
Central Government Supply Estimates 2026-27

Vote on Account

February 2026



HM Treasury

HC 1677

Central Government Supply Estimates 2026-27

Vote on Account

for the year ending 31 March 2027

*Presented to the House of Commons
by Command of His Majesty
Ordered by the House of Commons
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HC 1677



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Introduction

Vote on Account for 2026-27

1. The Vote on Account provides resources, capital and cash to allow existing services to continue operating during the early months of the coming financial year, pending Parliament's consideration of the Main Supply Estimates in July. The definition of 'existing services' is a service for which Parliament has given its approval before 31 March, i.e. in the current year.
2. Statutory authority for the issue of sums from the Consolidated Fund equal to the Vote on Account will be sought in the Supply and Appropriation (Anticipation and Adjustments) Bill that will follow presentation of the current year's Supplementary Estimates and the Vote on Account.
3. The Main Supply Estimates for 2026-27 are expected to be presented around the start of the financial year. Parliament normally authorises the provision sought in July in the Supply and Appropriation (Main Estimates) Act.

Amounts required

4. The amounts required in the Vote on Account are normally a standard 45 per cent of the amounts already voted for the corresponding services in the current year, taking account of the Main Estimates and any Revised or Supplementary Estimates already approved by Parliament.
5. This should be sufficient to ensure that provision made for each service under the respective budget boundaries is not exhausted before the Supply and Appropriation (Main Estimates) Act is passed in the summer. However, the allocations on account should not be so high as to prejudge Parliament's consideration of the Main Supply Estimates. The Vote on Account may therefore reflect a higher or lower amount than the standard amount under the following circumstances:
 - a: Anticipating a change in the structure of a Supply Estimate (e.g. the transfer of responsibilities under a Machinery of Government change, affecting both the transferring department and the recipient department);
 - b: If consumption of resources or expenditure of cash in the early months of the financial year is expected to be significantly different. In such circumstances the amount sought should reflect the actual requirements;
 - c: If the Supply Estimate shows a negative value (e.g. an excess of income) no Vote on Account provision is sought for that budget category; but a zero can represent a continuation of the service. However, where a negative value is shown against the 'Total Net Budget' for the current year's provision to date, it is still possible to show an amount on account as this is simply the sum of the amounts on account for each of the relevant budget categories.

- | | |
|--|---|
| Budgetary re-allocation for 2026-27 | 6. For 2026-27 for the majority of departments the ringfence covering depreciation, amortisation and some other non-cash matters is moving from resource Departmental Expenditure Limit (RDEL) to resource Annually Managed Expenditure (RAME). As a consequence RDEL and RAME numbers for 2026-27 may not be close to the normal 45 per cent of the 2025-26 amounts already voted. |
| Service covered | 7. The control limits covered by the Vote on Account for 2026-27 are listed on the following pages and follow the anticipated structure of the coming year's Main Supply Estimates. |
| Other Publications | 8. Separate Vote on Account booklets are presented to Parliament by the House of Commons: Administration, the National Audit Office (NAO), the Electoral Commission (EC), the Local Government Boundary Commission for England (LGBCE), the Independent Parliamentary Standards Authority (IPSA) and the Parliamentary Works Grant. |

Vote on Account: 2026-27

Table 1: Summary of Supply Provision Sought, 2026-27

	£
Total Departmental Expenditure Limits	
Resource	197,328,615,000
Capital	57,791,402,000
Total Annually Managed Expenditure	
Resource	185,730,820,000
Capital	32,268,244,000
Total Net Budget	
Resource	383,059,435,000
Capital	90,059,646,000
Total Non-Budget Expenditure	46,807,647,000
Total Net Cash Requirement	421,557,493,000

Amount required for a VOTE ON ACCOUNT for the year ending 31 March 2027 in respect of the several services listed below.

