Central Government Supply Estimates 2026-27

Main Supply Estimates

for the year ending 31 March 2027

Presented to the House of Commons
by Command of His Majesty
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HC 1855

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29 April 2026

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Section 1. Introduction

1. Supply Estimates are the means by which the Government seeks authority from Parliament for its own spending each year. The Main Estimates start this process and are presented to Parliament by the Treasury at around the start of the financial year to which they relate.

2. The format of Supply Estimates is described in detail in **Section 2**; **Section 3** describes the way in which Parliament considers the Supply Estimates; **Section 4** summarises the rules on the treatment of income in Estimates; **Section 5** summarises the Departmental Supply Estimates; and **Section 6** consists of individual departmental Estimates themselves.

The main spending aggregates

3. The present basis for planning and controlling public expenditure was announced in the Economic and Fiscal Strategy Report 1998, *Stability and Investment in the Long Term (Cm 3978)* and the *Comprehensive Spending Review, Modern Public Services for Britain: Investing in Reform (Cm 4011)* and took effect from 1999-2000.

4. Total Managed Expenditure (TME) includes resource and capital Departmental Expenditure Limits (DEL) for which plans were set in the Spending Review 2025 and updated at Autumn Budget 2025, and Annually Managed Expenditure (AME). AME is subject to annual review as part of the Budget process.

5. 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.

2026-27 Main Supply Estimates

6. The total resource and capital expenditure, for which authority is sought in the 2026-27 Main Estimates is £ 1,154.9 billion. This spending is broadly consistent with the Government's plans for public expenditure as a whole. Further information is contained in individual departmental Annual Reports and Accounts to be published in the summer.

7. **Table 1** below shows the total voted Supply provision sought for 2026-27 for Estimates, compared to the provision for 2025-26 and the outturn for 2024-25.

8. **Table 2** in Section 5 shows: the voted net resource and capital requirement within each of the budgetary boundaries; and the net cash requirements sought for each Estimate in 2026-27; the total provision for 2025-26; and the outturn for 2024-25.

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Table 1 Summary of Supply provision sought, current year and comparison with previous years

£ million

	2026-27 †† Plans	2025-26 † Plans	2024-25† Outturn
Total Resource and Capital Departmental Expenditure Limit †††	545,971	524,893	481,936
Total Resource and Capital Annually Managed Expenditure	499,399	520,325	396,167
Total Net Budget	**1,045,370**	**1,045,218**	**878,103**
Total Non-Budget Expenditure	109,573	108,351	94,911
Total Resource and Capital in Estimates	**1,154,943**	**1,153,569**	**973,014**
Resource to cash adjustments	-218,119	-262,980	-186,640
Total Net Cash Requirement	**936,824**	**890,590**	**786,374**

† Figures for 2024-25 outturn and 2025-26 provision are adjusted for transfer, classification and machinery of government changes to reflect the 2026-27 Estimate structure.

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

††† Figures include grants paid to Academies which are voted by Parliament. See paragraph 3 of DFE's Estimate for further details.

9. The 2026-27 Main Estimates are presented in seven volumes. This volume covers central government departments. Separate booklets are being presented to Parliament by:

    - the House of Commons: Administration;
    - the Parliamentary Works Grant;
    - the National Audit Office;
    - the Electoral Commission;
    - the Local Government Boundary Commission for England; and
    - the Independent Parliamentary Standards Authority.

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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 Expenditure requirement; and
    - The Net Cash Requirement for the Estimate as a whole.

11. A breach of any of these voted limits (not all DEL or AME spending is voted) would result in an Excess Vote. Section 3 on Parliamentary procedure provides more details on Excess Votes.

Departmental Expenditure Limits (DEL)

12. Departments are expected to manage their resource and capital budgets within DEL. Failure to live within announced plans would be treated as a breach (as well as an Excess Vote) requiring investigation into its cause, an examination of the financial procedures of the department concerned and, where appropriate, a reduction in the corresponding DEL in future year(s).

13. Where there is an agreed change to a department's DEL, it must be announced to Parliament before the end of the financial year. This is usually done through the presentation of a Supplementary Estimate, which clearly identifies both voted and non-voted DEL totals. Where the department has a change to DEL, or the administration budget limit (see below), but doesn't require a Supplementary Estimate (perhaps because all the movements are non-voted) Parliament should be notified through a Written Ministerial Statement before the end of the financial year.

14. **Table 3** in Section 5 shows the control limits for all expenditure (voted and non-voted) within resource DEL for 2026-27 for the Main Estimates.

Administration budgets

15. Administration budgets are set for most civil service departments and their executive agencies and arm's length bodies (ALBs), unless specific exemptions have been agreed. Administration budgets are a subset of resource DEL. These budgets help drive economy and efficiency in the running of government itself. They cover the costs of all central government administration other than the costs of direct frontline service provision. Departments may, with Treasury approval, offset negative DEL income relating to their administrative activities against their administration budgets.

16. Administration budgets for 2026-27 for the Main Estimates are set out in **Table 4** in Section 5. All changes require the specific approval of the Treasury. Exceeding the administration budget would constitute a breach regardless of the position on overall resource DEL and would be subject to investigation, report and possible penalty similar to that described above for breaches of overall resource DEL. In addition, and although not a separate voted limit, any breach of the administration budget would also result in an Excess Vote.

Capital Departmental Expenditure Limits (CDEL)

17. **Table 5** in Section 5 shows the control limits for all expenditure (voted and non-voted) within capital DEL for 2026-27 for the Main Estimates.

'Clear Line of Sight' (Alignment) Reforms

18. The Clear Line of Sight (Alignment) reforms outlined in Cm 7567 of March 2009 simplified 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, and commenced from April 2011. The main reforms were that:

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- Parliamentary controls over government spending should be aligned with the Treasury's budgeting controls, and all expenditure should be voted net of income;
- Estimates and accounting boundaries were extended to accommodate the spending of ALBs classified to the Central Government sector;
- All non-voted departmental expenditure and income should be brought into the coverage of the Estimates.

19. 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.

20. 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.

Depreciation ringfence

21. From 2026-27 depreciation and amortisation costs have been switched from resource DEL to resource AME. However, the following departments are retaining depreciation in resource DEL:

    - The Office of Gas and Electricity Markets (OFGEM)
    - The Water Services Regulation Authority (aka OFWAT)
    - The Office of Rail and Road (ORR)

    and the following independent entities:

    - The National Audit Office (NAO)
    - The Parliamentary Works Grant, and
    - The House of Commons: Administration.

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Section 2.
Format of Supply Estimates

1. This section explains the format of Main Estimates. The format of Supplementary Estimates will be described in their introductory pages when they are published in the financial year.

2. A total of 51 Central Government Main Estimates are presented for 2026-27. There is a single Estimate for each department. Separate Estimates are produced for those public service pension schemes having their own resource accounts. In addition, there are six independent Estimates presented separately by the respective bodies: House of Commons Administration, the Parliamentary Works Grant, the National Audit Office, the Electoral Commission, the Independent Parliamentary Standards Authority and the Local Government Boundary Commission for England.

Structure

3. Each departmental Estimate is produced in a standard format and consists of an introduction, Part I, Part II and Part III. Departmental Estimates include not only the spending plans of the relevant government department but also those of any other central government bodies (mainly, but not exclusively, arm's length bodies) for which the department has policy responsibility. The consolidation boundary is defined so as to include all bodies classified to central government by the Office for National Statistics (ONS) that fall within the budgeting boundary.

Introduction

4. The **Introduction** should contain basic information intended to put the Estimate into context and an indication of any important features or related Estimates, such as those for public service pension schemes.

Part I

5. **Part I** provides the key information that the House of Commons is being asked to vote:

   (i) Provision is sought for each relevant budgetary limit (Departmental Expenditure Limits and Annually Managed Expenditure, split by resource and capital). Both of the budgetary limits and any non-budget expenditure are, where necessary, split between that element which requires voted authority through the Supply process, and that which has separate legislative authority (such as Consolidated Fund Standing Services), and so is 'non-voted'. The Net Cash Requirement is also voted;

   (ii) a formal description of the services to be financed from each relevant budget boundary (including any non-budget spending, where applicable), called an ambit. Each ambit covers both resource and capital spending for that budget. The ambit also includes income relating to each of the budgetary boundaries and specifies the areas of income that may be retained by the department;

   (iii) the entity that will account for the Estimate; and

   (iv) any amounts that have already been allocated to the department in the Vote on Account.

6. The voted net resource and net capital (split in both cases into DEL and AME), net cash requirement and the ambit will be reproduced in the Supply and Appropriation (Main Estimates) Act. The Act provides the statutory authority for the expenditure and use of income. No expenditure may be financed from the Estimate which is in excess of the net totals shown, or which is not covered by the ambit. Ambits must be kept under review to ensure that they properly describe the purposes for which expenditure is intended to be incurred and income retained.

7. The ambit in Part I of the Estimate must be clearly descriptive of the functions to be carried out by the department, as should the descriptions relating to individual sections in the Part II: Subhead detail.

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Part II

8. The **Part II subhead** detail table provides a breakdown of spending within the separate limits. Spending is grouped by budgetary limit (DEL, AME and any non-budget) and, within each budgetary limit by 'voted' or 'non-voted' expenditure.

9. Each budget boundary may contain one or more functional lines (sections), as necessary. Spending by arm's length bodies is shown, as necessary, as a separate section in Part II of the Estimate. The individual items within the budget boundaries are the "subheads" against which the Treasury will require the expenditure to be accounted. Departments may redistribute (vire) sums between sections as long as they are within the same budgetary limit, although departments may not vire if the amount is significant in relation to the Estimate as a whole, or if the expenditure is novel or contentious. Departments may not vire into administration spend from programme spend, without the agreement of the Treasury, which would only be agreed if the administration budget has sufficient cover. Virement cannot take place between voted budgetary limits, or from a Departmental Unallocated Provision (DUP) section. There can be no virement between resource and capital provision. Virement applies only to voted provision.

10. The different types of expenditure within the Estimate are shown in the vertical breakdown of the table. Columns 1 to 7 show all resource expenditure scored on an accruals basis. Columns 1 – 3 shows expenditure by the department and its agencies and other bodies within the resource accounting boundary which is designated 'administration'. Columns 4 – 6 shows programme spending. All of these columns include amounts in respect of the current consumption of assets (e.g. depreciation), but do not include the amounts associated with the acquisition of capital items which can be found in columns 8 – 10.

11. Income that is offset against gross resource spend is shown in columns 2 and 5. Total income is deducted from the total gross resource expenditure shown in columns 1 and 4 to give the net total amounts (Columns 3 and 6).

12. Columns 8 and 9 show the capital elements of the Estimate and are also scored on an accruals basis. Column 8 shows capital acquisitions and column 9 shows capital income, such as income from the disposal of fixed assets. Column 10 shows the net capital figure.

13. The final two columns of the Estimate (columns 11 and 12) show the planned net total resource and net total capital figures for the prior year. These figures are for comparative purposes and are adjusted as far as possible to be consistent with the Estimate format for the coming year.

14. The **Part II Resource to cash reconciliation** table identifies the adjustments needed to establish the cash consequences of voted budgetary limits. The table shows how each department arrives at its net cash requirement, which is the amount of cash required from the Consolidated Fund in the year in question for the department to carry out its business as specified in the ambits and is also subject to parliamentary control. The reconciliation starts with the net resource requirement and the net capital requirement, adjusts for arm's length bodies, removes any non-cash items, reflects movements in working balances and removes non-voted budget items.

Part III – Other statements and notes

15. **Part III Note A** is the Statement of Comprehensive Net Expenditure and Reconciliation Table. It provides details of all expenditure and income within the accounting boundary. The table shows how much net operating costs falls within the budgetary boundaries and provides a reconciliation to the resource budget. Further adjustments take the reader from the resource budget to the net resource requirement in the Estimate. Prior year data are also shown as a comparison.

16. **Part III Note B** shows the Analysis of Departmental Income (resource and capital), which is being used to offset gross spending. Although Parliament no longer votes a limit on the amount of income that a department can retain, this note helps to safeguard Parliament's interests both by providing information on the level of income the department and its executive agencies expects to receive, and also by providing details of the types of income expected and the sections within the Part II: Subhead detail table against which such income will offset spending. Only types of income set out in this note may be retained by the department. Any other income would have to be surrendered to the Consolidated Fund. Prior year data are also shown as a comparison.

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17. **Part III Note C** provides an Analysis of Consolidated Fund Extra Receipts. This seeks to notify Parliament of the department's forecast of surplus income not used as income to net off against expenditure. Some extra receipts are to be paid directly to the Consolidated Fund and not retained by the department. Amounts are consequently shown both for forecast income and forecast cash receipts. Prior year data, analysed by income and cash receipts, are also shown as a comparison.

18. **Part III Note D** provides an Explanation of the Accounting Officer responsibilities. 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 ALBs and other bodies.

19. An Accounting Officer prepares resource accounts for each financial year and has personal responsibility for the proper presentation of the department's resource accounts and their transmission to the Comptroller & Auditor General and the proper use of public money and stewardship of assets. In discharging these responsibilities particular regard is given to:

    - observing any accounting and disclosure requirements (including any Accounts Direction) and applying suitable accounting policies on a consistent basis
    - making judgements and estimates on a reasonable basis
    - stating whether applicable accounting standards, as set out in the Financial Reporting Manual (FReM), or an organisation's version of it, have been followed, and explain any material departures in the accounts, and
    - preparing the accounts on a going concern basis.

    The responsibilities of an Accounting Officer, including responsibility for regularity and propriety of the public finances for which an Accounting Officer is answerable, for keeping proper records and safeguarding assets, are also set out in Chapter 3 of *Managing Public Money* (MPM).

    In accordance with MPM requirements, the relationship between the Principal Accounting Officer and Additional Accounting Officer(s), together with their respective responsibilities, is set out in writing. Similarly, the relationship between the Principal Accounting Officer and the arm's length body (ALB) Accounting Officer(s) is set out in writing.

Further notes to the Estimate

20. The Estimates may be accompanied by further notes providing additional information to Parliament about the specific nature of the department's plans, details of grants in aid, changes in accounting policies, etc.

21. The Estimates and supporting statements and notes provide an explanation of the expenditure that the Government proposes to finance from funds made available by Parliament. Further information can be provided to Select Committees through their consideration of Estimates, or to the whole House through debates.

Contingent liabilities

22. The Notes to each Estimate include details, where appropriate, of any contingent liabilities in force, which, if they matured, would involve the voting of additional expenditure through the Estimate.

Income

23. Section 4 provides a full explanation of the treatment of income and the rules surrounding the use of income. The income that may be retained by the department and its executive agencies is described in the ambit in Part I. Failure to include a relevant item in the ambit would mean that the income in question could not be offset against expenditure, but would be surrendered to the Consolidated Fund. The source of all types of income and the amounts is detailed in Part III Note B for each Estimate.

Publication date

24. In recent years, the Government has aimed to present the Main Estimates as soon as possible in the financial year, subject to Parliament sitting.

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Section 3.
Parliamentary Procedure

Supply Procedure

1. Parliament's consideration of the Supply Estimates is part of its Supply procedure, by which it approves the Government's requests for net resource requirement, net capital and net cash requirement. The process consists of a number of stages:

   (i) the Government requests certain provision;

   (ii) to support each request, information is provided about what net resources, net capital and net cash will be required and who will be responsible for accounting for the provision;

   (iii) Parliament considers these requests, investigates some more fully and may choose to debate one or more of them;

   (iv) if Parliament votes in favour of the requests it passes an Act to authorise the net resources, net capital and make the cash available from the Consolidated Fund;

   (v) to enhance its control, Parliament gives legislative force to the ambits of the Estimates which specify the purposes for which the provision may be spent and income netted off expenditure; and

   (vi) net resource, net capital and cash expenditure, once incurred, are audited and accounted for to check that the amounts and purposes approved by Parliament have not been exceeded.

2. This process extends over a period of more than two years, starting before the financial year in which expenditure is to be incurred and ending over twelve months after that year has ended. At any one time, Parliament may be considering expenditure that relates to more than one financial year.

3. Under long-established constitutional practice it is for the Crown (the Government) to demand money, the House of Commons to grant it and the House of Lords to assent to the grant.

4. Parliament gives statutory authority for both the use of net resources, net capital and for funds to be drawn from the Consolidated Fund (the Government's general bank account at the Bank of England) to meet most expenditure by government departments and certain related bodies by Acts of Parliament known as Supply and Appropriation Acts. Parliamentary procedure leading to the passing of these Acts is known as "Supply procedure". Specific provision is made available under the Acts only for a specified financial year (although an individual Act may authorise Supply for separate Estimates from different financial years).

Designation Order

5. The Government Resources and Accounts Act 2000 (as amended) gives the Treasury the power to designate, by laying an Order before Parliament, those bodies that must be consolidated. Such Orders list not only the designated body but also the relevant responsible department. An Order setting out the designations will normally be laid shortly before the start of the financial year. A further Order will normally be laid around the end of the calendar year, adjusting the designations as necessary for the Supplementary Estimates. An Order will list all bodies to be designated[1] and therefore removing a body that was included in an earlier Order for a financial year effectively removes the requirement for its consolidation in that financial year.

Vote on Account

6. Parliament does not normally approve the Main Estimates until around the middle of July, so the process begins with the Votes on Account to provide provision for the early months of the financial year. These

[1] In some cases the bodies are included by category rather than named individually.

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are normally presented to Parliament in January/February, along with the current year's Supplementary Estimates. In general, they seek for the coming financial year 45 per cent of the amounts of net resources, net capital and cash, authorised to date in the current year.

Main Estimates

7. Around the turn of the new financial year the Treasury presents to Parliament the Main Estimates. Part I of each Estimate forms the basis of a Supply Resolution. A Supply and Appropriation (Main Estimates) Bill is then brought in and passed before Parliament rises for the Summer Recess.

Supply and Appropriation Acts

8. The resulting Supply and Appropriation (Main Estimate) Act authorises departments to use net resources, net capital and spend cash up to the amounts requested in the Main Supply Estimates as, exceptionally, amended by any Revised Estimates. The Act not only gives parliamentary authority for total resources and capital requested to be used, and cash to be issued, from the Consolidated Fund, but also limits the way in which the resources and capital can be used by prescribing how the overall sum is to be appropriated to particular budgets in order to finance specified services.

Revised Estimates

9. Revised Estimates may, exceptionally, be presented to replace the original Estimate before the Supply Resolution is voted on. They either reduce the provision sought in the original Estimate or vary the way in which it is to be allocated.

Supplementary Estimates

10. The Government may decide to ask Parliament for a change to net resources, net capital and/or cash during the year. Supplementary Supply Estimates, where necessary, will be presented on a single occasion during the financial year, in January/February. Following any Estimates Day debates and the vote on the necessary Supply Resolution, formal statutory authority for extra funds is provided by a Supply and Appropriation (Anticipation and Adjustments) Act in February/March. This follows presentation of the Supplementary Estimates, the Vote on Account and the Statement of Excesses, which appropriates Supply in respect of any Excess Votes relating to the previous year.

Contingencies Fund

11. There is a cash-based Contingencies Fund, which may be used to finance urgent cash expenditure in anticipation of parliamentary approval of Estimates. Normally total advances outstanding at any one time must not exceed 2 per cent of the previous year's total cash Supply provision. Drawings on the Fund are repaid when Parliament has voted the additional cash (together with any associated resource and/or capital consumption). The Contingencies Fund limit was exceptionally raised to 50 per cent for the 2020-21 financial year by the Contingencies Fund Act 2020. The limit was revised to 12 per cent for the 2021-22 financial year by the Contingencies Fund Act 2021. It returned to 2 per cent for 2022-23 and remains at this level.

12. Supply Estimates are based on consumption of net resources, net capital and cash and parliamentary control applies to each.

13. Provision is made within resources for commitments entered into, but which may not mature for payment within the financial year. The net cash requirement provides for all payments, which are due within the financial year relating to continuing services, whether or not they relate to consumption of resources within the year, and takes account of the cash receipts associated with income.

Accounts and audit

14. After the end of the financial year each department and public service pension scheme prepares an account comprising a set of schedules and statements, the most significant of which for parliamentary control of Estimates is the Statement of Parliamentary Supply (SOPS), which compares outturn with the Estimate for both resource and capital expenditure and the net cash requirement.

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15. Each account is audited and a certificate and report on the account is produced by the Comptroller and Auditor General. The account and the Comptroller and Auditor General's certificate and report are then laid before the House of Commons in the summer/autumn following the end of the financial year to which they relate.

16. Under the National Audit Act 1983 the Comptroller and Auditor General also carries out value for money studies of departments' expenditure. The Public Accounts Committee's examination of departments in these studies substantially enhances the accountability provided through the accounts.

Excess Votes

17. If expenditure on any budgetary boundary or the net cash requirement for an Estimate exceeds the final voted provision for the year, the excess will appear in the Statement of Parliamentary Supply of the department's account and will be reported to the Public Accounts Committee by the Comptroller and Auditor General. A similar report is prepared if the administration budget has been exceeded. Subject to that report, the necessary provision is sought in an Excess Vote. The Treasury presents a Statement of Excesses to Parliament, usually in January/February of the following financial year, at the same time as the Supplementary Estimates. The necessary provision is then voted and appropriated in the following Supply and Appropriation (Anticipation and Adjustments) Act, i.e. over 11 months after the end of the financial year to which it relates.

18. Parliament's consideration of individual Estimates is primarily a task for Select Committees concerned with the activities and expenditure of particular departments. A Committee may decide to examine individual Main or Supplementary Estimates, ask the department for more information about some aspects and examine Ministers and officials about particular areas of expenditure. A Committee's conclusions often take the form of a report, which is printed by the House.

Parliamentary debate

19. The House of Commons has the opportunity to debate individual Estimates on three Estimates Days in each Parliamentary Session. Each debate is generally informed by a report from the relevant Select Committee. At the end of the debate the Estimates are voted on. The time available in Estimates Days is allocated on the advice of the Liaison Committee whose membership includes the chairmen of the Departmental Select Committees. In addition, the Government would make some extra time available for debates on any necessary Out-of-turn Supplementary Estimates.

20. Proceedings on Bills related to Supply Estimates are formal, i.e. not open to debate.

Parliamentary Timetable

21. Standing Order No. 55 of the House of Commons states that at least 14 days must elapse between presentation of the Supplementary Estimates and the ensuing vote to authorise spending.

22. The Government aims to give Select Committees advance proof copies of Supplementary Estimates ahead of presentation, although this may not always be possible. In practice, some 2-4 weeks are usually available for Select Committees to examine Supplementaries on the occasions when they are presented. This period is necessarily shorter if there are any late or Revised Supplementaries.

23. Parliament's consideration of Estimates is therefore generally concentrated in two periods:

    (i) April-July for Main Estimates and June-July if there were, exceptionally, any Revised Estimates, including any Estimates Day debates, followed by the Supply and Appropriation (Main Estimates) Act;

    (ii) January-February for Supplementary Estimates, the Vote on Account and any associated debates, followed by a Supply and Appropriation (Anticipation and Adjustments) Act.

Consolidated Fund standing services

24. Parliament has passed statutes that authorise certain expenditure to be charged to the Consolidated Fund and not be subject to the annual Supply procedure. These "Consolidated Fund standing services" (CFSS) include payments to the National Loans Fund to service the National Debt and the salaries and pensions

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of certain people who are constitutionally independent of the Executive. These include the Speaker of the House of Commons, the Comptroller and Auditor General and the judiciary.

25. Where appropriate, CFSS are included within the Estimates as ‘non-voted’ expenditure, and are subject to the public expenditure controls described in Section 2.

26. In addition to CFSS, departments may incur expenditure financed from the National Insurance Fund or other central funds. This expenditure is also shown as non-voted in the Estimates.

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Section 4.
The rules on the treatment of income in departmental Supply Estimates

Supply and Appropriation Act

1. This section sets out rules issued by HM Treasury on the treatment and use ("appropriation") of income. The rules will govern the appropriation of income when Parliament approves the Supply and Appropriation (Main Estimates) Bill.

2. The Treasury controls the types and amount of income that departments may include and appropriate as departmental income in an Estimate. They are set out below.

Limitations on types of income

3. Estimates follow the budgeting treatment of income. Departmental income (accruals) and the associated receipts (cash) have the following characteristics:

    - the income is part of budgets, either Departmental Expenditure Limit (DEL) or Annually Managed Expenditure (AME);
    - exceptionally non-budget income may be kept by a department, but the department must have specific Treasury authority to do so; and
    - the income relates to activities performed by the department.

