Strengthen the foundations of good government	28,937	86,574	5,109	-23,297	34,046	63,277	4,200	-	4,200		
E Make the country safer, more secure & increasingly resilient	47,447	24,645	-2,310	2,485	45,137	27,130	8,900	1,104	10,004		
F Run a high-quality Civil Service	241,862	274,275	7,820	-57,599	249,682	216,676	27,153	113,113	140,266		
G Drive delivery of the Government's missions and foundations	51,977	4,042	2,216	-2,284	54,193	1,758	1,350	-	1,350		
Total voted DEL	722,244	406,629	58,278	-83,995	780,522	322,634	480,353	40,661	521,014		
Total DEL			58,278	-83,995				40,661			
Annually Managed Expenditure (AME)											
Voted expenditure											
H Cabinet Office AME	-	-2,819,700	-	2,742,034	-	-77,666	2,820,000	-120,000	2,700,000		
Total voted AME	-	-2,819,700	-	2,742,034	-	-77,666	2,820,000	-120,000	2,700,000		
Non-voted expenditure											
J MEPs pensions	-	-	-	4,000	-	4,000	-	-	-		
Total non-voted AME	-	-	-	4,000	-	4,000	-	-	-		
Total AME			-	2,746,034				-120,000			
Voted expenditure			58,278	2,658,039				-79,339			
Non-voted expenditure			-	4,000				-			
Total for Estimate			58,278	2,662,039				-79,339			

	£'000		
	Present Plans	Changes	Revised Plans
Net Cash Requirement	4,530,466	-69,205	4,461,261

PART II: REVISED SUBHEAD DETAIL INCLUDING ADDITIONAL PROVISION

Revised Plans												£'000
	Resources						Capital					
	Administration			Programme			Total					
	Gross	Income	Net	Gross	Income	Net	Net	Gross	Income	Net		
	1	2	3	4	5	6	7	8	9	10		
Departmental Expenditure Limit (DEL)												
Voted expenditure												
A Executive Agency - Government Property Agency	1,005,333	-752,100	253,233	-	-	-		253,233	337,442	-	337,442	
B Arm's Length Bodies (net)	138,269	-	138,269	5,319	-	5,319		143,588	27,752	-	27,752	
C Strengthen international partnerships to support growth	5,962	-	5,962	8,474	-	8,474		14,436	-	-	-	
D Strengthen the foundations of good government	45,361	-11,315	34,046	63,339	-62	63,277		97,323	4,200	-	4,200	
E Make the country safer, more secure & increasingly resilient	46,812	-1,675	45,137	27,267	-137	27,130		72,267	10,004	-	10,004	
F Run a high-quality Civil Service	827,042	-577,360	249,682	370,621	-153,945	216,676		466,358	140,266	-	140,266	
G Drive delivery of the Government's missions and foundations	57,911	-3,718	54,193	1,758	-	1,758		55,951	1,350	-	1,350	
Total voted DEL	2,126,690	-1,346,168	780,522	476,778	-154,144	322,634		1,103,156	521,014	-	521,014	
Total DEL	2,126,690	-1,346,168	780,522	476,778	-154,144	322,634		1,103,156	521,014	-	521,014	
Annually Managed Expenditure (AME)												
Voted expenditure												
H Cabinet Office AME	-	-	-	-77,666	-	-77,666		-77,666	2,700,000	-	2,700,000	
I Executive Agency - Government Property Agency - AME	-	-	-	260,000	-	260,000		260,000	30,000	-	30,000	
Total voted AME	-	-	-	182,334	-	182,334		182,334	2,730,000	-	2,730,000	
Non-Voted expenditure												
J MEPs pensions	-	-	-	4,000	-	4,000		4,000				
Total non-voted AME				4,000	-	4,000		4,000				
Total AME	-	-	-	186,334	-	186,334		186,334	2,730,000	-	2,730,000	
Voted expenditure	2,126,690	-1,346,168	780,522	659,112	-154,144	504,968		1,285,490	3,251,014	-	3,251,014	
Non-voted expenditure	-	-	-	4,000	-	4,000		4,000	-	-	-	
Total for Estimate	2,126,690	-1,346,168	780,522	663,112	-154,144	508,968		1,289,490	3,251,014	-	3,251,014	

PART II: RESOURCE TO CASH RECONCILIATION

	£'000		
	Present Plans	Changes	Revised Plans
Net Resource Requirement	-1,430,827	2,720,317	1,289,490
Net Capital Requirement	3,330,353	-79,339	3,251,014
Accruals to cash adjustments	2,630,940	-2,706,183	-75,243
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-159,266	-2,634,408	-2,793,674
Add cash grant-in-aid	2,977,458	-106,117	2,871,341
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-447,252	-65,658	-512,910
New provisions and adjustments to previous provisions	-40,000	-	-40,000
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	30,000	100,000	130,000
Increase (-) / Decrease (+) in creditors	270,000	-	270,000
Use of provisions	-	-	-
Removal of non-voted budget items	-	-4,000	-4,000
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-4,000	-4,000
Other adjustments	-	-	-
Net Cash Requirement	4,530,466	-69,205	4,461,261

PART III: NOTE A - STATEMENT OF COMPREHENSIVE NET EXPENDITURE & RECONCILIATION TABLE

	£'000
	Revised Plans
Gross Administration Costs	2,126,690
<i>Less:</i>	
Administration DEL Income	-1,346,168
Net Administration Costs	780,522
Gross Programme Costs	3,363,112
<i>Less:</i>	
Programme DEL Income	-154,144
Programme AME Income	-
Non-budget income	-278
Net Programme Costs	3,208,690
Total Net Operating Costs	3,989,212
<i>Of which:</i>	
Resource DEL	1,103,156
Capital DEL	-
Resource AME	186,334
Capital AME	2,700,000
Non-budget	-278
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-2,700,000
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	278
Other adjustments	-
Total Resource Budget	1,289,490
<i>Of which:</i>	
Resource DEL	1,103,156
Resource AME	186,334
<i>Adjustments to include:</i>	
Grants to devolved administrations	-
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
Total Resource (Estimate)	1,289,490

PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME**£'000****Revised Plans****Voted Resource DEL****Administration****A Executive Agency - Government Property Agency**

Interest and Dividends -36,934

Other Income -715,166

D Strengthen the foundations of good government

Sales of Goods and Services -10,707

Other Income -608

E Make the country safer, more secure & increasingly resilient

Sales of Goods and Services -576

Other Income -1,099

F Run a high-quality Civil Service

Sales of Goods and Services -290,941

Interest and Dividends -61,000

Other Income -225,419

G Drive delivery of the Government's missions and foundations

Sales of Goods and Services -780

Other Income -2,938

Total Sales of Goods and Services**-303,004****Total Interest and Dividends****-97,934****Total Other Income****-945,230****Total Administration****-1,346,168****Programme****D Strengthen the foundations of good government**

Sales of Goods and Services -39

Other Income -23

E Make the country safer, more secure & increasingly resilient

Sales of Goods and Services -5

Other Income -132

F Run a high-quality Civil Service

Sales of Goods and Services -147,954

Other Income -5,991

Total Sales of Goods and Services**-147,998****Total Other Income****-6,146****Total Programme****-154,144****Total Voted Resource DEL****-1,500,312****Total Voted Resource Income****-1,500,312**

PART III: NOTE C - ANALYSIS OF CONSOLIDATED FUND EXTRA RECEIPTS

In addition to income retained by the Department the following income is payable to the Consolidated Fund:

£'000

	Present Plans		Changes		Revised Plans	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-	-	-	-	-	-
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-	-
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-	-3,225	-278	-278	-278	-3,503
Total	-	-3,225	-278	-278	-278	-3,503

DETAILED DESCRIPTION OF CFER SOURCES

£'000

	Present Plans		Changes		Revised Plans	
	Income	Receipts	Income	Receipts	Income	Receipts
Non-Budget						
Disposal of UK Cloud Assets	-	-3,000	-	-	-	-3,000
Miscellaneous receipts	-	-225	-278	-278	-278	-503
Total	-	-3,225	-278	-278	-278	-3,503

PART III: NOTE D - EXPLANATION OF ACCOUNTING OFFICER RESPONSIBILITIES

The Accounting Officer prepares resource accounts for each financial year. See Section 2, Part III - Other statements and notes of Main Estimates 2025-26 for further details of Accounting Officer responsibilities.

Accounting Officer:	Catherine Little, Chief Executive of the Civil Service and Cabinet Office Permanent Secretary

Executive Agency Accounting Officers:

Mark Bourgeois	Chief Executive of the Government Property Agency
Sam Ulyatt	Chief Executive of the Crown Commercial Service

ALB Accounting Officers:

Claire Bassett	The Registrar of Consultant Lobbyists
Kate Owen	Chief Executive of the Civil Service Commission
John Kirkpatrick	Chief Executive of the Equality and Human Rights Commission
David Foley	Chief Executive, IBCA

PART III: NOTE E - ARM'S LENGTH BODIES (ALBs)**£'000**

Section in Part II: Subhead Detail		Body	Resources	Capital	Grant-in-aid
B		Civil Service Commission	3,453	-	3,454
B		Commission for Equality and Human Rights	17,782	500	18,282
B		Infected Blood Compensation Authority	122,153	27,252	2,849,405
B		The Registrar of Consultant Lobbyists	200	-	200
H		Commission for Equality and Human Rights	2,400	-	-
H		Infected Blood Compensation Authority	-80,066	2,700,000	-
Total			65,922	2,727,752	2,871,341

PART III: NOTE K - CONTINGENT LIABILITIES

Nature of liability	£'000
1. Indemnity for Ventilator Provider In agreeing the emergency provision of Rapidly Manufactured Ventilator Systems (RMVS), Cabinet Office have provided indemnities. Indemnity one is for the third party Intellectual Property Rights for the designers of the RMVSs and for the contract manufacturers of RMVSs. The basic functionality of a ventilator is well understood and we believe that the risk here is low. Indemnity two is for the product liability for the designers of the RMVSs and for the contract manufacturers of RMVSs. The need is driven by the unprecedented speed of the development of this medical device compared to typical development times frequently measured in months and years.	Unquantifiable
2. COP26 : Indemnity for United Nations Framework Convention on Climate Change In November 2021, the UK hosted the 26th Conference of Parties (COP26) on behalf of the United Nations Framework Convention on Climate Change (UNFCCC). In accordance with the Host Country Agreement, the UK is responsible for dealing with any action, claim or other demand against the secretariat, the United Nations or any of their officials. The UK has indemnified and holds harmless the United Nations and the secretariat and any of their officials in respect of any such action, claim or demand, except where it is agreed by the United Nations/secretariat and the UK. The likelihood of a future outflow of economic resources is considered remote and unquantifiable.	Unquantifiable
3. UK Cloud: Indemnity for the Official Receiver The government has indemnified the Official Receiver, appointed as Liquidator of Virtual Infrastructure Group Limited and UK Cloud Limited or any related or affiliated companies for actions he undertakes as Receiver in respect of any claims and proceedings that are made against him personally. The indemnity does not extend to any costs which may legitimately be charged to the company or companies in liquidation. This will enable the Official Receiver to ensure the orderly winding up of the group's activities and in particular to safeguard the continuity of public services. The indemnity was provided on 17 October 2022 and may be terminated by the government giving not less than 14 days' notice. Parliament was notified of this contingent liability on 26 October 2022.	Unquantifiable
4. Indemnity for the Official Receiver: The government has indemnified the Official Receiver, appointed as liquidator of Carillion plc and certain other companies in its group, for actions he undertakes as Receiver in respect of any claims and proceedings that are made against him personally. The indemnity does not extend to any costs which may legitimately be charged to the company or companies in liquidation. This will enable the Official Receiver to ensure the orderly winding up of the group's activities and in particular to safeguard the continuity of public services. The indemnity was provided on 15 January 2018 and may be terminated by the government giving not less than 14 days' notice.	Unquantifiable
5. Contractual Guarantees: Commercially Sensitive Cabinet Office have entered into contingent liabilities by offering contractual guarantee limitations to supplier liabilities. There are some liabilities where details are not given due to reasons of commercial sensitivity, of which the likelihood of a future outflow of economic resources is considered remote and unquantifiable.	Unquantifiable

PART III: NOTE K - CONTINGENT LIABILITIES (*continued*)

Nature of liability	£'000
6. Legal privilege: Legally Privileged, the Cabinet Office has contingent liabilities subject to legal privilege for which details are not given to avoid prejudicing the position of the Department, of which the likelihood of future outflow of economic resources is considered unlikely. The financial estimate of this liability is unquantifiable.	Unquantifiable
7. The GPA, holds contingent liabilities for property leases and agreements between His Majesty's Government and various external landlords in the normal course of business which contain indemnities and potential dilapidations liabilities.	Unquantifiable
8. The GPA, in order to undertake construction activity has entered into construction contracts which contain indemnities.	Unquantifiable
9. IR35: Since April 2017 the responsibility for assessing the employment status of contingent workers has rested with the employing public sector body, who decides if engagements are inside the off-payroll working rules and are responsible for informing the fee-paying agency to allow appropriate deductions to be made. Since 2019 HMRC has been undertaking audit compliance work on our determinations for workers engaged since April 2017. The Department applied the off-payroll rules with care, however it may be liable for any tax unpaid as a result of an incorrect determination passed to the fee-paying agency. We are therefore disclosing an unquantifiable liability in respect of tax and NI that would have been paid to HMRC had the engagements been considered inside scope of IR35.	Unquantifiable

Scotland Office and Office of the Advocate General

INTRODUCTION

This Supplementary Estimate is required for the following purposes:

			£
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
Budget Cover Transfers			
i. (Section A) Budget transfer (administration costs) to the Cabinet Office to cover increases in special adviser employment costs.		-13,000	
Other Changes			
ii. (Section A) Spending Review 2025 - increase in administration costs to cover staff voluntary exit schemes.	475,000		
iii. (Section A) Spending Review 2025 - increase in depreciation to cover increase in value of asset base.	85,000		
Total change in Resource DEL (voted)	560,000	-13,000	547,000
Other Changes			
iv. (Section C) Increase in funding to the Grant Payable to the Scottish Consolidated Fund.	1,366,158,000		
Total change in Non-Budget Expenditure	1,366,158,000		1,366,158,000
v. Revisions to the Net Cash Requirement to reflect changes to resources as set out above.	1,366,620,000		
Total change in Net Cash Requirement	1,366,620,000		1,366,620,000

PART I: EXPENDITURE AND AMBIT

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	547,000	-	547,000
Capital	-	-	-
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	547,000	-	547,000
Capital	-	-	-
Non-Budget Expenditure	1,366,158,000		
Net Cash Requirement	1,366,620,000		

Supplementary amounts required in the year ending 31 March 2026 for expenditure by Scotland Office and Office of the Advocate General on:

Departmental Expenditure Limit:Expenditure arising from:

Administration costs in supporting the Secretary of State for Scotland and the Advocate General for Scotland; providing advice on policy and legislation; Boundary Commission for Scotland; capital, and associated non-cash costs.

Provision for the Brand Scotland programme, to provide financial assistance and advice to encourage the growth of Scottish industry under sections 7, 8 and 11 of the Industrial Development Act 1982.

Income arising from:

Rental income; receipts from legal services provided to other government departments; receipts from other government departments and other miscellaneous receipts.

Non-Budget Expenditure:Expenditure arising from:

Payments to the Scottish Consolidated Fund.

Scotland Office and Office of the Advocate General will account for this Estimate.

PART II: CHANGES PROPOSED

	Net Resources						Net Capital			£'000	
	Present			Changes			Revised	Present	Changes		Revised
	Admin			Prog							
	1	2	3	4	5	6	7	8	9		
Departmental Expenditure Limit (DEL)											
Voted expenditure											
A Scotland Office and Office of The Advocate General	14,696	750	547	-	15,243	750	500	-	500		
Total voted DEL	14,696	750	547	-	15,243	750	500	-	500		
Total DEL			547	-				-			
Non-Budget Expenditure (NBE)											
Voted expenditure											
C Grant Payable to The Scottish Consolidated Fund	-	30,556,148	-	1,366,158	-	31,922,306	-	-	-		
Total voted NBE	-	30,556,148	-	1,366,158	-	31,922,306	-	-	-		
Total NBE			-	1,366,158				-			
Voted expenditure			547	1,366,158				-			
Non-voted expenditure			-	-				-			
Total for Estimate			547	1,366,158				-			

	£'000		
	Present Plans	Changes	Revised Plans
Net Cash Requirement	52,548,035	1,366,620	53,914,655

PART II: REVISED SUBHEAD DETAIL INCLUDING ADDITIONAL PROVISION

Revised Plans												£'000
Resources											Capital	
Administration			Programme				Total					
Gross	Income	Net	Gross	Income	Net	Net	Gross	Income	Net			
1	2	3	4	5	6	7	8	9	10			
Departmental Expenditure Limit (DEL)												
Voted expenditure												
A Scotland Office and Office of The Advocate General	18,743	-3,500	15,243	750	-	750	500	-	500			
B Boundary Commission For Scotland	-	-	413	-	413	413	-	-	-			
Total voted DEL	18,743	-3,500	15,243	1,163	-	1,163	500	-	500			
Total DEL	18,743	-3,500	15,243	1,163	-	1,163	500	-	500			
Non-Budget Expenditure (NBE)												
Voted expenditure												
C Grant Payable to The Scottish Consolidated Fund	-	-	31,922,306	-	31,922,306	31,922,306	-	-	-			
D Payover of Scottish Rate of Income Tax to Scottish Consolidated Fund	-	-	21,975,386	-	21,975,386	21,975,386	-	-	-			
Total voted NBE	-	-	53,897,692	-	53,897,692	53,897,692	-	-	-			
Total NBE	-	-	53,897,692	-	53,897,692	53,897,692	-	-	-			
Voted expenditure	18,743	-3,500	15,243	53,898,855	-	53,898,855	500	-	500			
Non-voted expenditure	-	-	-	-	-	-	-	-	-			
Total for Estimate	18,743	-3,500	15,243	53,898,855	-	53,898,855	500	-	500			

PART II: RESOURCE TO CASH RECONCILIATION

	£'000		
	Present Plans	Changes	Revised Plans
Net Resource Requirement	52,547,393	1,366,705	53,914,098
Net Capital Requirement	500	-	500
Accruals to cash adjustments	142	-85	57
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-605	-85	-690
New provisions and adjustments to previous provisions	-	-	-
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	747	-	747
Use of provisions	-	-	-
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	52,548,035	1,366,620	53,914,655

PART III: NOTE A - STATEMENT OF COMPREHENSIVE NET EXPENDITURE & RECONCILIATION TABLE

	£'000
	Revised Plans
Gross Administration Costs	18,743
<i>Less:</i>	
Administration DEL Income	-3,500
Net Administration Costs	15,243
Gross Programme Costs	53,898,855
<i>Less:</i>	
Programme DEL Income	-
Programme AME Income	-
Non-budget income	-
Net Programme Costs	53,898,855
Total Net Operating Costs	53,914,098
<i>Of which:</i>	
Resource DEL	16,406
Capital DEL	-
Resource AME	-
Capital AME	-
Non-budget	53,897,692
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-
Grants to devolved administrations	-53,897,692
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
Total Resource Budget	16,406
<i>Of which:</i>	
Resource DEL	16,406
Resource AME	-
<i>Adjustments to include:</i>	
Grants to devolved administrations	53,897,692
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
Total Resource (Estimate)	53,914,098

PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME**£'000****Revised Plans****Voted Resource DEL****Administration**

A Scotland Office and Office of The Advocate General

Sales of Goods and Services

-3,500

Total Sales of Goods and Services**-3,500****Total Administration****-3,500****Total Voted Resource DEL****-3,500****Total Voted Resource Income****-3,500**

PART III: NOTE C - ANALYSIS OF CONSOLIDATED FUND EXTRA RECEIPTS

No CFER income or receipts are expected in 2025-26.

PART III: NOTE D - EXPLANATION OF ACCOUNTING OFFICER RESPONSIBILITIES

The Accounting Officer prepares resource accounts for each financial year. See Section 2, Part III - Other statements and notes of Main Estimates 2025-26 for further details of Accounting Officer responsibilities.

Accounting Officer:

Fiona Mettam

Wales Office

INTRODUCTION

This Supplementary Estimate is required for the following purposes:

				£
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total	
Budget Cover Transfers				
i. (Section A) - Budget transfer (administration costs) from the Ministry of Housing, Communities and Local Government for support to the Tata Steel / Port Talbot Transition Board.	80,000			
ii. (Section A) Budget transfer (administration costs) to the Cabinet Office to cover increases in special adviser employment costs.		-26,000		
Other Changes				
iii. (Section A) - Spending Review Phase 1 decrease in depreciation following decrease in asset base.		-12,000		
Total change in Resource DEL (voted)	80,000	-38,000	42,000	
Other Changes				
iv. (Section C) - Increase in funding to the Grant Payable to the Welsh Consolidated Fund.	202,104,000			
Total change in Non-Budget Expenditure	202,104,000		202,104,000	
v. Revisions to the Net Cash Requirement reflect changes to resources as set out above. It also takes account of movements in creditors.	202,818,000			
Total change in Net Cash Requirement	202,818,000		202,818,000	

PART I: EXPENDITURE AND AMBIT

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	42,000	-	42,000
Capital	-	-	-
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	42,000	-	42,000
Capital	-	-	-
Non-Budget Expenditure	202,104,000		
Net Cash Requirement	202,818,000		

Supplementary amounts required in the year ending 31 March 2026 for expenditure by Wales Office on:

Departmental Expenditure Limit:Expenditure arising from:

Administration costs for the Wales Office; Lord Lieutenant's expenditure; capital, and associated non-cash costs; other non-cash costs.

Non-Budget Expenditure:Expenditure arising from:

Payments to the Welsh Consolidated Fund.

Wales Office will account for this Estimate.

PART II: CHANGES PROPOSED

	Net Resources						Net Capital			£'000
	Present			Revised			Present	Changes	Revised	
	Changes									
	Admin	Prog	Admin	Prog	Admin	Prog	7	8	9	
Departmental Expenditure Limit (DEL)										
Voted expenditure										
A Wales Office										
	6,429	61	42	-	6,471	61	975	-	975	
Total voted DEL	6,429	61	42	-	6,471	61	975	-	975	
Total DEL			42	-				-		
Non-Budget Expenditure (NBE)										
Voted expenditure										
B Grant Payable to the Welsh Consolidated Fund										
	-	20,866,594	-	202,104	-	21,068,698	-	-	-	
Total voted NBE	-	20,866,594	-	202,104	-	21,068,698	-	-	-	
Total NBE			-	202,104				-		
Voted expenditure										
			42	202,104				-		
Non-voted expenditure										
			-	-				-		
Total for Estimate			42	202,104				-		

	£'000		
	Present Plans	Changes	Revised Plans
Net Cash Requirement	24,476,798	202,818	24,679,616

PART II: REVISED SUBHEAD DETAIL INCLUDING ADDITIONAL PROVISION

Revised Plans												£'000
	Resources							Capital				
	Administration			Programme				Total				
	Gross	Income	Net	Gross	Income	Net	Net					
	1	2	3	4	5	6	7	8	9	10		
Departmental Expenditure Limit (DEL)												
Voted expenditure												
A Wales Office	6,471	-	6,471	61	-	61	6,532	975	-	975		
Total voted DEL	6,471	-	6,471	61	-	61	6,532	975	-	975		
Total DEL	6,471	-	6,471	61	-	61	6,532	975	-	975		
Non-Budget Expenditure (NBE)												
Voted expenditure												
B Grant Payable to the Welsh Consolidated Fund	-	-	-	21,068,698	-	21,068,698	21,068,698	-	-	-		
C Payover of Welsh Rates of Income Tax to Welsh Consolidated Fund	-	-	-	3,602,716	-	3,602,716	3,602,716	-	-	-		
Total voted NBE	-	-	-	24,671,414	-	24,671,414	24,671,414	-	-	-		
Total NBE	-	-	-	24,671,414	-	24,671,414	24,671,414	-	-	-		
Voted expenditure	6,471	-	6,471	24,671,475	-	24,671,475	24,677,946	975	-	975		
Non-voted expenditure	-	-	-	-	-	-	-	-	-	-		
Total for Estimate	6,471	-	6,471	24,671,475	-	24,671,475	24,677,946	975	-	975		

PART II: RESOURCE TO CASH RECONCILIATION

	£'000		
	Present Plans	Changes	Revised Plans
Net Resource Requirement	24,475,800	202,146	24,677,946
Net Capital Requirement	975	-	975
Accruals to cash adjustments	23	672	695
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-407	12	-395
New provisions and adjustments to previous provisions	-	-	-
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	430	660	1,090
Use of provisions	-	-	-
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	24,476,798	202,818	24,679,616

PART III: NOTE A - STATEMENT OF COMPREHENSIVE NET EXPENDITURE & RECONCILIATION TABLE

	£'000
	Revised Plans
Gross Administration Costs	6,471
<i>Less:</i>	
Administration DEL Income	-
Net Administration Costs	6,471
Gross Programme Costs	24,671,475
<i>Less:</i>	
Programme DEL Income	-
Programme AME Income	-
Non-budget income	-53,000
Net Programme Costs	24,618,475
Total Net Operating Costs	24,624,946
<i>Of which:</i>	
Resource DEL	6,532
Capital DEL	-
Resource AME	-
Capital AME	-
Non-budget	24,618,414
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-
Grants to devolved administrations	-24,671,414
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	53,000
Other adjustments	-
Total Resource Budget	6,532
<i>Of which:</i>	
Resource DEL	6,532
Resource AME	-
<i>Adjustments to include:</i>	
Grants to devolved administrations	24,671,414
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
Total Resource (Estimate)	24,677,946

PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME

No departmental income is expected in 2025-26.