Treasury Chambers
February 2026

DAN TOMLINSON

Table 2: Supply Estimates by Department, 2026-27 (Voted)

	£'000	
	2025-26 †	2026-27
	Voted Total to date on which provision on account is based	Required on Account
Department of Health and Social Care		
Departmental Expenditure Limit		
Resource	176,871,082	81,078,706
Capital	13,615,577	6,127,010
Annually Managed Expenditure		
Resource	10,000,000	6,835,672
Capital	265,000	119,250
Total Net Budget		
Resource	186,871,082	87,914,378
Capital	13,880,577	6,246,260
Non-Budget Expenditure	-	-
Net Cash Requirement	194,029,050	87,313,073
Department for Education		
Departmental Expenditure Limit		
Resource	100,619,814	45,278,916
Capital	6,777,700	3,709,575
Annually Managed Expenditure		
Resource	-4,037,456	741,500
Capital	29,750,963	13,455,841
Total Net Budget		
Resource	96,582,358	46,020,416
Capital	36,528,663	17,165,416
Non-Budget Expenditure	-	-
Net Cash Requirement	120,241,175	54,627,886
Home Office		
Departmental Expenditure Limit		
Resource	19,724,445	9,802,000
Capital	1,480,504	852,000
Annually Managed Expenditure		
Resource	2,972,179	2,161,000
Capital	-	-
Total Net Budget		
Resource	22,696,624	11,963,000
Capital	1,480,504	852,000
Non-Budget Expenditure	-	-
Net Cash Requirement	23,300,000	12,815,000
National Crime Agency		
Departmental Expenditure Limit		
Resource	734,187	277,860
Capital	112,300	50,535
Annually Managed Expenditure		
Resource	50,000	75,024
Capital	-	-
Total Net Budget		
Resource	784,187	352,884
Capital	112,300	50,535
Non-Budget Expenditure	-	-
Net Cash Requirement	840,000	378,000

Table 2: Supply Estimates by Department, 2026-27 (Voted)

	£'000	
	2025-26 †	2026-27
	Voted Total to date on which provision on account is based	Required on Account
Ministry of Justice		
Departmental Expenditure Limit		
Resource	12,836,023	5,776,210
Capital	2,039,712	917,870
Annually Managed Expenditure		
Resource	615,394	276,927
Capital	15,000	6,750
Total Net Budget		
Resource	13,451,417	6,053,137
Capital	2,054,712	924,620
Non-Budget Expenditure	-	-
Net Cash Requirement	14,184,482	6,383,017
Crown Prosecution Service		
Departmental Expenditure Limit		
Resource	954,365	421,547
Capital	40,500	18,225
Annually Managed Expenditure		
Resource	7,950	11,495
Capital	2,859	1,287
Total Net Budget		
Resource	962,315	433,042
Capital	43,359	19,512
Non-Budget Expenditure	-	-
Net Cash Requirement	977,272	439,772
Serious Fraud Office		
Departmental Expenditure Limit		
Resource	93,774	42,198
Capital	16,000	7,200
Annually Managed Expenditure		
Resource	-	-
Capital	-	-
Total Net Budget		
Resource	93,774	42,198
Capital	16,000	7,200
Non-Budget Expenditure	-	-
Net Cash Requirement	105,417	47,438
HM Procurator General and Treasury Solicitor		
Departmental Expenditure Limit		
Resource	12,503	5,626
Capital	10,200	4,590
Annually Managed Expenditure		
Resource	-	-
Capital	-	-
Total Net Budget		
Resource	12,503	5,626
Capital	10,200	4,590
Non-Budget Expenditure	-	-
Net Cash Requirement	18,099	8,145

Table 2: Supply Estimates by Department, 2026-27 (Voted)