Resource income

4. The following forms of income are usually treated as a benefit to the resource budget, which means they may be used to reduce or eliminate the amount of resource requested for current or resource purposes:

    - sales of goods and services;
    - royalties and associated payments for use of Intellectual Property Rights (IPR);
    - sales of some licences where the Office for National Statistics (ONS) has determined that there is a significant degree of service to the individual applicant;
    - income from insurance payments;
    - income in respect of compensation (where the ONS treat the income as impacting on the current budget);
    - income from leases of property, plant and equipment (rental income);
    - those donations that are treated as current in the national accounts (NB donations can be capital as well);
    - income obtained from National Lottery distributing bodies that finances current expenditure;
    - some income associated with financial transactions, such as interest and dividends;
    - income from the European Union (EU) that finances current expenditure;
    - income from taxes, licence fees treated as tax in the National Accounts and levies, but which the Chief Secretary to the Treasury has agreed may be netted off[1] budgets. Note that although described as netting off, the income appears in the Estimate in normal income columns; and

[1] 'Netting-off' is the usual term for this treatment in budgets but it does not imply net treatment in Estimates. The income appears in the Estimate in the normal way.

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- income from fines and penalties, where the Chief Secretary to the Treasury has agreed that they may be netted off budgets.

Capital income

5. The following types of income benefit the capital budget, that is, they may be used to reduce or eliminate the amount of resource requested for capital purposes:

- income from fixed asset sales – limited to the net book value (NBV) of the asset (not including any profit/loss on disposal);
- income from National Lottery distributing bodies that finances capital expenditure;
- capital grants from the private sector, including developer contributions and capital donations;
- capital grants from the European Union (EU);
- income from exercising an overage (claw-back) agreement;
- income from sale of inventories (stocks) that score in the capital budget;
- privatisation proceeds; and
- income from the disposal of financial assets.

Limitation on amounts

6. In addition to the above types of income there are rules surrounding the amount of income that departments may use:

- The Spending Review (SR) settlement set negative DEL income targets. Departments are allowed to retain up to 10 per cent of income receipts above the levels envisaged in the SR settlement. Note that this does *not* include the income of arm's length bodies (ALBs) which is netted off in Supply;
- Any income in excess of the 10 per cent is treated as non-budget and **must** be surrendered to the Consolidated Fund; and
- Where the SR settlement did not clearly set out an expected level of income, departments may retain total negative income up to 5 per cent of expenditure.

Income that cannot be treated as departmental income in the Supply Estimate

7. The following types of income cannot be used as departmental income:

- Taxation, regulatory controls, including certain statutory licences, duties, fines, penalties. These are all outside of the departmental budget and should be in a Trust Statement, unless, exceptionally, the entity has specific agreement from HM Treasury that it may be treated as either negative DEL or AME;
- Where the department is simply acting as agent for another party (e.g. for the EU), and has no direct policy involvement and carries no risk or reward;
- Income from a completely new activity not included in the Estimate; and
- Where the income is treated as a reduction in expenditure (e.g. the repayment of a grant). In such cases the payment would be credited back to the expenditure subhead, netting off the spending rather than appearing as income.

Describing the income: ambits

8. To retain income departments must include a description of the type of income in the income ambits which appear in Part I of the Estimate. These are split between DEL and AME. Any non-budget income is surrendered to the Consolidated Fund. Failure to include the relevant type of income in the ambit could result in an Excess Vote.

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Section 5.
Summary of Supply Estimates

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Table 2 Supply Estimates by department

£'000

	2026-27 Plans	2025-26 Plans †	2024-25 Outturn † ††
Supply Estimates presented by HM Treasury			
Department of Health and Social Care			
Departmental Expenditure Limit			
Resource	179,700,199	173,008,714	163,074,255
Capital	13,937,693	13,624,735	11,471,292
Annually Managed Expenditure			
Resource	16,505,631	16,206,657	7,341,920
Capital	207,746	548,827	660,486
Total Net Budget			
Resource	196,205,830	189,215,371	170,416,175
Capital	14,145,439	14,173,562	12,131,778
Non-Budget Expenditure	-	-	-
Net Cash Requirement	**203,237,185**	**194,029,051**	**176,287,546**
Department for Education			
Departmental Expenditure Limit			
Resource †††	94,181,740	90,511,090	84,683,770
Capital †††	8,216,583	6,983,494	5,595,816
Annually Managed Expenditure			
Resource	-4,060,541	30,347,374	9,067,901
Capital	35,901,869	30,634,729	30,900,329
Total Net Budget			
Resource	90,121,199	120,858,464	93,751,671
Capital	44,118,452	37,618,223	36,496,145
Non-Budget Expenditure	-	-	-
Net Cash Requirement	**127,134,145**	**115,984,416**	**106,163,227**
Home Office			
Departmental Expenditure Limit			
Resource	19,528,445	17,625,670	16,939,116
Capital	1,712,906	1,718,214	1,588,350
Annually Managed Expenditure			
Resource	2,876,184	3,265,410	2,266,909
Capital	-	60,077	21,048
Total Net Budget			
Resource	22,404,629	20,891,080	19,206,025
Capital	1,712,906	1,778,291	1,609,398
Non-Budget Expenditure	-	-	-
Net Cash Requirement	**23,800,000**	**23,294,215**	**20,808,944**
National Crime Agency			
Departmental Expenditure Limit			
Resource	722,509	568,403	581,717
Capital	135,540	139,570	125,611
Annually Managed Expenditure			
Resource	204,500	181,315	148,384
Capital	-	-	-
Total Net Budget			
Resource	927,009	749,718	730,101
Capital	135,540	139,570	125,611
Non-Budget Expenditure	-	-	-
Net Cash Requirement	**858,049**	**970,366**	**738,434**

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Table 2 Supply Estimates by department

£'000

	2026-27 Plans	2025-26 Plans †	2024-25 Outturn † ††
Ministry of Justice			
Departmental Expenditure Limit			
Resource	12,507,179	11,745,934	10,927,490
Capital	2,362,667	2,303,342	1,543,278
Annually Managed Expenditure			
Resource	2,854,626	1,830,896	1,644,986
Capital	15,000	19,500	13,650
Total Net Budget			
Resource	15,361,805	13,576,830	12,572,476
Capital	2,377,667	2,322,842	1,556,928
Non-Budget Expenditure	**-**	-	-
Net Cash Requirement	**15,270,243**	**14,398,158**	**12,146,212**
Crown Prosecution Service			
Departmental Expenditure Limit			
Resource	993,676	910,595	805,194
Capital	39,010	46,200	53,781
Annually Managed Expenditure			
Resource	32,562	29,637	21,741
Capital	3,200	2,859	960
Total Net Budget			
Resource	1,026,238	940,232	826,935
Capital	42,210	49,059	54,741
Non-Budget Expenditure	**-**	**-**	**-**
Net Cash Requirement	**1,033,261**	**956,795**	**859,211**
Serious Fraud Office			
Departmental Expenditure Limit			
Resource	113,979	99,917	79,017
Capital	37,100	2,500	2,400
Annually Managed Expenditure			
Resource	4,837	30,035	3,690
Capital	-	-	-
Total Net Budget			
Resource	118,816	129,952	82,707
Capital	37,100	2,500	2,400
Non-Budget Expenditure	**-**	**-**	**-**
Net Cash Requirement	**151,079**	**114,417**	**81,340**
HM Procurator General and Treasury Solicitor			
Departmental Expenditure Limit			
Resource	779	432	-16,383
Capital	7,500	18,000	12,302
Annually Managed Expenditure			
Resource	12,750	13,027	10,142
Capital	-	2,000	-
Total Net Budget			
Resource	13,529	13,459	-6,241
Capital	7,500	20,000	12,302
Non-Budget Expenditure	**-**	**-**	**-**
Net Cash Requirement	**18,402**	**18,055**	**-4,187**

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Table 2 Supply Estimates by department

£'000

	2026-27 Plans	2025-26 Plans †	2024-25 Outturn † ††
Ministry of Defence			
Departmental Expenditure Limit			
Resource	39,632,279	39,118,792	37,540,400
Capital	25,474,121	23,130,816	22,697,220
Annually Managed Expenditure			
Resource	16,415,227	26,158,284	13,331,138
Capital	1,000	1,000	3,899
Total Net Budget			
Resource	56,047,506	65,277,076	50,871,538
Capital	25,475,121	23,131,816	22,701,119
Non-Budget Expenditure	-	-	-
Net Cash Requirement	**65,101,200**	**62,244,236**	**60,121,283**
Security and Intelligence Agencies			
Departmental Expenditure Limit			
Resource	3,514,591	3,317,747	3,070,801
Capital	2,024,279	1,711,474	1,389,866
Annually Managed Expenditure			
Resource	956,110	899,500	752,870
Capital	4,700	4,700	-
Total Net Budget			
Resource	4,470,701	4,217,247	3,823,671
Capital	2,028,979	1,716,174	1,389,866
Non-Budget Expenditure	-	-	-
Net Cash Requirement	**5,873,400**	**5,360,013**	**4,642,985**
Foreign, Commonwealth and Development Office			
Departmental Expenditure Limit			
Resource	6,177,562	7,674,521	7,983,715
Capital	3,140,297	3,210,477	2,650,978
Annually Managed Expenditure			
Resource	954,063	765,901	690,290
Capital	144,000	481,000	880,598
Total Net Budget			
Resource	7,131,625	8,440,422	8,674,005
Capital	3,284,297	3,691,477	3,531,576
Non-Budget Expenditure	-	-	-
Net Cash Requirement	**9,307,527**	**11,354,744**	**11,629,196**
Ministry of Housing, Communities and Local Government			
Departmental Expenditure Limits - Housing and Communities			
Resource	4,207,208	4,694,823	4,277,623
Capital	10,283,633	8,777,092	8,259,789
Departmental Expenditure Limit - Local Government			
Resource	18,401,268	13,849,438	11,329,872
Capital	-	-	-
Annually Managed Expenditure			
Resource	28,255,004	25,196,861	23,415,732
Capital	1,410,200	-	-
Total Net Budget			
Resource	50,863,480	43,741,122	39,023,227
Capital	11,693,833	8,777,092	8,259,789
Non-Budget Expenditure	-	-	-
Net Cash Requirement	**44,611,760**	**34,714,507**	**28,899,446**

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Table 2 Supply Estimates by department

£'000

	2026-27 Plans	2025-26 Plans †	2024-25 Outturn † ††
Department for Culture, Media and Sport			
Departmental Expenditure Limits			
Resource	1,581,481	1,577,069	1,493,551
Capital	752,250	734,010	526,226
Annually Managed Expenditure			
Resource	5,084,566	4,798,345	3,993,884
Capital	614,951	476,571	154,856
Total Net Budget			
Resource	6,666,047	6,375,414	5,487,435
Capital	1,367,201	1,210,581	681,082
Non-Budget Expenditure	-	-	-
Net Cash Requirement	**6,633,842**	**6,523,400**	**5,904,967**
Department for Science, Innovation and Technology			
Departmental Expenditure Limit			
Resource	917,806	675,463	545,015
Capital	15,209,226	14,488,464	13,156,677
Annually Managed Expenditure			
Resource	1,143,150	1,206,565	695,836
Capital	260	260	-158,535
Total Net Budget			
Resource	2,060,956	1,882,028	1,240,851
Capital	15,209,486	14,488,724	12,998,142
Non-Budget Expenditure	-	-	-
Net Cash Requirement	**17,611,202**	**17,038,840**	**3,802,476**
Department for Transport			
Departmental Expenditure Limit			
Resource	7,871,169	7,732,289	7,933,171
Capital	22,316,726	21,639,151	20,522,913
Annually Managed Expenditure			
Resource	15,511,678	15,948,236	12,918,251
Capital	149,598	148,597	-80,296
Total Net Budget			
Resource	23,382,847	23,680,525	20,851,422
Capital	22,466,324	21,787,748	20,442,617
Non-Budget Expenditure	-	-	-
Net Cash Requirement	**34,089,723**	**34,671,407**	**30,140,655**
Department for Energy Security and Net Zero			
Departmental Expenditure Limit			
Resource	2,627,038	2,977,120	2,571,590
Capital	8,547,192	11,728,226	5,240,711
Annually Managed Expenditure			
Resource	77,644,854	81,109,137	9,036,156
Capital	2,807,588	80,413	48,293
Total Net Budget			
Resource	80,271,892	84,086,257	11,607,746
Capital	11,354,780	11,808,639	5,289,004
Non-Budget Expenditure		-	-
Net Cash Requirement	**12,462,593**	**10,598,794**	**9,198,480**

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Table 2 Supply Estimates by department

£'000

	2026-27 Plans	2025-26 Plans †	2024-25 Outturn † ††
Department for Environment, Food and Rural Affairs			
Departmental Expenditure Limit			
Resource	4,814,088	4,917,816	4,969,454
Capital	2,763,260	2,646,677	2,276,034
Annually Managed Expenditure			
Resource	1,021,977	741,177	-875,997
Capital	7,846	17,738	4,002
Total Net Budget			
Resource	5,836,065	5,658,993	4,093,457
Capital	2,771,106	2,664,415	2,280,036
Non-Budget Expenditure	10,000	10,000	-
Net Cash Requirement	**8,045,472**	**8,370,843**	**7,577,293**
Department for Business and Trade			
Departmental Expenditure Limit			
Resource	1,998,137	2,354,583	1,511,714
Capital	1,211,879	1,374,661	462,031
Annually Managed Expenditure			
Resource	-30,567	463,420	-140,247
Capital	1,755,308	1,804,037	202,758
Total Net Budget			
Resource	1,967,570	2,818,003	1,371,467
Capital	2,967,187	3,178,698	664,789
Non-Budget Expenditure	**-**	**-**	42,798
Net Cash Requirement	**8,553,486**	**8,314,674**	**2,535,417**
HM Land Registry			
Departmental Expenditure Limit			
Resource	1	459,603	411,213
Capital	59,100	63,100	27,675
Annually Managed Expenditure			
Resource	48,902	42,610	29,129
Capital	-	-	-
Total Net Budget			-
Resource	48,903	502,213	440,342
Capital	59,100	63,100	27,675
Non-Budget Expenditure	**-**	**-**	**-**
Net Cash Requirement	**86,359**	**526,108**	**438,888**
Department for Work and Pensions			
Departmental Expenditure Limit			
Resource	13,379,837	13,883,549	12,874,626
Capital	934,328	683,977	479,840
Annually Managed Expenditure			
Resource	166,079,516	158,986,478	145,110,147
Capital	306,380	567,052	296,607
Total Net Budget			
Resource	179,459,353	172,870,027	157,984,773
Capital	1,240,708	1,251,029	776,447
Non-Budget Expenditure	2,046,912	2,518,606	412,649
Net Cash Requirement	**182,323,960**	**176,570,028**	**157,108,675**

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Table 2 Supply Estimates by department

£'000

	2026-27 Plans	2025-26 Plans †	2024-25 Outturn † ††
HM Revenue and Customs			
Departmental Expenditure Limit			
Resource	6,495,738	5,646,851	4,863,666
Capital	872,633	899,233	728,071
Annually Managed Expenditure			
Resource	17,265,264	17,019,595	15,672,709
Capital	20,310	22,010	2
Total Net Budget			
Resource	23,761,002	22,666,446	20,536,375
Capital	892,943	921,243	728,073
Non-Budget Expenditure	-	-	-
Net Cash Requirement	**25,758,617**	**24,048,667**	**20,461,095**
HM Treasury			
Departmental Expenditure Limit			
Resource	430,618	420,268	331,602
Capital	826,027	820,166	765,304
Annually Managed Expenditure			
Resource	33,862,780	29,064,332	34,601,391
Capital	29,369,848	21,456,587	29,296,161
Total Net Budget		-	
Resource	34,293,398	29,484,600	34,932,993
Capital	30,195,875	22,276,753	30,061,465
Non-Budget Expenditure	-	-	-
Net Cash Requirement	**30,850,895**	**25,625,581**	**30,457,020**
Cabinet Office			
Departmental Expenditure Limit			
Resource	1,133,720	795,331	613,893
Capital	643,230	521,014	268,576
Annually Managed Expenditure			
Resource	-1,766,468	182,334	14,700,000
Capital	2,139,988	2,730,000	61,000
Total Net Budget			
Resource	-632,748	977,665	15,313,893
Capital	2,783,218	3,251,014	329,576
Non-Budget Expenditure	-	-	-
Net Cash Requirement	**4,216,938**	**4,461,261**	**881,590**
Scotland Office and Office of the Advocate General			
Departmental Expenditure Limit			
Resource	15,666	15,716	13,260
Capital	50	500	44
Annually Managed Expenditure			
Resource	600	690	595
Capital	-	-	-
Total Net Budget			
Resource	16,266	16,406	13,855
Capital	50	500	44
Non-Budget Expenditure	**55,510,441**	**53,897,692**	**48,560,140**
Net Cash Requirement	**55,527,407**	**53,914,655**	**48,573,342**

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Table 2 Supply Estimates by department

£'000

	2026-27 Plans	2025-26 Plans †	2024-25 Outturn † ††
Wales Office			
Departmental Expenditure Limit			
Resource	6,737	6,137	5,197
Capital	30	975	-
Annually Managed Expenditure			
Resource	370	395	277
Capital	-	-	-
Total Net Budget			
Resource	7,107	6,532	5,474
Capital	30	975	-
Non-Budget Expenditure	**25,845,032**	**24,671,414**	**20,515,247**
Net Cash Requirement	**25,852,239**	**24,679,616**	**20,520,444**
Northern Ireland Office			
Departmental Expenditure Limit			
Resource	73,959	58,252	51,601
Capital	10,792	4,541	12,342
Annually Managed Expenditure			
Resource	24,706	54,983	5,240
Capital	-	-	-
Total Net Budget			
Resource	98,665	113,235	56,841
Capital	10,792	4,541	12,342
Non-Budget Expenditure	**26,160,195**	**27,253,461**	**25,380,597**
Net Cash Requirement	**26,353,105**	**27,427,713**	**25,488,834**
National Savings and Investments			
Departmental Expenditure Limit			
Resource	380,266	346,385	283,443
Capital	81,400	89,300	42,126
Annually Managed Expenditure			
Resource	16,995	11,353	1,287
Capital	-	-	-
Total Net Budget		-	
Resource	397,261	357,738	284,730
Capital	81,400	89,300	42,126
Non-Budget Expenditure	-	-	-
Net Cash Requirement	**462,066**	**436,105**	**290,673**
Charity Commission			
Departmental Expenditure Limit			
Resource	37,851	29,795	30,231
Capital	2,874	2,650	4,364
Annually Managed Expenditure			
Resource	3,400	3,794	1,813
Capital	-	-	-
Total Net Budget			
Resource	41,251	33,589	32,044
Capital	2,874	2,650	4,364
Non-Budget Expenditure	-	-	-
Net Cash Requirement	**40,650**	**32,370**	**32,854**

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Table 2 Supply Estimates by department

£'000

	2026-27 Plans	2025-26 Plans †	2024-25 Outturn † ††
Competition and Markets Authority			
Departmental Expenditure Limit			
Resource	130,362	136,382	126,896
Capital	8,500	8,920	6,501
Annually Managed Expenditure			
Resource	35,624	34,029	-4,663
Capital	2,000	2,000	274
Total Net Budget			
Resource	165,986	170,411	122,233
Capital	10,500	10,920	6,775
Non-Budget Expenditure	**-**	**-**	**-**
Net Cash Requirement	**145,412**	**149,599**	**133,397**
The Statistics Board			
Departmental Expenditure Limit			
Resource	469,021	393,303	361,357
Capital	22,098	23,683	25,833
Annually Managed Expenditure			
Resource	18,210	14,456	13,341
Capital	-	52	234
Total Net Budget			
Resource	487,231	407,759	374,698
Capital	22,098	23,735	26,067
Non-Budget Expenditure	**-**	**-**	**-**
Net Cash Requirement	**491,119**	**416,986**	**387,190**
Office for Standards in Education, Children's Services and Skills			
Departmental Expenditure Limit			
Resource	184,509	161,195	146,418
Capital	41,500	42,300	5,092
Annually Managed Expenditure			
Resource	11,077	13,002	9,086
Capital	2,700	2,000	18
Total Net Budget			
Resource	195,586	174,197	155,504
Capital	44,200	44,300	5,110
Non-Budget Expenditure	**-**	**-**	**-**
Net Cash Requirement	**191,832**	**172,205**	**151,381**
Office for Qualifications and Examinations Regulation			
Departmental Expenditure Limit			
Resource	32,321	30,953	29,581
Capital	900	450	449
Annually Managed Expenditure			
Resource	868	1,046	1,082
Capital	25	-	-
Total Net Budget			
Resource	33,189	31,999	30,663
Capital	925	450	449
Non-Budget Expenditure	**-**	**-**	**-**
Net Cash Requirement	**33,128**	**31,288**	**30,030**

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Table 2 Supply Estimates by department

£'000

	2026-27 Plans	2025-26 Plans †	2024-25 Outturn † ††
Food Standards Agency			
Departmental Expenditure Limit			
Resource	124,385	118,969	110,873
Capital	12,399	16,671	10,014
Annually Managed Expenditure			
Resource	13,281	13,911	2,906
Capital	50	250	-
Total Net Budget			
Resource	137,666	132,880	113,779
Capital	12,449	16,921	10,014
Non-Budget Expenditure	**-**	**-**	**-**
Net Cash Requirement	**136,655**	**138,014**	**123,405**
The National Archives			
Departmental Expenditure Limit			
Resource	46,211	44,977	39,312
Capital	6,000	7,944	7,417
Annually Managed Expenditure			
Resource	8,876	8,301	7,666
Capital	-	-	-
Total Net Budget			
Resource	55,087	53,278	46,978
Capital	6,000	7,944	7,417
Non-Budget Expenditure	**-**	**-**	**-**
Net Cash Requirement	**52,211**	**52,921**	**46,729**
United Kingdom Supreme Court			
Departmental Expenditure Limit			
Resource	2,603	4,957	1,378
Capital	727	471	2,097
Annually Managed Expenditure			
Resource	2,053	2,010	1,448
Capital	-	**-**	**-**
Total Net Budget			
Resource	4,656	6,967	2,826
Capital	727	471	2,097
Non-Budget Expenditure	**-**	**-**	**-**
Net Cash Requirement	**5,739**	**5,428**	**3,475**
Government Actuary's Department			
Departmental Expenditure Limit			
Resource	1	-688	-1,349
Capital	325	600	312
Annually Managed Expenditure			
Resource	749	739	656
Capital	100	-	-22
Total Net Budget			
Resource	750	51	-693
Capital	425	600	290
Non-Budget Expenditure	**-**	**-**	**-**
Net Cash Requirement	**826**	**788**	**-2,204**

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Table 2 Supply Estimates by department

£'000

	2026-27 Plans	2025-26 Plans †	2024-25 Outturn † ††
Office of Gas and Electricity Markets			
Departmental Expenditure Limit			
Resource	13,750	47,480	40,341
Capital	16,549	5,050	4,089
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	13,750	47,480	40,341
Capital	16,549	5,050	4,089
Non-Budget Expenditure	-	-	-
Net Cash Requirement	**47,250**	**93,500**	**-3,843**
Office of Rail and Road			
Departmental Expenditure Limit			
Resource	1	2	2
Capital	711	1,020	846
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	1	2	2
Capital	711	1,020	846
Non-Budget Expenditure	-	-	-
Net Cash Requirement	**2,000**	**2,000**	**370**
Water Services Regulation Authority			
Departmental Expenditure Limit			
Resource	160	161	-73
Capital	1,353	1,285	642
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	160	161	-73
Capital	1,353	1,285	642
Non-Budget Expenditure	-	-	-
Net Cash Requirement	**14,513**	**14,446**	**6,394**
Export Credits Guarantee Department			
Departmental Expenditure Limit			
Resource	-2,798	-5,123	-1,908
Capital	6,337	5,238	2,059
Annually Managed Expenditure			
Resource	3,759,287	3,761,577	-144,466
Capital	455,220	565,082	-1,354
Total Net Budget	-		
Resource	3,756,489	3,756,454	-146,374
Capital	461,557	570,320	705
Non-Budget Expenditure	-	-	-
Net Cash Requirement	**1,034,346**	**1,713,994**	**-308,288**

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Table 2 Supply Estimates by department