PART III: NOTE C - ANALYSIS OF CONSOLIDATED FUND EXTRA RECEIPTS

In addition to income retained by the Department the following income is payable to the Consolidated Fund:

£'000

	Present Plans		Changes		Revised Plans	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-	-	-	-	-	-
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-	-
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-53,000	-53,000	-	-	-53,000	-53,000
Total	-53,000	-53,000	-	-	-53,000	-53,000

DETAILED DESCRIPTION OF CFER SOURCES

£'000

	Present Plans		Changes		Revised Plans	
	Income	Receipts	Income	Receipts	Income	Receipts
Non-Budget						
Receipts surrendered from the Welsh Consolidated Fund and Welsh Government under the Government of Wales Act 2006.	-53,000	-53,000	-	-	-53,000	-53,000
Total	-53,000	-53,000	-	-	-53,000	-53,000

PART III: NOTE D - EXPLANATION OF ACCOUNTING OFFICER RESPONSIBILITIES

The Accounting Officer prepares resource accounts for each financial year. See Section 2, Part III - Other statements and notes of Main Estimates 2025-26 for further details of Accounting Officer responsibilities.

Accounting Officer:

Ciarán Hayes

Northern Ireland Office

INTRODUCTION

This Supplementary Estimate is required for the following purposes:

			£
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
Budget Cover Transfers			
(Section A) Executive Programme on Paramilitarism and Organised Crime		-171,000	
(Section A) Financial Shared Services (Account NI) Service Charges 25/26		-19,000	
(Section A) Special Adviser Costs 2025/26		-26,000	
(Section A) Public Appointments Digital Service 2025/26		-10,000	
Budget Exchange			
(Section A) Finucane Budget Exchange		-2,400,000	
Budget Neutral Changes			
(Section B) NI Human Rights Commission	404,000		
(Section C) NI Parades Commission	75,000		
(Section D) Independent Reporting Commission	79,000		
(Section A) Northern Ireland Office		-558,000	
Budget Regime Changes			
(Section E) ICRIR RDEL to CDEL Switch		-226,000	
(Section E) ICRIR RDEL to CDEL Switch GPA Increase		-900,000	
(Section A) Bradford Court Lease PFI Element		-300,000	
(Section A) Bradford Court Lease OBI Element		-300,000	
Other Changes			
(Section A) Transformation Fund	120,000		
Total change in Resource DEL (voted)	678,000	-4,910,000	-4,232,000
AME Expenditure Changes			
(Section H) ICRIR AME	2,602,000		
(Section G) NIO AME Legal and Other Provisions	1,200,000		
(Section G) Peace Plus	12,900,000		
(Section G) NIO AME Recognition of Legal Claims	22,500,000		
Total change in Resource AME (voted)	39,202,000		39,202,000
Budget Regime Changes			
(Section E) ICRIR RDEL to CDEL Switch	226,000		
(Section E) ICRIR RDEL to CDEL Switch GPA Increase	900,000		
(Section A) Bradford Court Lease PFI Element	300,000		
(Section A) Bradford Court Lease OBI Element	300,000		
Total change in Capital DEL (voted)	1,726,000		1,726,000
Other Changes			
(Section I) Increase in the grant to the Northern Ireland Consolidated Fund	668,698,000		
Total change in Non-Budget Expenditure	668,698,000		668,698,000
Revisions to the Net Cash Requirement reflect changes to resources and capital as set out above	681,694,000		
Total change in Net Cash Requirement	681,694,000		681,694,000

PART I: EXPENDITURE AND AMBIT

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	-4,232,000	-	-4,232,000
Capital	1,726,000	-	1,726,000
Annually Managed Expenditure			
Resource	39,202,000	-	39,202,000
Capital	-	-	-
Total Net Budget			
Resource	34,970,000	-	34,970,000
Capital	1,726,000	-	1,726,000
Non-Budget Expenditure	668,698,000		
Net Cash Requirement	681,694,000		

Supplementary amounts required in the year ending 31 March 2026 for expenditure by Northern Ireland Office on:

Departmental Expenditure Limit:Expenditure arising from:

Overseeing the effective operation of the devolution settlement in Northern Ireland and representing the interests of Northern Ireland within the UK Government. Expenditure on administrative services, Head of State related costs, VIP visits to Northern Ireland, Northern Ireland Human Rights Commission and Commissions or Reviews arising from the Belfast/Good Friday Agreement, the Northern Ireland Act 1998, the Northern Ireland Act 2000, the Northern Ireland Act 2009, political development and inquiries, the Electoral Office for Northern Ireland, elections and boundary reviews, legal services, security, victims of the Troubles including the work of the Independent Commission for the Location of Victims' Remains, Parades Commission for Northern Ireland, Civil Service Commissioners for Northern Ireland, the Independent Reporting Commission, compensation schemes under the Justice and Security (Northern Ireland) Act 2007 and Terrorism Act 2000 and certain other grants. Expenditure arising from the Stormont House Agreement, the Fresh Start Agreement, New Decade New Approach and New Deal for Northern Ireland. Expenditure on arrangements for the running of Hillsborough Castle. This will include associated depreciation and any other non-cash costs falling in DEL. Commissions or Reviews arising from the Northern Ireland Troubles (Legacy and Reconciliation) Act 2023, including the work of the Independent Commission for Reconciliation and Information Recovery.

Income arising from:

Recoupment of electoral expenses, receipts from the use of video conferencing facilities, fees and costs recovered or received for work done for other departments, freedom of information receipts, Data Protection Act receipts, recovery of compensation paid, recoupment of grant funding, costs and fees awarded in favour of the Crown. Fees and costs recovered or received for the use of the Northern Ireland Office estate. Contributions from third parties to fund grant programmes and monies from other departments to fund projects in Northern Ireland.

PART I: EXPENDITURE AND AMBIT (CONTINUED)**Annually Managed Expenditure:**Expenditure arising from:

Provisions.

* Expenditure by the Independent Commission for Reconciliation and Information Recovery.

Non-Budget Expenditure:Expenditure arising from:

Providing appropriate funding to the Northern Ireland Consolidated Fund for the delivery of transferred public services as defined by the Northern Ireland Act 1998, Northern Ireland Act 2000 and the Northern Ireland Act 2009. Grants to the Northern Ireland Consolidated Fund and transfers of European Union funds.

Northern Ireland Office will account for this Estimate.

PART II: CHANGES PROPOSED

	Net Resources						Net Capital			£'000
	Present		Changes			Revised	Present	Changes		
	Admin	Prog	Admin	Prog	Admin					
	1	2	3	4	5	6	7	8	9	
Departmental Expenditure Limit (DEL)										
Voted expenditure										
A Northern Ireland Office	23,510	28,196	65	-3,729	23,575	24,467	1,146	600	1,746	
B NI Human Rights Commission (net)	-	2,779	-	404	-	3,183	-	-	-	
C Parades Commission (net)	-	771	-	75	-	846	-	-	-	
D Independent Reporting Commission (net)	-	417	-	79	-	496	-	-	-	
E Independent Commission for Reconciliation and Information Recovery DEL (net)	-	12,051	-	-1,126	-	10,925	1,669	1,126	2,795	
Total voted DEL	23,510	44,214	65	-4,297	23,575	39,917	2,815	1,726	4,541	
Total DEL			65	-4,297				1,726		
Annually Managed Expenditure (AME)										
Voted expenditure										
G Northern Ireland Office	-	1	-	36,600	-	36,601	-	-	-	
H Independent Commission for Reconciliation and Information Recovery AME (net)	-	10,540	-	2,602	-	13,142	-	-	-	
Total voted AME	-	10,541	-	39,202	-	49,743	-	-	-	
Total AME			-	39,202				-		
Non-Budget Expenditure (NBE)										
Voted expenditure										
I Grant Payable to The Northern Ireland Consolidated Fund	-	26,584,763	-	668,698	-	27,253,461	-	-	-	
Total voted NBE	-	26,584,763	-	668,698	-	27,253,461	-	-	-	
Total NBE			-	668,698				-		
Voted expenditure			65	703,603				1,726		
Non-voted expenditure			-	-				-		
Total for Estimate			65	703,603				1,726		

	£'000		
	Present Plans	Changes	Revised Plans
Net Cash Requirement	26,746,019	681,694	27,427,713

PART II: REVISED SUBHEAD DETAIL INCLUDING ADDITIONAL PROVISION

Revised Plans												£'000
	Resources						Capital					
	Administration			Programme			Total		Gross 8	Income 9	Net 10	
	Gross 1	Income 2	Net 3	Gross 4	Income 5	Net 6	Net 7					
Departmental Expenditure Limit (DEL)												
Voted expenditure												
A Northern Ireland Office	30,325	-6,750	23,575	24,867	-400	24,467	48,042	1,746	-	1,746		
B NI Human Rights Commission (net)	-	-	-	3,183	-	3,183	3,183	-	-	-		
C Parades Commission (net)	-	-	-	846	-	846	846	-	-	-		
D Independent Reporting Commission (net)	-	-	-	496	-	496	496	-	-	-		
E Independent Commission for Reconciliation and Information Recovery DEL (net)	-	-	-	10,925	-	10,925	10,925	2,795	-	2,795		
Total voted DEL	30,325	-6,750	23,575	40,317	-400	39,917	63,492	4,541	-	4,541		
Non-voted expenditure												
F EONI CEO & Funding of Elections	-	-	-	125	-	125	125	-	-	-		
Total non-voted DEL	-	-	-	125	-	125	125	-	-	-		
Total DEL	30,325	-6,750	23,575	40,442	-400	40,042	63,617	4,541	-	4,541		
Annually Managed Expenditure (AME)												
Voted expenditure												
G Northern Ireland Office	-	-	-	36,601	-	36,601	36,601	-	-	-		
H Independent Commission for Reconciliation and Information Recovery AME (net)	-	-	-	13,142	-	13,142	13,142	-	-	-		
Total voted AME	-	-	-	49,743	-	49,743	49,743	-	-	-		
Total AME	-	-	-	49,743	-	49,743	49,743	-	-	-		
Non-Budget Expenditure (NBE)												
Voted expenditure												
I Grant Payable to The Northern Ireland Consolidated Fund	-	-	-	27,253,461	-	27,253,461	27,253,461	-	-	-		
Total voted NBE	-	-	-	27,253,461	-	27,253,461	27,253,461	-	-	-		
Total NBE	-	-	-	27,253,461	-	27,253,461	27,253,461	-	-	-		
Voted expenditure	30,325	-6,750	23,575	27,343,521	-400	27,343,121	27,366,696	4,541	-	4,541		
Non-voted expenditure												
Total for Estimate	30,325	-6,750	23,575	27,343,646	-400	27,343,246	27,366,821	4,541	-	4,541		

PART II: RESOURCE TO CASH RECONCILIATION

	£'000		
	Present Plans	Changes	Revised Plans
Net Resource Requirement	26,663,153	703,668	27,366,821
Net Capital Requirement	2,815	1,726	4,541
Accruals to cash adjustments	80,176	-23,700	56,476
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-28,227	-3,160	-31,387
Add cash grant-in-aid	28,227	3,160	31,387
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-5,240	-	-5,240
New provisions and adjustments to previous provisions	-1	-36,600	-36,601
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	85,417	12,900	98,317
Removal of non-voted budget items	-125	-	-125
<i>Of which:</i>			
Consolidated Fund Standing Services	-125	-	-125
Other adjustments	-	-	-
Net Cash Requirement	26,746,019	681,694	27,427,713

PART III: NOTE A - STATEMENT OF COMPREHENSIVE NET EXPENDITURE & RECONCILIATION TABLE

	£'000
	Revised Plans
Gross Administration Costs	30,325
Less:	
Administration DEL Income	-6,750
Net Administration Costs	23,575
Gross Programme Costs	27,343,646
Less:	
Programme DEL Income	-400
Programme AME Income	-
Non-budget income	-
Net Programme Costs	27,343,246
Total Net Operating Costs	27,366,821
<i>Of which:</i>	
Resource DEL	63,617
Capital DEL	-
Resource AME	49,743
Capital AME	-
Non-budget	27,253,461
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-
Grants to devolved administrations	-27,253,461
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
Total Resource Budget	113,360
<i>Of which:</i>	
Resource DEL	63,617
Resource AME	49,743
<i>Adjustments to include:</i>	
Grants to devolved administrations	27,253,461
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
Total Resource (Estimate)	27,366,821

PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME

	£'000
	Revised Plans
Voted Resource DEL	
Administration	
A Northern Ireland Office	
Sales of Goods and Services	-6,750
Total Sales of Goods and Services	-6,750
Total Administration	-6,750
Programme	
A Northern Ireland Office	
Sales of Goods and Services	-400
Total Sales of Goods and Services	-400
Total Programme	-400
Total Voted Resource DEL	-7,150
Total Voted Resource Income	-7,150

PART III: NOTE C - ANALYSIS OF CONSOLIDATED FUND EXTRA RECEIPTS

No CFER income or receipts are expected in 2025-26.

PART III: NOTE D - EXPLANATION OF ACCOUNTING OFFICER RESPONSIBILITIES

The Accounting Officer prepares resource accounts for each financial year. See Section 2, Part III - Other statements and notes of Main Estimates 2025-26 for further details of Accounting Officer responsibilities.

Accounting Officer:

Julie Harrison

ALB Accounting Officers:

David Russell

Ralph Roche

Niamh Ó Maoláin

Louise Warde-Hunter

Northern Ireland Human Rights Commission

Parades Commission for Northern Ireland

Independent Reporting Commission

Independent Commission for Reconciliation and
Information Recovery

PART III: NOTE E - ARM'S LENGTH BODIES (ALBs)**£'000**

Section in Part II: Subhead Detail		Body	Resources	Capital	Grant-in-aid
B		NI Human Rights Commission	3,183	-	3,183
C		NI Parades Commission	846	-	846
D		Independent Reporting Commission	496	-	496
E		Independent Commission for Reconciliation and Information Recovery (DEL)	10,925	2,795	26,862
H		Independent Commission for Reconciliation and Information Recovery (AME)	13,142	-	-
Total			28,592	2,795	31,387

National Savings and Investments

INTRODUCTION

This Supplementary Estimate is required for the following purposes:

			£
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
Other Changes			
Additional cover for depreciation	6,807,000		
Reserve Claims			
A. Funding in support of the Business Transformation Programme.	40,080,000		
Total change in Resource DEL (voted)	46,887,000		46,887,000
AME Expenditure Changes			
A. To recognise impairments and provisions	700,000		
Total change in Resource AME (voted)	700,000		700,000
Reserve Claims			
A. Additional funding for project implementation costs.	78,740,000		
Total change in Capital DEL (voted)	78,740,000		78,740,000
Increase in cash required to cover changes in working capital and relevant components of the above transactions	118,820,000		
Total change in Net Cash Requirement	118,820,000		118,820,000

PART I: EXPENDITURE AND AMBIT

			£
	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource †	46,887,000	-	46,887,000
Capital †	78,740,000	-	78,740,000
Annually Managed Expenditure			
Resource	700,000	-	700,000
Capital	-	-	-
Total Net Budget			
Resource	47,587,000	-	47,587,000
Capital	78,740,000	-	78,740,000
Non-Budget Expenditure	-		
Net Cash Requirement †	118,820,000		

Supplementary amounts required in the year ending 31 March 2026 for expenditure by National Savings and Investments on:

Departmental Expenditure Limit:Expenditure arising from:

Cost of delivery of National Savings and Investments' operations, and leveraged activities with other bodies including administration, operational research and development works, transformation activity, other payments and non-cash items. Other payments including payments in respect of recovered losses, and expenditure on capital items.

Income arising from:

The leveraging of National Savings and Investments core infrastructure and capabilities and associated contracts including rent receipts and other receipts such as loss recovery payments. The sale of assets resulting in some capital income being used as sale proceeds.

Annually Managed Expenditure:Expenditure arising from:

* Non-cash movements in provisions including changes to fair value of National Savings and Investments' properties.

National Savings and Investments will account for this Estimate.

† £ 109,000,000 has been advanced from the Contingencies Fund to provide cash in respect of £ 40,000,000 resource and £ 69,000,000 capital spending supporting the service provided for under section A of this Estimate. A corresponding cash amount is required to enable repayment to be made to the Fund by 31 March 2026.

PART II: CHANGES PROPOSED

	Net Resources						Net Capital			£'000
	Present			Changes			Revised	Revised	Revised	
	Admin	Prog	2	Admin	Prog	4				
1	3	5	7	8	9					
Departmental Expenditure Limit (DEL)										
Voted expenditure										
A Administration	310,151	-	46,887	-	357,038	-		10,560	78,740	89,300
Total voted DEL	310,151	-	46,887	-	357,038	-		10,560	78,740	89,300
Total DEL			46,887	-					78,740	
Annually Managed Expenditure (AME)										
Voted expenditure										
B Administration	-	-	-	700	-	700		-	-	-
Total voted AME	-	-	-	700	-	700		-	-	-
Total AME			-	700					-	
Voted expenditure			46,887	700					78,740	
Non-voted expenditure			-	-					-	
Total for Estimate			46,887	700					78,740	

	£'000		
	Present Plans	Changes	Revised Plans
Net Cash Requirement	317,285	118,820	436,105

PART II: REVISED SUBHEAD DETAIL INCLUDING ADDITIONAL PROVISION

Revised Plans												£'000
	Resources											
	Administration						Programme			Total		
	Gross	Income	Net	Gross	Income	Net						
	1	2	3	4	5	6						
Departmental Expenditure Limit (DEL)												
Voted expenditure												
A Administration	437,038	-80,000	357,038	-	-	-		89,300	-	89,300		
Total voted DEL	437,038	-80,000	357,038	-	-	-		89,300	-	89,300		
Total DEL	437,038	-80,000	357,038	-	-	-		89,300	-	89,300		
Annually Managed Expenditure (AME)												
Voted expenditure												
B Administration	-	-	-	700	-	700			-	-		
Total voted AME	-	-	-	700	-	700			-	-		
Total AME	-	-	-	700	-	700			-	-		
Voted expenditure	437,038	-80,000	357,038	700	-	700		89,300	-	89,300		
Non-voted expenditure	-	-	-	-	-	-		-	-	-		
Total for Estimate	437,038	-80,000	357,038	700	-	700		89,300	-	89,300		

PART II: RESOURCE TO CASH RECONCILIATION

	£'000		
	Present Plans	Changes	Revised Plans
Net Resource Requirement	310,151	47,587	357,738
Net Capital Requirement	10,560	78,740	89,300
Accruals to cash adjustments	-3,426	-7,507	-10,933
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-3,846	-6,807	-10,653
New provisions and adjustments to previous provisions	-	-700	-700
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-580	-	-580
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	4,000	-	4,000
Increase (-) / Decrease (+) in creditors	-3,000	-	-3,000
Use of provisions	-	-	-
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	317,285	118,820	436,105

PART III: NOTE A - STATEMENT OF COMPREHENSIVE NET EXPENDITURE & RECONCILIATION TABLE

	£'000
	Revised Plans
Gross Administration Costs	437,038
<i>Less:</i>	
Administration DEL Income	-80,000
Net Administration Costs	357,038
Gross Programme Costs	700
<i>Less:</i>	
Programme DEL Income	-
Programme AME Income	-
Non-budget income	-
Net Programme Costs	700
Total Net Operating Costs	357,738
<i>Of which:</i>	
Resource DEL	357,038
Capital DEL	-
Resource AME	700
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
Total Resource Budget	357,738
<i>Of which:</i>	
Resource DEL	357,038
Resource AME	700
<i>Adjustments to include:</i>	
Grants to devolved administrations	-
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
Total Resource (Estimate)	357,738

PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME

	£'000
	Revised Plans
Voted Resource DEL	
Administration	
A Administration	
Sales of Goods and Services	-80,000
Total Sales of Goods and Services	-80,000
Total Administration	-80,000
Total Voted Resource DEL	-80,000
Total Voted Resource Income	-80,000

PART III: NOTE C - ANALYSIS OF CONSOLIDATED FUND EXTRA RECEIPTS

No CFER income or receipts are expected in 2025-26.

PART III: NOTE D - EXPLANATION OF ACCOUNTING OFFICER RESPONSIBILITIES

The Accounting Officer prepares resource accounts for each financial year. See Section 2, Part III - Other statements and notes of Main Estimates 2025-26 for further details of Accounting Officer responsibilities.

Accounting Officer:

Dax Harkins

PART III: NOTE K - CONTINGENT LIABILITIES

Nature of liability	£'000
The Department is bearing a risk of a contingent liability for fraud losses	1,600,000
The Department is bearing a risk of a contingent liability for operational losses	460,000
The Department is bearing a risk of a contingent liability	9,400,000

Charity Commission

INTRODUCTION

This Supplementary Estimate is required for the following purposes:

			£
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
Other Changes			
(Section A) Decrease in CDEL capital allocated for IFRS 16 leases expenditure.		-1,800,000	
Total change in Capital DEL (Voted)		-1,800,000	-1,800,000
Other Changes			
(Section B) Increase in AME to cover potential legal provisions.	200,000		
Total change in Resource AME (Voted)	200,000		200,000
Revisions to the Net Cash Requirement reflect changes to resources and capital as set out above.		-1,800,000	
Total change in Net Cash Requirement		-1,800,000	-1,800,000

PART I: EXPENDITURE AND AMBIT

			£
	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-1,800,000	-	-1,800,000
Annually Managed Expenditure			
Resource	200,000	-	200,000
Capital	-	-	-
Total Net Budget			
Resource	200,000	-	200,000
Capital	-1,800,000	-	-1,800,000
Non-Budget Expenditure	-		
Net Cash Requirement	-1,800,000		

Supplementary amounts required in the year ending 31 March 2026 for expenditure by Charity Commission on:

Departmental Expenditure Limit:Expenditure arising from:

The registration and regulation of charities. Depreciation and other non-cash items in DEL.