	£'000	
	2025-26 †	2026-27
	Voted Total to date on which provision on account is based	Required on Account
Ministry of Defence		
Departmental Expenditure Limit		
Resource	47,388,692	17,371,661
Capital	23,067,136	10,380,211
Annually Managed Expenditure		
Resource	1,719,460	4,727,007
Capital	1,000	450
Total Net Budget		
Resource	49,108,152	22,098,668
Capital	23,068,136	10,380,661
Non-Budget Expenditure	-	-
Net Cash Requirement	61,672,952	27,752,828
Security and Intelligence Agencies		
Departmental Expenditure Limit		
Resource	4,377,005	1,490,878
Capital	1,675,189	753,835
Annually Managed Expenditure		
Resource	38,500	496,099
Capital	2,700	1,215
Total Net Budget		
Resource	4,415,505	1,986,977
Capital	1,677,889	755,050
Non-Budget Expenditure	-	-
Net Cash Requirement	5,306,515	2,387,932
Foreign, Commonwealth and Development Office		
Departmental Expenditure Limit		
Resource	8,497,607	3,823,923
Capital	3,438,729	1,547,428
Annually Managed Expenditure		
Resource	538,736	242,431
Capital	481,000	216,450
Total Net Budget		
Resource	9,036,343	4,066,354
Capital	3,919,729	1,763,878
Non-Budget Expenditure	-	-
Net Cash Requirement	11,348,554	5,106,849

Table 2: Supply Estimates by Department, 2026-27 (Voted)

	£'000	
	2025-26 †	2026-27
	Voted Total to date on which provision on account is based	Required on Account
Ministry of Housing, Communities and Local Government		
Departmental Expenditure Limit - Housing and Communities		
Resource	4,620,435	3,724,186
Capital	9,054,680	5,495,889
Departmental Expenditure Limit - Local Government		
Resource	13,849,437	7,999,803
Capital	-	-
Annually Managed Expenditure		
Resource	24,367,301	12,920,582
Capital	-	-
Total Net Budget		
Resource	42,837,173	24,644,571
Capital	9,054,680	5,495,889
Non-Budget Expenditure	-	-
Net Cash Requirement	36,630,980	22,826,472
Department for Culture, Media and Sport		
Departmental Expenditure Limit		
Resource	1,732,662	827,848
Capital	752,700	416,655
Annually Managed Expenditure		
Resource	4,390,225	1,975,601
Capital	738,380	332,271
Total Net Budget		
Resource	6,122,887	2,803,449
Capital	1,491,080	748,926
Non-Budget Expenditure	-	-
Net Cash Requirement	6,522,516	3,061,222
Department for Science, Innovation and Technology		
Departmental Expenditure Limit		
Resource	1,072,070	371,076
Capital	14,671,486	8,667,182
Annually Managed Expenditure		
Resource	679,482	542,954
Capital	260	117
Total Net Budget		
Resource	1,751,552	914,030
Capital	14,671,746	8,667,299
Non-Budget Expenditure	-	-
Net Cash Requirement	18,033,371	10,305,861

Table 2: Supply Estimates by Department, 2026-27 (Voted)

	£'000	
	2025-26 †	2026-27
	Voted Total to date on which provision on account is based	Required on Account
Department for Transport		
Departmental Expenditure Limit		
Resource	20,360,184	3,642,184
Capital	21,565,184	10,099,333
Annually Managed Expenditure		
Resource	3,712,266	7,190,419
Capital	148,598	66,869
Total Net Budget		
Resource	24,072,450	10,832,603
Capital	21,713,782	10,166,202
Non-Budget Expenditure	-	-
Net Cash Requirement	35,006,588	16,147,965
Department for Energy Security and Net Zero		
Departmental Expenditure Limit		
Resource	2,851,689	1,257,361
Capital	11,389,849	5,125,432
Annually Managed Expenditure		
Resource	71,241,701	32,084,664
Capital	-1,261	31,622
Total Net Budget		
Resource	74,093,390	33,342,025
Capital	11,388,588	5,157,054
Non-Budget Expenditure	-	-
Net Cash Requirement	15,680,644	7,056,290
Department for Environment, Food and Rural Affairs ††		
Departmental Expenditure Limit		
Resource	5,523,356	2,164,206
Capital	2,700,000	1,215,000
Annually Managed Expenditure		
Resource	50,966	438,731
Capital	24,738	11,132
Total Net Budget		
Resource	5,574,322	2,602,937
Capital	2,724,738	1,226,132
Non-Budget Expenditure	10,000	4,500
Net Cash Requirement	8,171,482	3,677,167
Department for Business and Trade		
Departmental Expenditure Limit		
Resource	2,035,049	945,541
Capital	1,528,000	449,081
Annually Managed Expenditure		
Resource	-949,705	230,231
Capital	1,829,612	1,274,985
Total Net Budget		
Resource	1,085,344	1,175,772
Capital	3,357,612	1,724,066
Non-Budget Expenditure	-	-
Net Cash Requirement	9,490,186	4,270,584