£'000

	2026-27 Plans	2025-26 Plans †	2024-25 Outturn † ††
Office of the Parliamentary Commissioner for Administration and the Health Service Commissioner for England			
Departmental Expenditure Limit			
Resource	48,234	44,460	39,213
Capital	10,789	6,030	850
Annually Managed Expenditure			
Resource	4,291	4,090	2,102
Capital	504	333	-
Total Net Budget			
Resource	52,525	48,550	41,315
Capital	11,293	6,363	850
Non-Budget Expenditure	**-**	**-**	**-**
Net Cash Requirement	**56,371**	**51,984**	**40,869**
House of Lords			
Departmental Expenditure Limit			
Resource	181,088	179,008	153,610
Capital	77,987	44,708	33,758
Annually Managed Expenditure			
Resource	12,838	19,748	16,756
Capital	-	-	-
Total Net Budget			
Resource	193,926	198,756	170,366
Capital	77,987	44,708	33,758
Non-Budget Expenditure	**-**	**-**	**-**
Net Cash Requirement	**259,885**	**222,149**	**189,501**
House of Commons: Members			
Departmental Expenditure Limit			
Resource	18,030	17,105	16,036
Capital	-	-	-
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	18,030	17,105	16,036
Capital	-	-	-
Non-Budget Expenditure	**-**	**-**	**-**
Net Cash Requirement	**17,997**	**17,074**	**16,468**
Crown Estate Office			
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	-	277	2,357
Capital	-	-	-
Total Net Budget			
Resource	-	277	2,357
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net Cash Requirement	**-**	**263**	**2,357**

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Table 2 Supply Estimates by department

£'000

	2026-27 Plans	2025-26 Plans †	2024-25 Outturn † ††
Armed Forces Pension and Compensation Schemes			
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	4,758,854	5,200,978	4,817,526
Capital	-	-	-
Total Net Budget			
Resource	4,758,854	5,200,978	4,817,526
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net Cash Requirement	**1,683,578**	**1,759,603**	**1,297,180**
Foreign, Commonwealth and Development Office: Overseas Superannuation			
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	11,050	11,500	9,660
Capital	-	-	-
Total Net Budget			
Resource	11,050	11,500	9,660
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net Cash Requirement	**31,500**	**38,200**	**36,540**
National Health Service Pension Scheme			
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	13,576,800	15,552,670	13,918,570
Capital	-	-	-
Total Net Budget			
Resource	13,576,800	15,552,670	13,918,570
Capital	-	-	-
Non-Budget Expenditure	**-**	**-**	**-**
Net Cash Requirement	**-8,415,200**	**-6,502,916**	**-6,308,492**
Teachers' Pension Scheme (England and Wales)			
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	9,007,470	9,807,899	9,171,767
Capital	-	-	-
Total Net Budget			
Resource	9,007,470	9,807,899	9,171,767
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net Cash Requirement	**1,053,112**	**1,163,801**	**1,152,073**

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Table 2 Supply Estimates by department

£'000

	2026-27 Plans	2025-26 Plans †	2024-25 Outturn † ††
UK Atomic Energy Authority Pension Schemes			
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	260,900	289,499	258,433
Capital	-	-	-
Total Net Budget			
Resource	260,900	289,499	258,433
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net Cash Requirement	**317,600**	**291,260**	**251,593**
Ministry of Justice: Judicial Pensions Scheme			
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	148,124	149,804	64,540
Capital	-	-	-
Total Net Budget			
Resource	148,124	149,804	64,540
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net Cash Requirement	**-148,069**	**-139,107**	**-149,636**
Cabinet Office: Civil Superannuation			
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	9,926,000	9,750,000	9,643,385
Capital	-	-	-
Total Net Budget			
Resource	9,926,000	9,750,000	9,643,385
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net Cash Requirement	**1,448,400**	**1,279,181**	**712,313**
Royal Mail Statutory Pension Scheme			
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	1,600,400	1,500,400	1,614,513
Capital	-	-	-
Total Net Budget			
Resource	1,600,400	1,500,400	1,614,513
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net Cash Requirement	**1,964,000**	**1,864,000**	**1,760,757**

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Table 2 Supply Estimates by department

£'000

	2026-27 Plans	2025-26 Plans †	2024-25 Outturn † ††
Total (Supply Estimates presented by HM Treasury)			
Departmental Expenditure Limit			
Resource	**422,693,404**	**406,195,444**	**380,841,501**
Capital	**121,808,501**	**117,526,929**	**100,003,576**
Annually Managed Expenditure			
Resource	**424,079,428**	**460,694,277**	**333,852,839**
Capital	**75,320,391**	**59,627,674**	**62,304,968**
Total Net Budget			
Resource	**846,772,832**	**866,889,721**	**714,694,340**
Capital	**197,128,892**	**177,154,603**	**162,308,544**
Total Non-Budget Expenditure	**109,572,580**	**108,351,173**	**94,911,431**
Total Net cash requirement	**935,689,010**	**889,515,696**	**785,355,899**
Supply Estimates presented elsewhere ††††			
House of Commons: Administration			
Departmental Expenditure Limit			
Resource	723,635	481,123	413,573
Capital	185,500	180,591	144,808
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	723,635	481,123	413,573
Capital	185,500	180,591	144,808
Non-Budget Expenditure	**-**	**-**	**-**
Net Cash Requirement	**584,135**	**568,714**	**488,793**
Parliamentary Works Grant			
Departmental Expenditure Limit			
Resource	53,500	53,000	79,016
Capital	14,100	200	66
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	53,500	53,000	79,016
Capital	14,100	200	66
Non-Budget Expenditure	**-**	**-**	**-**
Net Cash Requirement	**67,600**	**53,200**	**79,082**
National Audit Office			
Departmental Expenditure Limit			
Resource	112,900	112,200	99,899
Capital	4,500	4,000	4,219
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	112,900	112,200	99,899
Capital	4,500	4,000	4,219
Non-Budget Expenditure	**-**	**-**	**-**
Net Cash Requirement	**112,700**	**111,700**	**99,960**

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Table 2 Supply Estimates by department

£'000

	2026-27 Plans	2025-26 Plans †	2024-25 Outturn † ††
Electoral Commission			
Departmental Expenditure Limit			
Resource	48,513	40,504	36,623
Capital	4,207	2,112	3,880
Annually Managed Expenditure			
Resource	1,916	1,901	1,180
Capital	194	100	1,254
Total Net Budget			
Resource	50,429	42,405	37,803
Capital	4,401	2,212	5,134
Non-Budget Expenditure	**-**	**-**	**-**
Net Cash Requirement	**53,567**	**43,131**	**41,644**
Independent Parliamentary Standards Authority			
Departmental Expenditure Limit			
Resource	315,693	292,088	306,379
Capital	2,660	1,798	68
Annually Managed Expenditure			
Resource	-3,079	1,021	6,554
Capital	339	130	-
Total Net Budget			
Resource	312,614	293,109	312,933
Capital	2,999	1,928	68
Non-Budget Expenditure	**-**	**-**	**-**
Net Cash Requirement	**313,204**	**294,288**	**306,447**
Local Government Boundary Commission for England			
Departmental Expenditure Limit			
Resource	3,761	3,124	2,445
Capital	275	50	39
Annually Managed Expenditure			
Resource	88	44	107
Capital	-	-	-
Total Net Budget			
Resource	3,849	3,168	2,552
Capital	275	50	39
Non-Budget Expenditure	**-**	**-**	**-**
Net Cash Requirement	**3,973**	**3,126**	**2,447**

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Table 2 Supply Estimates by department

£'000

	2026-27 Plans	2025-26 Plans †	2024-25 Outturn † ††
Total (Supply Estimates presented elsewhere)			
Departmental Expenditure Limit			
Resource	1,258,002	982,039	937,935
Capital	211,242	188,751	153,080
Annually Managed Expenditure			
Resource	-1,075	2,966	7,841
Capital	533	230	1,254
Total Net Budget			
Resource	1,256,927	985,005	945,776
Capital	211,775	188,981	154,334
Total Non-Budget Expenditure	-	-	-
Total Net cash requirement	**1,135,179**	**1,074,159**	**1,018,373**
Grand Total			
Departmental Expenditure Limit			
Resource	**423,951,406**	**407,177,483**	**381,779,436**
Capital	**122,019,743**	**117,715,680**	**100,156,656**
Annually Managed Expenditure			
Resource	**424,078,353**	**460,697,243**	**333,860,680**
Capital	**75,320,924**	**59,627,904**	**62,306,222**
Total Net Budget			
Resource	**848,029,759**	**867,874,726**	**715,640,116**
Capital	**197,340,667**	**177,343,584**	**162,462,878**
Total Non-Budget Expenditure	**109,572,580**	**108,351,173**	**94,911,431**
Total Net Cash Requirement	**936,824,189**	**890,589,855**	**786,374,272**

† Figures for 2024-25 outturn and 2025-26 provision are adjusted for transfer, classification and machinery of government changes to reflect the 2026-27 Estimate structure.

†† Outturn figures in this summary table have been taken from the central database. They may differ from those in the annual report and accounts where the department has yet to update the central database.

††† 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.

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Table 3 Resource Departmental Expenditure Limits 2026-27

£'000

	Voted	Non-Voted	Total
Department †			
Department of Health and Social Care	179,700,199	32,600,208	212,300,407
Department for Education ††	57,061,070	37,120,670	94,181,740
Home Office	19,528,445	-	19,528,445
National Crime Agency	722,509	-	722,509
Ministry of Justice	12,507,179	185,970	12,693,149
Crown Prosecution Service	993,676	-	993,676
Serious Fraud Office	113,979	-	113,979
HM Procurator General and Treasury Solicitor	779	-	779
Ministry of Defence	39,632,279	-	39,632,279
Security and Intelligence Agencies	3,514,591	-	3,514,591
Foreign, Commonwealth and Development Office	6,177,562	109,000	6,286,562
Ministry of Housing, Communities and Local Government - Housing and Communities	4,207,208	8,870	4,216,078
Ministry of Housing, Communities and Local Government - Local Government	18,401,268	-	18,401,268
Department for Culture, Media and Sport	1,581,481	-	1,581,481
Department for Science, Innovation and Technology	917,806	-	917,806
Department for Transport	7,871,169	-200	7,870,969
Department for Energy Security and Net Zero	2,627,038	-606,000	2,021,038
Department for Environment, Food and Rural Affairs	4,814,088	-	4,814,088
Department for Business and Trade	1,998,137	-	1,998,137
HM Land Registry	1	-	1
Department for Work and Pensions	13,379,837	510,927	13,890,764
HM Revenue and Customs	6,495,738	242,429	6,738,167
HM Treasury	430,618	2,375	432,993
Cabinet Office	1,133,720	-	1,133,720
Scotland Office and Office of the Advocate General	15,666	-	15,666
Wales Office	6,737	-	6,737
Northern Ireland Office	73,959	125	74,084
Scottish Government	-	27,353,898	27,353,898
Welsh Government	-	18,951,986	18,951,986
Northern Ireland Executive	-	16,701,452	16,701,452
National Savings and Investments	380,266	-	380,266
Charity Commission	37,851	-	37,851
Competition and Markets Authority	130,362	-	130,362
The Statistics Board	469,021	-	469,021
Office for Standards in Education, Children's Services and Skills	184,509	-	184,509
Office of Qualifications and Examinations Regulation	32,321	-	32,321
Food Standards Agency	124,385	-	124,385
The National Archives	46,211	-	46,211
United Kingdom Supreme Court	2,603	4,040	6,643
Government Actuary's Department	1	-	1
Office of Gas and Electricity Markets	13,750	-	13,750
Office of Rail and Road	1	-	1
Water Services Regulation Authority	160	-	160
Export Credits Guarantee Department	-2,798	-	-2,798
Office of the Parliamentary Commissioner for Administration and the Health Service Commissioner for England	48,234	235	48,469
House of Lords	181,088	-	181,088
House of Commons: Members	18,030	-	18,030
Sub-total Central Government	**385,572,734**	**133,185,985**	**518,758,719**

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Table 3 Resource Departmental Expenditure Limits 2026-27

£'000

	Voted	Non-Voted	Total
Independent entities †††			
House of Commons: Administration	723,635	-	723,635
Parliamentary Works Grant	53,500	-	53,500
National Audit Office	112,900	350	113,250
Electoral Commission	48,513	266	48,779
Independent Parliamentary Standards Authority	315,693	-	315,693
Local Government Boundary Commission for England	3,761	-	3,761
Sub-total independent entities	**1,258,002**	**616**	**1,258,618**
Total	**386,830,736**	**133,186,601**	**520,017,337**

† 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.

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Table 4 Administration Budgets 2026-27

£'000

	Voted	Non-Voted	Total
Department			
Department of Health and Social Care	3,387,219	-	3,387,219
Department for Education	505,516	-	505,516
Home Office	431,572	-	431,572
National Crime Agency	43,270	-	43,270
Ministry of Justice	549,290	-	549,290
Crown Prosecution Service	56,323	-	56,323
Serious Fraud Office	11,700	-	11,700
HM Procurator General and Treasury Solicitor	779	-	779
Ministry of Defence	2,017,221	-	2,017,221
Security and Intelligence Agencies	100,960	-	100,960
Foreign, Commonwealth and Development Office	327,307	-	327,307
Ministry of Housing, Communities and Local Government - Housing and Communities	294,081	-	294,081
Department for Culture, Media and Sport	219,265	-	219,265
Department for Science, Innovation and Technology	410,725	-	410,725
Department for Transport	358,748	-200	358,548
Department for Energy Security and Net Zero	418,245	-	418,245
Department for Environment, Food and Rural Affairs	1,154,895	-	1,154,895
Department for Business and Trade	446,291	-	446,291
Department for Work and Pensions	1,385,026	-	1,385,026
HM Revenue and Customs	1,100,832	53,966	1,154,798
HM Treasury	303,784	-	303,784
Cabinet Office	556,438	-	556,438
Scotland Office and Office of the Advocate General	13,514	-	13,514
Wales Office	5,295	-	5,295
Northern Ireland Office	20,767	-	20,767
National Savings and Investments	380,266	-	380,266
Charity Commission	37,851	-	37,851
Competition and Markets Authority	31,907	-	31,907
Office for Standards in Education, Children's Services and Skills	23,539	-	23,539
Office of Qualifications and Examinations Regulation	13,116	-	13,116
Food Standards Agency	124,385	-	124,385
The National Archives	12,000	-	12,000
United Kingdom Supreme Court	898	-	898
Government Actuary's Department	1	-	1
Office of Gas and Electricity Markets	13,750	-	13,750
Office of Rail and Road	1	-	1
Water Services Regulation Authority	160	-	160
Export Credits Guarantee Department	-2,798	-	-2,798
Total	**14,754,139**	**53,766**	**14,807,905**

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Table 5 Capital Departmental Expenditure Limits 2026-27

£'000

	Voted	Non-Voted	Total
Department †			
Department of Health and Social Care	13,937,693	-	13,937,693
Department for Education ††	6,586,869	1,629,714	8,216,583
Home Office	1,712,906	-	1,712,906
National Crime Agency	135,540	-	135,540
Ministry of Justice	2,362,667	-	2,362,667
Crown Prosecution Service	39,010	-	39,010
Serious Fraud Office	37,100	-	37,100
HM Procurator General and Treasury Solicitor	7,500	-	7,500
Ministry of Defence	25,474,121	-	25,474,121
Security and Intelligence Agencies	2,024,279	-	2,024,279
Foreign, Commonwealth and Development Office	3,140,297	-	3,140,297
Ministry of Housing, Communities and Local Government - Housing and Communities	10,283,633	-	10,283,633
Department for Culture, Media and Sport	752,250	-	752,250
Department for Science, Innovation and Technology	15,209,226	-	15,209,226
Department for Transport	22,316,726	-	22,316,726
Department for Energy Security and Net Zero	8,547,192	-	8,547,192
Department for Environment, Food and Rural Affairs	2,763,260	-	2,763,260
Department for Business and Trade	1,211,879	-	1,211,879
HM Land Registry	59,100	-	59,100
Department for Work and Pensions	934,328	65,107	999,435
HM Revenue and Customs	872,633	-	872,633
HM Treasury	826,027	-	826,027
Cabinet Office	643,230	-	643,230
Scotland Office and Office of the Advocate General	50	-	50
Wales Office	30	-	30
Northern Ireland Office	10,792	-	10,792
Scottish Government	-	7,127,058	7,127,058
Welsh Government	-	3,607,478	3,607,478
Northern Ireland Executive	-	2,439,534	2,439,534
National Savings and Investments	81,400	-	81,400
Charity Commission	2,874	-	2,874
Competition and Markets Authority	8,500	-	8,500
The Statistics Board	22,098	-	22,098
Office for Standards in Education, Children's Services and Skills	41,500	-	41,500
Office of Qualifications and Examinations Regulation	900	-	900
Food Standards Agency	12,399	-	12,399
The National Archives	6,000	-	6,000
United Kingdom Supreme Court	727	-	727
Government Actuary's Department	325	-	325
Office of Gas and Electricity Markets	16,549	-	16,549
Office of Rail and Road	711	-	711
Water Services Regulation Authority	1,353	-	1,353
Export Credits Guarantee Department	6,337	-	6,337
Office of the Parliamentary Commissioner for Administration and the Health Service Commissioner for England	10,789	-	10,789
House of Lords	77,987	-	77,987
Sub-total Central Government	**120,178,787**	**14,868,891**	**135,047,678**

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Table 5 Capital Departmental Expenditure Limits 2026-27

£'000

	Voted	Non-Voted	Total
Independent entities †††			
House of Commons: Administration	185,500	-	185,500
Parliamentary Works Grant	14,100	-	14,100
National Audit Office	4,500	-	4,500
Electoral Commission	4,207	-	4,207
Independent Parliamentary Standards Authority	2,660	-	2,660
Local Government Boundary Commission for England	275	-	275
Sub-total independent entities	211,242	-	211,242
Total	**120,390,029**	**14,868,891**	**135,258,920**

† 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.

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Section 6.
Individual Main Estimates

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Department of Health and Social Care

INTRODUCTION

1. The Parliamentary Estimate for 2026-27 consolidates Arm's Length Bodies (ALBs) under Section 4A of the Government Resources and Accounts Act 2000.

   a. The Department's Resource Accounting Boundary includes all bodies categorised as "central government" by the Office for National Statistics. This means that the expenditure of bodies including, NHS Trusts, NHS Foundation Trusts and Executive ALBs are included in the Estimate.

   b. The Estimate includes the budgeting boundaries, Resource and Capital Expenditure Limits and Resource and Capital Annually Managed Expenditure.

2. Given that all bodies within the Department of Health and Social Care Group are included in the Estimate, expenditure has been categorised into the following sectors:

   a. NHS England. Estimate section A records the net expenditure of this sector, NHS England administration, programme and capital expenditure including the expenditure of Integrated Care Boards.

   b. NHS Providers expenditure. This Estimate section records the net position of this sector.

   c. DHSC Administration and Programme expenditure which includes all DHSC administration expenditure and programme expenditure on items such as European Economic Area Medical Costs.

   d. Local Authorities including revenue programme Public Health funding.

   e. Executive Agencies which includes the administration, programme and capital expenditure of the UK Health Security Agency and the Medicines and Healthcare products Regulatory Agency.

   f. Special Health Authorities which includes administration, programme and capital expenditure. A full list of Special Health Authorities is provided in Part III Note D.

   g. Non Departmental Public Bodies. This Estimate section records the net position of this sector. This includes administration, programme and capital expenditure. A full list of Non Departmental Public Bodies is provided in Part III Note D.

   h. Arm's Length and Other Bodies. This includes the Department of Health and Social Care owned companies and bodies which are not within the classifications of Estimate lines A to G.

   i. The Department receives a proportion of National Insurance Contributions (NICs) as set out in the Social Security Act 1992. This receipt is treated as financing. As the authority for any spending financed by NICs is provided for in legislation, the proportion of NHS England costs funded by NICs is reported as non-voted DEL.

3. Expenditure that scores against the Annually Managed Expenditure control, such as provisions, depreciation, impairments and infected blood interim payments is set out in sections J to P.

4. The figures in the Estimate are based on the forecast consolidated income and expenditure position for each sector, after elimination of the forecast level of transactions between bodies within the DHSC Group.

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PART I: EXPENDITURE AND AMBIT

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	**179,700,199,000**	32,600,208,000	212,300,407,000
Capital	**13,937,693,000**	-	13,937,693,000
Annually Managed Expenditure			
Resource	**16,505,631,000**	-	16,505,631,000
Capital	**207,746,000**	-	207,746,000
Total Net Budget			
Resource	**196,205,830,000**	32,600,208,000	228,806,038,000
Capital	**14,145,439,000**	-	14,145,439,000
Non-Budget Expenditure	**-**		
Net Cash Requirement	**203,237,185,000**		

Amounts required in the year ending 31 March 2027 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.

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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.

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, 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, 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, the Northern Ireland Executive, the governments of the 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.

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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 contracts.

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.

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

Governmental response to the coronavirus Covid-19 pandemic.

Compensation payments.