Income arising from:

Providing services, in both the UK and abroad, relating to the Commission's knowledge and expertise in the field of registration and regulation of charities. Shared working approaches with other government departments.

Annually Managed Expenditure:Expenditure arising from:

* Expenditure in relation to the registration and regulation of charities. Expenditure in connection with legal provisions.

Charity Commission will account for this Estimate.

PART II: CHANGES PROPOSED

	Net Resources						Net Capital			£'000	
	Present			Changes			Revised	Present	Changes		Revised
	Admin	Prog	2	Admin	Prog	4					
1	3	5							7	8	9
Departmental Expenditure Limit (DEL)											
Voted expenditure											
A Giving the public confidence in the integrity of charity	33,389	-	-	-	-	33,389	-	4,450	-1,800	2,650	
Total voted DEL	33,389	-	-	-	-	33,389	-	4,450	-1,800	2,650	
Total DEL		-	-	-	-			-1,800			
Annually Managed Expenditure (AME)											
Voted expenditure											
B Provisions within AME	-	-	-	200	-	200	-	-	-	-	
Total voted AME	-	-	-	200	-	200	-	-	-	-	
Total AME		-	-	200	-			-			
Voted expenditure		-	-	200				-1,800			
Non-voted expenditure		-	-	-				-			
Total for Estimate		-	-	200				-1,800			

	£'000		
	Present Plans	Changes	Revised Plans
Net Cash Requirement	34,170	-1,800	32,370

PART II: REVISED SUBHEAD DETAIL INCLUDING ADDITIONAL PROVISION

Revised Plans												£'000
	Resources						Capital					
	Administration			Programme			Total					
	Gross	Income	Net	Gross	Income	Net		Net	Gross	Income	Net	
1	2	3	4	5	6		7	8	9	10		
Departmental Expenditure Limit (DEL)												
Voted expenditure												
A Giving the public confidence in the integrity of charity	35,689	-2,300	33,389	-	-	-		33,389	2,650	-	2,650	
Total voted DEL	35,689	-2,300	33,389	-	-	-		33,389	2,650	-	2,650	
Total DEL	35,689	-2,300	33,389	-	-	-		33,389	2,650	-	2,650	
Annually Managed Expenditure (AME)												
Voted expenditure												
B Provisions within AME	-	-	-	200	-	200		200	-	-	-	
Total voted AME	-	-	-	200	-	200		200	-	-	-	
Total AME	-	-	-	200	-	200		200	-	-	-	
Voted expenditure	35,689	-2,300	33,389	200	-	200		33,589	2,650	-	2,650	
Non-voted expenditure	-	-	-	-	-	-		-	-	-	-	
Total for Estimate	35,689	-2,300	33,389	200	-	200		33,589	2,650	-	2,650	

PART II: RESOURCE TO CASH RECONCILIATION

	£'000		
	Present Plans	Changes	Revised Plans
Net Resource Requirement	33,389	200	33,589
Net Capital Requirement	4,450	-1,800	2,650
Accruals to cash adjustments	-3,669	-200	-3,869
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-3,594	-	-3,594
New provisions and adjustments to previous provisions	-	-200	-200
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-75	-	-75
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	-	-	-
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	34,170	-1,800	32,370

PART III: NOTE A - STATEMENT OF COMPREHENSIVE NET EXPENDITURE & RECONCILIATION TABLE

	£'000
	Revised Plans
Gross Administration Costs	35,689
<i>Less:</i>	
Administration DEL Income	-2,300
Net Administration Costs	33,389
Gross Programme Costs	200
<i>Less:</i>	
Programme DEL Income	-
Programme AME Income	-
Non-budget income	-
Net Programme Costs	200
Total Net Operating Costs	33,589
<i>Of which:</i>	
Resource DEL	33,389
Capital DEL	-
Resource AME	200
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
Total Resource Budget	33,589
<i>Of which:</i>	
Resource DEL	33,389
Resource AME	200
<i>Adjustments to include:</i>	
Grants to devolved administrations	-
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
Total Resource (Estimate)	33,589

PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME

£'000

Revised Plans

Voted Resource DEL**Administration**

A Giving the public confidence in the integrity of charity

Sales of Goods and Services

-2,300

Total Sales of Goods and Services**-2,300****Total Administration****-2,300****Total Voted Resource DEL****-2,300****Total Voted Resource Income****-2,300****PART III: NOTE C - ANALYSIS OF CONSOLIDATED FUND EXTRA RECEIPTS**

No CFER income or receipts are expected in 2025-26.

PART III: NOTE D - EXPLANATION OF ACCOUNTING OFFICER RESPONSIBILITIES

The Accounting Officer prepares resource accounts for each financial year. See Section 2, Part III - Other statements and notes of Main Estimates 2025-26 for further details of Accounting Officer responsibilities.

Accounting Officer:

David Holdsworth

Competition and Markets Authority

INTRODUCTION

This Supplementary Estimate is required for the following purposes:

£			
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
Budget Cover Transfers			
"(Section A)" For seed funding the CMA' Bid Rigging project, as approved by Digital Inter Ministerial Group (IMG)	420,000		
"(Section A)" For funding the CMA's work undertaken under the Matrix programme	47,000		
Budget Neutral Changes			
"(Section A)" Increase to the CMA's retainable income limit	2,000,000	-2,000,000	
Budget Regime Changes			
"(Section A)" Switch (RDEL to CDEL) covering capital property projects pressures		-1,500,000	
Other Changes			
"(Section A)" Spending Review Depreciation		-2,433,000	
Total change in Resource DEL (voted)	2,467,000	-5,933,000	-3,466,000
AME Expenditure Changes			
"(Section B)" Reduction to current projection for legal and other provisions		-5,000,000	
Total change in Resource AME (voted)		-5,000,000	-5,000,000
Budget Neutral Changes			
"(Section A)" HMT approval for retention of property related income	1,350,000	-1,350,000	
Budget Regime Changes			
"(Section A)" Switch (RDEL to CDEL) covering capital property projects pressures	1,500,000		
Reserve Claims			
"(Section A)" Reserve claim for IFRS 16 related costs	2,300,000		
Total change in Capital DEL (voted)	5,150,000	-1,350,000	3,800,000
Revisions to the Net Cash Requirement reflect changes to resource and capital as set out above	467,000		
Total change in Net Cash Requirement	467,000		467,000

PART I: EXPENDITURE AND AMBIT

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	-3,466,000	-	-3,466,000
Capital	3,800,000	-	3,800,000
Annually Managed Expenditure			
Resource	-5,000,000	-	-5,000,000
Capital	-	-	-
Total Net Budget			
Resource	-8,466,000	-	-8,466,000
Capital	3,800,000	-	3,800,000
Non-Budget Expenditure			
	-		
Net Cash Requirement	467,000		

Supplementary amounts required in the year ending 31 March 2026 for expenditure by Competition and Markets Authority on:

Departmental Expenditure Limit:Expenditure arising from:

Advancing and safeguarding the economic interests of United Kingdom (UK) consumers, businesses and the economy by enforcing competition and consumer law, including payment for information; analysing and monitoring markets; merger control; advocacy; information, education and advice; costs in respect of reactive and proactive litigation.

Enforcing consumer protection legislation through a new administrative enforcement model and operate a new regime to promote competition in digital markets.

Providing expert, independent, trusted advice and economic analysis to support the four nations to trade effectively within the UK Internal Market.

Providing advice to public authorities and reporting on the effective operation of subsidies.

Statutory information gathering powers for the monitoring function for road fuel.

Supporting the Government's Places for Growth programme by increasing presence outside London.

Administrative and operational costs, associated depreciation and any other non-cash items falling in DEL.

* Expenditure arising from the Bid Rigging project and the CMA's work undertaken under the Matrix programme.

PART I: EXPENDITURE AND AMBIT (CONTINUED)Income arising from:

Recovery of legal costs.

Cost recovery from references and appeals in relation to price controls, terms of licences or other regulatory arrangements under sector-specific legislation.

Cost recovery from exercising the digital markets regime including the Digital Regulation Cooperation Forum (DRCF).

Fees for common services provided to other organisations and contributions from other departments towards the costs of Competition and Markets Authority activities.

Payments from the Home Office under the asset recovery incentivisation scheme.

Income from office space rental and other property related income, including compensation from the landlord.

Recoveries of salaries of staff on loan or seconded to outside bodies.

Sale of plant and machinery.

* Capital DEL income arising from Capital DEL benefits of leasing our property space under IFRS 16.

Annually Managed Expenditure:Expenditure arising from:

Provisions and other non-cash costs.

Competition and Markets Authority will account for this Estimate.

PART II: CHANGES PROPOSED

	Net Resources						Net Capital			£'000	
	Present			Changes			Revised	Present	Changes		Revised
	Admin	Prog		Admin	Prog						
	1	2	3	4	5	6	7	8	9		
Departmental Expenditure Limit (DEL)											
Voted expenditure											
A Competition Promotion	36,091	115,786	-836	-2,630	35,255	113,156	5,120	3,800	8,920		
Total voted DEL	36,091	115,786	-836	-2,630	35,255	113,156	5,120	3,800	8,920		
Total DEL			-836	-2,630				3,800			
Annually Managed Expenditure (AME)											
Voted expenditure											
B Competition Promotion	-	27,000	-	-5,000	-	22,000	2,000	-	2,000		
Total voted AME	-	27,000	-	-5,000	-	22,000	2,000	-	2,000		
Total AME			-	-5,000				-			
Voted expenditure			-836	-7,630				3,800			
Non-voted expenditure			-	-				-			
Total for Estimate			-836	-7,630				3,800			

	£'000		
	Present Plans	Changes	Revised Plans
Net Cash Requirement	149,132	467	149,599

PART II: REVISED SUBHEAD DETAIL INCLUDING ADDITIONAL PROVISION

Revised Plans												£'000
	Resources						Capital					
	Administration			Programme			Total					
	Gross	Income	Net	Gross	Income	Net	Net					
	1	2	3	4	5	6	7	8	9	10		
Departmental Expenditure Limit (DEL)												
Voted expenditure												
A Competition Promotion	38,255	-3,000	35,255	118,156	-5,000	113,156		10,270	-1,350		8,920	
Total voted DEL	38,255	-3,000	35,255	118,156	-5,000	113,156	148,411	10,270	-1,350		8,920	
Total DEL	38,255	-3,000	35,255	118,156	-5,000	113,156	148,411	10,270	-1,350		8,920	
Annually Managed Expenditure (AME)												
Voted expenditure												
B Competition Promotion	-	-	-	22,000	-	22,000		2,000	-		2,000	
Total voted AME	-	-	-	22,000	-	22,000	22,000	2,000	-		2,000	
Total AME	-	-	-	22,000	-	22,000	22,000	2,000	-		2,000	
Voted expenditure	38,255	-3,000	35,255	140,156	-5,000	135,156	170,411	12,270	-1,350		10,920	
Non-voted expenditure	-	-	-	-	-	-	-	-	-		-	
Total for Estimate	38,255	-3,000	35,255	140,156	-5,000	135,156	170,411	12,270	-1,350		10,920	

PART II: RESOURCE TO CASH RECONCILIATION

	£'000		
	Present Plans	Changes	Revised Plans
Net Resource Requirement	178,877	-8,466	170,411
Net Capital Requirement	7,120	3,800	10,920
Accruals to cash adjustments	-36,865	5,133	-31,732
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-14,462	2,433	-12,029
New provisions and adjustments to previous provisions	-29,000	2,700	-26,300
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	6,597	-	6,597
Use of provisions	-	-	-
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	149,132	467	149,599

PART III: NOTE A - STATEMENT OF COMPREHENSIVE NET EXPENDITURE & RECONCILIATION TABLE

	£'000
	Revised Plans
Gross Administration Costs	38,255
<i>Less:</i>	
Administration DEL Income	-3,000
Net Administration Costs	35,255
Gross Programme Costs	140,156
<i>Less:</i>	
Programme DEL Income	-5,000
Programme AME Income	-
Non-budget income	-
Net Programme Costs	135,156
Total Net Operating Costs	170,411
<i>Of which:</i>	
Resource DEL	148,411
Capital DEL	-
Resource AME	22,000
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
Total Resource Budget	170,411
<i>Of which:</i>	
Resource DEL	148,411
Resource AME	22,000
<i>Adjustments to include:</i>	
Grants to devolved administrations	-
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
Total Resource (Estimate)	170,411

PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME

	£'000
	Revised Plans
Voted Resource DEL	
Administration	
A Competition Promotion	
Sales of Goods and Services	-3,000
Total Sales of Goods and Services	-3,000
Total Administration	-3,000
Programme	
A Competition Promotion	
Sales of Goods and Services	-5,000
Total Sales of Goods and Services	-5,000
Total Programme	-5,000
Total Voted Resource DEL	-8,000
Total Voted Resource Income	-8,000
Voted Capital DEL	
Programme	
A Competition Promotion	
Sales of Assets	-1,350
Total Sales of Assets	-1,350
Total Programme	-1,350
Total Voted Capital DEL	-1,350
Total Voted Capital Income	-1,350

PART III: NOTE C - ANALYSIS OF CONSOLIDATED FUND EXTRA RECEIPTS

No CFER income or receipts are expected in 2025-26.

PART III: NOTE D - EXPLANATION OF ACCOUNTING OFFICER RESPONSIBILITIES

The Accounting Officer prepares resource accounts for each financial year. See Section 2, Part III - Other statements and notes of Main Estimates 2025-26 for further details of Accounting Officer responsibilities.

Accounting Officer: Sarah Cardell

Additional Accounting Officers: Daniel Lambauer for sections A and B

PART III: NOTE F - ACCOUNTING POLICY CHANGES**Property, Plant and Equipment**

From 1 April 2025, HM Treasury changed the requirements in the FReM in respect of revaluations of property, plant and equipment (PPE). In 2025/26, the CMA has prospectively valued its PPE asset classes using the following valuation processes:

- A rolling programme of valuations over a 5-year cycle, with annual indexation applied to assets during the 4 intervening years.
 - for Dilapidation assets relating to IFRS 16 lease properties.
- For non-property assets only, appropriate indices.
 - for Leasehold Improvements and Furniture and Fittings.

The CMA has also adopted a depreciated historical cost basis as a proxy for current value in existing use or fair value for:

- Information Technology assets, as these assets have short useful lives, low individual values, and no active second-hand market from which reliable fair-value evidence could be obtained.
- IFRS 16 leases, as these assets are occupied premises where the value to the CMA is derived from the premises service potential rather than from any market-based measure of fair value.

PART III: NOTE K - CONTINGENT LIABILITIES

Nature of liability	£'000

There is a possibility of a transfer of material economic benefits to third parties where the CMA is involved in active litigation. The legal cases included as contingent liabilities all relate to legal proceedings through the courts, and the outcomes are dependent on court rulings and findings.

Up to 26,120

The CMA's estimate of adverse costs in ongoing litigation cases is £26.12 million.

The Statistics Board

INTRODUCTION

This Supplementary Estimate is required for the following purposes:

				£
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total	
Budget Cover Transfers				
BCT from DBT for Trade and Investment Development and Data Science Campus	680,000			
BCT from DFE for Job Advert work	475,000			
BCT from DHSC for Data for R&D	40,000			
BCT to Cabinet Office for Civil Service Live		-23,000		
Budget Neutral Changes				
Increased Income Target	5,300,000	-5,300,000		
Other Changes				
Surrender of depreciation budget		-5,055,000		
Total change in Resource DEL (voted)	6,495,000	-10,378,000	-3,883,000	
Budget Cover Transfers (BCTs)				
BCT from DBT for Trade and Investment	85,000			
Total change in Capital DEL (voted)	85,000		85,000	
AME Expenditure Changes				
Manchester lease dilapidations unwinding of discounting.	52,000			
Total change in Capital AME (voted)	52,000		52,000	
Additional Net Cash Requirement to cover the Resource and Capital DEL impacts from Budget Cover Transfers reflected above	1,257,000			
Total change in Net Cash Requirement	1,257,000		1,257,000	

PART I: EXPENDITURE AND AMBIT

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	-3,883,000	-	-3,883,000
Capital	85,000	-	85,000
Annually Managed Expenditure			
Resource	-	-	-
Capital	52,000	-	52,000
Total Net Budget			
Resource	-3,883,000	-	-3,883,000
Capital	137,000	-	137,000
Non-Budget Expenditure	-		
Net Cash Requirement	1,257,000		

Supplementary amounts required in the year ending 31 March 2026 for expenditure by The Statistics Board on:

Departmental Expenditure Limit:Expenditure arising from:

The collection, preparation and dissemination of economic, social, labour market and other statistics; undertaking and commissioning statistical research, and assisting statistical research by providing access to data; promoting and safeguarding the quality of official statistics, monitoring the production and publication of official statistics; conducting a programme of assessment of existing and candidate National Statistics against the Code of Practice for Official Statistics; providing analysis of statistics to enhance understanding; coordinating the design, collection, preparation, supply, quality management of the UK's European statistics, provision of business support and IT services and associated non-cash items. Undertaking of various roles in an international context.

Income arising from:

Provision of social surveys and the provision of other services (statistical and corporate); provision of statistical related IT platforms to other public sector organisations; recovery costs of shared projects; sales of statistical data supply services, analyses and publications; research grants or funding for Statistical Research; receipts from EU and other overseas contracts; rental income; recovery of Apprenticeship Levy; the provision of business support services and through the sale of fixed assets.

Annually Managed Expenditure:Expenditure arising from:

Creation of provisions in respect of onerous contracts; early departure costs; and other provisions and associated non-cash items.

The Statistics Board will account for this Estimate.

PART II: CHANGES PROPOSED

	Net Resources						Net Capital			£'000	
	Present			Changes			Revised	Present	Changes		Revised
	Admin			Progr							
	1	2	3	4	5	6	7	8	9		
Departmental Expenditure Limit (DEL)											
Voted expenditure											
A Programme Expenditure	-	409,342	-	-3,883	-	405,459	23,598	85	23,683		
Total voted DEL	-	409,342	-	-3,883	-	405,459	23,598	85	23,683		
Total DEL			-	-3,883				85			
Annually Managed Expenditure (AME)											
Voted expenditure											
B Provisions	-	-	-	-	-	-	-	52	52		
Total voted AME	-	-	-	-	-	-	-	52	52		
Total AME			-	-	-			52			
Voted expenditure											
Non-voted expenditure			-	-3,883				137			
Total for Estimate			-	-3,883					137		

	£'000		
	Present Plans	Changes	Revised Plans
Net Cash Requirement	415,729	1,257	416,986

PART II: REVISED SUBHEAD DETAIL INCLUDING ADDITIONAL PROVISION

Revised Plans												£'000	
Resources												Capital	
Administration						Programme				Total			
Gross	Income	Net	Gross	Income	Net				Gross	Income	Net		
1	2	3	4	5	6				8	9	10		
Departmental Expenditure Limit (DEL)													
Voted expenditure													
A Programme Expenditure	-	-	-	436,859	-31,400	405,459		405,459	23,683	-	23,683		
Total voted DEL	-	-	-	436,859	-31,400	405,459		405,459	23,683	-	23,683		
Total DEL	-	-	-	436,859	-31,400	405,459		405,459	23,683	-	23,683		
Annually Managed Expenditure (AME)													
Voted expenditure													
B Provisions	-	-	-	-	-	-		-	52	-	52		
C Utilised Provisions	-	-	-	2,300	-	2,300		2,300	-	-	-		
Total voted AME	-	-	-	2,300	-	2,300		2,300	52	-	52		
Total AME	-	-	-	2,300	-	2,300		2,300	52	-	52		
Voted expenditure	-	-	-	439,159	-31,400	407,759		407,759	23,735	-	23,735		
Non-voted expenditure	-	-	-	-	-	-		-	-	-	-		
Total for Estimate	-	-	-	439,159	-31,400	407,759		407,759	23,735	-	23,735		

PART II: RESOURCE TO CASH RECONCILIATION

	£'000		
	Present Plans	Changes	Revised Plans
Net Resource Requirement	411,642	-3,883	407,759
Net Capital Requirement	23,598	137	23,735
Accruals to cash adjustments	-19,511	5,003	-14,508
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-17,211	5,055	-12,156
New provisions and adjustments to previous provisions	-2,300	-52	-2,352
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	-	-	-
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	415,729	1,257	416,986

PART III: NOTE A - STATEMENT OF COMPREHENSIVE NET EXPENDITURE & RECONCILIATION TABLE

	£'000
	Revised Plans
Gross Administration Costs	-
Less:	
Administration DEL Income	-
Net Administration Costs	-
Gross Programme Costs	439,159
Less:	
Programme DEL Income	-31,400
Programme AME Income	-
Non-budget income	-
Net Programme Costs	407,759
Total Net Operating Costs	407,759
<i>Of which:</i>	
Resource DEL	405,459
Capital DEL	-
Resource AME	2,300
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
Total Resource Budget	407,759
<i>Of which:</i>	
Resource DEL	405,459
Resource AME	2,300
<i>Adjustments to include:</i>	
Grants to devolved administrations	-
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
Total Resource (Estimate)	407,759

PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME

	£'000
	Revised Plans
Voted Resource DEL	
Programme	
A: Programme Expenditure	
Sales of Goods and Services	-31,400
Total Sales of Goods and Services	-31,400
Total Programme	-31,400
Total Voted Resource DEL	-31,400
Total Voted Resource Income	-31,400

PART III: NOTE C - ANALYSIS OF CONSOLIDATED FUND EXTRA RECEIPTS

No CFER income or receipts are expected in 2025-26.

PART III: NOTE D - EXPLANATION OF ACCOUNTING OFFICER RESPONSIBILITIES

The Accounting Officer prepares resource accounts for each financial year. See Section 2, Part III - Other statements and notes of Main Estimates 2025-26 for further details of Accounting Officer responsibilities.

Accounting Officer:

Darren Tierney

Office for Standards in Education, Children's Services and Skills

INTRODUCTION

This Supplementary Estimate is required for the following purposes:

			£
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
Budget Cover Transfers			
Budget transfer from DfE for children's social care reforms.	791,000		
Budget transfer from DSIT for developing AI tools.	500,000		
Budget Exchange			
Transfer of transformation funding into 2026-27.		-150,000	
Other Changes			
Reduction to ring-fenced Resource DEL for depreciation and amortisation following the exercise to set ringfenced budgets for 2025-26 to 2028-29 (non-cash).		-1,332,000	
Transformation funding from HMT.	150,000		
Reserve Claims			
Increase to ring-fenced Resource DEL for potential impairment charges (non-cash).	2,500,000		
Total change in Resource DEL (voted)	3,941,000	-1,482,000	2,459,000
AME Expenditure Changes			
Resource AME funding agreed with HMT for potential new provisions (non-cash).	1,300,000		
Total change in Resource AME (voted)	1,300,000		1,300,000
Budget Exchange (BX)			
Transfer of capital funding for leasehold improvement works into 2026-27.		-300,000	
Total change in Capital DEL (voted)		-300,000	-300,000
AME Expenditure Changes			
Capital AME funding agreed with HMT for potential new provisions in relation to leasehold properties (non-cash).	2,000,000		
Total change in Capital AME (voted)	2,000,000		2,000,000
Revisions to the Net Cash Requirement to reflect cash changes to resources and capital as set out above. It also takes account of cash adjustments related to the budgetary impact of IFRS 16.	4,580,000	-450,000	
Total change in Net Cash Requirement	4,580,000	-450,000	4,130,000

PART I: EXPENDITURE AND AMBIT

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	2,459,000	-	2,459,000
Capital	-300,000	-	-300,000
Annually Managed Expenditure			
Resource	1,300,000	-	1,300,000
Capital	2,000,000	-	2,000,000
Total Net Budget			
Resource	3,759,000	-	3,759,000
Capital	1,700,000	-	1,700,000
Non-Budget Expenditure		-	
Net Cash Requirement	4,130,000		

Supplementary amounts required in the year ending 31 March 2026 for expenditure by Office for Standards in Education, Children's Services and Skills on:

Departmental Expenditure Limit:Expenditure arising from:

Promoting improvement in the quality of education, skills, care, and support for children and young people through independent inspection, regulation and reporting, and sector workforce training and development. Sharing research findings and good practice through mechanisms including publications, seminars, conferences and collaboration with and support to other regulators.