Table 2: Supply Estimates by Department, 2026-27 (Voted)

	£'000	
	2025-26 †	2026-27
	Voted Total to date on which provision on account is based	Required on Account
HM Land Registry		
Departmental Expenditure Limit		
Resource	493,605	1
Capital	59,100	45,000
Annually Managed Expenditure		
Resource	12,000	5,400
Capital	-	-
Total Net Budget		
Resource	505,605	5,401
Capital	59,100	45,000
Non-Budget Expenditure	-	-
Net Cash Requirement	508,200	228,690
Department for Work and Pensions †††		
Departmental Expenditure Limit		
Resource	10,138,863	6,747,759
Capital	706,761	320,967
Annually Managed Expenditure		
Resource	149,883,723	67,474,153
Capital	577,522	270,325
Total Net Budget		
Resource	160,022,586	74,221,912
Capital	1,284,283	591,292
Non-Budget Expenditure	421,387	189,624
Net Cash Requirement	162,395,839	75,311,388
HM Revenue and Customs		
Departmental Expenditure Limit		
Resource	6,560,016	2,779,598
Capital	875,233	400,339
Annually Managed Expenditure		
Resource	15,777,615	7,701,803
Capital	395	9,140
Total Net Budget		
Resource	22,337,631	10,481,401
Capital	875,628	409,479
Non-Budget Expenditure	-	-
Net Cash Requirement	22,579,250	10,835,477
HM Treasury		
Departmental Expenditure Limit		
Resource	424,302	211,436
Capital	828,235	818,848
Annually Managed Expenditure		
Resource	40,622,001	18,663,550
Capital	32,815,956	14,767,180
Total Net Budget		
Resource	41,046,303	18,874,986
Capital	33,644,191	15,586,028
Non-Budget Expenditure	-	-
Net Cash Requirement	36,698,572	17,364,649

Table 2: Supply Estimates by Department, 2026-27 (Voted)

	£'000	
	2025-26 †	2026-27
	Voted Total to date on which provision on account is based	Required on Account
Cabinet Office		
Departmental Expenditure Limit		
Resource	1,128,873	441,598
Capital	480,353	279,900
Annually Managed Expenditure		
Resource	-2,559,700	234,419
Capital	2,850,000	1,268,000
Total Net Budget		
Resource	-1,430,827	676,017
Capital	3,330,353	1,547,900
Non-Budget Expenditure	-	-
Net Cash Requirement	4,530,466	2,038,710
Scotland Office and Office of the Advocate General		
Departmental Expenditure Limit		
Resource	15,859	7,137
Capital	500	23
Annually Managed Expenditure		
Resource	-	-
Capital	-	-
Total Net Budget		
Resource	15,859	7,137
Capital	500	23
Non-Budget Expenditure	52,531,534	23,639,190
Net Cash Requirement	52,548,035	23,646,616
Wales Office ††††		
Departmental Expenditure Limit		
Resource	6,490	2,921
Capital	975	14
Annually Managed Expenditure		
Resource	-	-
Capital	-	-
Total Net Budget		
Resource	6,490	2,921
Capital	975	14
Non-Budget Expenditure	24,469,310	11,011,190
Net Cash Requirement	24,476,798	11,014,559
Northern Ireland Office		
Departmental Expenditure Limit		
Resource	67,724	30,476
Capital	2,815	1,267
Annually Managed Expenditure		
Resource	10,541	8,376
Capital	-	-
Total Net Budget		
Resource	78,265	38,852
Capital	2,815	1,267
Non-Budget Expenditure	26,584,763	11,963,143
Net Cash Requirement	26,746,019	12,035,709