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

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit			
Resource	179,700,199,000	81,078,706,000	**98,621,493,000**
Capital	13,937,693,000	6,127,010,000	**7,810,683,000**
Annually Managed Expenditure			
Resource	16,505,631,000	6,835,672,000	**9,669,959,000**
Capital	207,746,000	119,250,000	**88,496,000**
Non-Budget Expenditure	-	-	**-**
Net Cash Requirement	203,237,185,000	87,313,073,000	**115,924,112,000**

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PART II: SUBHEAD DETAIL

£'000

	2026-27 Plans										2025-26 Plans	
	Resources							Capital			Resources	Capital
	Administration			Programme			Total					
	Gross	Income	Net	Gross	Income	Net	Net	Gross	Income	Net	Net	Net
	1	2	3	4	5	6	7	8	9	10	11	12
Departmental Expenditure Limit (DEL)												
Voted expenditure												
A NHS England (net)	2,383,000	-	2,383,000	38,460,792	-	38,460,792	40,843,792	852,000	-	852,000	39,075,749	573,276
B NHS Providers (net)	-	-	-	128,018,846	-	128,018,846	128,018,846	9,726,000	-	9,726,000	122,870,976	9,698,663
C DHSC Programme and Admin expenditure	682,136	-4,560	677,576	3,318,671	-2,151,095	1,167,576	1,845,152	2,898,196	-74,215	2,823,981	1,674,992	2,674,158
D Local Authorities (Public Health)	-	-	-	3,680,291	-	3,680,291	3,680,291	-	-	-	3,607,176	-
E Executive Agencies	143,650	-21,193	122,457	1,425,230	-440,558	984,672	1,107,129	156,658	-21,458	135,200	1,618,638	252,930
F Special Health Authorities expenditure	254,532	-152,351	102,181	3,330,029	-78,753	3,251,276	3,353,457	26,175	-239	25,936	3,323,173	54,350
G Non-Departmental Public Bodies (net)	102,005	-	102,005	41,648	-	41,648	143,653	24,810	-	24,810	143,961	23,788
H Arm's Length and Other Bodies (Net)	-	-	-	707,879	-	707,879	707,879	349,766	-	349,766	694,049	347,570
Total voted DEL	**3,565,323**	**-178,104**	**3,387,219**	**178,983,386**	**-2,670,406**	**176,312,980**	**179,700,199**	**14,033,605**	**-95,912**	**13,937,693**	**173,008,714**	**13,624,735**
Non-voted expenditure												
I NHS England financed from NI contributions	-	-	-	32,600,208	-	32,600,208	32,600,208	-	-	-	31,460,545	-
Total non-voted DEL	**-**	**-**	**-**	**32,600,208**	**-**	**32,600,208**	**32,600,208**	**-**	**-**	**-**	**31,460,545**	**-**
Total DEL	**3,565,323**	**-178,104**	**3,387,219**	**211,583,594**	**-2,670,406**	**208,913,188**	**212,300,407**	**14,033,605**	**-95,912**	**13,937,693**	**204,469,259**	**13,624,735**
Annually Managed Expenditure (AME)												
Voted expenditure												
J NHS England (net)	-	-	-	912,000	-	912,000	912,000	15,000	-	15,000	650,001	15,000
K NHS Providers (net)	-	-	-	7,204,000	-	7,204,000	7,204,000	20,000	-	20,000	6,975,000	20,000
L DHSC Programme and Admin expenditure	-	-	-	2,874,931	-	2,874,931	2,874,931	172,746	-	172,746	3,066,956	513,827
M Executive Agencies	-	-	-	116,000	-	116,000	116,000	-	-	-	116,000	-
N Special Health Authorities expenditure	-	-	-	5,039,000	-	5,039,000	5,039,000	-	-	-	5,039,000	-
O Non-Departmental Public Bodies (net)	-	-	-	21,500	-	21,500	21,500	-	-	-	21,500	-
P Arm's Length and Other Bodies (net)	-	-	-	338,200	-	338,200	338,200	-	-	-	338,200	-
Total voted AME	**-**	**-**	**-**	**16,505,631**	**-**	**16,505,631**	**16,505,631**	**207,746**	**-**	**207,746**	**16,206,657**	**548,827**
Total AME	**-**	**-**	**-**	**16,505,631**	**-**	**16,505,631**	**16,505,631**	**207,746**	**-**	**207,746**	**16,206,657**	**548,827**

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PART II: SUBHEAD DETAIL

£'000

	2026-27 Plans										2025-26 Plans	
	Resources							Capital			Resources	Capital
	Administration			Programme			Total					
	Gross	Income	Net	Gross	Income	Net	Net	Gross	Income	Net	Net	Net
	1	2	3	4	5	6	7	8	9	10	11	12
Voted expenditure	3,565,323	-178,104	3,387,219	195,489,017	-2,670,406	192,818,611	196,205,830	14,241,351	-95,912	14,145,439	189,215,371	14,173,562
Non-voted expenditure	-	-	-	32,600,208	-	32,600,208	32,600,208	-	-	-	31,460,545	-
Total for Estimate	3,565,323	-178,104	3,387,219	228,089,225	-2,670,406	225,418,819	228,806,038	14,241,351	-95,912	14,145,439	220,675,916	14,173,562

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PART II: RESOURCE TO CASH RECONCILIATION

£'000

	2026-27 Plans	2025-26 Plans	2024-25 Outturn
Net Resource Requirement	**228,806,038**	**220,675,916**	**200,580,204**
Net Capital Requirement	**14,145,439**	**14,173,562**	**12,131,778**
Accruals to cash adjustments	**-7,114,084**	**-9,359,882**	**-6,260,407**
Of which:	-	-	-
Adjustment for ALBs:	-	-	-
Remove voted resource and capital	-189,177,446	-181,447,733	-169,525,199
Add cash grant-in-aid	188,163,893	178,424,807	162,768,622
Adjustments to remove non-cash items:	-	-	-
Depreciation	-1,118,131	-1,060,156	-348,153
New provisions and adjustments to previous provisions	-11,636,400	-11,807,370	-4,332,999
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-310,882
Adjustments to reflect movements in working balances:	-	-	-
Increase (+) / Decrease (-) in stock	-	-	-1,653
Increase (+) / Decrease (-) in debtors	2,000,000	2,000,000	213,022
Increase (-) / Decrease (+) in creditors	-	-	995,242
Use of provisions	4,654,000	4,530,570	4,281,593
Removal of non-voted budget items	**-32,600,208**	**-31,460,545**	**-30,164,029**
Of which:	-	-	-
Consolidated Fund Standing Services	-	-	-
Other adjustments	-32,600,208	-31,460,545	-30,164,029
Net Cash Requirement	**203,237,185**	**194,029,051**	**176,287,546**

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

£'000

	2026-27 Plans	2025-26 Plans	2024-25 Outturn
Gross Administration Costs	3,565,323	3,490,713	2,456,325
Less:			
Administration DEL Income	-178,104	-103,661	-140,695
Net Administration Costs	**3,387,219**	**3,387,052**	**2,315,630**
Gross Programme Costs	231,359,675	221,975,514	204,180,348
Less:			
Programme DEL Income	-2,670,406	-1,576,502	-2,651,970
Programme AME Income	-	-	-
Non-budget income	-	-	-
Net Programme Costs	**228,689,269**	**220,399,012**	**201,528,378**
Total Net Operating Costs	**232,076,488**	**223,786,064**	**203,844,008**
Of which:			
Resource DEL	207,442,407	199,734,689	188,501,781
Capital DEL	3,168,304	2,711,321	2,600,563
Resource AME	21,363,631	20,941,227	12,078,424
Capital AME	102,146	398,827	663,240
Non-budget	-	-	-
Adjustments to include:			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
Adjustments to remove:			
Capital in the SoCNE	-3,270,450	-3,110,148	-3,263,803
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-1
Total Resource Budget	**228,806,038**	**220,675,916**	**200,580,204**
Of which:			
Resource DEL	212,300,407	204,469,259	193,238,284
Resource AME	16,505,631	16,206,657	7,341,920
Adjustments to include:			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
Adjustments to remove:			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	**228,806,038**	**220,675,916**	**200,580,204**

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PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME

£'000

	2026-27 Plans	2025-26 Plans	2024-25 Outturn
Voted Resource DEL			
Administration			
C DHSC Programme and Admin expenditure			
Sales of Goods and Services	-4,560	-22,342	-3,657
E Executive Agencies			
Sales of Goods and Services	-21,193	-6,319	-14,771
F Special Health Authorities expenditure			
Sales of Goods and Services	-152,351	-75,000	-122,267
Total Sales of Goods and Services	**-178,104**	**-103,661**	**-140,695**
Total Administration	**-178,104**	**-103,661**	**-140,695**
Programme			
C DHSC Programme and Admin expenditure			
Sales of Goods and Services	-2,151,095	-968,000	-2,185,247
E Executive Agencies			
Sales of Goods and Services	-440,558	-292,355	-396,745
F Special Health Authorities expenditure			
Sales of Goods and Services	-78,753	-316,147	-53,896
Total Sales of Goods and Services	**-2,670,406**	**-1,576,502**	**-2,635,888**
Total Programme	**-2,670,406**	**-1,576,502**	**-2,635,888**
Total Voted Resource DEL	**-2,848,510**	**-1,680,163**	**-2,776,583**
Total Voted Resource Income	**-2,848,510**	**-1,680,163**	**-2,776,583**
Voted Capital DEL			
Programme			
C DHSC Programme and Admin expenditure			
Sales of Assets	-74,215	-	-60,831
Repayments	-	-	-651
E Executive Agencies			
Sales of Assets	-21,458	-	-12,819
Other Grants	-	-	-16,082
F Special Health Authorities expenditure			
Sales of Assets	-239	-	-196
Total Sales of Assets	**-95,912**	**-**	**-73,846**
Total Other Grants	**-**	**-**	**-16,082**
Total Repayments	**-**	**-**	**-651**
Total Programme	**-95,912**	**-**	**-90,579**
Total Voted Capital DEL	**-95,912**	**-**	**-90,579**
Total Voted Capital Income	**-95,912**	**-**	**-90,579**

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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

	2026-27 Plans		2025-26 Plans		2024-25 Outturn	
	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)	-	-	-	-	-	*-1,076*
Total	**-**	**-**	**-**	**-**	**-**	***-1,076***

DETAILED DESCRIPTION OF CFER SOURCES

£'000

	2026-27 Plans		2025-26 Provisions		2024-25 Outturn	
	Income	***Receipts***	**Income**	***Receipts***	**Income**	***Receipts***
Non-Budget						
Miscellaneous receipts	-	-	-	-	-	*-1,076*
Total	**-**	**-**	**-**	**-**	**-**	***-1,076***

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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 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
Professor Jonathan Benger	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.

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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	40,843,792	852,000	185,441,996
G	Care Quality Commission	54,874	13,000	67,953
G	Health Research Authority	21,082	10,000	31,203
G	Health Services Safety Investigation Body	6,184	500	6,684
G	Human Fertilisation and Embryology Authority	1,066	80	1,147
G	Human Tissue Authority	495	230	730
G	National Institute for Health and Care Excellence	59,952	1,000	61,834
H	Community Health Partnerships †	341,365	12,266	-
H	Genomics England Limited †	-	144,000	144,000
H	Health and Care Professions Council	-	2,500	2,500
H	NHS Property Services †	350,514	184,000	184,000
H	Nursing and Midwifery Council	16,000	7,000	23,000
H	Professional Standards Authority for Health and Social Care	-	-	-
J	NHS England	912,000	15,000	-
O	Care Quality Commission	17,000	-	-
O	Health Research Authority	1,000	-	-
O	Health Services Safety Investigation Body	500	-	-
O	Human Fertilisation and Embryology Authority	500	-	-
O	Human Tissue Authority	500	-	-
O	National Institute for Health and Care Excellence	2,000	-	-
P	Community Health Partnerships †	3,200	-	-
P	Genomics England Limited †	4,000	-	-
P	Health and Care Professions Council	1,000	-	-
P	NHS Property Services †	325,000	-	-
P	Nursing and Midwifery Council	4,000	-	-
P	Professional Standards Authority for Health and Social Care	1,000	-	-
Total ††		**42,967,024**	**1,241,576**	**185,965,047**

† 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.

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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).	Unquantifiable
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

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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

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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

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PART III: NOTE L - INTERNATIONAL SUBSCRIPTIONS

Section in Part II: Subhead Detail	Body	£'000
Section C	World Health Organization	22,334

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Department for Education

INTRODUCTION

1. This Estimate provides for expenditure by the Department for Education (including its Executive Agencies) and its Arm's Length Bodies.

2. Whilst its Parliamentary Control Totals exclude expenditure by the academy sector (instead disclosing grants to the sector by the Department), the Department's Budgetary Control Totals include academy expenditure whilst eliminating transactions between the Department and the academies sector.

3. 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.

4 Further information on the Department's expenditure and activities can be found in its Annual Report and Accounts.

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PART I: EXPENDITURE AND AMBIT

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	**94,181,740,000**	-	94,181,740,000
Capital	**8,216,583,000**	-	8,216,583,000
Annually Managed Expenditure			
Resource	**-4,060,541,000**	-	-4,060,541,000
Capital	**35,901,869,000**	-	35,901,869,000
Total Net Budget †			
Resource	**90,121,199,000**	-	90,121,199,000
Capital	**44,118,452,000**	-	44,118,452,000
Non-Budget Expenditure	**-**		
Net Cash Requirement	**127,134,145,000**		

Amounts required in the year ending 31 March 2027 for expenditure by Department for Education on:

Departmental Expenditure Limit:

Expenditure arising from:

Centrally managed spend, grants and/or loans to primary, secondary, tertiary, vocational and international education, and wider skills institutions, including the purchase, development, protection and disposal of land and buildings in support of these sectors. Support of post 18 adult education provision.

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, postgraduate 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, 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. 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 relating to humanitarian support and social mobility policy. Expenditure relates primarily to England, but in some cases includes supporting activities in other parts of the United Kingdom and abroad.

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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, Oak National Academy, Office for Students, Social Work England and Student Loans Company Ltd 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, and 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.

Activities to support the government’s readiness and response to any future pandemics or other emergencies.

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.

Income arising from:

Administration and programme income in support of its objectives including:

The sale of goods and services, and royalty receipts by the department including publications, its executive agencies, its ALBs, and other partner organisations. Sale of research publications. Income and receipts from fees, including registration fees.

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.

Early Intervention Foundation receipts. Interest receivable relating to Aggregator Vehicle plc, regulation of the teaching and social work professions, insolvency as a result of education administration, and activity associated with early years and supporting families.

Receipts from other government departments including charges relating to the support of post 18 adult education provision, 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.

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PART I: EXPENDITURE AND AMBIT

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

International 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, 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 Investments 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 government.

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

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.

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. Expenditure on education stability.

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.

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.

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PART I: EXPENDITURE AND AMBIT

Income arising from:

Repayment of student loans, including of principal and interest.

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 Investments activity.

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.

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit			
Resource	94,181,740,000	45,278,916,000	**48,902,824,000**
Capital	8,216,583,000	3,709,575,000	**4,507,008,000**
Annually Managed Expenditure			
Resource	-4,060,541,000	741,500,000	**-4,802,041,000**
Capital	35,901,869,000	13,455,841,000	**22,446,028,000**
Non-Budget Expenditure	-	-	**-**
Net Cash Requirement	127,134,145,000	54,627,886,000	**72,506,259,000**

† 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.

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PART II: SUBHEAD DETAIL

£'000

	2026-27 Plans										2025-26 Plans	
	Resources							Capital			Resources	Capital
	Administration			Programme			Total					
	Gross	Income	Net	Gross	Income	Net	Net	Gross	Income	Net	Net	Net
	1	2	3	4	5	6	7	8	9	10	11	12
Departmental Expenditure Limit (DEL)												
Voted expenditure												
A Activities to Support all Functions	470,857	-20,471	450,386	308,900	-184,622	124,278	574,664	223,072	-	223,072	405,813	248,521
B Other School Funding (Department)	-	-	-	1,594,818	-20,000	1,574,818	1,574,818	2,850,910	-	2,850,910	1,016,495	2,120,697
C Other School Funding (ALB) (Net)	7,426	-	7,426	3,325	-	3,325	10,751	-28,478	-	-28,478	10,045	-24,957
D Families and Children Services (Department)	-	-	-	861,277	-	861,277	861,277	114,799	-	114,799	615,149	75,245
E Families and Children Services (ALB) (Net)	1,590	-	1,590	17,454	-	17,454	19,044	2,838	-	2,838	19,077	2,838
F Standards and Testing Agency	3,131	-	3,131	54,281	-	54,281	57,412	5,477	-	5,477	51,443	6,166
G Teaching Regulation Agency	283	-	283	16,046	-	16,046	16,329	-	-	-	14,667	-
H Grants to LA - Schools & Early Years	-	-	-	45,684,117	-	45,684,117	45,684,117	2,378,770	-	2,378,770	41,556,830	2,140,542
I Grants to Academies	-	-	-	37,120,670	-	37,120,670	37,120,670	1,629,714	-	1,629,714	39,393,013	1,361,315
J Higher Education	-	-	-	925,446	-33,403	892,043	892,043	98,028	-	98,028	752,927	7,218
K Further Education	-	-	-	5,743,444	-15,917	5,727,527	5,727,527	857,950	-21,804	836,146	5,065,633	923,352
L Higher Education (ALB) (net)	42,700	-	42,700	1,600,388	-	1,600,388	1,643,088	105,307	-	105,307	1,609,998	122,557
Total voted DEL	**525,987**	**-20,471**	**505,516**	**93,930,166**	**-253,942**	**93,676,224**	**94,181,740**	**8,238,387**	**-21,804**	**8,216,583**	**90,511,090**	**6,983,494**
Total DEL	**525,987**	**-20,471**	**505,516**	**93,930,166**	**-253,942**	**93,676,224**	**94,181,740**	**8,238,387**	**-21,804**	**8,216,583**	**90,511,090**	**6,983,494**

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PART II: SUBHEAD DETAIL

£'000

	2026-27 Plans										2025-26 Plans	
	Resources							Capital			Resources	Capital
	Administration			Programme			Total					
	Gross	Income	Net	Gross	Income	Net	Net	Gross	Income	Net	Net	Net
	1	2	3	4	5	6	7	8	9	10	11	12
Annually Managed Expenditure (AME)												
Voted expenditure												
M Activities to Support all Functions (Department)	-	-	-	-5,428,467	-	-5,428,467	-5,428,467	6,000,000	-	6,000,000	5,767,488	1,017
N Activities to Support all Functions (ALB)	-	-	-	12,259	-	12,259	12,259	-	-	-	10,752	-
O Executive Agencies	-	-	-	2,187	-	2,187	2,187	-	-	-	3,434	-
P Higher Education AME	-	-	-	14,403,731	-13,094,797	1,308,934	1,308,934	35,701,797	-5,957,098	29,744,699	24,533,481	30,475,341
Q Further Education AME	-	-	-	88,556	-74,381	14,175	14,175	229,283	-72,313	156,970	2,330	158,171
R Higher Education (ALB) (net) AME	-	-	-	30,371	-	30,371	30,371	200	-	200	29,889	200
Total voted AME	**-**	**-**	**-**	**9,108,637**	**-13,169,178**	**-4,060,541**	**-4,060,541**	**41,931,280**	**-6,029,411**	**35,901,869**	**30,347,374**	**30,634,729**
Total AME	**-**	**-**	**-**	**9,108,637**	**-13,169,178**	**-4,060,541**	**-4,060,541**	**41,931,280**	**-6,029,411**	**35,901,869**	**30,347,374**	**30,634,729**
Voted expenditure	**525,987**	**-20,471**	**505,516**	**103,038,803**	**-13,423,120**	**89,615,683**	**90,121,199**	**50,169,667**	**-6,051,215**	**44,118,452**	**120,858,464**	**37,618,223**
Non-voted expenditure	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total for Estimate	**525,987**	**-20,471**	**505,516**	**103,038,803**	**-13,423,120**	**89,615,683**	**90,121,199**	**50,169,667**	**-6,051,215**	**44,118,452**	**120,858,464**	**37,618,223**

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PART II: RESOURCE TO CASH RECONCILIATION

£'000

	2026-27 Plans	2025-26 Plans	2024-25 Outturn
Net Resource Requirement	**90,121,199**	**120,858,464**	**93,751,671**
Net Capital Requirement	**44,118,452**	**37,618,223**	**36,496,145**
Accruals to cash adjustments	**-7,105,506**	**-42,492,271**	**-24,084,589**
Of which:	-	-	-
Adjustment for ALBs:	-	-	-
Remove voted resource and capital	-1,795,380	-1,771,949	-1,909,843
Add cash grant-in-aid	1,782,656	1,830,669	1,944,619
Adjustments to remove non-cash items:	-	-	-
Depreciation	-14,637,319	-38,885,844	-24,103,767
New provisions and adjustments to previous provisions	-455,818	-5,776,237	-158,744
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	1,970,543	1,986,755	-25,463
Adjustments to reflect movements in working balances:	-	-	-
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	6,029,812	124,335	168,609
Removal of non-voted budget items	**-**	**-**	**-**
Of which:	-	-	-
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	**127,134,145**	**115,984,416**	**106,163,227**

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

£'000

	2026-27 Plans	2025-26 Plans	2024-25 Outturn
Gross Administration Costs	525,954	525,436	485,764
Less:			
Administration DEL Income	-20,471	-17,160	-16,294
Net Administration Costs	**505,483**	**508,276**	**469,470**
Gross Programme Costs	116,779,588	141,743,362	114,080,541
Less:			
Programme DEL Income	-253,942	-280,086	-291,482
Programme AME Income	-13,169,178	-14,214,170	-15,064,362
Non-budget income	-	-	-
Net Programme Costs	**103,356,468**	**127,249,106**	**98,724,697**
Total Net Operating Costs	**103,861,951**	**127,757,382**	**99,194,167**
Of which:			
Resource DEL	93,994,656	90,480,431	84,519,888
Capital DEL	7,898,024	6,805,925	5,437,895
Resource AME	1,969,271	30,471,709	9,236,384
Capital AME	-	-683	-
Non-budget	-	-	-
Adjustments to include:			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
Academies Budgetary Expenditure	40,793,905	45,770,603	39,158,479
Adjustments to remove:			
Capital in the SoCNE	-7,898,024	-6,805,242	-5,437,895
Grants to devolved administrations	-	-	-
Grants to Academies	-37,120,670	-39,393,013	-35,810,967
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-5,842,728	-93,676	-4,601
Total Resource Budget*	**93,794,434**	**127,236,054**	**97,099,183**
Of which:			
Resource DEL*	94,181,740	90,511,090	84,653,301
Resource AME*	-387,306	36,724,964	12,445,882
Adjustments to include:			
Grants to devolved administrations	-	-	-
Grants to Academies	37,120,670	39,393,013	35,810,967
Prior period adjustments	-	-	-
Adjustments to remove:			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Academies Budgetary Expenditure	-40,793,905	-45,770,603	-39,158,479
Other adjustments	-	-	-
Total Resource (Estimate)	**90,121,199**	**120,858,464**	**93,751,671**

* 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.

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PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME

£'000

	2026-27 Plans	2025-26 Plans	2024-25 Outturn
Voted Resource DEL			
Administration			
A Activities to Support all Functions			
Sales of Goods and Services	-13,291	-10,949	-11,941
Other Income	-7,180	-6,211	-4,333
Education and Skills Funding Agency (ESFA)			
Other Income	-	-	*-20*
Total Sales of Goods and Services	**-13,291**	**-10,949**	**-11,941**
Total Other Income	**-7,180**	**-6,211**	**-4,353**
Total Administration	**-20,471**	**-17,160**	**-16,294**
Programme			
A Activities to Support all Functions			
Sales of Goods and Services	-7,923	-4,022	-204
Interest and Dividends	-	-	-332
Other Grants	-750	-765	-1,186
Other Income	-175,949	-145,739	-124,854
B Other School Funding (Department)			
Interest and Dividends	-	-	-135
Other Grants	-20,000	-60,244	-60,000
Other Income	-	-	-216
D Families and Children Services (Department)			
Other Grants	-	-1,660	-148
Other Income	-	-	-2
Education and Skills Funding Agency (ESFA)			
Interest and Dividends	-	-	*-455*
H Grants to LA - Schools & Early Years			
Interest and Dividends	-	-	-334
Other Income	-	-	-1,476
I Grants to Academies			
Interest and Dividends	-	-	-1,534
J Higher Education			
Sales of Goods and Services	-33,403	-31,850	-32,572
Interest and Dividends	-	-	-209
Other Income	-	-	-326
K Further Education			
Sales of Goods and Services	-2,750	-	-
Interest and Dividends	-13,167	-9,031	-12,400
Total Sales of Goods and Services	**-44,076**	**-35,872**	**-32,776**
Total Interest and Dividends	**-13,167**	**-9,031**	**-15,399**
Total Other Grants	**-20,750**	**-62,669**	**-61,334**
Total Other Income	**-175,949**	**-145,739**	**-126,874**
Total Programme	**-253,942**	**-253,311**	**-236,383**
Total Voted Resource DEL	**-274,413**	**-270,471**	**-252,677**

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PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME

£'000

	2026-27 Plans	2025-26 Plans	2024-25 Outturn
Voted Resource AME			
Programme			
P Higher Education AME			
Interest and Dividends	-13,094,797	-14,136,511	-14,961,341
Q Further Education AME			
Interest and Dividends	-74,381	-77,659	-103,021
Total Interest and Dividends	**-13,169,178**	**-14,214,170**	**-15,064,362**
Total Programme	**-13,169,178**	**-14,214,170**	**-15,064,362**
Total Voted Resource AME	**-13,169,178**	**-14,214,170**	**-15,064,362**
Total Voted Resource Income	**-13,443,591**	**-14,484,641**	**-15,317,039**
Voted Capital DEL			
Programme			
A Activities to Support all Functions			
Sales of Assets	-	-	-8,600
B Other School Funding (Department)			
Sales of Assets	-	-153,036	-246,069
Other Grants	-	-25,421	-51,086
Repayments	-	-463	-64,327
D Families and Children Services (Department)			
Sales of Assets	-	-	-17
Education and Skills Funding Agency (ESFA)			
Sales of Assets	*-*	*-*	*-213*
Repayments	*-*	*-*	*-20,000*
H Grants to LA - Schools & Early Years			
Repayments	-	-3,902	-5,009
I Grants to Academies			
Other Grants	-	-	-2,034
Repayments	-	-16,444	-21,633
J Higher Education			
Other Income	-	-3,652	-9,855
K Further Education			
Other Grants	-	-1,354	-1,979
Repayments	-21,804	-21,965	-13,212
Total Sales of Assets	**-**	**-153,036**	**-254,899**
Total Other Grants	**-**	**-26,775**	**-55,099**
Total Other Income	**-**	**-3,652**	**-9,855**
Total Repayments	**-21,804**	**-42,774**	**-124,181**
Total Programme	**-21,804**	**-226,237**	**-444,034**
Total Voted Capital DEL	**-21,804**	**-226,237**	**-444,034**
Voted Capital AME			
Programme			
P Higher Education AME			
Repayments	-5,957,098	-4,807,089	-4,767,810
Q Further Education AME			
Repayments	-72,313	-74,557	-62,122
Total Repayments	**-6,029,411**	**-4,881,646**	**-4,829,932**
Total Programme	**-6,029,411**	**-4,881,646**	**-4,829,932**
Total Voted Capital AME	**-6,029,411**	**-4,881,646**	**-4,829,932**
Total Voted Capital Income	**-6,051,215**	**-5,107,883**	**-5,273,966**

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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

	2026-27 Plans		2025-26 Plans		2024-25 Outturn	
	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*	-40	*-40*
Total	**-**	**-**	**-671**	***-671***	**-40**	***-40***

DETAILED DESCRIPTION OF CFER SOURCES

£'000

	2026-27 Plans		2025-26 Provisions		2024-25 Outturn	
	Income	*Receipts*	Income	*Receipts*	Income	*Receipts*
Non-Budget						
Miscellaneous receipts	-	-	-671	*-671*	-40	*-40*
Total	**-**	**-**	**-671**	***-671***	**-40**	***-40***

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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 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

ALB Accounting Officers:

Muhammad Anwer	Aggregator Vehicle plc
Alyson Gerner	Located Property Ltd
John Roberts	Oak National Academy Limited
Josh Fleming	Office for Students
Dame Rachel de Souza	Office of the Children's Commissioner
Colum Conway	Social Work England
Chris Larmer	Student Loans Company

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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	Oak National Academy Limited	11,316	11,522	22,838
E	Office of the Children's Commissioner	2,844	-	2,844
E	Social Work England	16,200	2,838	19,037
L	Office for Students	1,314,588	88,000	1,390,830
L	Student Loans Company Limited	328,500	17,307	347,107
N	Children's Commissioner	223	-	-
N	Oak National Academy Limited	9,600	-	-
N	Social Work England	2,436	-	-
R	Office for Students	1,471	-	-
R	Student Loans Company Limited	28,900	200	-
Total		**1,715,513**	**79,867**	**1,782,656**

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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.	9,224,470
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.	155
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

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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

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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

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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, 17 agreement in place.	170,000
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

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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
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 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.	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

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PART III: NOTE K - CONTINGENT LIABILITIES

Nature of liability	£'000
The Department's executive agency is involved in an ongoing legal case in which decisions to date have been made in its favour. However, statutory appeals may still be lodged, creating a risk of potential future costs. At this stage, the likelihood and value of any liability cannot be reliably estimated, so no provision has been recognised. Of the four original cases, three have now concluded, with the remaining case kept under review.	20

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Home Office

INTRODUCTION

The Estimate provides for expenditure by and income of the Home Office for:

1. Keeping the United Kingdom safe from the threat of terrorism;
2. Reducing and preventing crime, and ensuring people feel safe in their homes and communities;
3. Supporting visible, responsible and accountable policing by empowering the public and freeing up the police to fight crime;
4. Working on the problems caused by illegal drug use;
5. Shaping the alcohol strategy, policy and licensing conditions;
6. Securing the UK border and controlling immigration;
7. Considering applications to enter and stay in the UK; and
8. Issuing passports and visas.