Working closely with other government departments, the identification of fraud related to the childcare benefit system.

Governmental emergency responses including (but not limited to) advice and support, and the deployment or secondment of staff to and from the Office for Standards in Education, Children's Services and Skills (Ofsted) in support of the response.

This includes related administrative and operational costs, capital expenditure, and associated depreciation and other non-cash costs falling within DEL.

* Collaboration with and support to the Institute of Regulation.

Working closely with other government departments to achieve shared objectives.

Income arising from:

The registration of childcare providers, inspection for the care and support of children and young people, some maintained schools, independent schools and further education colleges, publicly funded adult education and training and accreditation of online education providers.

Transactions with departmental and other government or not-for-profit bodies: receipts for inspection and other related activity undertaken on behalf of other government departments, and overseas government bodies (where clearance has been provided by the relevant UK government department).

PART I: EXPENDITURE AND AMBIT

Miscellaneous asset sales and recovery of costs, property charges made to minor occupiers, and receipts for goods and services provided by Ofsted.

* Grants and other funding provided to Ofsted.

Annually Managed Expenditure:

Expenditure arising from:

Provisions and other non-cash items in AME.

Office for Standards in Education, Children's Services and Skills will account for this Estimate.

PART II: CHANGES PROPOSED

	Net Resources						Net Capital			£'000			
	Present			Changes			Revised	Present	Changes		Revised		
	Admin	Prog		Admin	Prog		Admin	Prog					
	1	2		3	4		5	6		7	8	9	
Departmental Expenditure Limit (DEL)													
Voted expenditure													
A Administration and Inspection	23,618	146,880		926	1,533		24,544	148,413		42,600	-300	42,300	
Total voted DEL	23,618	146,880		926	1,533		24,544	148,413		42,600	-300	42,300	
Total DEL				926	1,533						-300		
Annually Managed Expenditure (AME)													
Voted expenditure													
B Activities to Support All Functions	-	-60		-	1,300		-	1,240		-	2,000	2,000	
Total voted AME	-	-60		-	1,300		-	1,240		-	2,000	2,000	
Total AME				-	1,300						2,000		
Voted expenditure				926	2,833						1,700		
Non-voted expenditure				-	-						-		
Total for Estimate				926	2,833						1,700		

	£'000		
	Present Plans	Changes	Revised Plans
Net Cash Requirement	168,075	4,130	172,205

PART II: REVISED SUBHEAD DETAIL INCLUDING ADDITIONAL PROVISION

Revised Plans												£'000
	Resources						Capital					
	Administration			Programme			Total					
	Gross	Income	Net	Gross	Income	Net	Net					
	1	2	3	4	5	6	7	8	9	10		
Departmental Expenditure Limit (DEL)												
Voted expenditure												
A Administration and Inspection	24,544	-	24,544	211,925	-63,512	148,413	172,957	42,300	-	42,300		
Total voted DEL	24,544	-	24,544	211,925	-63,512	148,413	172,957	42,300	-	42,300		
Total DEL	24,544	-	24,544	211,925	-63,512	148,413	172,957	42,300	-	42,300		
Annually Managed Expenditure (AME)												
Voted expenditure												
B Activities to Support All Functions	-	-	-	1,240	-	1,240	1,240	2,000	-	2,000		
Total voted AME	-	-	-	1,240	-	1,240	1,240	2,000	-	2,000		
Total AME	-	-	-	1,240	-	1,240	1,240	2,000	-	2,000		
Voted expenditure	24,544	-	24,544	213,165	-63,512	149,653	174,197	44,300	-	44,300		
Non-voted expenditure	-	-	-	-	-	-	-	-	-	-		
Total for Estimate	24,544	-	24,544	213,165	-63,512	149,653	174,197	44,300	-	44,300		

PART II: RESOURCE TO CASH RECONCILIATION

	£'000		
	Present Plans	Changes	Revised Plans
Net Resource Requirement	170,438	3,759	174,197
Net Capital Requirement	42,600	1,700	44,300
Accruals to cash adjustments	-44,963	-1,329	-46,292
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-10,594	-1,168	-11,762
New provisions and adjustments to previous provisions	-	-3,300	-3,300
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-129	-	-129
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-34,300	3,139	-31,161
Use of provisions	60	-	60
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	168,075	4,130	172,205

PART III: NOTE A - STATEMENT OF COMPREHENSIVE NET EXPENDITURE & RECONCILIATION TABLE

	£'000
	Revised Plans
Gross Administration Costs	24,544
<i>Less:</i>	
Administration DEL Income	-
Net Administration Costs	24,544
Gross Programme Costs	213,165
<i>Less:</i>	
Programme DEL Income	-63,512
Programme AME Income	-
Non-budget income	-
Net Programme Costs	149,653
Total Net Operating Costs	174,197
<i>Of which:</i>	
Resource DEL	172,897
Capital DEL	-
Resource AME	1,300
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
Total Resource Budget	174,197
<i>Of which:</i>	
Resource DEL	172,957
Resource AME	1,240
<i>Adjustments to include:</i>	
Grants to devolved administrations	-
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
Total Resource (Estimate)	174,197

PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME

	£'000
	Revised Plans
Voted Resource DEL	
Programme	
A Administration and Inspection	
Sales of Goods and Services	-63,512
Total Sales of Goods and Services	-63,512
Total Programme	-63,512
Total Voted Resource DEL	-63,512
Total Voted Resource Income	-63,512

PART III: NOTE C - ANALYSIS OF CONSOLIDATED FUND EXTRA RECEIPTS

No CFER income or receipts are expected in 2025-26.

PART III: NOTE D - EXPLANATION OF ACCOUNTING OFFICER RESPONSIBILITIES

The Accounting Officer prepares resource accounts for each financial year. See Section 2, Part III - Other statements and notes of Main Estimates 2025-26 for further details of Accounting Officer responsibilities.

Accounting Officer:

Sir Martyn Oliver

Office of Qualifications and Examinations Regulation

INTRODUCTION

This Supplementary Estimate is required for the following purposes:

			£
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
Budget Neutral Changes			
Increase in retainable income and related expenditure in respect of legal costs	40,000	-40,000	
Other Changes			
Depreciation agreed as part of 2025-26 exercise	194,000		
Reserve Claims			
Higher than expected legal costs in relation to the COVID-19 Inquiry	281,000		
Total change in Resource DEL (voted)	515,000	-40,000	475,000
AME Expenditure Changes			
Provision for litigation costs	100,000		
Total change in Resource AME (voted)	100,000		100,000
Revisions to the Net Cash Requirement reflect higher than expected legal costs in relation to the COVID-19 Inquiry as set out above	281,000		
Total change in Net Cash Requirement	281,000		281,000

PART I: EXPENDITURE AND AMBIT

			£
	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	475,000	-	475,000
Capital	-	-	-
Annually Managed Expenditure			
Resource	100,000	-	100,000
Capital	-	-	-
Total Net Budget			
Resource	575,000	-	575,000
Capital	-	-	-
Non-Budget Expenditure	-		
Net Cash Requirement	281,000		

Supplementary amounts required in the year ending 31 March 2026 for expenditure by Office of Qualifications and Examinations Regulation on:

Departmental Expenditure Limit:Expenditure arising from:

The regulation of the validity of general, vocational and other qualifications throughout their lifecycle; promoting public confidence in regulated qualifications; continuing delivery of vocational and technical education reforms; monitoring and evaluating reformed qualifications; and evaluating the validity of National Assessments. Conducting relevant investigation, research and analysis, and undertaking engagement and consultation with stakeholders to provide assurance that regulated qualifications are fit-for-purpose and support good educational and training outcomes.

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

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

Audit fees and other non-cash items.

Income arising from:

The Department for Education to support ongoing Reform programmes, and, where required, to enable the Office of Qualifications and Examinations Regulation (Ofqual) to take on new Reform programmes as they arise.

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

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

Annually Managed Expenditure:Expenditure arising from:

* Provision for litigation costs and other non-cash items.

Office of Qualifications and Examinations Regulation will account for this Estimate.

PART II: CHANGES PROPOSED

	£'000										
	Net Resources						Net Capital				
	Present			Changes			Revised		Present		Revised
	Admin	Prog	1	Admin	Prog	2	Admin	Prog	7	8	9
Departmental Expenditure Limit (DEL)											
Voted expenditure											
A Regulation of qualifications and statutory assessments	17,100	1,177		281	194		17,381	1,371	450	-	450
Total voted DEL	17,100	1,177		281	194		17,381	1,371	450	-	450
Total DEL				281	194						
Annually Managed Expenditure (AME)											
Voted expenditure											
C Regulation of qualifications and statutory assessments	-	-		-	100		-	100	-	-	-
Total voted AME	-	-		-	100		-	100	-	-	-
Total AME				-	100						
Voted expenditure				281	294						
Non-voted expenditure				-	-						
Total for Estimate				281	294						

	£'000		
	Present Plans	Changes	Revised Plans
Net Cash Requirement	31,007	281	31,288

PART II: REVISED SUBHEAD DETAIL INCLUDING ADDITIONAL PROVISION

Revised Plans													£'000
	Resources						Total		Capital				
	Administration			Programme			Net	7	Gross	Income	Net		
	1	2	3	4	5	6						8	9
Departmental Expenditure Limit (DEL)													
Voted expenditure													
A Regulation of qualifications and statutory assessments	17,475	-94	17,381	1,371	-	1,371	18,752	450	-	-	450		
B Additions	-	-	-	13,147	-	13,147	13,147	-	-	-	-		
Total voted DEL	17,475	-94	17,381	14,518	-	14,518	31,899	450	-	-	450		
Total DEL	17,475	-94	17,381	14,518	-	14,518	31,899	450	-	-	450		
Annually Managed Expenditure (AME)													
Voted expenditure													
C Regulation of qualifications and statutory assessments	-	-	-	100	-	100	100	-	-	-	-		
Total voted AME	-	-	-	100	-	100	100	-	-	-	-		
Total AME	-	-	-	100	-	100	100	-	-	-	-		
Voted expenditure	17,475	-94	17,381	14,618	-	14,618	31,999	450	-	-	450		
Non-voted expenditure	-	-	-	-	-	-	-	-	-	-	-		
Total for Estimate	17,475	-94	17,381	14,618	-	14,618	31,999	450	-	-	450		

PART II: RESOURCE TO CASH RECONCILIATION

	£'000		
	Present Plans	Changes	Revised Plans
Net Resource Requirement	31,424	575	31,999
Net Capital Requirement	450	-	450
Accruals to cash adjustments	-867	-294	-1,161
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-752	-194	-946
New provisions and adjustments to previous provisions	-	-100	-100
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-115	-	-115
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	-	-	-
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	31,007	281	31,288

PART III: NOTE A - STATEMENT OF COMPREHENSIVE NET EXPENDITURE & RECONCILIATION TABLE

	£'000
	Revised Plans
Gross Administration Costs	17,475
<i>Less:</i>	
Administration DEL Income	-94
Net Administration Costs	17,381
Gross Programme Costs	14,618
<i>Less:</i>	
Programme DEL Income	-
Programme AME Income	-
Non-budget income	-
Net Programme Costs	14,618
Total Net Operating Costs	31,999
<i>Of which:</i>	
Resource DEL	31,899
Capital DEL	-
Resource AME	100
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
Total Resource Budget	31,999
<i>Of which:</i>	
Resource DEL	31,899
Resource AME	100
<i>Adjustments to include:</i>	
Grants to devolved administrations	-
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
Total Resource (Estimate)	31,999

PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME**£'000****Revised Plans****Voted Resource DEL****Administration**

A Regulation of qualifications and statutory assessments

Other Income

-94**Total Other Income****-94****Total Administration****-94****Total Voted Resource DEL****-94****Total Voted Resource Income****-94**

PART III: NOTE C - ANALYSIS OF CONSOLIDATED FUND EXTRA RECEIPTS

No CFER income or receipts are expected in 2025-26.

PART III: NOTE D - EXPLANATION OF ACCOUNTING OFFICER RESPONSIBILITIES

The Accounting Officer prepares resource accounts for each financial year. See Section 2, Part III - Other statements and notes of Main Estimates 2025-26 for further details of Accounting Officer responsibilities.

Accounting Officer:

Sir Ian Bauckham CBE

Food Standards Agency

INTRODUCTION

This Supplementary Estimate is required for the following purposes:

			£
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
Budget Cover Transfers			
(Section A) ISF Biosecurity from the Foreign, Commonwealth & Development Office	1,092,000		
(Section A) Food Defence Contingency Lab contract contribution from DEFRA	83,000		
Budget Regime Changes			
(Section A) Transfer to CDEL regarding ISF Biosecurity Research and Development		-392,000	
Other Changes			
(Section A) Surrender of depreciation funding		-361,000	
(Section A) Autumn Budget funding for the Future of Food Regulation (FFR)	1,000,000		
Total change in Resource DEL (voted)	2,175,000	-753,000	1,422,000
Budget Regime Changes			
(Section A) Transfer from RDEL regarding ISF Biosecurity Research and Development	392,000		
Other Changes			
(Section A) Surrender of IFRS16 budget		-3,469,000	
Total change in Capital DEL (voted)	392,000	-3,469,000	-3,077,000
AME Expenditure Changes			
(Section B) CAME Increase required for accommodation lease dilapidations	200,000		
Total change in Capital AME (voted)	200,000		200,000
Revisions to the Net Cash Requirement reflect changes to resources and capital as set out above. It also takes account of movements in debtors and creditors	1,206,000		
Total change in Net Cash Requirement	1,206,000		1,206,000

PART I: EXPENDITURE AND AMBIT

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	1,422,000	-	1,422,000
Capital	-3,077,000	-	-3,077,000
Annually Managed Expenditure			
Resource	-	-	-
Capital	200,000	-	200,000
Total Net Budget			
Resource	1,422,000	-	1,422,000
Capital	-2,877,000	-	-2,877,000
Non-Budget Expenditure			
	-		
Net Cash Requirement	1,206,000		

Supplementary amounts required in the year ending 31 March 2026 for expenditure by Food Standards Agency on:

Departmental Expenditure Limit:Expenditure arising from:

Delivering the Food Standards Agency's (FSA's) statutory purpose of protecting public health and consumers' wider interests in relation to food, ensuring food is safe, is what it says it is and is healthier and more sustainable; managing research and evidence gathering, food incidents, investigations, prosecutions, combating food fraud and crime, deploying the risk analysis process for food and animal feed safety issues, product authorisations, policy development, assessing pre-market authorisation for, and enforcing and managing, regulated products; inspections, meat hygiene and official controls; controls on primary production; animal health and welfare monitoring, surveillance and enforcement; supporting local authorities and port health authorities to deliver food and/or feed law official controls; support to public analyst laboratories; regulatory reform, developing new regulatory frameworks; international and border activity on official controls; support for trade negotiations, market access and related activities with European Union (EU) and non-EU countries; engaging internationally to influence key priorities; Windsor Framework activity on food safety and standards; collaboration with or on behalf of UK and international public bodies; Government's wider aims to ensure that food is healthier and more sustainable including working with devolved governments; digital and data services for food businesses, local authorities and consumers; information and communication services to food businesses and consumers; FSA's annual report on food standards; advice and education, marketing and publications; accrediting third party auditors; staff and overhead costs; debt recovery, payments of penalties and interest, funding for depreciation, audit fees and other non-cash items.

Income arising from:

Meat official controls and other official activities, including enforcement and export related activities; wine standards and other food-related activities concerning international market access; risk assessments, evidence and research, testing, sampling, food crime – Proceeds of Crime Act (POCA) activities, receipt of court costs and fees; enforcement and surveillance work for, and recharge of expenditure relating to, work done in collaboration with or on behalf of UK, EU and Non-EU countries' public bodies; assessments/consultations on radioactive discharges; staff loans and secondments; sub-letting of accommodation and associated services; disposal of fixed assets; income arising from capital grants-in-kind; and income arising from Crown Commercial Services Customer Payment Initiative.

PART I: EXPENDITURE AND AMBIT**Annually Managed Expenditure:**Expenditure arising from:

The creation, adjustment and utilisation of provisions relating to pensions, early exits and retirements, bad debts, leases, personal injury and legal claims; revaluations and write-off of bad debts; and other non-cash items.

Food Standards Agency will account for this Estimate.

PART II: CHANGES PROPOSED

	Net Resources						Net Capital			£'000	
	Present			Changes			Revised	Present	Changes		Revised
	Admin	Prog		Admin	Prog						
	1	2	3	4	5	6	7	8	9		
Departmental Expenditure Limit (DEL)											
Voted expenditure											
A Food Standards Agency Westminster (DEL)	121,855	-	1,422	-	123,277	-	19,748	-3,077	16,671		
Total voted DEL	121,855	-	1,422	-	123,277	-	19,748	-3,077	16,671		
Total DEL			1,422	-				-3,077			
Annually Managed Expenditure (AME)											
Voted expenditure											
B Food Standards Agency Westminster (AME)	-	9,603	-	-	-	9,603	50	200	250		
Total voted AME	-	9,603	-	-	-	9,603	50	200	250		
Total AME			-	-				200			
Voted expenditure			1,422	-				-2,877			
Non-voted expenditure			-	-				-			
Total for Estimate			1,422	-				-2,877			

	£'000		
	Present Plans	Changes	Revised Plans
Net Cash Requirement	136,808	1,206	138,014

PART II: REVISED SUBHEAD DETAIL INCLUDING ADDITIONAL PROVISION

Revised Plans												£'000	
	Resources						Capital						
	Administration						Total						
	Income			Net			Programme						
	Gross	1	2	3	4	5	6	Net	7	Gross	8	9	10
Departmental Expenditure Limit (DEL)													
Voted expenditure													
A Food Standards Agency Westminster (DEL)	175,760	-52,483	123,277	-	-	-		123,277	16,971	-300	16,671		
Total voted DEL	175,760	-52,483	123,277	-	-	-		123,277	16,971	-300	16,671		
Total DEL	175,760	-52,483	123,277	-	-	-		123,277	16,971	-300	16,671		
Annually Managed Expenditure (AME)													
Voted expenditure													
B Food Standards Agency Westminster (AME)	-	-	-	9,603	-	9,603		9,603	250	-	250		
Total voted AME	-	-	-	9,603	-	9,603		9,603	250	-	250		
Total AME	-	-	-	9,603	-	9,603		9,603	250	-	250		
Voted expenditure	175,760	-52,483	123,277	9,603	-	9,603		132,880	17,221	-300	16,921		
Non-voted expenditure	-	-	-	-	-	-		-	-	-	-		
Total for Estimate	175,760	-52,483	123,277	9,603	-	9,603		132,880	17,221	-300	16,921		

PART II: RESOURCE TO CASH RECONCILIATION

	£'000		
	Present Plans	Changes	Revised Plans
Net Resource Requirement	131,458	1,422	132,880
Net Capital Requirement	19,798	-2,877	16,921
Accruals to cash adjustments	-14,448	2,661	-11,787
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-4,669	361	-4,308
New provisions and adjustments to previous provisions	-10,156	-200	-10,356
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-126	-	-126
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	1,250	1,250
Increase (-) / Decrease (+) in creditors	-	1,250	1,250
Use of provisions	503	-	503
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	136,808	1,206	138,014

PART III: NOTE A - STATEMENT OF COMPREHENSIVE NET EXPENDITURE & RECONCILIATION TABLE

	£'000
	Revised Plans
Gross Administration Costs	175,257
<i>Less:</i>	
Administration DEL Income	-52,483
Net Administration Costs	122,774
Gross Programme Costs	20,993
<i>Less:</i>	
Programme DEL Income	-
Programme AME Income	-
Non-budget income	-
Net Programme Costs	20,993
Total Net Operating Costs	143,767
<i>Of which:</i>	
Resource DEL	122,774
Capital DEL	10,887
Resource AME	10,106
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-10,887
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
Total Resource Budget	132,880
<i>Of which:</i>	
Resource DEL	123,277
Resource AME	9,603
<i>Adjustments to include:</i>	
Grants to devolved administrations	-
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
Total Resource (Estimate)	132,880

PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME

	£'000
	Revised Plans
Voted Resource DEL	
Administration	
A Food Standards Agency Westminster (DEL)	
Sales of Goods and Services	-52,483
Total Sales of Goods and Services	-52,483
Total Administration	-52,483
Total Voted Resource DEL	-52,483
Total Voted Resource Income	-52,483
Voted Capital DEL	
Programme	
A Food Standards Agency Westminster (DEL)	
Sales of Assets	-300
Total Sales of Assets	-300
Total Programme	-300
Total Voted Capital DEL	-300
Total Voted Capital Income	-300

PART III: NOTE C - ANALYSIS OF CONSOLIDATED FUND EXTRA RECEIPTS

No CFER income or receipts are expected in 2025-26.

PART III: NOTE D - EXPLANATION OF ACCOUNTING OFFICER RESPONSIBILITIES

The Accounting Officer prepares resource accounts for each financial year. See Section 2, Part III - Other statements and notes of Main Estimates 2025-26 for further details of Accounting Officer responsibilities.

Accounting Officer:

Katie Pettifer

PART III: NOTE K - CONTINGENT LIABILITIES

Nature of liability	£'000
FSA Legal claims: The FSA is subject to various claims and legal actions in the ordinary course of its activities the outcome of which is uncertain.	Unquantifiable

The National Archives

INTRODUCTION

This Supplementary Estimate is required for the following purposes:

			£
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
Budget Cover Transfers			
(Section A) BCT from DCMS to fund the Advisory Council.	175,000		
(Section A) BCT from MoD to fund additional resource to clear the MoD FOI backlog.	2,400,000		
(Section A) BCT from DBT to fund Legislation projects.	469,000		
Budget Regime Changes			
(Section A) Switch from RDEL to CDEL to bring forwards some Capital projects in order to relieve pressure on next year's budget.		-1,044,000	
Reserve Claims			
(Section A) To reflect an increase in depreciation.	56,000		
Total change in Resource DEL (voted)	3,100,000	-1,044,000	2,056,000
AME Expenditure Changes			
(Section B) Depreciation cover on Donated Assets.	20,000		
(Section B) To cover provisions required at year end.	80,000		
Total change in Resource AME (voted)	100,000		100,000
Budget Regime Changes			
(Section C) Switch from RDEL to CDEL to bring forwards some Capital projects in order to relieve pressure on next year's budget.	1,044,000		
Total change in Capital DEL (voted)	1,044,000		1,044,000
Revisions to the Net Cash Requirement reflect changes to resources and capital as set out above.	3,044,000		
Total change in Net Cash Requirement	3,044,000		3,044,000

PART I: EXPENDITURE AND AMBIT

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	2,056,000	-	2,056,000
Capital	1,044,000	-	1,044,000
Annually Managed Expenditure			
Resource	100,000	-	100,000
Capital	-	-	-
Total Net Budget			
Resource	2,156,000	-	2,156,000
Capital	1,044,000	-	1,044,000
Non-Budget Expenditure	-		
Net Cash Requirement	3,044,000		

Supplementary amounts required in the year ending 31 March 2026 for expenditure by The National Archives on:

Departmental Expenditure Limit:Expenditure arising from:

Ensuring the UK public records - past and future - remains authentic, available and accessible to all including: providing leadership and support to the archive sector across England and Wales; leading on policy and best practice in knowledge and information management for the public sector; setting standards and driving forwards the public sector information re-use agenda; official publishing services for the whole of government including publishing all UK legislation and making it accessible online; managing Crown and Parliamentary copyright; administration of The National Archives and other non-cash items.