Table 2: Supply Estimates by Department, 2026-27 (Voted)

	£'000	
	2025-26 †	2026-27
	Voted Total to date on which provision on account is based	Required on Account
National Savings and Investments		
Departmental Expenditure Limit		
Resource	310,151	215,958
Capital	10,560	7,498
Annually Managed Expenditure		
Resource	-	4,249
Capital	-	-
Total Net Budget		
Resource	310,151	220,207
Capital	10,560	7,498
Non-Budget Expenditure	-	-
Net Cash Requirement	317,285	225,272
Charity Commission		
Departmental Expenditure Limit		
Resource	33,389	15,025
Capital	4,450	2,003
Annually Managed Expenditure		
Resource	-	-
Capital	-	-
Total Net Budget		
Resource	33,389	15,025
Capital	4,450	2,003
Non-Budget Expenditure	-	-
Net Cash Requirement	34,170	15,377
Competition and Markets Authority		
Departmental Expenditure Limit		
Resource	151,877	64,845
Capital	5,120	2,304
Annually Managed Expenditure		
Resource	27,000	15,650
Capital	2,000	900
Total Net Budget		
Resource	178,877	80,495
Capital	7,120	3,204
Non-Budget Expenditure	-	-
Net Cash Requirement	149,132	67,109
The Statistics Board		
Departmental Expenditure Limit		
Resource	409,342	218,134
Capital	23,598	10,619
Annually Managed Expenditure		
Resource	2,300	1,035
Capital	-	-
Total Net Budget		
Resource	411,642	219,169
Capital	23,598	10,619
Non-Budget Expenditure	-	-
Net Cash Requirement	415,729	221,008

Table 2: Supply Estimates by Department, 2026-27 (Voted)

	£'000	
	2025-26 †	2026-27
	Voted Total to date on which provision on account is based	Required on Account
Office for Standards in Education, Children's Services and Skills		
Departmental Expenditure Limit		
Resource	170,498	71,957
Capital	42,600	19,170
Annually Managed Expenditure		
Resource	-60	4,767
Capital	-	-
Total Net Budget		
Resource	170,438	76,724
Capital	42,600	19,170
Non-Budget Expenditure	-	-
Net Cash Requirement	168,075	75,634
Office of Qualifications and Examinations Regulation		
Departmental Expenditure Limit		
Resource	31,424	14,141
Capital	450	203
Annually Managed Expenditure		
Resource	-	404
Capital	-	-
Total Net Budget		
Resource	31,424	14,545
Capital	450	203
Non-Budget Expenditure	-	-
Net Cash Requirement	31,007	13,953
Food Standards Agency		
Departmental Expenditure Limit		
Resource	121,855	53,180
Capital	19,748	8,887
Annually Managed Expenditure		
Resource	9,603	5,976
Capital	50	23
Total Net Budget		
Resource	131,458	59,156
Capital	19,798	8,910
Non-Budget Expenditure	-	-
Net Cash Requirement	136,808	61,564
The National Archives		
Departmental Expenditure Limit		
Resource	51,122	23,005
Capital	6,900	3,105
Annually Managed Expenditure		
Resource	-	-
Capital	-	-
Total Net Budget		
Resource	51,122	23,005
Capital	6,900	3,105
Non-Budget Expenditure	-	-
Net Cash Requirement	49,877	22,445

Table 2: Supply Estimates by Department, 2026-27 (Voted)