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PART I: EXPENDITURE AND AMBIT

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	**19,528,445,000**	-	19,528,445,000
Capital	**1,712,906,000**	-	1,712,906,000
Annually Managed Expenditure			
Resource	**2,876,184,000**	-	2,876,184,000
Capital	**-**	-	-
Total Net Budget			
Resource	**22,404,629,000**	-	22,404,629,000
Capital	**1,712,906,000**	-	1,712,906,000
Non-Budget Expenditure	**-**		
Net Cash Requirement	**23,800,000,000**		

Amounts required in the year ending 31 March 2027 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.

Financial support to Local Authorities; emergency assistance; improvement, transformation and efficiency; intervention actions and capacity building in local authorities; Private Finance Initiative 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.

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PART I: EXPENDITURE AND AMBIT

Cyber-crime. Contributions for Police IT services.

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 governments, 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 pensions; and other non-cash items.

Home Office will account for this Estimate.

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit			
Resource	19,528,445,000	9,802,000,000	**9,726,445,000**
Capital	1,712,906,000	852,000,000	**860,906,000**
Annually Managed Expenditure			
Resource	2,876,184,000	2,161,000,000	**715,184,000**
Capital	-	-	**-**
Non-Budget Expenditure	-	-	**-**
Net Cash Requirement	23,800,000,000	12,815,000,000	**10,985,000,000**

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PART II: SUBHEAD DETAIL

£'000

	2026-27 Plans										2025-26 Plans	
	Resources							Capital			Resources	Capital
	Administration			Programme			Total					
	Gross	Income	Net	Gross	Income	Net	Net	Gross	Income	Net	Net	Net
	1	2	3	4	5	6	7	8	9	10	11	12
Departmental Expenditure Limit (DEL)												
Voted expenditure												
A Public Safety Group	52,329	-2,325	50,004	13,319,224	-	13,319,224	13,369,228	567,776	-	567,776	12,632,362	582,049
B Homeland Security Group	61,870	-	61,870	1,818,565	-253,822	1,564,743	1,626,613	157,486	-	157,486	1,453,652	221,556
C Migration, Borders, International, Policy and Programmes Group	41,979	-	41,979	237,435	-22,716	214,719	256,698	117,318	-	117,318	328,321	150,487
D Border Security Command	-	-	-	796,553	-	796,553	796,553	76,409	-	76,409	215,746	33,350
E Visas, Passport, Citizenship and Resettlement	-	-	-	1,746,882	-6,041,683	-4,294,801	-4,294,801	74,572	-	74,572	-4,914,842	80,780
F Asylum Group	-	-	-	4,217,834	-101,800	4,116,034	4,116,034	234,550	-	234,550	4,330,969	109,620
G Border Force	-	-	-	764,409	-20,000	744,409	744,409	110,177	-	110,177	1,362,951	148,800
H Immigration Enforcement	-	-	-	978,347	-13,800	964,547	964,547	87,234	-	87,234	719,637	162,480
I Chief Operating Officer Group	188,152	-956	187,196	364,955	-993	363,962	551,158	99,542	-	99,542	663,544	71,315
J Digital and Innovation Group	72,225	-1,600	70,625	1,108,702	-187,192	921,510	992,135	179,287	-	179,287	692,284	145,785
K Legal Services	19,000	-	19,000	-	-	-	19,000	-	-	-	18,455	-
L Arm's Length Bodies (Net)	-	-	-	112,172	-	112,172	112,172	8,555	-	8,555	122,591	11,992
M Departmental Unallocated Provision	898	-	898	273,801	-	273,801	274,699	-	-	-	-	-
Total voted DEL	**436,453**	**-4,881**	**431,572**	**25,738,879**	**-6,642,006**	**19,096,873**	**19,528,445**	**1,712,906**	**-**	**1,712,906**	**17,625,670**	**1,718,214**
Total DEL	**436,453**	**-4,881**	**431,572**	**25,738,879**	**-6,642,006**	**19,096,873**	**19,528,445**	**1,712,906**	**-**	**1,712,906**	**17,625,670**	**1,718,214**
Annually Managed Expenditure (AME)												
Voted expenditure												
N Police and Fire Superannuation	-	-	-	2,161,541	-	2,161,541	2,161,541	-	-	-	2,261,279	-
O AME Charges	-	-	-	695,656	-	695,656	695,656	-	-	-	988,197	60,000
P AME Charges Arms Length Bodies (Net)	-	-	-	18,987	-	18,987	18,987	-	-	-	15,934	77
Total voted AME	**-**	**-**	**-**	**2,876,184**	**-**	**2,876,184**	**2,876,184**	**-**	**-**	**-**	**3,265,410**	**60,077**
Total AME	**-**	**-**	**-**	**2,876,184**	**-**	**2,876,184**	**2,876,184**	**-**	**-**	**-**	**3,265,410**	**60,077**

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PART II: SUBHEAD DETAIL

£'000

	2026-27 Plans										2025-26 Plans	
	Resources							Capital			Resources	Capital
	Administration			Programme			Total					
	Gross	Income	Net	Gross	Income	Net	Net	Gross	Income	Net	Net	Net
	1	2	3	4	5	6	7	8	9	10	11	12
Voted expenditure	436,453	-4,881	431,572	28,615,063	-6,642,006	21,973,057	22,404,629	1,712,906	-	1,712,906	20,891,080	1,778,291
Non-voted expenditure	-	-	-	-	-	-	-	-	-	-	-	-
Total for Estimate	436,453	-4,881	431,572	28,615,063	-6,642,006	21,973,057	22,404,629	1,712,906	-	1,712,906	20,891,080	1,778,291

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PART II: RESOURCE TO CASH RECONCILIATION

£'000

	2026-27 Plans	2025-26 Plans	2024-25 Outturn
Net Resource Requirement	**22,404,629**	**20,891,080**	**19,206,025**
Net Capital Requirement	**1,712,906**	**1,778,291**	**1,609,398**
Accruals to cash adjustments	**-317,535**	**624,844**	**-6,479**
Of which:			
Adjustment for ALBs:			
Remove voted resource and capital	-139,714	-156,740	-157,240
Add cash grant-in-aid	133,595	138,964	-
Adjustments to remove non-cash items:			
Depreciation	-695,656	-766,277	-402,304
New provisions and adjustments to previous provisions	-	-253,559	564,773
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-28,000	-11,708
Adjustments to reflect movements in working balances:			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	384,240	1,690,456	-
Use of provisions	-	-	-
Removal of non-voted budget items	**-**	**-**	**-**
Of which:			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	**23,800,000**	**23,294,215**	**20,808,944**

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

£'000

	2026-27 Plans	2025-26 Plans	2024-25 Outturn
Gross Administration Costs	436,453	441,410	424,325
Less:			
Administration DEL Income	-4,881	-4,881	-4,988
Net Administration Costs	**431,572**	**436,529**	**419,337**
Gross Programme Costs	28,885,150	28,108,701	26,107,505
Less:			
Programme DEL Income	-6,642,006	-7,444,008	-7,121,886
Programme AME Income	-	-	-
Non-budget income	-106,500	-111,713	-104,218
Net Programme Costs	**22,136,644**	**20,552,980**	**18,881,401**
Total Net Operating Costs	**22,568,216**	**20,989,509**	**19,300,738**
Of which:			
Resource DEL	19,528,445	17,625,670	16,939,116
Capital DEL	270,087	238,142	198,931
Resource AME	2,876,184	3,237,410	2,266,909
Capital AME	-	-	-
Non-budget	-106,500	-111,713	-104,218
Adjustments to include:			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
Adjustments to remove:			
Capital in the SoCNE	-270,087	-238,142	-198,931
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	106,500	111,713	104,218
Other adjustments	-	28,000	-
Total Resource Budget	**22,404,629**	**20,891,080**	**19,206,025**
Of which:			
Resource DEL	19,528,445	17,625,670	16,939,116
Resource AME	2,876,184	3,265,410	2,266,909
Adjustments to include:			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
Adjustments to remove:			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	**22,404,629**	**20,891,080**	**19,206,025**

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PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME

£'000

	2026-27 Plans	2025-26 Plans	2024-25 Outturn
Voted Resource DEL			
Administration			
A: Public Safety Group			
Taxation	-2,325	-2,325	-2,239
C: Migration, Borders, International, Policy and Programmes Group			
Sales of Goods and Services	-	-	-249
I: Chief Operating Officer Group			
Sales of Goods and Services	-956	-956	-694
J: Digital and Innovation Group			
Sales of Goods and Services	-1,600	-1,600	-1,806
Total Sales of Goods and Services	**-2,556**	**-2,556**	**-2,749**
Total Taxation	**-2,325**	**-2,325**	**-2,239**
Total Administration	**-4,881**	**-4,881**	**-4,988**
Programme			
A: Public Safety Group			
Sales of Goods and Services	-	-1,300	-
B: Homeland Security Group			
Other Income	-14,800	-14,800	-17,199
Taxation	-239,022	-242,000	-295,009
C: Migration, Borders, International, Policy and Programmes Group			
Sales of Goods and Services	-22,716	-	-10
Other Income	-	-1,000	-1,609
E: Visas, Passport, Citizenship and Resettlement			
Sales of Goods and Services	-3,753,585	-3,520,578	-5,460,110
Other Income	-1,515,675	-2,708,682	-2,246
Taxation	-772,423	-697,795	-675,364
F: Asylum Group			
Sales of Goods and Services	-101,800	-	-
G: Border Force			
EU Grants Received	-	-	-1,358
Sales of Goods and Services	-20,000	-	-15,611
Other Grants	-	-	-642
Other Income	-	-13,000	-2,738
Taxation	-	-13,492	-6,814
H: Immigration Enforcement			
Sales of Goods and Services	-	-1,800	-
Other Income	-13,800	-	-801
Taxation	-	-21,004	-12,627
I: Chief Operating Officer Group			
Sales of Goods and Services	-993	-	-298,237
Other Grants	-	-	-762
Other Income	-	-955	-1,233
J: Digital and Innovation Group			
EU Grants Received	-	-	-194
Sales of Goods and Services	-187,192	-208,908	-162,069
Other Income	-	-	-26,154
Total EU Grants Received	**-**	**-**	**-1,552**
Total Sales of Goods and Services	**-4,086,286**	**-3,732,586**	**-5,936,037**

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PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME

£'000

	2026-27 Plans	2025-26 Plans	2024-25 Outturn
Total Other Grants	**-**	**-**	**-1,404**
Total Other Income	**-1,544,275**	**-2,738,437**	**-51,980**
Total Taxation	**-1,011,445**	**-974,291**	**-989,814**
Total Programme	**-6,642,006**	**-7,445,314**	**-6,980,787**
Total Voted Resource DEL	**-6,646,887**	**-7,450,195**	**-6,985,775**
Total Voted Resource Income	**-6,646,887**	**-7,450,195**	**-6,985,775**
Voted Capital DEL			
Programme			
A: Public Safety Group			
Sales of Assets	-	-	-24,653
B: Homeland Security Group			
Sales of Assets	-	-	-7,244
Sales of Goods and Services	-	-	-252
C: Migration, Borders, International, Policy and Programmes Group			
Sales of Assets	-	-	-6
E: Visas, Passport, Citizenship and Resettlement			
Sales of Goods and Services	-	-	-2,920
F: Asylum Group			
Sales of Assets	-	-	-52,767
G: Border Force			
Sales of Assets	-	-	-1
I: Chief Operating Officer Group			
Sales of Assets	-	-	-40,678
Other Grants	-	-	-140,101
J: Digital and Innovation Group			
Sales of Goods and Services	-	-	-198
Total Sales of Assets	**-**	**-**	**-125,349**
Total Sales of Goods and Services	**-**	**-**	**-3,370**
Total Other Grants	**-**	**-**	**-140,101**
Total Programme	**-**	**-**	**-268,820**
Total Voted Capital DEL	**-**	**-**	**-268,820**
Total Voted Capital Income	**-**	**-**	**-268,820**

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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

	2026-27 Plans		2025-26 Plans		2024-25 Outturn	
	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)	-106,500	*-106,500*	-111,713	*-111,713*	-104,218	*-104,218*
Total	**-106,500**	***-106,500***	**-111,713**	***-111,713***	**-104,218**	***-104,218***

DETAILED DESCRIPTION OF CFER SOURCES

£'000

	2026-27 Plans		2025-26 Provisions		2024-25 Outturn	
	Income	*Receipts*	Income	*Receipts*	Income	*Receipts*
Non-Budget						
Consular Premium	-106,500	*-106,500*	-111,713	*-111,713*	-104,218	*-104,218*
Total	**-106,500**	***-106,500***	**-111,713**	***-111,713***	**-104,218**	***-104,218***

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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 for further details of Accounting Officer responsibilities.

Accounting Officer:	Gareth Davies CB
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
Gaon Hart	Immigration Services Commissioner
Rachel Watson	Independent Office for Police Conduct
Michelle Russell	Security Industry Authority

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

£'000

Section in Part II: Subhead Detail	Body	Resources	Capital	Grant-in-aid
L	College of Policing	35,430	-	48,830
L	Disclosure and Barring Service (DBS)	-5,000	500	500
L	Independent Police Complaints Commission	71,010	2,700	73,710
L	Office of the Immigration Services Commissioner	5,200	990	6,190
L	Security Industry Authority	5,532	4,365	4,365
P	College of Policing	6,500	-	-
P	Disclosure and Barring Service (DBS)	5,000	-	-
P	Independent Police Complaints Commission	4,680	-	-
P	Office of the Immigration Services Commissioner	338	-	-
P	Security Industry Authority	2,469	-	-
Total		**131,159**	**8,555**	**133,595**

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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 0.872 02.04.26	8,723
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 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.	

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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.

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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.	
The Home Office have updated the previous Terrorism Prevention and Investigation Measures (TPIM) accommodation procurement arrangement by amending the existing contract with HO accommodation provider, Mears and Serco, and approving the inclusion of an uncapped contingent liability within the new contract with Mears and Serco.	

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National Crime Agency

INTRODUCTION

1. The Estimate provides for expenditure by and income of the National Crime Agency whose operational priorities are:

   a) Increase the Agency's understanding of, and impact on, the criminals causing the most harm.
   b) Strengthen the Agency's leadership role with partners and the public.
   c) Build a workforce that meets the future threat.
   d) Improve the foundations on which the Agency delivers operations.

2. For further information please see the published National Crime Agency's Annual Plan.

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PART I: EXPENDITURE AND AMBIT

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	**722,509,000**	-	722,509,000
Capital	**135,540,000**	-	135,540,000
Annually Managed Expenditure			
Resource	**204,500,000**	-	204,500,000
Capital	**-**	-	-
Total Net Budget			
Resource	**927,009,000**	-	927,009,000
Capital	**135,540,000**	-	135,540,000
Non-Budget Expenditure	**-**		
Net Cash Requirement	**858,049,000**		

Amounts required in the year ending 31 March 2027 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 NCA's strategy and the law enforcement family.

For provision of training to both internal and external parties.

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PART I: EXPENDITURE AND AMBIT

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.

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.

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PART I: EXPENDITURE AND AMBIT

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit			
Resource	722,509,000	277,860,000	**444,649,000**
Capital	135,540,000	50,535,000	**85,005,000**
Annually Managed Expenditure			
Resource	204,500,000	75,024,000	**129,476,000**
Capital	-	-	**-**
Non-Budget Expenditure	-	-	**-**
Net Cash Requirement	858,049,000	378,000,000	**480,049,000**

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PART II: SUBHEAD DETAIL

£'000

	2026-27 Plans										2025-26 Plans	
	Resources							Capital			Resources	Capital
	Administration			Programme			Total					
	Gross	Income	Net	Gross	Income	Net	Net	Gross	Income	Net	Net	Net
	1	2	3	4	5	6	7	8	9	10	11	12
Departmental Expenditure Limit (DEL)												
Voted expenditure												
A National Crime Agency	43,270	-	43,270	915,239	-236,000	679,239	722,509	197,911	-62,371	135,540	568,403	139,570
Total voted DEL	**43,270**	**-**	**43,270**	**915,239**	**-236,000**	**679,239**	**722,509**	**197,911**	**-62,371**	**135,540**	**568,403**	**139,570**
Total DEL	**43,270**	**-**	**43,270**	**915,239**	**-236,000**	**679,239**	**722,509**	**197,911**	**-62,371**	**135,540**	**568,403**	**139,570**
Annually Managed Expenditure (AME)												
Voted expenditure												
B National Crime Agency AME	-	-	-	204,500	-	204,500	204,500	-	-	-	181,315	-
Total voted AME	**-**	**-**	**-**	**204,500**	**-**	**204,500**	**204,500**	**-**	**-**	**-**	**181,315**	**-**
Total AME	**-**	**-**	**-**	**204,500**	**-**	**204,500**	**204,500**	**-**	**-**	**-**	**181,315**	**-**
Voted expenditure	**43,270**	**-**	**43,270**	**1,119,739**	**-236,000**	**883,739**	**927,009**	**197,911**	**-62,371**	**135,540**	**749,718**	**139,570**
Non-voted expenditure	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total for Estimate	**43,270**	**-**	**43,270**	**1,119,739**	**-236,000**	**883,739**	**927,009**	**197,911**	**-62,371**	**135,540**	**749,718**	**139,570**

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PART II: RESOURCE TO CASH RECONCILIATION

£'000

	2026-27 Plans	2025-26 Plans	2024-25 Outturn
Net Resource Requirement	**927,009**	**749,718**	**730,101**
Net Capital Requirement	**135,540**	**139,570**	**125,611**
Accruals to cash adjustments	**-204,500**	**81,078**	**-117,278**
Of which:			
Adjustment for ALBs:			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
Adjustments to remove non-cash items:			
Depreciation	-164,500	-131,315	-117,278
New provisions and adjustments to previous provisions	-40,000	-50,000	-
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-175	-
Adjustments to reflect movements in working balances:			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	262,568	-
Use of provisions	-	-	-
Removal of non-voted budget items	**-**	**-**	**-**
Of which:			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	**858,049**	**970,366**	**738,434**

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

£'000

	2026-27 Plans	2025-26 Plans	2024-25 Outturn
Gross Administration Costs	43,270	44,747	39,311
Less:			
Administration DEL Income	-	-770	-304
Net Administration Costs	**43,270**	**43,977**	**39,007**
Gross Programme Costs	1,119,739	989,571	856,531
Less:			
Programme DEL Income	-298,371	-353,250	-239,198
Programme AME Income	-	-	-
Non-budget income	-	-	-
Net Programme Costs	**821,368**	**636,321**	**617,333**
Total Net Operating Costs	**864,638**	**680,298**	**656,340**
Of which:			
Resource DEL	722,509	568,403	581,717
Capital DEL	-62,371	-69,420	-73,761
Resource AME	204,500	181,315	148,384
Capital AME	-	-	-
Non-budget	-	-	-
Adjustments to include:			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
Adjustments to remove:			
Capital in the SoCNE	62,371	69,420	73,761
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
Total Resource Budget	**927,009**	**749,718**	**730,101**
Of which:			
Resource DEL	722,509	568,403	581,717
Resource AME	204,500	181,315	148,384
Adjustments to include:			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
Adjustments to remove:			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	**927,009**	**749,718**	**730,101**

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PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME

£'000

	2026-27 Plans	2025-26 Plans	2024-25 Outturn
Voted Resource DEL			
Administration			
A: National Crime Agency			
Sales of Goods and Services	-	-770	-304
Total Sales of Goods and Services	**-**	**-770**	**-304**
Total Administration	**-**	**-770**	**-304**
Programme			
A: National Crime Agency			
Sales of Goods and Services	-236,000	-283,830	-22,798
Other Grants	-	-	-134,964
Taxation	-	-	-7,675
Total Sales of Goods and Services	**-236,000**	**-283,830**	**-22,798**
Total Other Grants	**-**	**-**	**-134,964**
Total Taxation	**-**	**-**	**-7,675**
Total Programme	**-236,000**	**-283,830**	**-165,437**
Total Voted Resource DEL	**-236,000**	**-284,600**	**-165,741**
Total Voted Resource Income	**-236,000**	**-284,600**	**-165,741**
Voted Capital DEL			
Programme			
A: National Crime Agency			
Other Grants	-62,371	-69,420	-73,761
Total Other Grants	**-62,371**	**-69,420**	**-73,761**
Total Programme	**-62,371**	**-69,420**	**-73,761**
Total Voted Capital DEL	**-62,371**	**-69,420**	**-73,761**
Total Voted Capital Income	**-62,371**	**-69,420**	**-73,761**

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

No CFER income or receipts are expected in 2026-27 or 2025-26. No CFER income or receipts were received in 2024-25.

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 for further details of Accounting Officer responsibilities.

Accounting Officer: Graeme Biggar CBE

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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.

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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 exposure 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

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PART III: NOTE L - INTERNATIONAL SUBSCRIPTIONS

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

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Ministry of Justice

INTRODUCTION

1. This Main Estimate covers costs of the Ministry of Justice, Policy, Corporate Services and the associated offices, HM Prison and Probation Service, HM Courts and Tribunals Service, Criminal Injuries Compensation Authority, the Legal Aid Agency and the administration of private monies through the Office of the Public Guardian.

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

3. It covers the provision for the cost of acquitted defendants, private prosecution costs and witnesses' allowances payable from central funds and specific grants to the costs of magistrates' courts.

4. The salaries of the higher judicial and district judges are met directly from the Consolidated Fund. This expenditure is estimated at £214m for 2026-27. Total voted and non-voted judicial costs are estimated at £894m.

5. Further information on the department's expenditure and activities can be found in its Annual Report and Accounts.

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PART I: EXPENDITURE AND AMBIT

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	**12,507,179,000**	185,970,000	12,693,149,000
Capital	**2,362,667,000**	-	2,362,667,000
Annually Managed Expenditure			
Resource	**2,854,626,000**	-	2,854,626,000
Capital	**15,000,000**	-	15,000,000
Total Net Budget			
Resource	**15,361,805,000**	185,970,000	15,547,775,000
Capital	**2,377,667,000**	-	2,377,667,000
Non-Budget Expenditure	**-**		
Net Cash Requirement	**15,270,243,000**		

Amounts required in the year ending 31 March 2027 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.