Income arising from:

Sale of copies of documents; sale of publications and other items and services; professional fees; fees receivable from service providers; sale of non-current assets; grants received to carry out specific projects; reproduction fees and royalties for the publication of images; Crown copyright fees and royalties; fees for the management of third parties' copyright; fees for the management of the Office of the King's Printer for Scotland; income from contractual arrangements for official publishing and partnerships to make historical records electronically accessible; sale and recovery of costs for goods/services provided to other government departments, public bodies and the general public; and donations from the public in support of the work of the The National Archives.

Annually Managed Expenditure:Expenditure arising from:

* Depreciation cover on donated assets, as well as any provisions that might arise.

The National Archives will account for this Estimate.

PART II: CHANGES PROPOSED

	Net Resources						Net Capital			£'000
	Present		Changes			Revised	Present	Changes	Revised	
	Admin	Prog	Admin	Prog	Admin					
	1	2	3	4	5	6	7	8	9	
Departmental Expenditure Limit (DEL)										
Voted expenditure										
A The National Archives (DEL)	13,751	37,371	-5	2,061	13,746	39,432	6,900	1,044	7,944	
Total voted DEL	13,751	37,371	-5	2,061	13,746	39,432	6,900	1,044	7,944	
Total DEL			-5	2,061				1,044		
Annually Managed Expenditure (AME)										
Voted expenditure										
B The National Archives (AME)	-	-	-	100	-	100	-	-	-	
Total voted AME	-	-	-	100	-	100	-	-	-	
Total AME			-	100				-		
Voted expenditure			-5	2,161				1,044		
Non-voted expenditure			-	-				-		
Total for Estimate			-5	2,161				1,044		

	£'000		
	Present Plans	Changes	Revised Plans
Net Cash Requirement	49,877	3,044	52,921

PART II: REVISED SUBHEAD DETAIL INCLUDING ADDITIONAL PROVISION

Revised Plans												£'000
Resources												Capital
Administration						Programme				Total		
Gross	Income	2	Net	Gross	Income	Net			Gross	Income	Net	
1			3	4	5	6			8	9	10	
Departmental Expenditure Limit (DEL)												
Voted expenditure												
A The National Archives (DEL)	13,746	-	13,746	61,529	-22,097	39,432		53,178	8,374	-430	7,944	
Total voted DEL	13,746	-	13,746	61,529	-22,097	39,432		53,178	8,374	-430	7,944	
Total DEL	13,746	-	13,746	61,529	-22,097	39,432		53,178	8,374	-430	7,944	
Annually Managed Expenditure (AME)												
Voted expenditure												
B The National Archives (AME)	-	-	-	100	-	100		100	-	-	-	
Total voted AME	-	-	-	100	-	100		100	-	-	-	
Total AME	-	-	-	100	-	100		100	-	-	-	
Voted expenditure	13,746	-	13,746	61,629	-22,097	39,532		53,278	8,374	-430	7,944	
Non-voted expenditure	-	-	-	-	-	-		-	-	-	-	
Total for Estimate	13,746	-	13,746	61,629	-22,097	39,532		53,278	8,374	-430	7,944	

PART II: RESOURCE TO CASH RECONCILIATION

	£'000		
	Present Plans	Changes	Revised Plans
Net Resource Requirement	51,122	2,156	53,278
Net Capital Requirement	6,900	1,044	7,944
Accruals to cash adjustments	-8,145	-156	-8,301
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-8,145	-76	-8,221
New provisions and adjustments to previous provisions	-	-80	-80
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	-	-	-
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	49,877	3,044	52,921

PART III: NOTE A - STATEMENT OF COMPREHENSIVE NET EXPENDITURE & RECONCILIATION TABLE

	£'000
	Revised Plans
Gross Administration Costs	13,746
Less:	
Administration DEL Income	-
Net Administration Costs	13,746
Gross Programme Costs	61,629
Less:	
Programme DEL Income	-22,527
Programme AME Income	-
Non-budget income	-
Net Programme Costs	39,102
Total Net Operating Costs	52,848
<i>Of which:</i>	
Resource DEL	53,178
Capital DEL	-430
Resource AME	100
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	430
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
Total Resource Budget	53,278
<i>Of which:</i>	
Resource DEL	53,178
Resource AME	100
<i>Adjustments to include:</i>	
Grants to devolved administrations	-
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
Total Resource (Estimate)	53,278

PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME

	£'000
	Revised Plans
Voted Resource DEL	
Programme	
A The National Archives (DEL)	
Sales of Goods and Services	-19,229
Other Grants	-2,868
Total Sales of Goods and Services	-19,229
Total Other Grants	-2,868
Total Programme	-22,097
Total Voted Resource DEL	-22,097
Total Voted Resource Income	-22,097
Voted Capital DEL	
Programme	
A The National Archives (DEL)	
Other Grants	-430
Total Other Grants	-430
Total Programme	-430
Total Voted Capital DEL	-430
Total Voted Capital Income	-430

PART III: NOTE C - ANALYSIS OF CONSOLIDATED FUND EXTRA RECEIPTS

No CFER income or receipts are expected in 2025-26.

PART III: NOTE D - EXPLANATION OF ACCOUNTING OFFICER RESPONSIBILITIES

The Accounting Officer prepares resource accounts for each financial year. See Section 2, Part III - Other statements and notes of Main Estimates 2025-26 for further details of Accounting Officer responsibilities.

Accounting Officer:

Saul Nassé

United Kingdom Supreme Court

INTRODUCTION

This Supplementary Estimate is required for the following purposes:

			£
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
Other Changes			
Increased depreciation to cover Change Programme going live.	540,000		
Total change in Resource DEL (voted)	540,000		540,000
AME Expenditure Changes			
Removal of legacy budget cover that has not been required and is considered redundant.		-1,000,000	
Total change in Resource AME (voted)		-1,000,000	-1,000,000
Other Changes			
To retain notional (non-cash) income to account for receiving a gift of the artwork already on display in the Court.	1,457,000	-1,456,000	
Total change in Capital DEL (voted)	1,457,000	-1,456,000	1,000
Increase to net cash requirement taking into account the changes to Capital DEL.	1,000		
Total change in Net Cash Requirement	1,000		1,000

PART I: EXPENDITURE AND AMBIT

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	540,000	-	540,000
Capital	1,000	-	1,000
Annually Managed Expenditure			
Resource	-1,000,000	-	-1,000,000
Capital	-	-	-
Total Net Budget			
Resource	-460,000	-	-460,000
Capital	1,000	-	1,000
Non-Budget Expenditure			
	-		
Net Cash Requirement	1,000		

Supplementary amounts required in the year ending 31 March 2026 for expenditure by United Kingdom Supreme Court on:

Departmental Expenditure Limit:Expenditure arising from:

Operation of the UK Supreme Court (UKSC) and Judicial Committee of the Privy Council (JCPC). This means both day to day operations of the two courts, and the administration related to being a non-Ministerial department.

Running selection commissions for the appointment of the Justices and the maintenance of links with apex courts in other countries.

Provision of education and outreach activities.

* Depreciation and other non-cash costs in DEL.

Gifted artwork as part of capital grants-in-kind.

Income arising from:

Contributions from the UK jurisdictions (England and Wales, Scotland and Northern Ireland).

Fees paid by users of the Courts.

Receipts from commercial activities (wider market initiatives) such as room hire, guided tours and filming.

* Receipt of gifted artwork as part of capital grants-in-kind.

Annually Managed Expenditure:Expenditure arising from:

Diminution in value of assets.

United Kingdom Supreme Court will account for this Estimate.

PART II: CHANGES PROPOSED

	Net Resources						Net Capital			£'000
	Present			Changes			Present	Changes	Revised	
	Admin 1	Prog 2	Admin 3	Prog 4	Admin 5	Prog 6	7	8	9	
Departmental Expenditure Limit (DEL)										
Voted expenditure										
A United Kingdom Supreme Court	904	5,523	-	540	904	6,063	470	1	471	
Total voted DEL	904	5,523	-	540	904	6,063	470	1	471	
Total DEL			-	540				1		
Annually Managed Expenditure (AME)										
Voted expenditure										
United Kingdom Supreme Court	-	1,000	-	-1,000	-	-	-	-	-	
Total voted AME	-	1,000	-	-1,000	-	-	-	-	-	
Total AME			-	-1,000				-		
Voted expenditure										
Non-voted expenditure	-		-	-460				1		
Total for Estimate	-		-	-460				-		

	£'000		
	Present Plans	Changes	Revised Plans
Net Cash Requirement	5,427	1	5,428

PART II: REVISED SUBHEAD DETAIL INCLUDING ADDITIONAL PROVISION

Revised Plans												£'000	
Resources												Capital	
Administration						Programme			Total				
Gross	Income	Net	Gross	Income	Net	Net			Gross	Income	Net		
1	2	3	4	5	6	7			8	9	10		
Departmental Expenditure Limit (DEL)													
Voted expenditure													
964	-60	904	14,512	-8,449	6,063	6,967		1,927	-1,456		471		
964	-60	904	14,512	-8,449	6,063	6,967		1,927	-1,456		471		
Non-voted expenditure													
-	-	-	3,800	-	3,800	3,800		-	-		-		
-	-	-	3,800	-	3,800	3,800		-	-		-		
964	-60	904	18,312	-8,449	9,863	10,767		1,927	-1,456		471		
Annually Managed Expenditure (AME)													
Voted expenditure													
-	-	-	-	-	-	-		-	-		-		
-	-	-	-	-	-	-		-	-		-		
Total voted AME													
-	-	-	-	-	-	-		-	-		-		
Total AME													
964	-60	904	14,512	-8,449	6,063	6,967		1,927	-1,456		471		
Non-voted expenditure													
-	-	-	3,800	-	3,800	3,800		-	-		-		
964	-60	904	18,312	-8,449	9,863	10,767		1,927	-1,456		471		

PART II: RESOURCE TO CASH RECONCILIATION

	£'000		
	Present Plans	Changes	Revised Plans
Net Resource Requirement	11,227	-460	10,767
Net Capital Requirement	470	1	471
Accruals to cash adjustments	-2,470	460	-2,010
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-2,470	460	-2,010
New provisions and adjustments to previous provisions	-	-	-
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	-	-	-
Removal of non-voted budget items	-3,800	-	-3,800
<i>Of which:</i>			
Consolidated Fund Standing Services	-3,800	-	-3,800
Other adjustments	-	-	-
Net Cash Requirement	5,427	1	5,428

PART III: NOTE A - STATEMENT OF COMPREHENSIVE NET EXPENDITURE & RECONCILIATION TABLE

	£'000
	Revised Plans
Gross Administration Costs	964
<i>Less:</i>	
Administration DEL Income	-60
Net Administration Costs	904
Gross Programme Costs	18,312
<i>Less:</i>	
Programme DEL Income	-9,905
Programme AME Income	-
Non-budget income	-
Net Programme Costs	8,407
Total Net Operating Costs	9,311
<i>Of which:</i>	
Resource DEL	10,767
Capital DEL	-1,456
Resource AME	-
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	1,456
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
Total Resource Budget	10,767
<i>Of which:</i>	
Resource DEL	10,767
Resource AME	-
<i>Adjustments to include:</i>	
Grants to devolved administrations	-
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
Total Resource (Estimate)	10,767

PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME

	£'000
	Revised Plans
Voted Resource DEL	
Administration	
A United Kingdom Supreme Court	
Sales of Goods and Services	-60
Total Sales of Goods and Services	-60
Total Administration	-60
Programme	
A United Kingdom Supreme Court	
Sales of Goods and Services	-8,449
Total Sales of Goods and Services	-8,449
Total Programme	-8,449
Total Voted Resource DEL	-8,509
Total Voted Resource Income	-8,509
Voted Capital DEL	
Programme	
A United Kingdom Supreme Court	
Other Grants	-1,456
Total Other Grants	-1,456
Total Programme	-1,456
Total Voted Capital DEL	-1,456
Total Voted Capital Income	-1,456

PART III: NOTE C - ANALYSIS OF CONSOLIDATED FUND EXTRA RECEIPTS

No CFER income or receipts are expected in 2025-26.

PART III: NOTE D - EXPLANATION OF ACCOUNTING OFFICER RESPONSIBILITIES

The Accounting Officer prepares resource accounts for each financial year. See Section 2, Part III - Other statements and notes of Main Estimates 2025-26 for further details of Accounting Officer responsibilities.

Accounting Officer:

Vicky Fox

Office of Gas and Electricity Markets

INTRODUCTION

This Supplementary Estimate is required for the following purposes:

			£
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
Budget Exchange			
Section A: Exchange of Spending Review 2025 budget relating to the refresh of Corporate Systems	2,365,000	-2,365,000	
Budget Neutral Changes			
Section A: Spending Review 2025 increase to Licence Fee	5,939,000	-5,939,000	
Section A: HMT approved increase to Licence Fee for development of Third Party Intermediaries regulation	880,000	-880,000	
Section A: HMT approved increase to Licence Fee for National Insurance rate increase	1,300,000	-1,300,000	
Section A: Increase of expenditure and income for legal provisions	9,000,000	-9,000,000	
Section A: Increase of expenditure and income for operation of projects and schemes on behalf of other funders	3,379,000	-3,379,000	
Section A: Increase of expenditure and income for Depreciation	500,000	-500,000	
Section B: Increase of expenditure and income for Delivery and Schemes	2,692,000	-2,692,000	
Other Changes			
Section B: Delivery & Schemes Depreciation increase	802,000		
Section C: Increase to Green Gas income		-6,000,000	
Reserve Claims			
Section A: Reserve Claim (HMT reserve) for legal provisions	30,000,000		
Total change in Resource DEL (voted)	56,857,000	-32,055,000	24,802,000
Budget Neutral Changes			
Section B: Increase to expenditure and income for Delivery & Schemes systems development	1,700,000	-1,700,000	
Reserve Claims			
Section A: Reserve Claim (HMT reserve) for increased Estates and IFRS 16 costs	800,000		
Total change in Capital DEL (voted)	2,500,000	-1,700,000	800,000
Other Changes			
Section A: Prior Period adjustment: Decrease in SOLR Levy	86,531,000	-86,530,000	
Total change in Non-Budget Expenditure	86,531,000	-86,530,000	1,000

PART I: EXPENDITURE AND AMBIT

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	24,802,000	-	24,802,000
Capital	800,000	-	800,000
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	24,802,000	-	24,802,000
Capital	800,000	-	800,000
Non-Budget Expenditure	1,000		
Net Cash Requirement	-		

Supplementary amounts required in the year ending 31 March 2026 for expenditure by Office of Gas and Electricity Markets on:

Departmental Expenditure Limit:Expenditure arising from:

Administrative and operational costs; development and administration of licensed regimes and industry processes; payments to other government departments; co-operation with international regulators; services to other government and energy related organisations; administration and payments made under the Green Gas Support Scheme; administration of energy efficiency, offshore transmission and other environmental schemes; regulation of and participation in the Smart Meter programme; payments in relation to legal costs arising from regulatory duties; adjustments to provisions; depreciation and other non-cash items in DEL. Notional expenditure relating to the Supplier of Last Resort (SoLR) levy and levelisation process.

Income arising from:

Gas and electricity licence fees; receipts in respect of the administration of the Offshore Tender regime; income from fees and charges levied under the Gas Act 1986 and the Electricity Act 1989; income from fees and charges levied under the Green Gas Support Scheme; bank interest, receipts in respect of letting, disposal, vacation or occupation of accommodation; income from services to other government and energy related organisations; bank interest and other cost recovery receipts. Notional income relating to the Supplier of Last Resort (SoLR) levy and levelisation process.

Non-Budget Expenditure:Expenditure arising from:

* Prior Period Adjustment relating to the Supplier of Last Resort (SoLR) levy.

Office of Gas and Electricity Markets will account for this Estimate.

PART II: CHANGES PROPOSED

	Net Resources						Net Capital			£'000	
	Present			Changes			Present	Revised			
	Admin		Prog	Admin	Prog	Admin		Prog	7		8
	1	2	3	4	5	6					
Departmental Expenditure Limit (DEL)											
Voted expenditure											
A Gas and Electricity Markets Authority: Administration											
B Ofgem Delivery & Schemes: Administration											
C Ofgem Green Gas: Administration											
Total voted DEL											
Total DEL											
Non-Budget Expenditure (NBE)											
Voted expenditure											
E Prior Period Adjustment											
Total voted NBE											
Total NBE											
Voted expenditure											
Non-voted expenditure											
Total for Estimate											

	£'000		
	Present Plans	Changes	Revised Plans
Net Cash Requirement	93,500	-	93,500

PART II: REVISED SUBHEAD DETAIL INCLUDING ADDITIONAL PROVISION

Revised Plans												£'000
	Resources						Capital					
	Administration			Programme			Total					
	Gross	Income	Net	Gross	Income	Net	Net	Gross	Income	Net		
	1	2	3	4	5	6	7	8	9	10		
Departmental Expenditure Limit (DEL)												
Voted expenditure												
A Gas and Electricity Markets Authority: Administration	209,134	-179,134	30,000	-	-	-	30,000	5,050	-	5,050		
B Ofgem Delivery & Schemes: Administration	80,244	-70,692	9,552	-	-	-	9,552	3,700	-3,700	-		
C Ofgem Green Gas: Administration	4,725	-4,725	-	68,503	-60,575	7,928	7,928	-	-	-		
D Levelisation: Programme	-	-	-	70,000	-70,000	-	-	-	-	-		
Total voted DEL	294,103	-254,551	39,552	138,503	-130,575	7,928	47,480	8,750	-3,700	5,050		
Total DEL	294,103	-254,551	39,552	138,503	-130,575	7,928	47,480	8,750	-3,700	5,050		
Non-Budget Expenditure (NBE)												
Voted expenditure												
E Prior Period Adjustment	-	-	-	1	-	1	1	-	-	-		
Total voted NBE	-	-	-	1	-	1	1	-	-	-		
Total NBE	-	-	-	1	-	1	1	-	-	-		
Voted expenditure	294,103	-254,551	39,552	138,504	-130,575	7,929	47,481	8,750	-3,700	5,050		
Non-voted expenditure	-	-	-	-	-	-	-	-	-	-		
Total for Estimate	294,103	-254,551	39,552	138,504	-130,575	7,929	47,481	8,750	-3,700	5,050		

PART II: RESOURCE TO CASH RECONCILIATION

	£'000		
	Present Plans	Changes	Revised Plans
Net Resource Requirement	22,678	24,803	47,481
Net Capital Requirement	4,250	800	5,050
Accruals to cash adjustments	66,572	-25,603	40,969
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-13,809	-1,302	-15,111
New provisions and adjustments to previous provisions	-	-39,000	-39,000
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-1	-1
Other non-cash items	-150	-150	-300
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	50,531	9,000	59,531
Increase (-) / Decrease (+) in creditors	30,000	5,850	35,850
Use of provisions	-	-	-
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	93,500	-	93,500

PART III: NOTE A - STATEMENT OF COMPREHENSIVE NET EXPENDITURE & RECONCILIATION TABLE

	£'000
	Revised Plans
Gross Administration Costs	294,103
<i>Less:</i>	
Administration DEL Income	-254,551
Net Administration Costs	39,552
Gross Programme Costs	138,503
<i>Less:</i>	
Programme DEL Income	-130,575
Programme AME Income	-
Non-budget income	-
Net Programme Costs	7,928
Total Net Operating Costs	47,480
<i>Of which:</i>	
Resource DEL	47,480
Capital DEL	-
Resource AME	-
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
Total Resource Budget	47,480
<i>Of which:</i>	
Resource DEL	47,480
Resource AME	-
<i>Adjustments to include:</i>	
Grants to devolved administrations	-
Prior period adjustments	1
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
Total Resource (Estimate)	47,481

PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME

	£'000
	Revised Plans
Voted Resource DEL	
Administration	
A Gas and Electricity Markets Authority: Administration	
Sales of Goods and Services	-22,836
Taxation	-156,298
B Ofgem Delivery & Schemes: Administration	
Sales of Goods and Services	-69,892
Taxation	-800
C Ofgem Green Gas: Administration	
Taxation	-4,725
Total Sales of Goods and Services	-92,728
Total Taxation	-161,823
Total Administration	-254,551
Programme	
C Ofgem Green Gas: Administration	
Taxation	-60,575
D Levelisation: Programme	
Other Income	-70,000
Total Other Income	-70,000
Total Taxation	-60,575
Total Programme	-130,575
Total Voted Resource DEL	-385,126
Total Voted Resource Income	-385,126
Voted Capital DEL	
Programme	
B Ofgem Delivery & Schemes: Administration	
Sales of Assets	-3,700
Total Sales of Assets	-3,700
Total Programme	-3,700
Total Voted Capital DEL	-3,700
Total Voted Capital Income	-3,700

PART III: NOTE C - ANALYSIS OF CONSOLIDATED FUND EXTRA RECEIPTS

No CFER income or receipts are expected in 2025-26.

PART III: NOTE D - EXPLANATION OF ACCOUNTING OFFICER RESPONSIBILITIES

The Accounting Officer prepares resource accounts for each financial year. See Section 2, Part III - Other statements and notes of Main Estimates 2025-26 for further details of Accounting Officer responsibilities.

Accounting Officer:

Jonathan Brearley

PART III: NOTE F - ACCOUNTING POLICY CHANGES

This supplementary estimate includes a prior period adjustment (PPA) relating to an adjustment to the value of previously recognised notional income and expenditure of the Supplier of Last Resort (SoLR) levy, which is classified by Office for National Statistics as notional tax and spend for Ofgem. The last resort levy true up decisions made by Ofgem in October 2025 have been classified to the RDEL budget, however there is no overall impact on the RDEL budget as the levy income fully offsets the expenditure. The RDEL impact in 2022-23 (covered by this PPA) is therefore expenditure of -£86,530,000 and income of £86,530,000. A token £1,000 has been added to the Non-Budget control to enable the PPA to be voted.

Office of Rail and Road

INTRODUCTION

This Supplementary Estimate is required for the following purposes:

				£
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total	
Other Changes				
(Section A) Token increase in RDEL to enable Parliament to vote Supplementary Estimate	1,000			
Total change in Resource DEL (voted)	1,000	-	1,000	
Reserve Claims				
(Section A) Increase to non-cash CDEL for current IFRS16 lease adjustments and extensions	300,000			
Total change in Capital DEL (voted)	300,000	-	300,000	

PART I: EXPENDITURE AND AMBIT

			£
	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	1,000	-	1,000
Capital	300,000	-	300,000
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	1,000	-	1,000
Capital	300,000	-	300,000
Non-Budget Expenditure	-		
Net Cash Requirement	-		

Supplementary amounts required in the year ending 31 March 2026 for expenditure by Office of Rail and Road on:

Departmental Expenditure Limit:Expenditure arising from:

Administration of ORR, its support establishments, all associates of non-cash items and all activities as the combined economic and safety regulator including health and safety matters, the regulation of access to railways, the regulation of HS1 stations, the promotion of rail services, efficiencies and economy for those providing railway services, protecting the interests of railway services and railway users, payment of the apprenticeship levy, sponsorship of the Rail Ombudsman and providing advice on the future funding framework for Transport for London.

All activities as highways monitor with responsibility for monitoring and enforcing the performance and efficiency of National Highways' delivery of the government's roads investment strategy and its management and operation of the strategic road network. Support for activities as highways monitor.

Acting as the appeal body, controlling the network statement, monitoring the competitive situation of rail services, and overseeing the efficient management and fair and non-discriminatory use of rail infrastructure for Northern Ireland and for the infrastructure manager of Core Valley Lines.

* Advice on economic regulation.

Income arising from:

Regulatory licences, concession agreements, levies, subscription fees, charges for courses and officers loaned to other organisations, income from High Speed 1 Limited; Channel Tunnel Intergovernmental Commission; Channel Tunnel Authority; NIR Networks Limited, Amey Keolis Infrastructure/Selwaith Amey Keolis Limited, Transport for Wales, and government grants.