	£'000	
	2025-26 †	2026-27
	Voted Total to date on which provision on account is based	Required on Account
United Kingdom Supreme Court		
Departmental Expenditure Limit		
Resource	6,427	2,892
Capital	470	327
Annually Managed Expenditure		
Resource	1,000	924
Capital	-	-
Total Net Budget		
Resource	7,427	3,816
Capital	470	327
Non-Budget Expenditure	-	-
Net Cash Requirement	5,427	2,442
Government Actuary's Department		
Departmental Expenditure Limit		
Resource	1	-
Capital	600	270
Annually Managed Expenditure		
Resource	50	23
Capital	-	-
Total Net Budget		
Resource	51	23
Capital	600	270
Non-Budget Expenditure	-	-
Net Cash Requirement	788	355
Office of Gas and Electricity Markets		
Departmental Expenditure Limit		
Resource	22,678	22,205
Capital	4,250	7,200
Annually Managed Expenditure		
Resource	-	-
Capital	-	-
Total Net Budget		
Resource	22,678	22,205
Capital	4,250	7,200
Non-Budget Expenditure	-	-
Net Cash Requirement	93,500	52,075
Office of Rail and Road		
Departmental Expenditure Limit		
Resource	1	-
Capital	720	324
Annually Managed Expenditure		
Resource	-	-
Capital	-	-
Total Net Budget		
Resource	1	-
Capital	720	324
Non-Budget Expenditure	-	-
Net Cash Requirement	2,000	900

Table 2: Supply Estimates by Department, 2026-27 (Voted)

	£'000	
	2025-26 †	2026-27
	Voted Total to date on which provision on account is based	Required on Account
Water Services Regulation Authority		
Departmental Expenditure Limit		
Resource	160	72
Capital	1,285	609
Annually Managed Expenditure		
Resource	-	-
Capital	-	-
Total Net Budget		
Resource	160	72
Capital	1,285	609
Non-Budget Expenditure	-	-
Net Cash Requirement	14,445	6,531
Export Credits Guarantee Department		
Departmental Expenditure Limit		
Resource	2	2
Capital	2,510	3,538
Annually Managed Expenditure		
Resource	3,759,287	1,691,679
Capital	965,082	434,287
Total Net Budget		
Resource	3,759,289	1,691,681
Capital	967,592	437,825
Non-Budget Expenditure	-	-
Net Cash Requirement	1,713,993	771,297
Office of the Parliamentary Commissioner for Administration and the Health Service Commissioner for England		
Departmental Expenditure Limit		
Resource	47,605	20,630
Capital	10,259	4,855
Annually Managed Expenditure		
Resource	599	1,924
Capital	333	150
Total Net Budget		
Resource	48,204	22,554
Capital	10,592	5,005
Non-Budget Expenditure	-	-
Net Cash Requirement	51,984	24,292
House of Lords		
Departmental Expenditure Limit		
Resource	181,708	76,216
Capital	37,958	17,081
Annually Managed Expenditure		
Resource	1	5,553
Capital	-	-
Total Net Budget		
Resource	181,709	81,769
Capital	37,958	17,081
Non-Budget Expenditure	-	-
Net Cash Requirement	205,681	92,556

Table 2: Supply Estimates by Department, 2026-27 (Voted)

	£'000	
	2025-26 †	2026-27
	Voted Total to date on which provision on account is based	Required on Account
House of Commons: Members		
Departmental Expenditure Limit		
Resource	17,105	7,697
Capital	-	-
Annually Managed Expenditure		
Resource	-	-
Capital	-	-
Total Net Budget		
Resource	17,105	7,697
Capital	-	-
Non-Budget Expenditure	-	-
Net Cash Requirement	17,074	7,683
Armed Forces Pension and Compensation Schemes		
Departmental Expenditure Limit		
Resource	-	-
Capital	-	-
Annually Managed Expenditure		
Resource	5,150,979	2,317,941
Capital	-	-
Total Net Budget		
Resource	5,150,979	2,317,941
Capital	-	-
Non-Budget Expenditure	-	-
Net Cash Requirement	1,759,603	791,821
Foreign, Commonwealth and Development Office: Overseas Superannuation		
Departmental Expenditure Limit		
Resource	-	-
Capital	-	-
Annually Managed Expenditure		
Resource	11,500	5,175
Capital	-	-
Total Net Budget		
Resource	11,500	5,175
Capital	-	-
Non-Budget Expenditure	-	-
Net Cash Requirement	38,200	17,190

Table 2: Supply Estimates by Department, 2026-27 (Voted)