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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 for England and Wales; Youth Justice Board for England and Wales; 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, including transition support loans under the Civil Service Pension Recovery Plan, and 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 Heritage Lottery Fund and Sport England.

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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, including those 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 depreciation, 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.

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit			
Resource	12,507,179,000	5,776,210,000	**6,730,969,000**
Capital	2,362,667,000	917,870,000	**1,444,797,000**
Annually Managed Expenditure			
Resource	2,854,626,000	276,927,000	**2,577,699,000**
Capital	15,000,000	6,750,000	**8,250,000**
Non-Budget Expenditure	-	-	**-**
Net Cash Requirement	15,270,243,000	6,383,017,000	**8,887,226,000**

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PART II: SUBHEAD DETAIL

£'000

	2026-27 Plans										2025-26 Plans	
	Resources							Capital			Resources	Capital
	Administration			Programme			Total					
	Gross	Income	Net	Gross	Income	Net	Net	Gross	Income	Net	Net	Net
	1	2	3	4	5	6	7	8	9	10	11	12
Departmental Expenditure Limit (DEL)												
Voted expenditure												
A Policy, Corporate Services and Associated Offices	507,005	-30,357	476,648	1,871,569	-1,528,452	343,117	819,765	218,903	-10,000	208,903	743,488	488,829
B HM Prison and Probation Service	17,697	-26	17,671	6,711,054	-239,519	6,471,535	6,489,206	1,839,978	-	1,839,978	6,068,111	1,565,700
C HM Courts and Tribunals Service	24,305	-	24,305	2,397,981	-67,193	2,330,788	2,355,093	308,980	-	308,980	2,210,060	238,020
D Legal Aid Agency	12,945	-	12,945	2,436,893	-33,574	2,403,319	2,416,264	300	-	300	2,187,598	1,200
E Criminal Injuries Compensation Authority	1,371	-908	463	192,878	-22,563	170,315	170,778	1	-	1	180,468	100
F Office of the Public Guardian	-	-	-	112,945	-140,316	-27,371	-27,371	100	-	100	-11,969	100
G Children and Family Court Advisory and Support Service (ALB)(Net)	6,152	-	6,152	159,754	-	159,754	165,906	2,300	-	2,300	164,747	4,500
H Criminal Cases Review Commission (ALB)(Net)	882	-	882	9,996	-	9,996	10,878	217	-	217	9,607	217
I Judicial Appointments Commission (ALB)(Net)	914	-	914	10,371	-	10,371	11,285	1	-	1	10,959	-
J Legal Services Board (ALB)(Net)	-	-	-	5,792	-	5,792	5,792	274	-	274	5,645	274
K Office for Legal Complaints (ALB)(Net)	-	-	-	21,598	-	21,598	21,598	500	-	500	19,363	500
L Parole Board (ALB)(Net)	2,844	-	2,844	30,957	-	30,957	33,801	500	-	500	33,117	500
M Youth Justice Board England and Wales (ALB)(Net)	3,574	-	3,574	9,063	-	9,063	12,637	610	-	610	106,045	600
N Gov Facility Services Limited (ALB)(Net)	-	-	-	1	-	1	1	1	-	1	1	1
O Independent Monitoring Authority for the Citizens' Rights Agreements (ALB)(Net)	2,892	-	2,892	3,063	-	3,063	5,955	1	-	1	5,903	1
P Oasis Restore Trust (ALB)(Net)	-	-	-	15,591	-	15,591	15,591	1	-	1	12,791	2,800
Total voted DEL	**580,581**	**-31,291**	**549,290**	**13,989,506**	**-2,031,617**	**11,957,889**	**12,507,179**	**2,372,667**	**-10,000**	**2,362,667**	**11,745,934**	**2,303,342**
Non-voted expenditure												
Q Higher Judiciary Judicial Salaries	-	-	-	214,070	-	214,070	214,070	-	-	-	215,993	-
R Office for Legal Complaints/Legal Services Board Consolidated Fund Extra Receipts	-	-	-	-	-28,100	-28,100	-28,100	-	-	-	-25,716	-
Total non-voted DEL	**-**	**-**	**-**	**214,070**	**-28,100**	**185,970**	**185,970**	**-**	**-**	**-**	**190,277**	**-**
Total DEL	**580,581**	**-31,291**	**549,290**	**14,203,576**	**-2,059,717**	**12,143,859**	**12,693,149**	**2,372,667**	**-10,000**	**2,362,667**	**11,936,211**	**2,303,342**

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PART II: SUBHEAD DETAIL

£'000

	2026-27 Plans										2025-26 Plans	
	Resources							Capital			Resources	Capital
	Administration			Programme			Total					
	Gross	Income	Net	Gross	Income	Net	Net	Gross	Income	Net	Net	Net
	1	2	3	4	5	6	7	8	9	10	11	12
Annually Managed Expenditure (AME)												
Voted expenditure												
S Policy, Corporate Services and Associated Offices	-	-	-	2,016,977	-	2,016,977	2,016,977	14,189	-	14,189	896,027	14,585
T HM Prison and Probation Service	-	-	-	137,277	-	137,277	137,277	1	-	1	136,800	1
U HM Courts and Tribunals Service	-	-	-	482,700	-	482,700	482,700	500	-	500	492,400	4,500
V Legal Aid Agency	-	-	-	134,743	-	134,743	134,743	1	-	1	188,639	105
W Criminal Injuries Compensation Authority	-	-	-	43,636	-	43,636	43,636	1	-	1	79,584	1
X Office of the Public Guardian	-	-	-	7,400	-	7,400	7,400	1	-	1	6,608	1
Y Children and Family Court Advisory and Support Service (ALB)(Net)	-	-	-	28,853	-	28,853	28,853	300	-	300	28,150	300
Z Criminal Cases Review Commission (ALB)(Net)	-	-	-	750	-	750	750	1	-	1	800	1
AA Judicial Appointments Commission (ALB)(Net)	-	-	-	88	-	88	88	-	-	-	88	-
AB Legal Services Board (ALB)(Net)	-	-	-	21	-	21	21	1	-	1	71	1
AC Office for Legal Complaints (ALB)(Net)	-	-	-	691	-	691	691	1	-	1	639	1
AD Parole Board (ALB)(Net)	-	-	-	136	-	136	136	-	-	-	306	-
AE Youth Justice Board for England and Wales (ALB)(Net)	-	-	-	1,251	-	1,251	1,251	1	-	1	651	1
AF Gov Facility Services Limited (ALB)(Net)	-	-	-	1	-	1	1	1	-	1	1	1
AG Independent Monitoring Authority for the Citizens' Rights Agreements (ALB)(Net)	-	-	-	101	-	101	101	1	-	1	131	1
AH Oasis Restore Trust (ALB)(Net)	-	-	-	1	-	1	1	1	-	1	1	1
Total voted AME	**-**	**-**	**-**	**2,854,626**	**-**	**2,854,626**	**2,854,626**	**15,000**	**-**	**15,000**	**1,830,896**	**19,500**
Total AME	**-**	**-**	**-**	**2,854,626**	**-**	**2,854,626**	**2,854,626**	**15,000**	**-**	**15,000**	**1,830,896**	**19,500**
Voted expenditure	**580,581**	**-31,291**	**549,290**	**16,844,132**	**-2,031,617**	**14,812,515**	**15,361,805**	**2,387,667**	**-10,000**	**2,377,667**	**13,576,830**	**2,322,842**
Non-voted expenditure	**-**	**-**	**-**	**214,070**	**-28,100**	**185,970**	**185,970**	**-**	**-**	**-**	**190,277**	**-**
Total for Estimate	**580,581**	**-31,291**	**549,290**	**17,058,202**	**-2,059,717**	**14,998,485**	**15,547,775**	**2,387,667**	**-10,000**	**2,377,667**	**13,767,107**	**2,322,842**

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PART II: RESOURCE TO CASH RECONCILIATION

£'000

	2026-27 Plans	2025-26 Plans	2024-25 Outturn
Net Resource Requirement	**15,547,775**	**13,767,107**	**12,765,858**
Net Capital Requirement	**2,377,667**	**2,322,842**	**1,556,928**
Accruals to cash adjustments	**-2,469,229**	**-1,501,514**	**-1,983,192**
Of which:			
Adjustment for ALBs:			
Remove voted resource and capital	-320,049	-408,716	-348,065
Add cash grant-in-aid	288,246	376,453	-
Adjustments to remove non-cash items:			
Depreciation	-2,580,454	-1,420,362	-1,452,978
New provisions and adjustments to previous provisions	-1,856,313	-1,883,740	-196,563
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-4,612
Adjustments to reflect movements in working balances:			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	400,000	350,000	-
Use of provisions	1,599,341	1,484,851	19,026
Removal of non-voted budget items	**-185,970**	**-190,277**	**-193,382**
Of which:			
Consolidated Fund Standing Services	-214,070	-215,993	-193,382
Other adjustments	28,100	25,716	-
Net Cash Requirement	**15,270,243**	**14,398,158**	**12,146,212**

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

£'000

	2026-27 Plans	2025-26 Plans	2024-25 Outturn
Gross Administration Costs	580,542	588,167	555,451
Less:			
Administration DEL Income	-31,291	-32,678	-42,650
Net Administration Costs	**549,251**	**555,489**	**512,801**
Gross Programme Costs	17,058,241	15,027,781	14,122,344
Less:			
Programme DEL Income	-2,059,717	-1,816,163	-1,851,353
Programme AME Income	-	-	-
Non-budget income	-	-	-
Net Programme Costs	**14,998,524**	**13,211,618**	**12,270,991**
Total Net Operating Costs	**15,547,775**	**13,767,107**	**12,783,792**
Of which:			
Resource DEL	11,092,717	10,450,560	11,100,854
Capital DEL	-	-	17,934
Resource AME	4,455,058	3,316,547	1,665,004
Capital AME	-	-	-
Non-budget	-	-	-
Adjustments to include:			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
Adjustments to remove:			
Capital in the SoCNE	-	-	-17,934
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
Total Resource Budget	**15,547,775**	**13,767,107**	**12,765,858**
Of which:			
Resource DEL	12,693,149	11,936,211	11,120,872
Resource AME	2,854,626	1,830,896	1,644,986
Adjustments to include:			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
Adjustments to remove:			
Consolidated Fund Extra Receipts in the resource budget	28,100	25,716	-
Other adjustments	-28,100	-25,716	-
Total Resource (Estimate)	**15,547,775**	**13,767,107**	**12,765,858**

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PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME

£'000

	2026-27 Plans	2025-26 Plans	2024-25 Outturn
Voted Resource DEL			
Administration			
A Policy, Corporate Services and Associated Offices			
Sales of Goods and Services	-30,357	-31,744	-10,895
Other Grants	-	-	-783
Other Income	-	-	-28,986
B HM Prison and Probation Service			
Sales of Goods and Services	-26	-26	-28
Other Income	-	-	-57
C HM Courts and Tribunals Service			
Other Income	-	-	-99
E Criminal Injuries Compensation Authority Agency			
Sales of Goods and Services	-908	-908	-
Other Income	-	-	-1,802
Total Sales of Goods and Services	**-31,291**	**-32,678**	**-10,923**
Total Other Grants	**-**	**-**	**-783**
Total Other Income	**-**	**-**	**-30,944**
Total Administration	**-31,291**	**-32,678**	**-42,650**
Programme			
A Policy, Corporate Services and Associated Offices			
Sales of Goods and Services	-1,081,521	-879,592	-398,225
Other Income	-	-	-2,263
Taxation	-446,931	-442,931	-74,948
B HM Prison and Probation Service			
Sales of Goods and Services	-239,519	-233,636	-293,454
Other Grants	-	-	-5
Other Income	-	-	-12,447
C HM Courts and Tribunals Service			
Sales of Goods and Services	-67,193	-64,910	-890,933
Interest and Dividends	-	-	-15
Other Grants	-	-	-73
Other Income	-	-	-1,377
D Legal Aid Agency			
Sales of Goods and Services	-33,574	-33,424	-32,473
Other Income	-	-	-193
E Criminal Injuries Compensation Authority			
Sales of Goods and Services	-22,563	-22,563	-
Other Income	-	-	-17,082
F Office of the Public Guardian			
Sales of Goods and Services	-140,316	-113,391	-126,221
Total Sales of Goods and Services	**-1,584,686**	**-1,347,516**	**-1,741,306**
Total Interest and Dividends	**-**	**-**	**-15**
Total Other Grants	**-**	**-**	**-78**
Total Other Income	**-**	**-**	**-33,362**
Total Taxation	**-446,931**	**-442,931**	**-74,948**
Total Programme	**-2,031,617**	**-1,790,447**	**-1,849,709**
Total Voted Resource DEL	**-2,062,908**	**-1,823,125**	**-1,892,359**
Total Voted Resource Income	**-2,062,908**	**-1,823,125**	**-1,892,359**

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PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME

£'000

	2026-27 Plans	2025-26 Plans	2024-25 Outturn
Voted Capital DEL			
Programme			
A Policy, Corporate Services and Associated Offices			
Sales of Assets	-10,000	-10,000	-9,342
B HM Prison and Probation Service			
Sales of Assets	-	-	-845
C HM Courts and Tribunals Service			
Sales of Assets	-	-	-546
Other Grants	-	-	-1,644
D Legal Aid Agency			
Sales of Assets	-	-	-11
E Criminal Injuries Compensation Authority			
Total Sales of Assets	**-10,000**	**-10,000**	**-10,744**
Total Other Grants	**-**	**-**	**-1,644**
Total Programme	**-10,000**	**-10,000**	**-12,388**
Total Voted Capital DEL	**-10,000**	**-10,000**	**-12,388**
Total Voted Capital Income	**-10,000**	**-10,000**	**-12,388**

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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

	2026-27 Plans		2025-26 Plans		2024-25 Outturn	
	Income	*Receipts*	Income	*Receipts*	Income	*Receipts*
Income in budgets surrendered to the Consolidated Fund (resource)	-28,100	*-28,100*	-25,716	*-25,716*	-22,864	*-22,864*
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-	-
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-	-	-	-	-	-
Total	**-28,100**	***-28,100***	**-25,716**	***-25,716***	***-22,864***	***-22,864***

DETAILED DESCRIPTION OF CFER SOURCES

£'000

	2026-27 Plans		2025-26 Provisions		2024-25 Outturn	
	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.	-28,100	*-28,100*	-25,716	*-25,716*	-22,864	*-22,864*
Total	**-28,100**	***-28,100***	**-25,716**	***-25,716***	***-22,864***	***-22,864***

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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 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
Tracey Calleia	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

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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	165,906	2,300	168,206
H	Criminal Cases Review Commission	10,878	217	11,425
I	Judicial Appointments Commission	11,285	1	11,286
J	Legal Services Board	5,792	274	6,066
K	Office for Legal Complaints	21,598	500	22,098
L	Parole Board for England and Wales	33,801	500	34,301
M	Youth Justice Board for England and Wales	12,637	610	13,247
N	Gov Facility Services Limited	1	1	-
O	Independent Monitoring Authority for the Citizens' Rights Agreements	5,955	1	6,025
P	Oasis Restore Trust	15,591	1	15,592
Y	Children and Family Court Advisory and Support Service	28,853	300	-
Z	Criminal Cases Review Commission	750	1	-
AA	Judicial Appointments Commission	88	-	-
AB	Legal Services Board	21	1	-
AC	Office for Legal Complaints	691	1	-
AD	Parole Board for England and Wales	136	-	-
AE	Youth Justice Board for England and Wales	1,251	1	-
AF	Gov Facility Services Limited	1	1	-
AG	Independent Monitoring Authority for the Citizens' Rights Agreements	101	1	-
AH	Oasis Restore Trust	1	1	-
Total		**315,337**	**4,712**	**288,246**

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PART III: NOTE K - CONTINGENT LIABILITIES

Nature of liability	£'000
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 reliably measurable.	65,000
Headquarters Employment Tribunals: the department is currently defending a number of Employment Tribunal claims.	2,340
Criminal Injuries Compensation Authority (CICA): offers of compensation not accepted within time limits.	2,022
Headquarters legal claims: several outstanding legal claims against the department's Headquarters, some of which involve possible financial liabilities.	1,250
HM Courts and Tribunals Service is involved in a number of legal cases dealing with ex gratia, compensation and other claims.	300
Office of the Public Guardian: contingent liabilities relating to employment tribunal claims at various stages.	191
Parole Board legal claims: contingent liabilities for legal claims against the Parole Board.	25
CICA: 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.	Unquantifiable
Legal Aid Agency: unquantified contingent liability in respect of legal claims and possible fines.	Unquantifiable

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Crown Prosecution Service

INTRODUCTION

1. The Crown Prosecution Service (CPS) prosecutes criminal cases that have been investigated by the police and other investigative organisations in England and Wales. CPS decides which cases should be prosecuted based on the Code for Crown Prosecutors, provides information, assistance and support to victims and prosecution witnesses, prepares cases and presents them at court and determines the appropriate charges in more serious or complex cases and advises the police during the early stages of investigations.

2. Information on the strategic priorities for CPS can be found in the published 2026-27 business plan.

3. This Estimate covers the administrative, operational and capital costs incurred by the CPS incurred by CPS including prosecuting criminal cases in England and Wales including costs of staff, fees to counsel, witness expenses and other prosecution costs, use of information technology and costs associated with accommodation.

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PART I: EXPENDITURE AND AMBIT

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	**993,676,000**	-	993,676,000
Capital	**39,010,000**	-	39,010,000
Annually Managed Expenditure			
Resource	**32,562,000**	-	32,562,000
Capital	**3,200,000**	-	3,200,000
Total Net Budget			
Resource	**1,026,238,000**	-	1,026,238,000
Capital	**42,210,000**	-	42,210,000
Non-Budget Expenditure	**-**		
Net Cash Requirement	**1,033,261,000**		

Amounts required in the year ending 31 March 2027 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.

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, including depreciation.

Crown Prosecution Service will account for this Estimate.

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PART I: EXPENDITURE AND AMBIT (continued)

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit			
Resource	993,676,000	421,547,000	**572,129,000**
Capital	39,010,000	18,225,000	**20,785,000**
Annually Managed Expenditure			
Resource	32,562,000	11,495,000	**21,067,000**
Capital	3,200,000	1,287,000	**1,913,000**
Non-Budget Expenditure	-	-	**-**
Net Cash Requirement	1,033,261,000	439,772,000	**593,489,000**

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PART II: SUBHEAD DETAIL

£'000

	2026-27 Plans										2025-26 Plans	
	Resources							Capital			Resources	Capital
	Administration			Programme			Total					
	Gross	Income	Net	Gross	Income	Net	Net	Gross	Income	Net	Net	Net
	1	2	3	4	5	6	7	8	9	10	11	12
Departmental Expenditure Limit (DEL)												
Voted expenditure												
A Administration Costs in HQ and on Central Services	56,898	-575	56,323	-	-	-	56,323	-	-	-	52,769	-
B Crown Prosecutions and Legal Services	-	-	-	989,463	-52,110	937,353	937,353	39,010	-	39,010	857,826	46,200
Total voted DEL	**56,898**	**-575**	**56,323**	**989,463**	**-52,110**	**937,353**	**993,676**	**39,010**	**-**	**39,010**	**910,595**	**46,200**
Total DEL	**56,898**	**-575**	**56,323**	**989,463**	**-52,110**	**937,353**	**993,676**	**39,010**	**-**	**39,010**	**910,595**	**46,200**
Annually Managed Expenditure (AME)												
Voted expenditure												
C CPS voted AME charges	-	-	-	32,562	-	32,562	32,562	3,200	-	3,200	29,637	2,859
Total voted AME	**-**	**-**	**-**	**32,562**	**-**	**32,562**	**32,562**	**3,200**	**-**	**3,200**	**29,637**	**2,859**
Total AME	**-**	**-**	**-**	**32,562**	**-**	**32,562**	**32,562**	**3,200**	**-**	**3,200**	**29,637**	**2,859**
Voted expenditure	**56,898**	**-575**	**56,323**	**1,022,025**	**-52,110**	**969,915**	**1,026,238**	**42,210**	**-**	**42,210**	**940,232**	**49,059**
Non-voted expenditure	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total for Estimate	**56,898**	**-575**	**56,323**	**1,022,025**	**-52,110**	**969,915**	**1,026,238**	**42,210**	**-**	**42,210**	**940,232**	**49,059**

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PART II: RESOURCE TO CASH RECONCILIATION

£'000

	2026-27 Plans	2025-26 Plans	2024-25 Outturn
Net Resource Requirement	**1,026,238**	**940,232**	**826,935**
Net Capital Requirement	**42,210**	**49,059**	**54,741**
Accruals to cash adjustments	**-35,187**	**-32,496**	**-22,465**
Of which:	-	-	-
Adjustment for ALBs:	-	-	-
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
Adjustments to remove non-cash items:	-	-	-
Depreciation	-24,612	-21,687	-20,033
New provisions and adjustments to previous provisions	-11,150	-10,809	506
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	575	-	-2,938
Adjustments to reflect movements in working balances:	-	-	-
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	-	-	-
Removal of non-voted budget items	**-**	**-**	**-**
Of which:	-	-	-
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	**1,033,261**	**956,795**	**859,211**

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

£'000

	2026-27 Plans	2025-26 Plans	2024-25 Outturn
Gross Administration Costs	56,898	53,322	45,234
Less:			
Administration DEL Income	-575	-553	-677
Net Administration Costs	**56,323**	**52,769**	**44,557**
Gross Programme Costs	1,022,025	935,765	836,090
Less:			
Programme DEL Income	-52,110	-48,302	-51,085
Programme AME Income	-	-	-
Non-budget income	-	-	-
Net Programme Costs	**969,915**	**887,463**	**785,005**
Total Net Operating Costs	**1,026,238**	**940,232**	**829,562**
Of which:			
Resource DEL	993,676	910,595	804,405
Capital DEL	-	-	3,416
Resource AME	32,562	29,637	21,741
Capital AME	-	-	-
Non-budget	-	-	-
Adjustments to include:			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
Adjustments to remove:			
Capital in the SoCNE	-	-	-3,416
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	789
Total Resource Budget	**1,026,238**	**940,232**	**826,935**
Of which:			
Resource DEL	993,676	910,595	805,194
Resource AME	32,562	29,637	21,741
Adjustments to include:			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
Adjustments to remove:			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	**1,026,238**	**940,232**	**826,935**

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PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME

£'000

	2026-27 Plans	2025-26 Plans	2024-25 Outturn
Voted Resource DEL			
Administration			
A Administration Costs in HQ and on Central Services			
Other Income	-575	-553	-677
Total Other Income	**-575**	**-553**	**-677**
Total Administration	**-575**	**-553**	**-677**
Programme			
B Crown Prosecutions and Legal Services			
Other Grants	-6,414	-6,159	-23,058
Other Income	-2,091	-275	-1,217
Taxation	-43,605	-41,868	-26,810
Total Other Grants	**-6,414**	**-6,159**	**-23,058**
Total Other Income	**-2,091**	**-275**	**-1,217**
Total Taxation	**-43,605**	**-41,868**	**-26,810**
Total Programme	**-52,110**	**-48,302**	**-51,085**
Total Voted Resource DEL	**-52,685**	**-48,855**	**-51,762**
Total Voted Resource Income	**-52,685**	**-48,855**	**-51,762**

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

No CFER income or receipts are expected in 2026-27 or 2025-26. No CFER income or receipts were received in 2024-25.

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 for further details of Accounting Officer responsibilities.

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

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Serious Fraud Office

INTRODUCTION

1. The Serious Fraud Office (SFO) fights complex financial crime, delivers justice for victims and protects the UK's reputation as a safe place to do business. We are part of the UK criminal justice system covering England, Wales and Northern Ireland, but not Scotland, the Isle of Man or the Channel Islands. We take on a small number of large and complex economic crime cases.

2. This Estimate covers the costs incurred in the administration and operation of the Serious Fraud Office (SFO). Included are the costs of staff, fees to counsel and accountants, witness expenses, use of information technology, other investigation and prosecution and litigation costs, expenditure on assisting investigations led by other departments within the Criminal Justice system as well as defendant's costs and damages where the SFO is liable for payment.

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PART I: EXPENDITURE AND AMBIT

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	**113,979,000**	-	113,979,000
Capital	**37,100,000**	-	37,100,000
Annually Managed Expenditure			
Resource	**4,837,000**	-	4,837,000
Capital	**-**	-	-
Total Net Budget			
Resource	**118,816,000**	-	118,816,000
Capital	**37,100,000**	-	37,100,000
Non-Budget Expenditure	**-**		
Net Cash Requirement	**151,079,000**		

Amounts required in the year ending 31 March 2027 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 and other provisions, impairments due to the revaluation of assets and depreciation.