Income from recovery actions in connection with the successful legal cases. Charges for rental, administrative and other services, and other activities to other government departments, executive and non-executive non-departmental public bodies. Overhead recharges. Grant funding from the Department for Transport in respect of the monitoring and enforcing the performance of National Highways including its delivery of the government's road investment strategy and its management and operation of the strategic road network, and for providing advice on the future funding framework for Transport for London.

* Advice on economic regulation.

Office of Rail and Road will account for this Estimate.

PART II: CHANGES PROPOSED

	Net Resources						Net Capital			£'000	
	Present		Changes			Revised		Present	Changes		Revised
	Admin	Prog	Admin	Prog	Admin	Prog					
	1	2	3	4	5	6	7	8	9		
Departmental Expenditure Limit (DEL)											
Voted expenditure											
A Economic regulation, admin, associated capital and other expenditure											
Total voted DEL											
Total DEL											
Voted expenditure											
Non-voted expenditure											
Total for Estimate											

	£'000		
	Present Plans	Changes	Revised Plans
Net Cash Requirement	2,000	-	2,000

PART II: REVISED SUBHEAD DETAIL INCLUDING ADDITIONAL PROVISION

Revised Plans												£'000	
	Resources						Capital						
	Administration			Programme			Total						
	Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	
	1	2	3	4	5	6				7	8	9	10
Departmental Expenditure Limit (DEL)													
Voted expenditure													
A Economic regulation, admin, associated capital and other expenditure	19,815	-19,813	2	-	-	-				2	1,020	-	1,020
B Safety Regulation, admin and other expenditure	20,254	-20,254	-	-	-	-				-	-	-	-
C Other Regulation, admin and other expenditure	3,432	-3,432	-	-	-	-				-	-	-	-
Total voted DEL	43,501	-43,499	2	-	-	-				2	1,020	-	1,020
Total DEL	43,501	-43,499	2	-	-	-				2	1,020	-	1,020
Voted expenditure													
	43,501	-43,499	2	-	-	-				2	1,020	-	1,020
Non-voted expenditure													
	-	-	-	-	-	-				-	-	-	-
Total for Estimate	43,501	-43,499	2	-	-	-				2	1,020	-	1,020

PART II: RESOURCE TO CASH RECONCILIATION

	£'000		
	Present Plans	Changes	Revised Plans
Net Resource Requirement	1	1	2
Net Capital Requirement	720	300	1,020
Accruals to cash adjustments	1,279	-301	978
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-1,917	-53	-1,970
New provisions and adjustments to previous provisions	-4	-	-4
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-92	-	-92
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	3,292	-248	3,044
Use of provisions	-	-	-
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	2,000	-	2,000

PART III: NOTE A - STATEMENT OF COMPREHENSIVE NET EXPENDITURE & RECONCILIATION TABLE

	£'000
	Revised Plans
Gross Administration Costs	43,501
<i>Less:</i>	
Administration DEL Income	-43,499
Net Administration Costs	2
Gross Programme Costs	-
<i>Less:</i>	
Programme DEL Income	-
Programme AME Income	-
Non-budget income	-
Net Programme Costs	-
Total Net Operating Costs	2
<i>Of which:</i>	
Resource DEL	2
Capital DEL	-
Resource AME	-
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
Total Resource Budget	2
<i>Of which:</i>	
Resource DEL	2
Resource AME	-
<i>Adjustments to include:</i>	
Grants to devolved administrations	-
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
Total Resource (Estimate)	2

PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME

	£'000
	Revised Plans
Voted Resource DEL	
Administration	
A Economic regulation, admin, associated capital and other expenditure	
Other Income	-27
Taxation	-19,786
B Safety Regulation, admin and other expenditure	
Other Income	-28
Taxation	-20,226
C Other Regulation, admin and other expenditure	
Other Income	-3,432
Total Other Income	-3,487
Total Taxation	-40,012
Total Administration	-43,499
Total Voted Resource DEL	-43,499
Total Voted Resource Income	-43,499

PART III: NOTE C - ANALYSIS OF CONSOLIDATED FUND EXTRA RECEIPTS

No CFER income or receipts are expected in 2025-26.

PART III: NOTE D - EXPLANATION OF ACCOUNTING OFFICER RESPONSIBILITIES

The Accounting Officer prepares resource accounts for each financial year. See Section 2, Part III - Other statements and notes of Main Estimates 2025-26 for further details of Accounting Officer responsibilities.

Accounting Officer:

John Larkinson

Water Services Regulation Authority

INTRODUCTION

This Supplementary Estimate is required for the following purposes:

			£
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
Other Changes			
(Section A) Additional cost pressures reflecting the reallocation and mobilisation of planned activities from 2024–25 to 2025–26, which is offset by income.	3,500,000	-3,500,000	
(Section A) Additional costs for oversight and engagement on company financial and operational resilience, which is offset by income.	3,000,000	-3,000,000	
(Section A) Token increase to enable Parliament to vote Supplementary Estimate.	1,000		
Total change in Resource DEL (voted)	6,501,000	-6,500,000	1,000
Revisions to the Net Cash Requirement reflect changes to resources as set out above.	1,000		
Total change in Net Cash Requirement	1,000		1,000

PART I: EXPENDITURE AND AMBIT

			£
	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	1,000	-	1,000
Capital	-	-	-
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	1,000	-	1,000
Capital	-	-	-
Non-Budget Expenditure	-		
Net Cash Requirement	1,000		

Supplementary amounts required in the year ending 31 March 2026 for expenditure by Water Services Regulation Authority on:

Departmental Expenditure Limit:Expenditure arising from:

Regulation of, and the application of competition law to, the water and sewerage industry in England and Wales. Administration and operation costs of the Department, including depreciation, pension payments, provisions and other non-cash items. Payments in relation to legal costs arising from carrying out legal functions including regulatory and/or competition functions.

Income arising from:

Regulatory licence fees and otherwise recovering Ofwat's costs and expenses associated with the regulation of, and being a competition authority in relation to, the water and sewerage industry in England and Wales.

Contributions towards former Director Generals' pension payments.

Recovery in respect of administration and operation costs of the Department, including salary recovery for staff on loan or seconded, contributions relating to participants' share of collaborative projects, sale of fixed assets and any other miscellaneous cost recovery receipts.

Water Services Regulation Authority will account for this Estimate.

PART II: CHANGES PROPOSED

	Net Resources						Net Capital			£'000	
	Present			Changes			Revised	Present	Changes		Revised
	Admin	Prog	Admin	Prog	Admin	Prog					
	1	2	3	4	5	6	7	8	9		
Departmental Expenditure Limit (DEL)											
Voted expenditure											
A Water Services Regulation Authority	160	-	1	-	161	-	1,285	-	1,285		
Total voted DEL	160	-	1	-	161	-	1,285	-	1,285		
Total DEL			1	-							
Voted expenditure											
Non-voted expenditure			-	-							
Total for Estimate			1	-							

PART II: REVISED SUBHEAD DETAIL INCLUDING ADDITIONAL PROVISION

Revised Plans												£'000
Resources											Capital	
Administration			Programme				Total					
Gross	Income	Net	Gross	Income	Net	Net	Gross	Income	Net			
1	2	3	4	5	6	7	8	9	10			
Departmental Expenditure Limit (DEL)												
Voted expenditure												
78,792	-78,631	161	-	-	-	161	1,285	-	1,285			
78,792	-78,631	161	-	-	-	161	1,285	-	1,285			
78,792	-78,631	161	-	-	-	161	1,285	-	1,285			
78,792	-78,631	161	-	-	-	161	1,285	-	1,285			
Non-voted expenditure												
-	-	-	-	-	-	-	-	-	-			
78,792	-78,631	161	-	-	-	161	1,285	-	1,285			

PART II: RESOURCE TO CASH RECONCILIATION

	£'000		
	Present Plans	Changes	Revised Plans
Net Resource Requirement	160	1	161
Net Capital Requirement	1,285	-	1,285
Accruals to cash adjustments	13,000	-	13,000
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-1,125	-	-1,125
New provisions and adjustments to previous provisions	-160	-	-160
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-110	-	-110
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	14,215	-	14,215
Use of provisions	180	-	180
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	14,445	1	14,446

PART III: NOTE A - STATEMENT OF COMPREHENSIVE NET EXPENDITURE & RECONCILIATION TABLE

	£'000
	Revised Plans
Gross Administration Costs	78,792
<i>Less:</i>	
Administration DEL Income	-78,631
Net Administration Costs	161
Gross Programme Costs	-
<i>Less:</i>	
Programme DEL Income	-
Programme AME Income	-
Non-budget income	-
Net Programme Costs	-
Total Net Operating Costs	161
<i>Of which:</i>	
Resource DEL	161
Capital DEL	-
Resource AME	-
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
Total Resource Budget	161
<i>Of which:</i>	
Resource DEL	161
Resource AME	-
<i>Adjustments to include:</i>	
Grants to devolved administrations	-
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
Total Resource (Estimate)	161

PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME

£'000

Revised Plans

Voted Resource DEL**Administration**

A Water Services Regulation Authority

Taxation

-78,631

Total Taxation**-78,631****Total Administration****-78,631****Total Voted Resource DEL****-78,631****Total Voted Resource Income****-78,631****PART III: NOTE C - ANALYSIS OF CONSOLIDATED FUND EXTRA RECEIPTS**

No CFER income or receipts are expected in 2025-26.

PART III: NOTE D - EXPLANATION OF ACCOUNTING OFFICER RESPONSIBILITIES

The Accounting Officer prepares resource accounts for each financial year. See Section 2, Part III - Other statements and notes of Main Estimates 2025-26 for further details of Accounting Officer responsibilities.

Accounting Officer:

Chris Walters

Export Credits Guarantee Department

INTRODUCTION

This Supplementary Estimate is required for the following purposes:

			£
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
Budget Regime Changes			
(Section A) The reduction represents surrender of RDEL budget to support the delivery of Fintech change programme, with a corresponding increase in Capital DEL budget.		-2,728,000	
Other Changes			
(Section A) Reduction in ring-fenced depreciation budget.		-107,000	
Total change in Resource DEL (voted)		-2,835,000	-2,835,000
Reserve Claims			
(Section A) The budget increase represents a reserve claim, with corresponding surrender of Resource DEL budget, to support the delivery of Fintech programme, accompanied by a repayable Contingencies Fund advance.	2,728,000		
Total change in Capital DEL (voted)	2,728,000		2,728,000
AME Expenditure Changes			
(Section D) The reduction represents an update to projected net Direct Lending drawings when compared to the Main Estimate where some of the direct lending did not materialise in 2025-26.		-400,000,000	
Total change in Capital AME (voted)		-400,000,000	-400,000,000
Revisions to the Net Cash Requirement reflect changes to resources and capital as set out above. It also takes account of movements in debtors.	1,000		
Total change in Net Cash Requirement	1,000		1,000

PART I: EXPENDITURE AND AMBIT

			£
	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	-2,835,000	-	-2,835,000
Capital †	2,728,000	-	2,728,000
Annually Managed Expenditure			
Resource	-	-	-
Capital	-400,000,000	-	-400,000,000
Total Net Budget			
Resource	-2,835,000	-	-2,835,000
Capital	-397,272,000	-	-397,272,000
Non-Budget Expenditure	-		
Net Cash Requirement †	1,000		

Supplementary amounts required in the year ending 31 March 2026 for expenditure by Export Credits Guarantee Department on:

Departmental Expenditure Limit:Expenditure arising from:

The running of ECGD's operational activity (operating costs of the Department), including Governmental response to the coronavirus Covid-19 pandemic.

Services provided on behalf of other government departments including payment for services incurred on behalf of other government departments.

Income arising from:

Some underwriting activity, notional income in respect of the Apprenticeship Levy and sponsorship income raised to defray specific marketing costs.

Services provided on behalf of other government departments including recoveries of income from other government departments and third parties.

Annually Managed Expenditure:Expenditure arising from:

Arrangements made by ECGD for supporting or developing UK exports, for insuring UK investments overseas and for transaction and portfolio management, and expenditure arising from the creation and increase in provisions related to ECGD's operational activities.

Services provided on behalf of other government departments including payment for services incurred on behalf of other government departments.

Income arising from:

Arrangements made by ECGD for supporting or developing UK exports, for insuring UK investments overseas for transaction and portfolio management, and income arising from the release of and decrease in provisions related to ECGD's operational activities.

Services provided on behalf of other government departments including recoveries of income from other government departments and third parties.

Export Credits Guarantee Department will account for this Estimate.

† £ 2,728,000 has been advanced from the Contingencies Fund to provide cash in respect of £2,728,000 capital DEL spending supporting the service provided for under section A of this Estimate. A corresponding cash amount is required to enable repayment to be made to the Fund by 31 March 2026.

PART II: CHANGES PROPOSED

	Net Resources						Net Capital			£'000	
	Present			Changes			Revised	Present	Changes		Revised
	Admin	Prog		Admin	Prog						
	1	2	3	4	5	6	7	8	9		
Departmental Expenditure Limit (DEL)											
Voted expenditure											
A Export Credit Guarantees and Investments	1	-	-2,835	-	-2,834	-	2,510	2,728	5,238		
Total voted DEL	1	-	-2,835	-	-2,834	-	2,510	2,728	5,238		
Total DEL			-2,835	-				2,728			
Annually Managed Expenditure (AME)											
Voted expenditure											
D Direct Lending	-	526,440	-	-	-	526,440	965,082	-400,000	565,082		
Total voted AME	-	526,440	-	-	-	526,440	965,082	-400,000	565,082		
Total AME			-	-	-			-400,000			
Voted expenditure			-2,835	-				-397,272			
Non-voted expenditure			-	-	-			-			
Total for Estimate			-2,835	-	-			-397,272			

	£'000	
	Present Plans	Revised Plans
Net Cash Requirement	1,713,993	1,713,994

PART II: REVISED SUBHEAD DETAIL INCLUDING ADDITIONAL PROVISION

Revised Plans												£'000	
Resources													
Administration						Programme				Total			
Gross	Income	Net	Gross	Income	Net		Gross	Income	Net	Gross	Income	Net	
1	2	3	4	5	6					8	9	10	
Departmental Expenditure Limit (DEL)													
Voted expenditure													
A Export Credit Guarantees and Investments	103,816	-106,650	-2,834	-	-				-2,834	5,238	-	5,238	
B Shipbuilding credit guarantee scheme	50	-49	1	-	-				1	-	-	-	
Total voted DEL	103,866	-106,699	-2,833	-	-				-2,833	5,238	-	5,238	
Total DEL	103,866	-106,699	-2,833	-	-				-2,833	5,238	-	5,238	
Annually Managed Expenditure (AME)													
Voted expenditure													
C Export Credits	-	-	-	3,764,954	-532,107	3,232,847			3,232,847	-	-	-	
D Direct Lending	-	-	-	632,311	-105,871	526,440			526,440	841,423	-276,341	565,082	
Total voted AME	-	-	-	4,397,265	-637,978	3,759,287			3,759,287	841,423	-276,341	565,082	
Total AME	-	-	-	4,397,265	-637,978	3,759,287			3,759,287	841,423	-276,341	565,082	
Voted expenditure	103,866	-106,699	-2,833	4,397,265	-637,978	3,759,287			3,756,454	846,661	-276,341	570,320	
Non-voted expenditure	-	-	-	-	-	-			-	-	-	-	
Total for Estimate	103,866	-106,699	-2,833	4,397,265	-637,978	3,759,287			3,756,454	846,661	-276,341	570,320	

PART II: RESOURCE TO CASH RECONCILIATION

	£'000		
	Present Plans	Changes	Revised Plans
Net Resource Requirement	3,759,289	-2,835	3,756,454
Net Capital Requirement	967,592	-397,272	570,320
Accruals to cash adjustments	-3,012,888	400,108	-2,612,780
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-2,397	107	-2,290
New provisions and adjustments to previous provisions	-3,721,110	-	-3,721,110
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-677,391	-	-677,391
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	1,269,960	400,001	1,669,961
Increase (-) / Decrease (+) in creditors	118,050	-	118,050
Use of provisions	-	-	-
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	1,713,993	1	1,713,994

PART III: NOTE A - STATEMENT OF COMPREHENSIVE NET EXPENDITURE & RECONCILIATION TABLE

	£'000
	Revised Plans
Gross Administration Costs	103,866
<i>Less:</i>	
Administration DEL Income	-106,699
Net Administration Costs	-2,833
Gross Programme Costs	4,397,265
<i>Less:</i>	
Programme DEL Income	-
Programme AME Income	-637,978
Non-budget income	-
Net Programme Costs	3,759,287
Total Net Operating Costs	3,756,454
<i>Of which:</i>	
Resource DEL	-2,833
Capital DEL	-
Resource AME	3,759,287
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
Total Resource Budget	3,756,454
<i>Of which:</i>	
Resource DEL	-2,833
Resource AME	3,759,287
<i>Adjustments to include:</i>	
Grants to devolved administrations	-
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
Total Resource (Estimate)	3,756,454

PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME

	£'000
	Revised Plans
Voted Resource DEL	
Administration	
A Export Credit Guarantees and Investments	
Sales of Goods and Services	-106,578
Other Income	-72
B Shipbuilding credit guarantee scheme	
Sales of Goods and Services	-49
Total Sales of Goods and Services	-106,627
Total Other Income	-72
Total Administration	-106,699
Total Voted Resource DEL	-106,699
Voted Resource AME	
Programme	
C Export Credits	
Sales of Goods and Services	-496,467
Interest and Dividends	-35,640
D Direct Lending	
Interest and Dividends	-105,871
Total Sales of Goods and Services	-496,467
Total Interest and Dividends	-141,511
Total Programme	-637,978
Total Voted Resource AME	-637,978
Total Voted Resource Income	-744,677
Voted Capital AME	
Programme	
D Direct Lending	
Repayments	-276,341
Total Repayments	-276,341
Total Programme	-276,341
Total Voted Capital AME	-276,341
Total Voted Capital Income	-276,341

PART III: NOTE C - ANALYSIS OF CONSOLIDATED FUND EXTRA RECEIPTS

No CFER income or receipts are expected in 2025-26.

PART III: NOTE D - EXPLANATION OF ACCOUNTING OFFICER RESPONSIBILITIES

The Accounting Officer prepares resource accounts for each financial year. See Section 2, Part III - Other statements and notes of Main Estimates 2025-26 for further details of Accounting Officer responsibilities.

Accounting Officer:

Tim Reid

Office of the Parliamentary Commissioner for Administration and the Health Service Commissioner for England

INTRODUCTION

This Supplementary Estimate is required for the following purposes:

				£
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total	
Other Changes				
Additional National Insurance costs as a result of Autumn '24 budget speech	205,000			
Additional Depreciation as a result of the Summer Depreciation exercise	141,000			
Total change in Resource DEL (voted)	346,000	-	346,000	
Other Changes				
Funds allocated for the Millbank office move are no longer needed as the move never materialised.		-4,229,000		
Total change in Capital DEL (voted)	-	-4,229,000	-4,229,000	

PART I: EXPENDITURE AND AMBIT

			£
	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	346,000	-	346,000
Capital	-4,229,000	-	-4,229,000
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	346,000	-	346,000
Capital	-4,229,000	-	-4,229,000
Non-Budget Expenditure	-		
Net Cash Requirement	-		

Supplementary amounts required in the year ending 31 March 2026 for expenditure by Office of the Parliamentary Commissioner for Administration and the Health Service Commissioner for England on:

Departmental Expenditure Limit:Expenditure arising from:

Operational and administration costs, capital expenditure, and associated depreciation and other non-cash costs falling in DEL.

Income arising from:

Monies received from the recovery of costs or miscellaneous income not classified elsewhere.

Annually Managed Expenditure:Expenditure arising from:

Use of provisions, including provisions for onerous leases, early departure, legal costs and dilapidations.

Office of the Parliamentary Commissioner for Administration and the Health Service Commissioner for England will account for this Estimate.

PART II: CHANGES PROPOSED

	Net Resources						Net Capital		
	Present		Changes		Revised		Present	Changes	Revised
	Admin	Prog	Admin	Prog	Admin	Prog			
	1	2	3	4	5	6	7	8	9
Departmental Expenditure Limit (DEL)									
Voted expenditure									
A Administration	-	47,605	-	-	346	-	10,259	-4,229	6,030
Total voted DEL	-	47,605	-	-	346	-	10,259	-4,229	6,030
Total DEL			-	-	346			-4,229	
Voted expenditure			-	-	346			-4,229	
Non-voted expenditure			-	-	-			-	
Total for Estimate			-	-	346			-4,229	

	£'000		
	Present Plans	Changes	Revised Plans
Net Cash Requirement	51,984	-	51,984

PART II: REVISED SUBHEAD DETAIL INCLUDING ADDITIONAL PROVISION

Revised Plans												£'000
Resources							Capital					
Administration						Programme		Total				
Gross	Income	Net	Gross	Income	Net		Gross	Income	Net			
1	2	3	4	5	6		8	9	10			
Departmental Expenditure Limit (DEL)												
Voted expenditure												
	-	-	-	48,010	-59	47,951	6,030	-	6,030	-	6,030	
Total voted DEL												
	-	-	-	48,010	-59	47,951	6,030	-	6,030	-	6,030	
Non-voted expenditure												
	-	-	-	220	-	220	-	-	-	-	-	
Total non-voted DEL												
	-	-	-	220	-	220	-	-	-	-	-	
Total DEL												
	-	-	-	48,230	-59	48,171	6,030	-	6,030	-	6,030	
Annually Managed Expenditure (AME)												
Voted expenditure												
	-	-	-	599	-	599	333	-	333	-	333	
Total voted AME												
	-	-	-	599	-	599	333	-	333	-	333	
Total AME												
	-	-	-	599	-	599	333	-	333	-	333	
Voted expenditure												
	-	-	-	48,609	-59	48,550	6,363	-	6,363	-	6,363	
Non-voted expenditure												
	-	-	-	220	-	220	-	-	-	-	-	
Total for Estimate												
	-	-	-	48,829	-59	48,770	6,363	-	6,363	-	6,363	

PART II: RESOURCE TO CASH RECONCILIATION

	£'000		
	Present Plans	Changes	Revised Plans
Net Resource Requirement	48,424	346	48,770
Net Capital Requirement	10,592	-4,229	6,363
Accruals to cash adjustments	-6,812	3,883	-2,929
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-3,350	-141	-3,491
New provisions and adjustments to previous provisions	-932	-	-932
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-2,530	4,024	1,494
Use of provisions	-	-	-
Removal of non-voted budget items	-220	-	-220
<i>Of which:</i>			
Consolidated Fund Standing Services	-220	-	-220
Other adjustments	-	-	-
Net Cash Requirement	51,984	-	51,984

**PART III: NOTE A - STATEMENT OF COMPREHENSIVE NET EXPENDITURE &
RECONCILIATION TABLE**

	£'000
	Revised Plans
Gross Administration Costs	-
Less:	
Administration DEL Income	-
Net Administration Costs	-
Gross Programme Costs	48,829
Less:	
Programme DEL Income	-59
Programme AME Income	-
Non-budget income	-
Net Programme Costs	48,770
Total Net Operating Costs	48,770
<i>Of which:</i>	
Resource DEL	48,171
Capital DEL	-
Resource AME	599
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
Total Resource Budget	48,770
<i>Of which:</i>	
Resource DEL	48,171
Resource AME	599
<i>Adjustments to include:</i>	
Grants to devolved administrations	-
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
Total Resource (Estimate)	48,770

PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME

	£'000
	Revised Plans
Voted Resource DEL	
Programme	
A Administration	
Other Income	-59
Total Other Income	-59
Total Programme	-59
Total Voted Resource DEL	-59
Total Voted Resource Income	-59

PART III: NOTE C - ANALYSIS OF CONSOLIDATED FUND EXTRA RECEIPTS

No CFER income or receipts are expected in 2025-26.