	£'000	
	2025-26 †	2026-27
	Voted Total to date on which provision on account is based	Required on Account
National Health Service Pension Scheme		
Departmental Expenditure Limit		
Resource	-	-
Capital	-	-
Annually Managed Expenditure		
Resource	15,536,000	6,991,200
Capital	-	-
Total Net Budget		
Resource	15,536,000	6,991,200
Capital	-	-
Non-Budget Expenditure	-	-
Net Cash Requirement	-5,770,500	-
Teachers' Pension Scheme (England and Wales)		
Departmental Expenditure Limit		
Resource	-	-
Capital	-	-
Annually Managed Expenditure		
Resource	9,729,685	4,378,358
Capital	-	-
Total Net Budget		
Resource	9,729,685	4,378,358
Capital	-	-
Non-Budget Expenditure	-	-
Net Cash Requirement	1,088,000	489,600
UK Atomic Energy Authority Pension Schemes		
Departmental Expenditure Limit		
Resource	-	-
Capital	-	-
Annually Managed Expenditure		
Resource	290,390	135,676
Capital	-	-
Total Net Budget		
Resource	290,390	135,676
Capital	-	-
Non-Budget Expenditure	-	-
Net Cash Requirement	302,700	186,215
Ministry of Justice: Judicial Pensions Scheme		
Departmental Expenditure Limit		
Resource	-	-
Capital	-	-
Annually Managed Expenditure		
Resource	154,596	69,568
Capital	-	-
Total Net Budget		
Resource	154,596	69,568
Capital	-	-
Non-Budget Expenditure	-	-
Net Cash Requirement	-144,891	-

Table 2: Supply Estimates by Department, 2026-27 (Voted)

	£'000	
	2025-26 †	2026-27
	Voted Total to date on which provision on account is based	Required on Account
Cabinet Office: Civil Superannuation		
Departmental Expenditure Limit		
Resource	-	-
Capital	-	-
Annually Managed Expenditure		
Resource	9,750,000	4,387,500
Capital	-	-
Total Net Budget		
Resource	9,750,000	4,387,500
Capital	-	-
Non-Budget Expenditure	-	-
Net Cash Requirement	993,500	447,075
Royal Mail Statutory Pension Scheme		
Departmental Expenditure Limit		
Resource	-	-
Capital	-	-
Annually Managed Expenditure		
Resource	1,500,400	675,180
Capital	-	-
Total Net Budget		
Resource	1,500,400	675,180
Capital	-	-
Non-Budget Expenditure	-	-
Net Cash Requirement	1,964,000	883,800
Total Departmental Expenditure Limit (Supply Estimates presented by HM Treasury)		
Resource	444,545,456	197,328,615
Capital	117,060,896	57,791,402
Total Annually Managed Expenditure (Supply Estimates presented by HM Treasury)		
Resource	365,066,509	185,730,820
Capital	70,470,187	32,268,244
Total Net Budget (Supply Estimates presented by HM Treasury)		
Resource	809,611,965	383,059,435
Capital	187,531,083	90,059,646
Total Non-Budget Expenditure (Supply Estimates presented by HM Treasury)		
	104,016,994	46,807,647
Total Net Cash Requirement (Supply Estimates presented by HM Treasury)		
	895,680,049	421,557,493

† This column is lower than that published at Main Estimates 2025-26 as the Crown Estate Office no longer requires a Supply Estimate.

†† Includes expenditure by Natural England, under the Planning and Infrastructure Act 2025.

Table 2: Supply Estimates by Department, 2026-27 (Voted)

	£'000	
	2025-26 †	2026-27
	Voted Total to date on which provision on account is based	Required on Account

†† Includes provision for expenditure on apprenticeships, adult further education, skills, training, careers and Skills England under the Apprenticeships, Skills, Children and Learning Act 2009, the Industrial Training Act 1982 and the Skills and Post-16 Education Act 2022.

††† Includes provision for the Brand Wales programme, to provide financial assistance and advice to encourage the growth of Welsh industry under sections 7, 8 and 11 of the Industrial Development Act 1982.

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