
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 reallocation 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 | | | |
| Net Cash Requirement | 10,000 | 4,500 | |
| | 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 | | |
| 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 | | |
| Net Cash Requirement | | |
| | 52,531,534 | 23,639,190 |
| | 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 | | |
| Net Cash Requirement | | |
| | 24,469,310 | 11,011,190 |
| | 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 | | |
| Net Cash Requirement | | |
| | 26,584,763 | 11,963,143 |
| | 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)

| | 2025-26 † | 2026-27 | £'000 |
|--|--|---------------------|-------|
| | 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. | | |

HM Treasury contacts

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