PART III: NOTE D - EXPLANATION OF ACCOUNTING OFFICER RESPONSIBILITIES

The Accounting Officer prepares resource accounts for each financial year. See Section 2, Part III - Other statements and notes of Main Estimates 2025-26 for further details of Accounting Officer responsibilities.

Accounting Officer:

Paula Sussex

House of Lords

INTRODUCTION

This Supplementary Estimate is required for the following purposes:

			£
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
Other Changes			
(Section A) Increase in resource costs relating to the Administration of the House of Lords in 2025-26	10,694,000		
(Section B) Decrease in resource costs relating to the Parliamentary Estate in 2025-26		-627,000	
Total change in Resource DEL (voted)	10,694,000	-627,000	10,067,000
Other Changes			
(Section C) Non-cash budgetary provision relating to movements in the revaluation of the Parliamentary Estate in 2025-26	6,980,000		
Total change in Resource AME (voted)	6,980,000	-	6,980,000
Other Changes			
(Section B) Increase in year due to the timing and accounting of capital projects and programmes relating to the Palace of Westminster in 2025-26	6,750,000		
Total change in Capital DEL (voted)	6,750,000	-	6,750,000
Revisions to the Net Cash Requirement reflect changes to resources and capital as set out above. It also takes account of movements in stock, debtors and creditors.	16,468,000		
Total change in Net Cash Requirement	16,468,000	-	16,468,000

PART I: EXPENDITURE AND AMBIT

			£
	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	10,067,000	-	10,067,000
Capital	6,750,000	-	6,750,000
Annually Managed Expenditure			
Resource	6,980,000	-	6,980,000
Capital	-	-	-
Total Net Budget			
Resource	17,047,000	-	17,047,000
Capital	6,750,000	-	6,750,000
Non-Budget Expenditure	-		
Net Cash Requirement	16,468,000		

Supplementary amounts required in the year ending 31 March 2026 for expenditure by House of Lords on:

Departmental Expenditure Limit:Expenditure arising from:

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

Income arising from:

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

Annually Managed Expenditure:Expenditure arising from:

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

House of Lords Administration will account for this Estimate.

PART II: CHANGES PROPOSED

	Net Resources						Net Capital			£'000
	Present			Changes			Present	Changes	Revised	
	Admin	Prog		Admin	Prog					
	1	2	3	4	5	6	7	8	9	
Departmental Expenditure Limit (DEL)										
Voted expenditure										
A Administration	-	133,587	-	10,694	-	144,281	7,336	-	7,336	
B Works Services	-	48,121	-	-627	-	47,494	30,622	6,750	37,372	
Total voted DEL	-	181,708	-	10,067	-	191,775	37,958	6,750	44,708	
Total DEL			-	10,067				6,750		
Annually Managed Expenditure (AME)										
Voted expenditure										
C Administration	-	1	-	6,980	-	6,981	-	-	-	
Total voted AME	-	1	-	6,980	-	6,981	-	-	-	
Total AME			-	6,980				-		
Voted expenditure			-	17,047				6,750		
Non-voted expenditure			-	-				-		
Total for Estimate			-	17,047				6,750		

	£'000		
	Present Plans	Changes	Revised Plans
Net Cash Requirement	205,681	16,468	222,149

PART II: REVISED SUBHEAD DETAIL INCLUDING ADDITIONAL PROVISION

Revised Plans												£'000
	Resources						Capital					
	Administration			Programme			Total					
	Gross	Income	Net	Gross	Income	Net	Net	Gross	Income	Net		
	1	2	3	4	5	6	7	8	9	10		
Departmental Expenditure Limit (DEL)												
Voted expenditure												
A Administration	-	-	-	153,555	-9,274	144,281	144,281	7,336	-	-	7,336	
B Works Services	-	-	-	47,503	-9	47,494	47,494	37,372	-	-	37,372	
Total voted DEL	-	-	-	201,058	-9,283	191,775	191,775	44,708	-	-	44,708	
Total DEL	-	-	-	201,058	-9,283	191,775	191,775	44,708	-	-	44,708	
Annually Managed Expenditure (AME)												
Voted expenditure												
C Administration	-	-	-	6,981	-	6,981	6,981	-	-	-	-	
Total voted AME	-	-	-	6,981	-	6,981	6,981	-	-	-	-	
Total AME	-	-	-	6,981	-	6,981	6,981	-	-	-	-	
Voted expenditure	-	-	-	208,039	-9,283	198,756	198,756	44,708	-	-	44,708	
Non-voted expenditure	-	-	-	-	-	-	-	-	-	-	-	
Total for Estimate	-	-	-	208,039	-9,283	198,756	198,756	44,708	-	-	44,708	

PART II: RESOURCE TO CASH RECONCILIATION

	£'000		
	Present Plans	Changes	Revised Plans
Net Resource Requirement	181,709	17,047	198,756
Net Capital Requirement	37,958	6,750	44,708
Accruals to cash adjustments	-13,986	-7,329	-21,315
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-12,339	-7,409	-19,748
New provisions and adjustments to previous provisions	-	-	-
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-162	-	-162
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-1,615	1,650	35
Increase (+) / Decrease (-) in debtors	40	120	160
Increase (-) / Decrease (+) in creditors	90	-1,690	-1,600
Use of provisions	-	-	-
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	205,681	16,468	222,149

PART III: NOTE A - STATEMENT OF COMPREHENSIVE NET EXPENDITURE & RECONCILIATION TABLE

£'000

Revised Plans

Gross Administration Costs	-
<i>Less:</i>	
Administration DEL Income	-
Net Administration Costs	-
Gross Programme Costs	208,039
<i>Less:</i>	
Programme DEL Income	-9,283
Programme AME Income	-
Non-budget income	-
Net Programme Costs	198,756
Total Net Operating Costs	198,756
<i>Of which:</i>	
Resource DEL	191,775
Capital DEL	-
Resource AME	6,981
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
Total Resource Budget	198,756
<i>Of which:</i>	
Resource DEL	191,775
Resource AME	6,981
<i>Adjustments to include:</i>	
Grants to devolved administrations	-
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
Total Resource (Estimate)	198,756

PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME

	£'000
	Revised Plans
Voted Resource DEL	
Programme	
A Administration	
Sales of Goods and Services	-9,274
B Works Services	
Sales of Goods and Services	-9
Total Sales of Goods and Services	-9,283
Total Programme	-9,283
Total Voted Resource DEL	-9,283
Total Voted Resource Income	-9,283

PART III: NOTE C - ANALYSIS OF CONSOLIDATED FUND EXTRA RECEIPTS

No CFER income or receipts are expected in 2025-26.

PART III: NOTE D - EXPLANATION OF ACCOUNTING OFFICER RESPONSIBILITIES

The Accounting Officer prepares resource accounts for each financial year. See Section 2, Part III - Other statements and notes of Main Estimates 2025-26 for further details of Accounting Officer responsibilities.

Accounting Officer:

Simon Burton, Clerk of the Parliaments

Crown Estate Office

INTRODUCTION

This Supplementary Estimate is required for the following purposes:

			£
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
Other Changes			
On 11 March 2025, the Crown Estate Act 2025 received Royal Assent, effective 11 May 2025. As such, The Crown Estate Office did not need any Supply funds after 11 May 2025.		-2,091,000	
Total change in Resource AME (voted)		-2,091,000	-2,091,000
Revisions to the Net Cash Requirement reflect changes to resources and capital as set out above. It also takes account of movements in debtors.			
Total change in Net Cash Requirement		-2,094,000	-2,094,000

PART I: EXPENDITURE AND AMBIT

			£
	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	-2,091,000	-	-2,091,000
Capital	-	-	-
Total Net Budget			
Resource	-2,091,000	-	-2,091,000
Capital	-	-	-
Non-Budget Expenditure	-		
Net Cash Requirement	-2,094,000		

Supplementary amounts required in the year ending 31 March 2026 for expenditure by Crown Estate Office on:

Annually Managed Expenditure:Expenditure arising from:

A contribution to the salary and administrative costs of the Crown Estate Commissioners and associated non-cash items.

Crown Estate Office will account for this Estimate.

PART II: CHANGES PROPOSED

	Net Resources						Net Capital			£'000	
	Present			Changes			Revised	Present	Changes		Revised
	Admin	Prog	1	Admin	Prog	2					
	1	2	3	4	5	6		7	8	9	
Annually Managed Expenditure (AME)											
Voted expenditure											
A Administration	-	2,368	-	-2,091	-	277		-	-	-	
Total voted AME	-	2,368	-	-2,091	-	277		-	-	-	
Total AME			-	-2,091					-		
Voted expenditure			-	-2,091					-		
Non-voted expenditure			-	-					-		
Total for Estimate			-	-2,091					-		

PART II: REVISED SUBHEAD DETAIL INCLUDING ADDITIONAL PROVISION

Revised Plans												£'000
Resources												Capital
Administration						Programme			Total			
Gross	Income	Net	Gross	Income	Net	Net		Gross	Income	Net		
1	2	3	4	5	6	7		8	9	10		
Voted expenditure												
Annually Managed Expenditure (AME)												
Voted expenditure												
A Administration	-	-	277	-	277	277		-	-	-		
Total voted AME	-	-	277	-	277	277		-	-	-		
Total AME	-	-	277	-	277	277		-	-	-		
Voted expenditure												277
Non-voted expenditure												-
Total for Estimate												277

PART II: RESOURCE TO CASH RECONCILIATION

	£'000		
	Present Plans	Changes	Revised Plans
Net Resource Requirement	2,368	-2,091	277
Net Capital Requirement	-	-	-
Accruals to cash adjustments	-11	-3	-14
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-	-	-
New provisions and adjustments to previous provisions	-	-	-
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-11	-1	-12
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-2	-2
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	-	-	-
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	2,357	-2,094	263

PART III: NOTE A - STATEMENT OF COMPREHENSIVE NET EXPENDITURE & RECONCILIATION TABLE

	£'000
	Revised Plans
Gross Administration Costs	-
<i>Less:</i>	
Administration DEL Income	-
Net Administration Costs	-
Gross Programme Costs	277
<i>Less:</i>	
Programme DEL Income	-
Programme AME Income	-
Non-budget income	-
Net Programme Costs	277
Total Net Operating Costs	277
<i>Of which:</i>	
Resource DEL	-
Capital DEL	-
Resource AME	277
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
Total Resource Budget	277
<i>Of which:</i>	
Resource DEL	-
Resource AME	277
<i>Adjustments to include:</i>	
Grants to devolved administrations	-
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
Total Resource (Estimate)	277

PART III: NOTE D - EXPLANATION OF ACCOUNTING OFFICER RESPONSIBILITIES

The Accounting Officer prepares resource accounts for each financial year. See Section 2, Part III - Other statements and notes of Main Estimates 2025-26 for further details of Accounting Officer responsibilities.

Accounting Officer:

Dan Labbad, the Second Commissioner and Chief Executive

Armed Forces Pension and Compensation Schemes

INTRODUCTION

This Supplementary Estimate is required for the following purposes:

			£
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
AME Expenditure Changes			
An increase in resource expenditure, driven by increased Current Service Costs.	49,999,000		
Total change in Resource AME (voted)	49,999,000		49,999,000

PART I: EXPENDITURE AND AMBIT

			£
	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	49,999,000	-	49,999,000
Capital	-	-	-
Total Net Budget			
Resource	49,999,000	-	49,999,000
Capital	-	-	-
Non-Budget Expenditure	-		
Net Cash Requirement	-		

Supplementary amounts required in the year ending 31 March 2026 for expenditure by Armed Forces Pension and Compensation Schemes on:

Annually Managed Expenditure:Expenditure arising from:

Payment of pensions, lump sum benefits, transfers out and associated non-cash items to persons covered by the scheme. Provision is also made for payment of those benefits outside the scheme: Short Service Gratuities, Resettlement Grants and Criminal Injuries Compensation Overseas.

Income arising from:

MOD employer contributions (Superannuation Contributions Adjusted for Past Experience), transfers in from other schemes and purchases of added years.

Ministry of Defence will account for this Estimate.

PART II: CHANGES PROPOSED

	Net Resources						Net Capital			£'000	
	Present			Changes			Revised	Present	Changes		Revised
	Admin	Prog	1	Admin	Prog	2					
	1	2	3	4	5	6		7	8	9	
Annually Managed Expenditure (AME)											
Voted expenditure											
A Retired pay, pensions and other payments to ex-service personnel	-	5,150,979	-	49,999	-	5,200,978	-	-	-	-	
Total voted AME	-	5,150,979	-	49,999	-	5,200,978	-	-	-	-	
Total AME	-	-	-	49,999	-	-	-	-	-	-	
Voted expenditure											
Non-voted expenditure	-	-	-	-	-	-	-	-	-	-	
Total for Estimate	-	-	-	49,999	-	-	-	-	-	-	

	£'000		
	Present Plans	Changes	Revised Plans
Net Cash Requirement	1,759,603	-	1,759,603

PART II: REVISED SUBHEAD DETAIL INCLUDING ADDITIONAL PROVISION

Revised Plans												£'000
	Resources						Capital					
	Administration			Programme			Total					
	Gross	Income	Net	Gross	Income	Net	Net					
	1	2	3	4	5	6	7	8	9	10		
Voted expenditure												
Annually Managed Expenditure (AME)												
Voted expenditure												
A Retired pay, pensions and other payments to ex-service personnel	-	-	-	10,299,978	-5,099,000	5,200,978	5,200,978	-	-	-	-	
Total voted AME	-	-	-	10,299,978	-5,099,000	5,200,978	5,200,978	-	-	-	-	
Total AME	-	-	-	10,299,978	-5,099,000	5,200,978	5,200,978	-	-	-	-	
Voted expenditure	-	-	-	10,299,978	-5,099,000	5,200,978	5,200,978	-	-	-	-	
Non-voted expenditure	-	-	-	-	-	-	-	-	-	-	-	
Total for Estimate	-	-	-	10,299,978	-5,099,000	5,200,978	5,200,978	-	-	-	-	

PART II: RESOURCE TO CASH RECONCILIATION

	£'000		
	Present Plans	Changes	Revised Plans
Net Resource Requirement	5,150,979	49,999	5,200,978
Net Capital Requirement	-	-	-
Accruals to cash adjustments	-3,391,376	-49,999	-3,441,375
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-	-	-
New provisions and adjustments to previous provisions	-10,039,979	-259,999	-10,299,978
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-8,790	22,947	14,157
Increase (-) / Decrease (+) in creditors	-32,363	-36,336	-68,699
Use of provisions	6,689,756	223,389	6,913,145
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	1,759,603	-	1,759,603

PART III: NOTE A - FORECAST COMBINED REVENUE ACCOUNT & RECONCILIATION TABLE

	£'000
	Revised Plans
Gross Programme Costs	10,299,978
<i>Of Which:</i>	
Increases in liability	2,522,982
Interest on scheme liability	7,776,996
Other expenditure	-
<i>Less:</i>	
Contributions received	-5,098,400
Transfers in	-600
Other income	-
Net Programme Costs	5,200,978
Total Net Operating Costs	5,200,978
<i>Of which:</i>	
Resource DEL	-
Capital DEL	-
Resource AME	5,200,978
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the FCRA	-
<i>Adjustments to remove:</i>	
Capital in the FCRA	-
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the FCRA	-
Other adjustments	-
Total Resource Budget	5,200,978
<i>Of which:</i>	
Resource DEL	-
Resource AME	5,200,978
<i>Adjustments to include:</i>	
Grants to devolved administrations	-
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
Total Resource (Estimate)	5,200,978

PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME

£'000

Revised Plans

Voted Resource AME**Programme**

A Retired pay, pensions and other payments to ex-service personnel

Pensions

-5,099,000

Total Pensions

-5,099,000

Total Programme

-5,099,000

Total Voted Resource AME

-5,099,000

Total Voted Resource Income

-5,099,000

PART III: NOTE C - ANALYSIS OF CONSOLIDATED FUND EXTRA RECEIPTS

No CFER income or receipts are expected in 2025-26.

PART III: NOTE D - EXPLANATION OF ACCOUNTING OFFICER RESPONSIBILITIES

The Accounting Officer prepares resource accounts for each financial year. See Section 2, Part III - Other statements and notes of Main Estimates 2025-26 for further details of Accounting Officer responsibilities.

Accounting Officer:

Jeremy Pocklington

PART III: NOTE K - CONTINGENT LIABILITIES

Nature of liability

£'000

Reserve Service - Employment Tribunal

Unquantifiable

The MOD is currently defending claims in the Employment Tribunal relating to the lack of pension provision before 2015 for certain types of reserve service. The claims are brought by former and serving reservists and also challenge the basis on which attendance-based pay for reserves is calculated. As with any contingent liability which is related to live litigation, the potential crystallisation of the liability is dependent upon the outcome of the litigation, including any appeals.

The hearing concluded in April 2023 and was subsequently reheard due to the premature retirement of the judge. The rehearing of the tribunal ruled in favour of the claimant on both counts.

Legal advice from Senior Counsel confirmed there were stateable grounds for MOD to appeal, and an appeal was subsequently filed in September 2024. The judge has sifted the appeal and agreed that there were arguable errors of law.

National Health Service Pension Scheme

INTRODUCTION

This Supplementary Estimate is required for the following purposes:

				£
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total	
AME Expenditure Changes				
Increase in current service cost (CSC) derived from the increase in contribution income	935,591,000			
Increase in interest charge due to change in assumptions and other movements in scheme liability	271,711,000			
Increase in other enhancements charged to scheme liability and administration costs	34,259,000			
Other Changes				
Increase in contribution income		-1,214,509,000		
Increase in other income		-10,382,000		
Total change in Resource AME (voted)	1,241,561,000	-1,224,891,000	16,670,000	
Increase in contribution income		-1,214,509,000		
Increase in other income		-10,382,000		
Increase in administration costs	27,000,000			
Increase in lump sums due to increase in award applications	305,228,000			
Increase in pension payments	259,718,000			
Decrease in McCloud payments		-202,923,000		
Increase in pensions tax payments	13,244,000			
Decrease in death in service payments		-1,869,000		
Increase in refunds and transfer payments	42,830,000			
Net change in debtor/creditor	49,247,000			
Total change in Net Cash Requirement	697,267,000	-1,429,683,000	-732,416,000	

PART I: EXPENDITURE AND AMBIT

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	16,670,000	-	16,670,000
Capital	-	-	-
Total Net Budget			
Resource	16,670,000	-	16,670,000
Capital	-	-	-
Non-Budget Expenditure	-		
Net Cash Requirement	-732,416,000		

Supplementary amounts required in the year ending 31 March 2026 for expenditure by National Health Service Pension Scheme on:

Annually Managed Expenditure:Expenditure arising from:

Pensions, allowances, gratuities, transfers to alternative pension arrangements, refunds of contributions, compensation for early retirement, to or in respect of persons engaged in health services or in other approved employment and other cash and non-cash items.

Income arising from:

Pension contributions, inward transfer values, employer contributions relating to the Compensation for Premature Retirement Scheme, cost of scheme administration levy, from or in respect of persons engaged in health services or in other approved employment.

NHS Business Services Authority will account for this Estimate.

PART II: CHANGES PROPOSED

	Net Resources						Net Capital			£'000
	Present			Changes			Present	Changes	Revised	
	Revised									
	Admin	Prog	1	Admin	Prog	2	Admin	Prog	3	
	1	2	3	4	5	6	7	8	9	
Annually Managed Expenditure (AME)										
Voted expenditure										
A Pensions	-	15,536,000	-	16,670	-	15,552,670	-	-	-	
Total voted AME	-	15,536,000	-	16,670	-	15,552,670	-	-	-	
Total AME	-	-	-	16,670	-	-	-	-	-	
Voted expenditure										
Non-voted expenditure	-	-	-	-	-	-	-	-	-	
Total for Estimate	-	-	-	16,670	-	-	-	-	-	

	£'000		
	Present Plans	Changes	Revised Plans
Net Cash Requirement	-5,770,500	-732,416	-6,502,916

PART II: REVISED SUBHEAD DETAIL INCLUDING ADDITIONAL PROVISION

£'000

Revised Plans									
Resources							Capital		
Administration			Programme			Total			
Gross	Income	Net	Gross	Income	Net	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9	10
Voted expenditure									
Annually Managed Expenditure (AME)									
Voted expenditure									
A Pensions	-	-	-	41,675,561	-26,122,891	15,552,670	-	-	-
Total voted AME	-	-	-	41,675,561	-26,122,891	15,552,670	-	-	-
Total AME	-	-	-	41,675,561	-26,122,891	15,552,670	-	-	-
Voted expenditure									
Non-voted expenditure	-	-	-	41,675,561	-26,122,891	15,552,670	-	-	-
Total for Estimate	-	-	-	41,675,561	-26,122,891	15,552,670	-	-	-

PART II: RESOURCE TO CASH RECONCILIATION

	£'000		
	Present Plans	Changes	Revised Plans
Net Resource Requirement	15,536,000	16,670	15,552,670
Net Capital Requirement	-	-	-
Accruals to cash adjustments	-21,306,500	-749,086	-22,055,586
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-	-	-
New provisions and adjustments to previous provisions	-40,354,000	-1,214,561	-41,568,561
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	574,700	167,854	742,554
Increase (-) / Decrease (+) in creditors	-35,200	-118,607	-153,807
Use of provisions	18,508,000	416,228	18,924,228
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	-5,770,500	-732,416	-6,502,916

PART III: NOTE A - FORECAST COMBINED REVENUE ACCOUNT & RECONCILIATION TABLE

	£'000
	Revised Plans
Gross Programme Costs	41,675,561
<i>Of Which:</i>	
Increases in liability	17,896,850
Interest on scheme liability	23,671,711
Other expenditure	107,000
<i>Less:</i>	
Contributions received	-25,953,724
Transfers in	-78,724
Other income	-90,443
Net Programme Costs	15,552,670
Total Net Operating Costs	15,552,670
<i>Of which:</i>	
Resource DEL	-
Capital DEL	-
Resource AME	15,552,670
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the FCRA	-
<i>Adjustments to remove:</i>	
Capital in the FCRA	-
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the FCRA	-
Other adjustments	-
Total Resource Budget	15,552,670
<i>Of which:</i>	
Resource DEL	-
Resource AME	15,552,670
<i>Adjustments to include:</i>	
Grants to devolved administrations	-
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
Total Resource (Estimate)	15,552,670

PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME

	£'000
	Revised Plans
Voted Resource AME	
Programme	
A Pensions	
Pensions	-26,122,891
Total Pensions	-26,122,891
Total Programme	-26,122,891
Total Voted Resource AME	-26,122,891
Total Voted Resource Income	-26,122,891

PART III: NOTE C - ANALYSIS OF CONSOLIDATED FUND EXTRA RECEIPTS

No CFER income or receipts are expected in 2025-26.

PART III: NOTE D - EXPLANATION OF ACCOUNTING OFFICER RESPONSIBILITIES

The Accounting Officer prepares resource accounts for each financial year. See Section 2, Part III - Other statements and notes of Main Estimates 2025-26 for further details of Accounting Officer responsibilities.