Serious Fraud Office will account for this Estimate.

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PART I: EXPENDITURE AND AMBIT (continued)

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit			
Resource	113,979,000	42,198,000	**71,781,000**
Capital	37,100,000	7,200,000	**29,900,000**
Annually Managed Expenditure			
Resource	4,837,000	-	**4,837,000**
Capital	-	-	**-**
Non-Budget Expenditure	-	-	**-**
Net Cash Requirement	151,079,000	47,438,000	**103,641,000**

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PART II: SUBHEAD DETAIL

£'000

	2026-27 Plans										2025-26 Plans	
	Resources							Capital			Resources	Capital
	Administration			Programme			Total					
	Gross	Income	Net	Gross	Income	Net	Net	Gross	Income	Net	Net	Net
	1	2	3	4	5	6	7	8	9	10	11	12
Departmental Expenditure Limit (DEL)												
Voted expenditure												
A Investigations and Prosecution	11,700	-	11,700	104,079	-1,800	102,279	113,979	37,100	-	37,100	99,917	2,500
Total voted DEL	**11,700**	**-**	**11,700**	**104,079**	**-1,800**	**102,279**	**113,979**	**37,100**	**-**	**37,100**	**99,917**	**2,500**
Total DEL	**11,700**	**-**	**11,700**	**104,079**	**-1,800**	**102,279**	**113,979**	**37,100**	**-**	**37,100**	**99,917**	**2,500**
Annually Managed Expenditure (AME)												
Voted expenditure												
B New Provisons and Adjustment to existing provisions	-	-	-	4,837	-	4,837	4,837	-	-	-	30,035	-
Total voted AME	**-**	**-**	**-**	**4,837**	**-**	**4,837**	**4,837**	**-**	**-**	**-**	**30,035**	**-**
Total AME	**-**	**-**	**-**	**4,837**	**-**	**4,837**	**4,837**	**-**	**-**	**-**	**30,035**	**-**
Voted expenditure	**11,700**	**-**	**11,700**	**108,916**	**-1,800**	**107,116**	**118,816**	**37,100**	**-**	**37,100**	**129,952**	**2,500**
Non-voted expenditure	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total for Estimate	**11,700**	**-**	**11,700**	**108,916**	**-1,800**	**107,116**	**118,816**	**37,100**	**-**	**37,100**	**129,952**	**2,500**

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PART II: RESOURCE TO CASH RECONCILIATION

£'000

	2026-27 Plans	2025-26 Plans	2024-25 Outturn
Net Resource Requirement	**118,816**	**129,952**	**82,707**
Net Capital Requirement	**37,100**	**2,500**	**2,400**
Accruals to cash adjustments	**-4,837**	**-18,035**	**-3,767**
Of which:	-	-	-
Adjustment for ALBs:	-	-	-
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
Adjustments to remove non-cash items:	-	-	-
Depreciation	-4,837	-5,035	-3,690
New provisions and adjustments to previous provisions	-	-25,000	-
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-77
Adjustments to reflect movements in working balances:	-	-	-
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	12,000	-
Use of provisions	-	-	-
Removal of non-voted budget items	**-**	**-**	**-**
Of which:	-	-	-
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	**151,079**	**114,417**	**81,340**

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

£'000

	2026-27 Plans	2025-26 Plans	2024-25 Outturn
Gross Administration Costs	11,700	10,422	9,246
Less:			
Administration DEL Income	-	-	-
Net Administration Costs	**11,700**	**10,422**	**9,246**
Gross Programme Costs	108,916	121,330	74,173
Less:			
Programme DEL Income	-1,800	-1,800	-712
Programme AME Income	-	-	-
Non-budget income	-	-	-
Net Programme Costs	**107,116**	**119,530**	**73,461**
Total Net Operating Costs	**118,816**	**129,952**	**82,707**
Of which:			
Resource DEL	113,979	99,917	79,017
Capital DEL	-	-	-
Resource AME	4,837	30,035	3,690
Capital AME	-	-	-
Non-budget	-	-	-
Adjustments to include:			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
Adjustments to remove:			
Capital in the SoCNE	-	-	-
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
Total Resource Budget	**118,816**	**129,952**	**82,707**
Of which:			
Resource DEL	113,979	99,917	79,017
Resource AME	4,837	30,035	3,690
Adjustments to include:			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
Adjustments to remove:			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	**118,816**	**129,952**	**82,707**

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PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME

£'000

	2026-27 Plans	2025-26 Plans	2024-25 Outturn
Voted Resource DEL			
Programme			
A Investigations and Prosecution			
Other Income	-1,800	-1,800	-
Taxation	-	-	-712
Total Other Income	**-1,800**	**-1,800**	**-**
Total Taxation	**-**	**-**	**-712**
Total Programme	**-1,800**	**-1,800**	**-712**
Total Voted Resource DEL	**-1,800**	**-1,800**	**-712**
Total Voted Resource Income	**-1,800**	**-1,800**	**-712**

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

No CFER income or receipts are expected in 2026-27 or 2025-26. No CFER income or receipts were received in 2024-25.

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 for further details of Accounting Officer responsibilities.

Accounting Officer: Graham McNulty

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HM Procurator General and Treasury Solicitor

INTRODUCTION

1. This Estimate provides for the administrative costs of the Government Legal Department (GLD) within DEL (section A), which includes capital DEL expenditure. This section also covers disbursement costs of the Government Legal Department. Disbursement costs arise on the provision of legal services to government departments. Except for those associated with centrally funded services, these costs are fully recovered from client departments as disbursements on legal cases. The principal areas of this expenditure are adverse costs, counsel fees, expert witnesses and solicitors' agents fees.

2. Section B covers the administration costs of the Attorney General's Office including the salaries of two Ministers of the Crown. Section C covers the administrative costs of HM Crown Prosecution Service Inspectorate.

3. Further details of the Department's administration costs will be provided in the 2025-26 HM Procurator General and Treasury Solicitor Annual Report and Accounts and, for GLD, the 2025-26 Government Legal Department Annual Report and Accounts

4. The Government Legal Department (formerly the Treasury Solicitor's Department), became an Agency on 1 April 1996. It has operated a system of full repayment of the majority of its legal services since 1990-91. The greater parts of its administrative costs are now met by receipts. Since 1999-2000, it has operated under a net operating cost control, allowing it the flexibility to respond to an increasing demand for its services. A small section of the Agency's work, which is considered to be in the public interest, remains centrally funded.

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PART I: EXPENDITURE AND AMBIT

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	**779,000**	-	779,000
Capital	**7,500,000**	-	7,500,000
Annually Managed Expenditure			
Resource	**12,750,000**	-	12,750,000
Capital	**-**	-	-
Total Net Budget			
Resource	**13,529,000**	-	13,529,000
Capital	**7,500,000**	-	7,500,000
Non-Budget Expenditure	**-**		
Net Cash Requirement	**18,402,000**		

Amounts required in the year ending 31 March 2027 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:

Depreciation of non-current assets and provisions for liabilities.

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

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PART I: EXPENDITURE AND AMBIT (continued)

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit			
Resource	779,000	5,626,000	**-4,847,000**
Capital	7,500,000	4,590,000	**2,910,000**
Annually Managed Expenditure			
Resource	12,750,000	-	**12,750,000**
Capital	-	-	**-**
Non-Budget Expenditure	-	-	**-**
Net Cash Requirement	18,402,000	8,145,000	**10,257,000**

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PART II: SUBHEAD DETAIL

£'000

	2026-27 Plans										2025-26 Plans	
	Resources							Capital			Resources	Capital
	Administration			Programme			Total					
	Gross	Income	Net	Gross	Income	Net	Net	Gross	Income	Net	Net	Net
	1	2	3	4	5	6	7	8	9	10	11	12
Departmental Expenditure Limit (DEL)												
Voted expenditure												
A GLD Administration	452,025	-461,220	-9,195	-	-	-	-9,195	-	-	-	-5,573	18,000
B AGO Administration	6,841	-100	6,741	-	-	-	6,741	7,500	-	7,500	2,872	-
C CPSI Administration	3,233	-	3,233	-	-	-	3,233	-	-	-	3,133	-
Total voted DEL	**462,099**	**-461,320**	**779**	**-**	**-**	**-**	**779**	**7,500**	**-**	**7,500**	**432**	**18,000**
Total DEL	**462,099**	**-461,320**	**779**	**-**	**-**	**-**	**779**	**7,500**	**-**	**7,500**	**432**	**18,000**
Annually Managed Expenditure (AME)												
Voted expenditure												
D Annually managed expenditure	-	-	-	12,750	-	12,750	12,750	-	-	-	13,027	2,000
Total voted AME	**-**	**-**	**-**	**12,750**	**-**	**12,750**	**12,750**	**-**	**-**	**-**	**13,027**	**2,000**
Total AME	**-**	**-**	**-**	**12,750**	**-**	**12,750**	**12,750**	**-**	**-**	**-**	**13,027**	**2,000**
Voted expenditure	**462,099**	**-461,320**	**779**	**12,750**	**-**	**12,750**	**13,529**	**7,500**	**-**	**7,500**	**13,459**	**20,000**
Non-voted expenditure	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total for Estimate	**462,099**	**-461,320**	**779**	**12,750**	**-**	**12,750**	**13,529**	**7,500**	**-**	**7,500**	**13,459**	**20,000**

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PART II: RESOURCE TO CASH RECONCILIATION

£'000

	2026-27 Plans	2025-26 Plans	2024-25 Outturn
Net Resource Requirement	**13,529**	**13,459**	**-6,241**
Net Capital Requirement	**7,500**	**20,000**	**12,302**
Accruals to cash adjustments	**-2,627**	**-15,404**	**-10,248**
Of which:	-	-	-
Adjustment for ALBs:	-	-	-
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
Adjustments to remove non-cash items:	-	-	-
Depreciation	-12,750	-12,027	-10,070
New provisions and adjustments to previous provisions	-	-3,000	-72
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-106
Adjustments to reflect movements in working balances:	-	-	-
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	10,123	-377	-
Use of provisions	-	-	-
Removal of non-voted budget items	**-**	**-**	**-**
Of which:	-	-	-
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	**18,402**	**18,055**	**-4,187**

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

£'000

	2026-27 Plans	2025-26 Plans	2024-25 Outturn
Gross Administration Costs	462,099	432,609	377,352
Less:			
Administration DEL Income	-461,320	-432,177	-393,735
Net Administration Costs	**779**	**432**	**-16,383**
Gross Programme Costs	12,750	13,027	10,142
Less:			
Programme DEL Income	-	-	-
Programme AME Income	-	-	-
Non-budget income	-	-	-
Net Programme Costs	**12,750**	**13,027**	**10,142**
Total Net Operating Costs	**13,529**	**13,459**	**-6,241**
Of which:			
Resource DEL	779	432	-16,383
Capital DEL	-	-	-
Resource AME	12,750	13,027	10,142
Capital AME	-	-	-
Non-budget	-	-	-
Adjustments to include:			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
Adjustments to remove:			
Capital in the SoCNE	-	-	-
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the	-	-	-
Other adjustments	-	-	-
Total Resource Budget	**13,529**	**13,459**	**-6,241**
Of which:			
Resource DEL	779	432	-16,383
Resource AME	12,750	13,027	10,142
Adjustments to include:			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
Adjustments to remove:			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	**13,529**	**13,459**	**-6,241**

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PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME

£'000

	2026-27 Plans	2025-26 Plans	2024-25 Outturn
Voted Resource DEL			
Administration			
A GLD Administration			
Sales of Goods and Services	-461,220	-432,077	-387,694
Other Income	-	-	-5,879
B AGO Administration			
Sales of Goods and Services	-100	-100	-
Other Income	-	-	-162
Total Sales of Goods and Services	**-461,320**	**-432,177**	**-387,694**
Total Other Income	**-**	**-**	**-6,041**
Total Administration	**-461,320**	**-432,177**	**-393,735**
Total Voted Resource DEL	**-461,320**	**-432,177**	**-393,735**
Total Voted Resource Income	**-461,320**	**-432,177**	**-393,735**

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

No CFER income or receipts are expected in 2026-27 or 2025-26. No CFER income or receipts were received in 2024-25.

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 for further details of Accounting Officer responsibilities.

Accounting Officer:	Douglas Wilson KC (Hon) OBE
Additional Accounting Officers:	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.

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Ministry of Defence

INTRODUCTION

1. The Estimate provides for expenditure primarily to meet the costs of the Department's operational, support and logistics services, and providing the equipment capability required by Defence policy; Operations in support of government endorsed peacekeeping operations and for Conflict Pools. War Pensions Benefit provides for payment of war disablement and war widows' pensions in accordance with relevant legislation.
2. Some advances made periodically for the UK share of costs for collaborative projects will be charged to the Estimate at the time of issue and the MoD will be provided with periodic statements of actual expenditure incurred.
3. The Ministry of Defence is responsible for administering the funding for this Estimate.

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PART I: EXPENDITURE AND AMBIT

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	**39,632,279,000**	-	39,632,279,000
Capital	**25,474,121,000**	-	25,474,121,000
Annually Managed Expenditure			
Resource	**16,415,227,000**	-	16,415,227,000
Capital	**1,000,000**	-	1,000,000
Total Net Budget			
Resource	**56,047,506,000**	-	56,047,506,000
Capital	**25,475,121,000**	-	25,475,121,000
Non-Budget Expenditure	**-**		
Net Cash Requirement	**65,101,200,000**		

Amounts required in the year ending 31 March 2027 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.

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PART I: EXPENDITURE AND AMBIT (*continued*)

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.

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 bodies. Support to Afghan relocations and resettlement. Expenditure relating to the development support and implementation of policy regarding multinational financial institutions.

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; depreciation of assets over their useful economic life; 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.

Ministry of Defence will account for this Estimate.

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit			
Resource	39,632,279,000	17,371,661,000	**22,260,618,000**
Capital	25,474,121,000	10,380,211,000	**15,093,910,000**
Annually Managed Expenditure			
Resource	16,415,227,000	4,727,007,000	**11,688,220,000**
Capital	1,000,000	450,000	**550,000**
Non-Budget Expenditure	-	-	**-**
Net Cash Requirement	65,101,200,000	27,752,828,000	**37,348,372,000**

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PART II: SUBHEAD DETAIL

£'000

	2026-27 Plans										2025-26 Plans	
	Resources							Capital			Resources	Capital
	Administration			Programme			Total					
	Gross	Income	Net	Gross	Income	Net	Net	Gross	Income	Net	Net	Net
	1	2	3	4	5	6	7	8	9	10	11	12
Departmental Expenditure Limit (DEL)												
Voted expenditure												
A Provision of Defence Capability Service Personnel Costs	-	-	-	13,934,103	-	13,934,103	13,934,103	-	-	-	12,805,190	-
B Provision of Defence Capability Civilian Personnel Costs	-	-	-	2,119,085	-	2,119,085	2,119,085	-	-	-	2,179,085	-
C Provision of Defence Capability Infrastructure costs	-	-	-	6,049,999	-	6,049,999	6,049,999	-	-	-	6,037,250	-
D Provision of Defence Capability Inventory Consumption	-	-	-	1,119,999	-	1,119,999	1,119,999	-	-	-	1,173,975	-
E Provision of Defence Capability Equipment Support Costs	-	-	-	6,700,000	-	6,700,000	6,700,000	-	-	-	6,685,791	-
F Provision of Defence Capability Other Costs and Services	-	-	-	1,525,821	-	1,525,821	1,525,821	-	-	-	1,613,460	-
G Provision of Defence Capability Receipts and other Income	-	-	-	-	-1,499,400	-1,499,400	-1,499,400	-	-	-	-1,474,000	-
H Provision of Defence Capability Cash Release of Provisions Costs	-	-	-	469,263	-	469,263	469,263	-	-	-	280,565	-
I Provision of Defence Capability Capital Single Use Military Equipment	-	-	-	-	-	-	-	4,327,533	-	4,327,533	-	3,949,503
J Provision of Defence Capability Other Capital (Fiscal)	-	-	-	-	-	-	-	5,581,143	-	5,581,143	-	5,495,000
K Provision of Defence Capability Fiscal Assets / Estate Disposal	-	-	-	-	-	-	-	-	-182,600	-182,600	-	-163,800
L Provision of Defence Capability Research and Development Costs	-	-	-	-	-	-	-	2,865,000	-	2,865,000	529,260	2,821,700
M Provision of Defence CapabilityAdministration Civilian Personnel Costs	579,909	-	579,909	-	-	-	579,909	-	-	-	625,000	-
N Provision of Defence Capability Administration Other Costs and Services	236,660	-	236,660	-	-	-	236,660	-	-	-	275,000	-
O Operations Service Personnel Staff Cost	-	-	-	259,000	-	259,000	259,000	-	-	-	256,500	-

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PART II: SUBHEAD DETAIL (*continued*)

£'000

	2026-27 Plans										2025-26 Plans	
	Resources							Capital			Resources	Capital
	Administration			Programme			Total					
	Gross	Income	Net	Gross	Income	Net	Net	Gross	Income	Net	Net	Net
	1	2	3	4	5	6	7	8	9	10	11	12
P Operations and Peacekeeping Civilian Personnel Staff Costs	-	-	-	16,000	-	16,000	16,000	-	-	-	15,785	-
Q Operations Infrastructure Costs	-	-	-	270,000	-	270,000	270,000	-	-	-	260,665	-
R Operations Inventory Consumption	-	-	-	250,000	-	250,000	250,000	-	-	-	248,945	-
S Operations Equipment Support Costs	-	-	-	1,060,000	-	1,060,000	1,060,000	-	-	-	1,048,680	-
T Operations Other Costs and Services	-	-	-	276,001	-	276,001	276,001	-	-	-	297,995	-
U Operations Receipts and other Income	-	-	-	-31,001	-	-31,001	-31,001	-	-	-	-31,570	-
V Operations Capital Single Use Military Equipment	-	-	-	-	-	-	-	520,000	-	520,000	-	651,340
W Operations Other Capital (Fiscal)	-	-	-	-	-	-	-	995,000	-	995,000	-	1,138,915
X Operations Research and Development Costs	-	-	-	-	-	-	-	25,000	-	25,000	-	23,745
Y Non Departmental Public Bodies Costs	-	-	-	199,143	-	199,143	199,143	7,918	-	7,918	192,180	16,968
Z Defence Capability Admin Serivce Pers Costs	920,897	-	920,897	-	-	-	920,897	-	-	-	896,298	-
AA Defence Capability DE&S DEL Costs	-	-	-	1,243,382	-	1,243,382	1,243,382	149,577	-	149,577	1,230,025	166,000
AB War Pension Benefits Programme Costs	-	-	-	650,318	-	650,318	650,318	-	-	-	642,525	-
AC Integrated Security Fund	-	-	-	11,345	-	11,345	11,345	-	-	-	43,446	-
AD Cash Release of Provisions Admin Costs	4,755	-	4,755	-	-	-	4,755	-	-	-	6,000	-
AE Defence Capability Defence Nuclear Enterprise DEL Cost	-	-	-	2,992,000	-	2,992,000	2,992,000	11,185,550	-	11,185,550	2,969,742	8,973,445
AF Defence Capability Defence Nuclear Enterprise Admin DEL Costs	275,000	-	275,000	-	-	-	275,000	-	-	-	311,000	-
Provision of Defence Capability New Loans and Loan Repayment	-	-	-	-	-	-	-	-	-	-	-	*58,000*
Total voted DEL	**2,017,221**	**-**	**2,017,221**	**39,114,458**	**-1,499,400**	**37,615,058**	**39,632,279**	**25,656,721**	**-182,600**	**25,474,121**	**39,118,792**	**23,130,816**
Total DEL	**2,017,221**	**-**	**2,017,221**	**39,114,458**	**-1,499,400**	**37,615,058**	**39,632,279**	**25,656,721**	**-182,600**	**25,474,121**	**39,118,792**	**23,130,816**

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PART II: SUBHEAD DETAIL (*continued*)

£'000

	2026-27 Plans										2025-26 Plans	
	Resources							Capital			Resources	Capital
	Administration			Programme			Total					
	Gross	Income	Net	Gross	Income	Net	Net	Gross	Income	Net	Net	Net
	1	2	3	4	5	6	7	8	9	10	11	12
Annually Managed Expenditure (AME)												
Voted expenditure												
AG Provision of Defence Capability Depreciation and Impairment Costs	-	-	-	11,915,227	-	11,915,227	11,915,227	-	-	-	20,855,889	-
AH Provision of Defence Capability Provisions Costs	-	-	-	4,900,000	-	4,900,000	4,900,000	-	-	-	5,692,748	-
AI Provision of Defence Cash Release of Provisions Costs	-	-	-	-400,000	-	-400,000	-400,000	-	-	-	-390,353	-
AJ Provision of Defence Capability AME Capital Fiscal	-	-	-	-	-	-	-	1,000	-	1,000	-	1,000
Total voted AME	**-**	**-**	**-**	**16,415,227**	**-**	**16,415,227**	**16,415,227**	**1,000**	**-**	**1,000**	**26,158,284**	**1,000**
Total AME	**-**	**-**	**-**	**16,415,227**	**-**	**16,415,227**	**16,415,227**	**1,000**	**-**	**1,000**	**26,158,284**	**1,000**
Voted expenditure	**2,017,221**	**-**	**2,017,221**	**55,529,685**	**-1,499,400**	**54,030,285**	**56,047,506**	**25,657,721**	**-182,600**	**25,475,121**	**65,277,076**	**23,131,816**
Non-voted expenditure	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total for Estimate	**2,017,221**	**-**	**2,017,221**	**55,529,685**	**-1,499,400**	**54,030,285**	**56,047,506**	**25,657,721**	**-182,600**	**25,475,121**	**65,277,076**	**23,131,816**

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PART II: RESOURCE TO CASH RECONCILIATION

£'000

	2026-27 Plans	2025-26 Plans	2024-25 Outturn
Net Resource Requirement	**56,047,506**	**65,277,076**	**50,871,538**
Net Capital Requirement	**25,475,121**	**23,131,816**	**22,701,119**
Accruals to cash adjustments	**-16,421,427**	**-26,164,656**	**-13,451,374**
Of which:	-	-	-
Adjustment for ALBs:	-	-	-
Remove voted resource and capital	-207,061	-209,148	-245,128
Add cash grant-in-aid	201,861	203,776	205,815
Adjustments to remove non-cash items:	-	-	-
Depreciation	-11,915,227	-20,855,889	-9,436,300
New provisions and adjustments to previous provisions	-4,901,000	-5,693,748	-4,286,023
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-63,719
Adjustments to reflect movements in working balances:	-	-	-
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	400,000	390,353	373,981
Removal of non-voted budget items	**-**	**-**	**-**
Of which:	-	-	-
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	**65,101,200**	**62,244,236**	**60,121,283**

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

£'000

	2026-27 Plans	2025-26 Plans	2024-25 Outturn
Gross Administration Costs	2,017,221	2,113,298	2,116,033
Less:			
Administration DEL Income	-	-	-105,633
Net Administration Costs	**2,017,221**	**2,113,298**	**2,010,400**
Gross Programme Costs	58,819,685	67,873,576	52,265,484
Less:			
Programme DEL Income	-1,499,400	-1,474,000	-1,580,242
Programme AME Income	-	-	-5
Non-budget income	-	-	-
Net Programme Costs	**57,320,285**	**66,399,576**	**50,685,237**
Total Net Operating Costs	**59,337,506**	**68,512,874**	**52,695,637**
Of which:			
Resource DEL	39,632,279	39,118,792	34,224,141
Capital DEL	2,890,000	2,845,445	4,766,377
Resource AME	16,815,227	26,548,637	13,705,119
Capital AME	-	-	-
Non-budget	-	-	-
Adjustments to include:			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
Adjustments to remove:			
Capital in the SoCNE	-2,890,000	-2,845,445	-4,766,377
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-400,000	-390,353	2,942,278
Total Resource Budget	**56,047,506**	**65,277,076**	**50,871,538**
Of which:			
Resource DEL	39,632,279	39,118,792	37,540,400
Resource AME	16,415,227	26,158,284	13,331,138
Adjustments to include:			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
Adjustments to remove:			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	**56,047,506**	**65,277,076**	**50,871,538**

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PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME

£'000

	2026-27 Plans	2025-26 Plans	2024-25 Outturn
Voted Resource DEL			
Administration			
N Provision of Defence Capability Administration Other Costs and Services			
Other Income	-	-	-105,633
Total Other Income	**-**	**-**	**-105,633**
Total Administration	**-**	**-**	**-105,633**
Programme			
A Provision of Defence Capability Service Personnel Costs			
Other Income	-	-	-28,169
B Provision of Defence Capability Civilian Personnel Costs			
Other Income	-	-	-15,975
G Provision of Defence Capability Receipts and other Income			
EU Grants Received	-	-	-3,132
Sales of Goods and Services	-1,499,400	-1,474,000	-976,467
Interest and Dividends	-	-	-21,122
Other Income	-	-	-313,881
Taxation	-	-	-23,793
U Operations Receipts and other Income			
Sales of Goods and Services	-	-	-14,969
Other Income	-	-	-25
AA Defence Capability DE&S DEL Costs			
Sales of Goods and Services	-	-	-52,755
Other Income	-	-	-18
Taxation	-	-	-2,227
AC Integrated Security Fund			
Sales of Goods and Services	-	-	-550
Other Income	-	-	-33
AE Defence Capability Defence Nuclear Enterprise DEL			
Sales of Goods and Services	-	-	-125,921
Interest and Dividends	-	-	-115
Other Income	-	-	-1,090
Total EU Grants Received	**-**	**-**	**-3,132**
Total Sales of Goods and Services	**-1,499,400**	**-1,474,000**	**-1,170,662**
Total Interest and Dividends	**-**	**-**	**-21,237**
Total Other Income	**-**	**-**	**-359,191**
Total Taxation	**-**	**-**	**-26,020**
Total Programme	**-1,499,400**	**-1,474,000**	**-1,580,242**
Total Voted Resource DEL	**-1,499,400**	**-1,474,000**	**-1,685,875**
Voted Resource AME			
Programme			
AH Provision of Defence Capability Provisions Costs			
Other Income	-	-	-5
Total Other Income	**-**	**-**	**-5**
Total Programme	**-**	**-**	**-5**
Total Voted Resource AME	**-**	**-**	**-5**
Total Voted Resource Income	**-1,499,400**	**-1,474,000**	**-1,685,880**

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

£'000

	2026-27 Plans	2025-26 Plans	2024-25 Outturn
Voted Capital DEL			
Programme			
I Provision of Defence Capability Capital Single Use Military Equipment			
Sales of Assets	-	-	-26,893
J Provision of Defence Capability Other Capital (Fiscal)			
Sales of Assets	-	-	-8,858
Repayments	-	-	-
K Provision of Defence Capability Fiscal Assets / Estate Disposal			
Sales of Assets	-182,600	-163,800	-97,646
V Operations Capital Single Use Military Equipment			
Sales of Assets	-	-	-14,153
W Operations Other Capital (Fiscal)			
Sales of Assets	-	-	-602
AE Defence Capability Defence Nuclear Enterprise DEL			
Sales of Assets	-	-	-
Total Sales of Assets	**-182,600**	**-163,800**	**-148,152**
Total Programme	**-182,600**	**-163,800**	**-148,152**
Total Voted Capital DEL	**-182,600**	**-163,800**	**-148,152**
Total Voted Capital Income	**-182,600**	**-163,800**	**-148,152**

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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 for further details of Accounting Officer responsibilities.