Accounting Officer:

Michael Brodie

Teachers' Pension Scheme (England and Wales)

INTRODUCTION

This Supplementary Estimate is required for the following purposes:

			£
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
AME Expenditure Changes			
Increases primarily due to increases in Current Service costs, driven by an increase in the underlying forecast of Teachers' paybill and Interest on Scheme Liabilities caused by a change in discount rate.	231,238,000		
Decreases primarily due to an increase in the underlying forecast of Teachers' paybill leading to higher Contribution Receipts.		-153,024,000	
Total change in Resource AME (voted)	231,238,000	-153,024,000	78,214,000
Increase in Net Cash Requirement mainly driven by an increase in forecast benefit payments using more recent data for the Public Service Pension Remedy. This is partially offset by increases in forecast contributions noted above.	75,801,000		
Total change in Net Cash Requirement	75,801,000		75,801,000

PART I: EXPENDITURE AND AMBIT

			£
	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	78,214,000	-	78,214,000
Capital	-	-	-
Total Net Budget			
Resource	78,214,000	-	78,214,000
Capital	-	-	-
Non-Budget Expenditure	-		
Net Cash Requirement	75,801,000		

Supplementary amounts required in the year ending 31 March 2026 for expenditure by Teachers' Pension Scheme (England and Wales) on:

Annually Managed Expenditure:Expenditure arising from:

Superannuation allowances and gratuities, and other related expenditure, in respect of teachers and the widows, widowers, children and dependants of deceased teachers, and for premature retirement and compensation payments made to members of the Teachers' Pension Scheme and on behalf of their employers, the cost of paying the Department for Education to administer the scheme; and associated non-cash items.

Income arising from:

Receipts from employers' and employees' superannuation contributions; transfer values received; deductions from returns of contributions towards payment in lieu of graduated national insurance contributions equivalent premiums; recovery of contributions equivalent premiums from the state pension scheme; amounts received from employers of teachers' scheme members in reimbursement of the cost of premature retirement compensation payments on their behalf by Capita; receipt of administration charge from employers for the specific purpose of meeting the costs of administering the scheme.

Teachers' Pension Scheme (England and Wales) will account for this Estimate.

PART II: CHANGES PROPOSED

	Net Resources						Net Capital			£'000					
	Present			Changes			Revised	Present	Changes		Revised				
	Revised			Revised											
	Admin	Prog	1	Admin	Prog	2	Admin	Prog	3		4	5	6	7	8
Annually Managed Expenditure (AME)															
Voted expenditure															
A Pensions and associated payments															
Total voted AME															
Total AME															
Voted expenditure															
Non-voted expenditure															
Total for Estimate															

	£'000		
	Present Plans	Changes	Revised Plans
Net Cash Requirement	1,088,000	75,801	1,163,801

PART II: REVISED SUBHEAD DETAIL INCLUDING ADDITIONAL PROVISION

Revised Plans												£'000		
	Resources								Capital					
	Administration			Programme			Total		Gross	Income	Net			
	Gross	Income	Net	Gross	Income	Net	Net							
	1	2	3	4	5	6	7							
Voted expenditure														
Annually Managed Expenditure (AME)														
Voted expenditure														
A Pensions and associated payments												9,807,899	-	-
Total voted AME												9,807,899	-	-
Total AME												9,807,899	-	-
Voted expenditure												9,807,899	-	-
Non-voted expenditure												-	-	-
Total for Estimate												9,807,899	-	-

PART II: RESOURCE TO CASH RECONCILIATION

	£'000		
	Present Plans	Changes	Revised Plans
Net Resource Requirement	9,729,685	78,214	9,807,899
Net Capital Requirement	-	-	-
Accruals to cash adjustments	-8,641,685	-2,413	-8,644,098
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-	-	-
New provisions and adjustments to previous provisions	-22,073,788	-139,779	-22,213,567
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	18,992	58,802	77,794
Increase (-) / Decrease (+) in creditors	-13,883	-13,991	-27,874
Use of provisions	13,426,994	92,555	13,519,549
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	1,088,000	75,801	1,163,801

PART III: NOTE A - FORECAST COMBINED REVENUE ACCOUNT & RECONCILIATION TABLE

	£'000
	Revised Plans
Gross Programme Costs	22,262,009
<i>Of Which:</i>	
Increases in liability	7,410,069
Interest on scheme liability	14,803,498
Other expenditure	48,442
<i>Less:</i>	
Contributions received	-12,417,566
Transfers in	-10,920
Other income	-25,624
Net Programme Costs	9,807,899
Total Net Operating Costs	9,807,899
<i>Of which:</i>	
Resource DEL	-
Capital DEL	-
Resource AME	9,807,899
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the FCRA	-
<i>Adjustments to remove:</i>	
Capital in the FCRA	-
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the FCRA	-
Other adjustments	-
Total Resource Budget	9,807,899
<i>Of which:</i>	
Resource DEL	-
Resource AME	9,807,899
<i>Adjustments to include:</i>	
Grants to devolved administrations	-
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
Total Resource (Estimate)	9,807,899

PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME**£'000****Revised Plans****Voted Resource AME****Programme**

A Pensions and associated payments

Pensions

-12,454,110

Total Pensions**-12,454,110****Total Programme****-12,454,110****Total Voted Resource AME****-12,454,110****Total Voted Resource Income****-12,454,110**

PART III: NOTE C - ANALYSIS OF CONSOLIDATED FUND EXTRA RECEIPTS

No CFER income or receipts are expected in 2025-26.

PART III: NOTE D - EXPLANATION OF ACCOUNTING OFFICER RESPONSIBILITIES

The Accounting Officer prepares resource accounts for each financial year. See Section 2, Part III - Other statements and notes of Main Estimates 2025-26 for further details of Accounting Officer responsibilities.

Accounting Officer:

Susan Acland-Hood

UK Atomic Energy Authority Pension Schemes

INTRODUCTION

This Supplementary Estimate is required for the following purposes:

			£
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
AME Expenditure Changes			
Decrease due to lower than previously forecast pension liabilities		-891,000	
Total change in Resource AME (voted)		-891,000	-891,000
Revisions to the Net Cash Requirement reflect changes to resources as set out above together with changes in the cash utilisation of provisions			
		-11,440,000	
Total change in Net Cash Requirement		-11,440,000	-11,440,000

PART I: EXPENDITURE AND AMBIT

	£		
	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	-891,000	-	-891,000
Capital	-	-	-
Total Net Budget			
Resource	-891,000	-	-891,000
Capital	-	-	-
Non-Budget Expenditure	-		
Net Cash Requirement	-11,440,000		

Supplementary amounts required in the year ending 31 March 2026 for expenditure by UK Atomic Energy Authority Pension Schemes on:

Annually Managed Expenditure:Expenditure arising from:

Payments of pensions etc. to members of the United Kingdom Atomic Energy Authority pension schemes, related expenditure and non-cash items.

Income arising from:

Receipts of employees' and employers' contributions and inward transfers.

Department for Energy Security and Net Zero will account for this Estimate.

PART II: CHANGES PROPOSED

	Net Resources						Net Capital			£'000	
	Present			Changes			Revised	Present	Changes		Revised
	Admin	Prog	Admin	Prog	Admin	Prog					
Annually Managed Expenditure (AME)											
Voted expenditure											
A Pensions, transfer values, repayments of contributions											
Total voted AME											
Total AME											
Voted expenditure											
Non-voted expenditure											
Total for Estimate											

	£'000		
	Present Plans	Changes	Revised Plans
Net Cash Requirement	302,700	-11,440	291,260

PART II: REVISED SUBHEAD DETAIL INCLUDING ADDITIONAL PROVISION

Revised Plans												£'000			
	Resources								Capital						
	Administration			Programme			Total		Gross	Income	Net				
	Gross	Income	Net	Gross	Income	Net	Net								
	1	2	3	4	5	6	7	8				9	10		
Voted expenditure															
Annually Managed Expenditure (AME)															
Voted expenditure															
A Pensions, transfer values, repayments of contributions												289,499	-	-	-
Total voted AME												289,499	-	-	-
Total AME												289,499	-	-	-
Voted expenditure												289,499	-	-	-
Non-voted expenditure												-	-	-	-
Total for Estimate												289,499	-	-	-

PART II: RESOURCE TO CASH RECONCILIATION

	£'000		
	Present Plans	Changes	Revised Plans
Net Resource Requirement	290,390	-891	289,499
Net Capital Requirement	-	-	-
Accruals to cash adjustments	12,310	-10,549	1,761
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-	-	-
New provisions and adjustments to previous provisions	-355,520	-4,389	-359,909
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	10,000	-	10,000
Use of provisions	357,830	-6,160	351,670
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	302,700	-11,440	291,260

PART III: NOTE A - FORECAST COMBINED REVENUE ACCOUNT & RECONCILIATION TABLE

	£'000
	Revised Plans
Gross Programme Costs	359,909
<i>Of Which:</i>	
Increases in liability	63,019
Interest on scheme liability	296,890
Other expenditure	-
<i>Less:</i>	
Contributions received	-64,800
Transfers in	-4,290
Other income	-1,320
Net Programme Costs	289,499
Total Net Operating Costs	289,499
<i>Of which:</i>	
Resource DEL	-
Capital DEL	-
Resource AME	289,499
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the FCRA	-
<i>Adjustments to remove:</i>	
Capital in the FCRA	-
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the FCRA	-
Other adjustments	-
Total Resource Budget	289,499
<i>Of which:</i>	
Resource DEL	-
Resource AME	289,499
<i>Adjustments to include:</i>	
Grants to devolved administrations	-
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
Total Resource (Estimate)	289,499

PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME

	£'000
	Revised Plans
Voted Resource AME	
Programme	
A Pensions, transfer values, repayments of contributions	
Pensions	-70,410
Total Pensions	-70,410
Total Programme	-70,410
Total Voted Resource AME	-70,410
Total Voted Resource Income	-70,410

PART III: NOTE C - ANALYSIS OF CONSOLIDATED FUND EXTRA RECEIPTS

No CFER income or receipts are expected in 2025-26.

PART III: NOTE D - EXPLANATION OF ACCOUNTING OFFICER RESPONSIBILITIES

The Accounting Officer prepares resource accounts for each financial year. See Section 2, Part III - Other statements and notes of Main Estimates 2025-26 for further details of Accounting Officer responsibilities.

Accounting Officer:

Clive Maxwell CB CBE

Ministry of Justice: Judicial Pensions Scheme

INTRODUCTION

This Supplementary Estimate is required for the following purposes:

			£
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
AME Expenditure Changes			
(Section A) Decrease in current service cost.		-5,781,000	
(Section A) Decrease in interest costs.		-800,000	
(Section A) Decrease in McCloud compensation costs.		-7,000,000	
(Section A) Decrease in administration costs.		-29,000	
(Section A) Decrease in pension contribution income.	8,818,000		
Total change in Resource AME (voted)	8,818,000	-13,610,000	-4,792,000
(Section B) Decrease in current service cost.		-619,000	
Total change in Resource AME (non-voted)		-619,000	-619,000
Increase in pension payments.	3,995,000		
Decrease McCloud compensation payments.		-7,000,000	
Decrease in administration cost.		-29,000	
Decrease in contribution income.	8,818,000		
Total change in Net Cash Requirement	12,813,000	-7,029,000	5,784,000

PART I: EXPENDITURE AND AMBIT

	£		
	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	-4,792,000	-619,000	-5,411,000
Capital	-	-	-
Total Net Budget			
Resource	-4,792,000	-619,000	-5,411,000
Capital	-	-	-
Non-Budget Expenditure	-		
Net Cash Requirement	5,784,000		

Supplementary amounts required in the year ending 31 March 2026 for expenditure by Ministry of Justice: Judicial Pensions Scheme on:

Annually Managed Expenditure:Expenditure arising from:

Payment of pensions, lump sum benefits, transfers out, refunds of contributions, refunds of added pension payments, and McCloud compensation payments in respect of members of the Judicial Pensions Schemes; payments to the Ministry of Justice towards the cost of administering the schemes; and other associated cash and non-cash items.

Income arising from:

Employers' pension contributions (Accruing Superannuation Liability Charges), scheme members' pension contributions, transfers in from other schemes, purchase of added years, and receipt of administrative charges from employers towards the cost of administering the schemes.

Ministry of Justice: Judicial Pensions Scheme will account for this Estimate.

PART II: CHANGES PROPOSED

	Net Resources						Net Capital			£'000		
	Present			Changes			Revised	Changes	Revised			
	Admin	Prog	1	2	3	4					5	6
Annually Managed Expenditure (AME)												
Voted expenditure												
A Judicial Pension Scheme	-	154,596	-	-4,792	-	149,804	-	-	-	-		
Total voted AME	-	154,596	-	-4,792	-	149,804	-	-	-	-		
Non-voted expenditure												
B Judicial Pension Scheme	-	103,680	-	-619	-	103,061	-	-	-	-		
Total non-voted AME	-	103,680	-	-619	-	103,061	-	-	-	-		
Total AME	-	-	-	-5,411	-	-	-	-	-	-		
Voted expenditure												
Non-voted expenditure	-	-	-	-4,792	-	-	-	-	-	-		
Total for Estimate	-	-	-	-619	-	-	-	-	-	-		

PART II: REVISED SUBHEAD DETAIL INCLUDING ADDITIONAL PROVISION

Revised Plans												£'000
Resources							Capital					
Administration							Total					
Gross		Income		Net		Gross	Income		Net			
1	2	3	4	5	6	7	8	9	10			
Voted expenditure												
Annually Managed Expenditure (AME)												
Voted expenditure												
	-	-	472,186	-322,382	149,804	149,804	-	-	-	-		
Total voted AME	-	-	472,186	-322,382	149,804	149,804	-	-	-	-		
Non-voted expenditure												
	-	-	103,061	-	103,061	103,061	-	-	-	-		
Total non-voted AME	-	-	103,061	-	103,061	103,061	-	-	-	-		
Total AME	-	-	575,247	-322,382	252,865	252,865	-	-	-	-		
Voted expenditure												
	-	-	472,186	-322,382	149,804	149,804	-	-	-	-		
Non-voted expenditure												
	-	-	103,061	-	103,061	103,061	-	-	-	-		
Total for Estimate	-	-	575,247	-322,382	252,865	252,865	-	-	-	-		

PART II: RESOURCE TO CASH RECONCILIATION

	£'000		
	Present Plans	Changes	Revised Plans
Net Resource Requirement	258,276	-5,411	252,865
Net Capital Requirement	-	-	-
Accruals to cash adjustments	-299,487	10,576	-288,911
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-	-	-
New provisions and adjustments to previous provisions	-472,520	6,581	-465,939
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	173,033	3,995	177,028
Removal of non-voted budget items	-103,680	619	-103,061
<i>Of which:</i>			
Consolidated Fund Standing Services	-103,680	619	-103,061
Other adjustments	-	-	-
Net Cash Requirement	-144,891	5,784	-139,107

PART III: NOTE A - FORECAST COMBINED REVENUE ACCOUNT & RECONCILIATION **TABLE**

	£'000
	Revised Plans
Gross Programme Costs	575,247
<i>Of Which:</i>	
Increases in liability	324,000
Interest on scheme liability	245,000
Other expenditure	6,247
<i>Less:</i>	
Contributions received	-322,382
Transfers in	-
Other income	-
Net Programme Costs	252,865
Total Net Operating Costs	252,865
<i>Of which:</i>	
Resource DEL	-
Capital DEL	-
Resource AME	252,865
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the FCRA	-
<i>Adjustments to remove:</i>	
Capital in the FCRA	-
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the FCRA	-
Other adjustments	-
Total Resource Budget	252,865
<i>Of which:</i>	
Resource DEL	-
Resource AME	252,865
<i>Adjustments to include:</i>	
Grants to devolved administrations	-
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
Total Resource (Estimate)	252,865

PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME

£'000

Revised Plans

Voted Resource AME**Programme**

A Judicial Pension Scheme

Pensions

-322,382

Total Pensions

-322,382

Total Programme

-322,382

Total Voted Resource AME

-322,382

Total Voted Resource Income

-322,382

PART III: NOTE C - ANALYSIS OF CONSOLIDATED FUND EXTRA RECEIPTS

No CFER income or receipts are expected in 2025-26.

PART III: NOTE D - EXPLANATION OF ACCOUNTING OFFICER RESPONSIBILITIES

The Accounting Officer prepares resource accounts for each financial year. See Section 2, Part III - Other statements and notes of Main Estimates 2025-26 for further details of Accounting Officer responsibilities.

Accounting Officer:

Dr Jo Farrar CB OBE

PART III: NOTE K - CONTINGENT LIABILITIES

Nature of liability

£'000

There are a number of on-going legal claims in relation to discrimination between fee-paid and salaried judges, and in relation to salaried judges working in a court of higher jurisdiction which may give rise to further pay and pension claims. The estimated possible impact on the future JPS pension liability of all such claims is approximately £0.6m.

600

Cabinet Office: Civil Superannuation

INTRODUCTION

This Supplementary Estimate is required for the following purposes:

			£000
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
Change in net cash requirement	285,681,000		
Total change in Net Cash Requirement	285,681,000		285,681,000

PART I: EXPENDITURE AND AMBIT

			£
	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	-	-	-
Capital	-	-	-
Non-Budget Expenditure	-		
Net Cash Requirement	285,681,000		

Supplementary amounts required in the year ending 31 March 2026 for expenditure by Cabinet Office: Civil Superannuation on:

Annually Managed Expenditure:Expenditure arising from:

The superannuation of civil servants; pensions etc., and other pensions and non-recurrent payments, for other related services and related non-cash items.

Income arising from:

Charges received from departments and others on account of the cost of pension cover provided for their staff. Periodical contributions for widows', widowers', and dependants' benefits. Other superannuation contributions, transfer values and bulk transfer receipts.

Cabinet Office will account for this Estimate.

PART II: CHANGES PROPOSED

	Net Resources						Net Capital			£'000
	Present		Changes		Revised		Present	Changes	Revised	
	Admin	Prog	Admin	Prog	Admin	Prog				
	1	2	3	4	5	6	7	8	9	
Voted expenditure			-	-	-					
Non-voted expenditure			-	-	-					
Total for Estimate			-	-	-					

	Present Plans	Changes	Revised Plans
Net Cash Requirement	993,500	285,681	1,279,181

PART II: REVISED SUBHEAD DETAIL INCLUDING ADDITIONAL PROVISION

Revised Plans												£'000								
	Resources																			
	Administration						Programme			Total										
	Gross	Income	Net	Gross	Income	Net														
	1	2	3	4	5	6				Net										

PART II: RESOURCE TO CASH RECONCILIATION

	£'000		
	Present Plans	Changes	Revised Plans
Net Resource Requirement	9,750,000	-	9,750,000
Net Capital Requirement	-	-	-
Accruals to cash adjustments	-8,756,500	285,681	-8,470,819
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-	-	-
New provisions and adjustments to previous provisions	-18,384,500	-	-18,384,500
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	285,681	285,681
Use of provisions	9,628,000	-	9,628,000
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	993,500	285,681	1,279,181

PART III: NOTE A - FORECAST COMBINED REVENUE ACCOUNT & RECONCILIATION **TABLE**

	£'000
	Revised Plans
Gross Programme Costs	18,409,116
<i>Of Which:</i>	
Increases in liability	7,144,500
Interest on scheme liability	11,240,000
Other expenditure	9,000
<i>Less:</i>	
Contributions received	-8,395,000
Transfers in	-111,000
Other income	-137,500
Net Programme Costs	9,751,287
Total Net Operating Costs	9,751,287
<i>Of which:</i>	
Resource DEL	-
Capital DEL	-
Resource AME	9,750,000
Capital AME	-
Non-budget	1,287
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the FCRA	-
<i>Adjustments to remove:</i>	
Capital in the FCRA	-
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the FCRA	-
Other adjustments	-1,287
Total Resource Budget	9,750,000
<i>Of which:</i>	
Resource DEL	-
Resource AME	9,750,000
<i>Adjustments to include:</i>	
Grants to devolved administrations	-
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
Total Resource (Estimate)	9,750,000

PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME

	£'000
	Revised Plans
Voted Resource AME	
Programme	
A Civil superannuation	
Pensions	-8,643,500
Total Pensions	-8,643,500
Total Programme	-8,643,500
Total Voted Resource AME	-8,643,500
Total Voted Resource Income	-8,643,500

PART III: NOTE C - ANALYSIS OF CONSOLIDATED FUND EXTRA RECEIPTS

No CFER income or receipts are expected in 2025-26.

PART III: NOTE D - EXPLANATION OF ACCOUNTING OFFICER RESPONSIBILITIES

The Accounting Officer prepares resource accounts for each financial year. See Section 2, Part III - Other statements and notes of Main Estimates 2025-26 for further details of Accounting Officer responsibilities.

Accounting Officer:

Catherine Little

Royal Mail Statutory Pension Scheme

INTRODUCTION

This Supplementary Estimate is required for the following purposes:

			£
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
Pension benefits paid less than forecast		-100,000,000	-100,000,000
Total change in Net Cash Requirement		-100,000,000	-100,000,000

PART I: EXPENDITURE AND AMBIT

			£
	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	-	-	-
Capital	-	-	-
Non-Budget Expenditure	-		
Net Cash Requirement	-100,000,000		

Supplementary amounts required in the year ending 31 March 2026 for expenditure by Royal Mail Statutory Pension Scheme on:

Annually Managed Expenditure:Expenditure arising from:

Payment of pensions etc. to members of the Royal Mail Statutory Pension Scheme, related expenditure and non-cash items.

Cabinet Office will account for this Estimate.

PART II: CHANGES PROPOSED

	Net Resources						Net Capital			£'000			
	Present			Changes			Present	Changes	Revised				
	Revised												
	Admin	Prog	1	Admin	Prog	2					Admin	Prog	3
	1	2	3	4	5	6					7	8	9
Voted expenditure													
Non-voted expenditure													
Total for Estimate													

	£'000		
	Present Plans	Changes	Revised Plans
Net Cash Requirement	1,964,000	-100,000	1,864,000

PART II: REVISED SUBHEAD DETAIL INCLUDING ADDITIONAL PROVISION

Revised Plans												£'000
	Resources										Capital	
	Administration			Programme			Total	Gross	Income	Net		
	Gross	Income	Net	Gross	Income	Net	Net					
1	2	3	4	5	6	7	8	9	10			
Annually Managed Expenditure (AME)												
Voted expenditure												
A RMSPS Pension Scheme												
Total voted AME												
Total AME												
Voted expenditure												
Non-voted expenditure												
Total for Estimate												

PART II: RESOURCE TO CASH RECONCILIATION

	£'000		
	Present Plans	Changes	Revised Plans
Net Resource Requirement	1,500,400	-	1,500,400
Net Capital Requirement	-	-	-
Accruals to cash adjustments	463,600	-100,000	363,600
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-	-	-
New provisions and adjustments to previous provisions	-1,500,400	-	-1,500,400
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	1,964,000	-100,000	1,864,000
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	1,964,000	-100,000	1,864,000

PART III: NOTE A - FORECAST COMBINED REVENUE ACCOUNT & RECONCILIATION TABLE

	£'000
	Revised Plans
Gross Programme Costs	1,500,400
<i>Of Which:</i>	
Increases in liability	-
Interest on scheme liability	1,500,400
Other expenditure	-
<i>Less:</i>	
Contributions received	-
Transfers in	-
Other income	-
Net Programme Costs	1,500,400
Total Net Operating Costs	1,500,400
<i>Of which:</i>	
Resource DEL	-
Capital DEL	-
Resource AME	1,500,400
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the FCRA	-
<i>Adjustments to remove:</i>	
Capital in the FCRA	-
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the FCRA	-
Other adjustments	-
Total Resource Budget	1,500,400
<i>Of which:</i>	
Resource DEL	-
Resource AME	1,500,400
<i>Adjustments to include:</i>	
Grants to devolved administrations	-
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
Total Resource (Estimate)	1,500,400

PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME

No departmental income is expected in 2025-26.

PART III: NOTE C - ANALYSIS OF CONSOLIDATED FUND EXTRA RECEIPTS

No CFER income or receipts are expected in 2025-26.

PART III: NOTE D - EXPLANATION OF ACCOUNTING OFFICER RESPONSIBILITIES

The Accounting Officer prepares resource accounts for each financial year. See Section 2, Part III - Other statements and notes of Main Estimates 2025-26 for further details of Accounting Officer responsibilities.

Accounting Officer:

Catherine Little

HM Treasury contacts

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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

E-mail: public.enquiries@hmtreasury.gov.uk

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