Accounting Officer:	Jeremy Pocklington
Additional Accounting Officers:	Madelaine McTernan for sections AE, AF

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
Hetti Barkworth-Nanton CBE	Ploughshare

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

£'000

Section in Part II: Subhead Detail	Body	Resources	Capital	Grant-in-aid
Y	Armed Forces Covenant Fund Trustee	11,339	-	11,339
Y	Atomic Weapons Establishment (AWE)	1	-	1
Y	National Army Museum	7,360	-	7,360
Y	National Museum of the Royal Navy	-	700	-
Y	Royal Air Force Museum	11,802	4,500	11,802
Y	Territorial, Auxiliary and Volunteer Reserve Associations established under s 110 of the Reserve Act	85,616	2,538	88,154
Y	Royal Hospital, Chelsea	14,700	-	14,700
Y	Single Source Regulations Office	7,105	180	7,285
Y	Commonwealth War Graves Commission	61,220	-	61,220
Total		**199,143**	**7,918**	**201,861**

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PART III: NOTE J - STAFF BENEFITS

For the Financial Year 2026-27, the Area budget 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.

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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.	7,076,702
3. Liabilities arising from the use of Special Risk Indemnities in MOD contracts.	508,796
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 contract.	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

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

Nature of liability	£'000
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.	2,000
19. New Fair Deal Arrangements for staff Pensions: staff transfers from Central Government.	10,000
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.	15,788
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.	27,030
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. Liabilities arising from Foreign Military Sales activity.	3,300
36. Liabilities arising from insurance risk of exhibits on loan to the museums of the Royal Navy, Army and Royal Air Force.	1,080
37. Crown Guarantee - re. AWE Pension Scheme.	152,500
38. 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

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

Nature of liability	£'000
39. 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
40.Possible claims to cover the cost of laying an alternative utility supply to sites as and when identified	2,080
41. Vessel Traffic Services Contingent Labour	3,000

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PART III: NOTE L - INTERNATIONAL SUBSCRIPTIONS

Section in Part II: Subhead Detail	Body	£'000
F-DEL	NATO Military Budget	459,900
F-DEL	UK Contribution to the Comprehensive Test Ban Treaty Verification Scheme	5,245
F-DEL	UK Contribution to North Atlantic Treaty Organisation Maintenance Supply Agency Headquarters Administration Budget	1,657

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Security and Intelligence Agencies

INTRODUCTION

1. This Estimate provides for all the administration costs and other expenditures of the Single Intelligence Account.

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PART I: EXPENDITURE AND AMBIT

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	**3,514,591,000**	-	3,514,591,000
Capital	**2,024,279,000**	-	2,024,279,000
Annually Managed Expenditure			
Resource	**956,110,000**	-	956,110,000
Capital	**4,700,000**	-	4,700,000
Total Net Budget			
Resource	**4,470,701,000**	-	4,470,701,000
Capital	**2,028,979,000**	-	2,028,979,000
Non-Budget Expenditure	**-**		
Net Cash Requirement	**5,873,400,000**		

Amounts required in the year ending 31 March 2027 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 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, depreciation, amortisation and other non-cash items.

Security and Intelligence Agencies will account for this Estimate.

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit			
Resource	3,514,591,000	1,490,878,000	**2,023,713,000**
Capital	2,024,279,000	753,835,000	**1,270,444,000**
Annually Managed Expenditure			
Resource	956,110,000	496,099,000	**460,011,000**
Capital	4,700,000	1,215,000	**3,485,000**
Non-Budget Expenditure	-	-	**-**
Net Cash Requirement	5,873,400,000	2,387,932,000	**3,485,468,000**

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PART II: SUBHEAD DETAIL

£'000

	2026-27 Plans										2025-26 Plans	
	Resources							Capital			Resources	Capital
	Administration			Programme			Total					
	Gross	Income	Net	Gross	Income	Net	Net	Gross	Income	Net	Net	Net
	1	2	3	4	5	6	7	8	9	10	11	12
Departmental Expenditure Limit (DEL)												
Voted expenditure												
A Security and Intelligence Agencies	100,960	-	100,960	3,630,031	-216,400	3,413,631	3,514,591	2,052,879	-28,600	2,024,279	3,317,747	1,711,474
Total voted DEL	**100,960**	**-**	**100,960**	**3,630,031**	**-216,400**	**3,413,631**	**3,514,591**	**2,052,879**	**-28,600**	**2,024,279**	**3,317,747**	**1,711,474**
Total DEL	**100,960**	**-**	**100,960**	**3,630,031**	**-216,400**	**3,413,631**	**3,514,591**	**2,052,879**	**-28,600**	**2,024,279**	**3,317,747**	**1,711,474**
Annually Managed Expenditure (AME)												
Voted expenditure												
B Spending in Annually Managed Expenditure	-	-	-	956,110	-	956,110	956,110	4,700	-	4,700	899,500	4,700
Total voted AME	**-**	**-**	**-**	**956,110**	**-**	**956,110**	**956,110**	**4,700**	**-**	**4,700**	**899,500**	**4,700**
Total AME	**-**	**-**	**-**	**956,110**	**-**	**956,110**	**956,110**	**4,700**	**-**	**4,700**	**899,500**	**4,700**
Voted expenditure	**100,960**	**-**	**100,960**	**4,586,141**	**-216,400**	**4,369,741**	**4,470,701**	**2,057,579**	**-28,600**	**2,028,979**	**4,217,247**	**1,716,174**
Non-voted expenditure	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total for Estimate	**100,960**	**-**	**100,960**	**4,586,141**	**-216,400**	**4,369,741**	**4,470,701**	**2,057,579**	**-28,600**	**2,028,979**	**4,217,247**	**1,716,174**

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PART II: RESOURCE TO CASH RECONCILIATION

£'000

	2026-27 Plans	2025-26 Plans	2024-25 Outturn
Net Resource Requirement	**4,470,701**	**4,217,247**	**3,823,671**
Net Capital Requirement	**2,028,979**	**1,716,174**	**1,389,866**
Accruals to cash adjustments	**-626,280**	**-573,408**	**-570,552**
Of which:	-	-	-
Adjustment for ALBs:	-	-	-
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
Adjustments to remove non-cash items:	-	-	-
Depreciation	-911,410	-887,000	-746,043
New provisions and adjustments to previous provisions	-49,400	-17,200	-6,827
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-470	-472	23,989
Adjustments to reflect movements in working balances:	-	-	-
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	335,000	331,264	158,329
Use of provisions	-	-	-
Removal of non-voted budget items	**-**	**-**	**-**
Of which:	-	-	-
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	**5,873,400**	**5,360,013**	**4,642,985**

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

£'000

	2026-27 Plans	2025-26 Plans	2024-25 Outturn
Gross Administration Costs	100,960	101,000	79,423
Less:			
Administration DEL Income	-	-	-
Net Administration Costs	**100,960**	**101,000**	**79,423**
Gross Programme Costs	5,348,165	4,723,754	4,266,698
Less:			
Programme DEL Income	-245,000	-195,386	-91,799
Programme AME Income	-	-	-
Non-budget income	-	-	-2,567
Net Programme Costs	**5,103,165**	**4,528,368**	**4,172,332**
Total Net Operating Costs	**5,204,125**	**4,629,368**	**4,251,755**
Of which:			
Resource DEL	3,514,591	3,317,747	3,070,801
Capital DEL	733,424	412,121	430,651
Resource AME	956,110	899,500	752,870
Capital AME	-	-	-
Non-budget	-	-	-2,567
Adjustments to include:			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
Adjustments to remove:			
Capital in the SoCNE	-733,424	-412,121	-430,651
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	2,567
Other adjustments	-	-	-
Total Resource Budget	**4,470,701**	**4,217,247**	**3,823,671**
Of which:			
Resource DEL	3,514,591	3,317,747	3,070,801
Resource AME	956,110	899,500	752,870
Adjustments to include:			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
Adjustments to remove:			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	**4,470,701**	**4,217,247**	**3,823,671**

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PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME

£'000

	2026-27 Plans	2025-26 Plans	2024-25 Outturn
Voted Resource DEL			
Programme			
A Security and Intelligence Agencies			
Sales of Goods and Services	-216,400	-166,786	-80,470
Total Sales of Goods and Services	**-216,400**	**-166,786**	**-80,470**
Total Programme	**-216,400**	**-166,786**	**-80,470**
Total Voted Resource DEL	**-216,400**	**-166,786**	**-80,470**
Total Voted Resource Income	**-216,400**	**-166,786**	**-80,470**
Voted Capital DEL			
Programme			
A Security and Intelligence Agencies			
Other Grants	-28,600	-28,600	-11,329
Total Other Grants	**-28,600**	**-28,600**	**-11,329**
Total Programme	**-28,600**	**-28,600**	**-11,329**
Total Voted Capital DEL	**-28,600**	**-28,600**	**-11,329**
Total Voted Capital Income	**-28,600**	**-28,600**	**-11,329**

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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

	2026-27 Plans		2025-26 Plans		2024-25 Outturn	
	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)	-	-	-	-	-2,567	*-2,567*
Total	**-**	**-**	**-**	**-**	**-2,567**	***-2,567***

DETAILED DESCRIPTION OF CFER SOURCES

£'000

	2026-27 Plans		2025-26 Provisions		2024-25 Outturn	
	Income	*Receipts*	Income	*Receipts*	Income	*Receipts*
Non-Budget						
Income outside of the ambit	-	-	-	-	-1,998	*-1,998*
Excess cash	-	-	-	-	-569	*-569*
Total	**-**	**-**	**-**	**-**	**-2,567**	***-2,567***

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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 for further details of Accounting Officer responsibilities.

Accounting Officer: Dame Antonia Romeo DCB

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Foreign, Commonwealth and Development Office

INTRODUCTION

1. This Estimate provides for expenditure by the Foreign, Commonwealth and Development Office (FCDO) on frontline diplomacy and the overseas platform; subscriptions to international organisations; FCDO's contribution towards the expenses of the British Council; the Government's grant in aid to FCDO Services; Arm's Length Bodies (ALBs) and on associated running costs and non-cash items. It includes the United Kingdom's international development programme including the International Climate Fund (jointly with the Department for Energy Security and Net Zero and the Department for Environment, Food and Rural Affairs); and other FCDO programmes and grants including gifts of equipment and services.
2. The Annually Managed Expenditure control covers demand led and volatile spending including: provisions and impairments; unrealised gains/losses on foreign exchange; investments in British International Investment; tax reimbursements; actuarial gains/losses on pension schemes; guarantees and depreciation on donated assets.
3. The only non-voted spending in the Estimate relates to the European Union Attributed Aid.
4. From 01 April 2026 the Estimate no longer provides for the Integrated Security Fund. This provision has transferred to the Cabinet Office through a Machinery of Government change. The remaining Multilateral assessed contributions have devolved on to the Foreign, Commonwealth and Development Office's baseline.

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PART I: EXPENDITURE AND AMBIT

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	**6,177,562,000**	109,000,000	6,286,562,000
Capital	**3,140,297,000**	-	3,140,297,000
Annually Managed Expenditure			
Resource	**954,063,000**	-	954,063,000
Capital	**144,000,000**	-	144,000,000
Total Net Budget			
Resource	**7,131,625,000**	109,000,000	7,240,625,000
Capital	**3,284,297,000**	-	3,284,297,000
Non-Budget Expenditure	**-**		
Net Cash Requirement	**9,307,527,000**		

Amounts required in the year ending 31 March 2027 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 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.

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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, associated depreciation 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.

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit			
Resource	6,177,562,000	3,823,923,000	**2,353,639,000**
Capital	3,140,297,000	1,547,428,000	**1,592,869,000**
Annually Managed Expenditure			
Resource	954,063,000	242,431,000	**711,632,000**
Capital	144,000,000	216,450,000	**-72,450,000**
Non-Budget Expenditure	-	-	**-**
Net Cash Requirement	9,307,527,000	5,106,849,000	**4,200,678,000**

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PART II: SUBHEAD DETAIL

£'000

	2026-27 Plans										2025-26 Plans	
	Resources							Capital			Resources	Capital
	Administration			Programme			Total					
	Gross	Income	Net	Gross	Income	Net	Net	Gross	Income	Net	Net	Net
	1	2	3	4	5	6	7	8	9	10	11	12
Departmental Expenditure Limit (DEL)												
Voted expenditure												
A Operating Costs, frontline diplomacy and overseas network	327,307	-	327,307	1,797,884	-320,000	1,477,884	1,805,191	597,610	-57,000	540,610	1,690,112	323,953
B Funding for NDPBs within Departmental Group (Net)	-	-	-	41,610	-	41,610	41,610	-	-	-	43,950	-
C British Council	-	-	-	183,000	-	183,000	183,000	-	-	-	166,070	-
D Regional bilateral programmes	-	-	-	1,850,834	-	1,850,834	1,850,834	271,365	-	271,365	2,522,558	455,121
E Core multilateral programmes	-	-	-	511,370	-	511,370	511,370	1,563,846	-	1,563,846	1,042,512	1,588,900
F Centrally managed programmes	-	-	-	843,345	-	843,345	843,345	812,476	-48,000	764,476	1,073,665	842,490
G International subscriptions, scholarships and BBC World Service	-	-	-	443,065	-	443,065	443,065	-	-	-	528,765	-
H Conflict, Stability and Security Fund	-	-	-	499,147	-	499,147	499,147	-	-	-	606,889	13
Total voted DEL	**327,307**	**-**	**327,307**	**6,170,255**	**-320,000**	**5,850,255**	**6,177,562**	**3,245,297**	**-105,000**	**3,140,297**	**7,674,521**	**3,210,477**
Non-voted expenditure												
I European Union Attributed Aid	-	-	-	109,000	-	109,000	109,000	-	-	-	177,000	-
Total non-voted DEL	**-**	**-**	**-**	**109,000**	**-**	**109,000**	**109,000**	**-**	**-**	**-**	**177,000**	**-**
Total DEL	**327,307**	**-**	**327,307**	**6,279,255**	**-320,000**	**5,959,255**	**6,286,562**	**3,245,297**	**-105,000**	**3,140,297**	**7,851,521**	**3,210,477**
Annually Managed Expenditure (AME)												
Voted expenditure												
J Other central programme and technical costs	-	-	-	991,366	-37,303	954,063	954,063	1,000	-	1,000	765,901	1,000
K British International Investment	-	-	-	-	-	-	-	143,000	-	143,000	-	480,000
Total voted AME	**-**	**-**	**-**	**991,366**	**-37,303**	**954,063**	**954,063**	**144,000**	**-**	**144,000**	**765,901**	**481,000**
Total AME	**-**	**-**	**-**	**991,366**	**-37,303**	**954,063**	**954,063**	**144,000**	**-**	**144,000**	**765,901**	**481,000**
Voted expenditure	**327,307**	**-**	**327,307**	**7,161,621**	**-357,303**	**6,804,318**	**7,131,625**	**3,389,297**	**-105,000**	**3,284,297**	**8,440,422**	**3,691,477**
Non-voted expenditure	**-**	**-**	**-**	**109,000**	**-**	**109,000**	**109,000**	**-**	**-**	**-**	**177,000**	**-**
Total for Estimate	**327,307**	**-**	**327,307**	**7,270,621**	**-357,303**	**6,913,318**	**7,240,625**	**3,389,297**	**-105,000**	**3,284,297**	**8,617,422**	**3,691,477**

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PART II: RESOURCE TO CASH RECONCILIATION

£'000

	2026-27 Plans	2025-26 Plans	2024-25 Outturn
Net Resource Requirement	**7,240,625**	**8,617,422**	**8,955,740**
Net Capital Requirement	**3,284,297**	**3,691,477**	**3,531,576**
Accruals to cash adjustments	**-1,108,395**	**-777,155**	**-576,385**
Of which:			
Adjustment for ALBs:			
Remove voted resource and capital	-41,610	-43,950	-43,493
Add cash grant-in-aid	41,610	43,950	43,493
Adjustments to remove non-cash items:			
Depreciation	-428,449	-404,335	-328,658
New provisions and adjustments to previous provisions	-639,269	-432,219	-499,646
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-19,335	-14,766	93,189
Adjustments to reflect movements in working balances:			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-204,632	-60,059	-
Use of provisions	183,290	134,224	158,730
Removal of non-voted budget items	**-109,000**	**-177,000**	**-281,735**
Of which:			
Consolidated Fund Standing Services	-109,000	-177,000	-281,735
Other adjustments	-	-	-
Net Cash Requirement	**9,307,527**	**11,354,744**	**11,629,196**

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

£'000

	2026-27 Plans	2025-26 Plans	2024-25 Outturn
Gross Administration Costs	327,307	350,572	332,510
Less:			
Administration DEL Income	-	-3,329	-6,197
Net Administration Costs	**327,307**	**347,243**	**326,313**
Gross Programme Costs	9,557,506	11,092,489	10,786,713
Less:			
Programme DEL Income	-320,000	-197,541	-257,039
Programme AME Income	-37,303	-41,245	-39,848
Non-budget income	-12,000	-14,000	-15,260
Net Programme Costs	**9,188,203**	**10,839,703**	**10,474,566**
Total Net Operating Costs	**9,515,510**	**11,186,946**	**10,800,879**
Of which:			
Resource DEL	5,994,272	7,540,297	7,833,364
Capital DEL	2,395,885	2,760,524	2,133,755
Resource AME	1,137,353	900,125	849,020
Capital AME	-	-	-
Non-budget	-12,000	-14,000	-15,260
Adjustments to include:			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
Adjustments to remove:			
Capital in the SoCNE	-2,395,885	-2,760,524	-2,133,755
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	12,000	14,000	15,260
Other adjustments	109,000	177,000	273,356
Total Resource Budget	**7,240,625**	**8,617,422**	**8,955,740**
Of which:			
Resource DEL	6,286,562	7,851,521	8,265,450
Resource AME	954,063	765,901	690,290
Adjustments to include:			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
Adjustments to remove:			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	**7,240,625**	**8,617,422**	**8,955,740**

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PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME

£'000

	2026-27 Plans	2025-26 Plans	2024-25 Outturn
Voted Resource DEL			
Administration			
A: Operating Costs, frontline diplomacy and overseas network			
Sales of Goods and Services	-	-3,329	-3,397
Other Income	-	-	-2,800
Total Sales of Goods and Services	**-**	**-3,329**	**-3,397**
Total Other Income	**-**	**-**	**-2,800**
Total Administration	**-**	**-3,329**	**-6,197**
Programme			
A: Operating Costs, frontline diplomacy and overseas network			
Sales of Goods and Services	-317,500	-193,818	-147,464
Interest and Dividends	-2,500	-3,723	-12,761
Other Income	-	-	-95,423
F: Centrally managed programmes			
Sales of Goods and Services	-	-	-1,391
Total Sales of Goods and Services	**-317,500**	**-193,818**	**-148,855**
Total Interest and Dividends	**-2,500**	**-3,723**	**-12,761**
Total Other Income	**-**	**-**	**-95,423**
Total Programme	**-320,000**	**-197,541**	**-257,039**
Total Voted Resource DEL	**-320,000**	**-200,870**	**-263,236**
Voted Resource AME			
Programme			
J: Other central programme and technical costs			
Other Income	-37,303	-41,245	-39,848
Total Other Income	**-37,303**	**-41,245**	**-39,848**
Total Programme	**-37,303**	**-41,245**	**-39,848**
Total Voted Resource AME	**-37,303**	**-41,245**	**-39,848**
Total Voted Resource Income	**-357,303**	**-242,115**	**-303,084**
Voted Capital DEL			
Programme			
A: Operating Costs, frontline diplomacy and overseas network			
Sales of Assets	-57,000	-15,000	-10,032
F: Centrally managed programmes			
Repayments	-48,000	-46,723	-46,680
Total Sales of Assets	**-57,000**	**-15,000**	**-10,032**
Total Repayments	**-48,000**	**-46,723**	**-46,680**
Total Programme	**-105,000**	**-61,723**	**-56,712**
Total Voted Capital DEL	**-105,000**	**-61,723**	**-56,712**
Total Voted Capital Income	**-105,000**	**-61,723**	**-56,712**

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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

	2026-27 Plans		2025-26 Plans		2024-25 Outturn	
	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)	-12,000	*-12,000*	-14,000	*-14,000*	-15,260	*-15,828*
Total	**-12,000**	***-12,000***	**-14,000**	***-14,000***	**-15,260**	***-15,828***

DETAILED DESCRIPTION OF CFER SOURCES

£'000

	2026-27 Plans		2025-26 Provisions		2024-25 Outturn	
	Income	***Receipts***	**Income**	***Receipts***	**Income**	***Receipts***
Non-Budget						
Interest payments for the British Council loan.	-12,000	*-12,000*	-14,000	*-14,000*	-15,260	*-15,828*
Total	**-12,000**	***-12,000***	**-14,000**	***-14,000***	**-15,260**	***-15,828***

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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 for further details of Accounting Officer responsibilities.

Accounting Officer:	Nick Dyer
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

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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	25,580	-	25,580
B	Great Britain-China Centre	450	-	450
B	Independent Commission for Aid Impact	1,680	-	1,680
B	Marshall Aid Commemoration Commission	5,000	-	5,000
B	Westminster Foundation for Democracy	8,900	-	8,900
Total		**41,610**	**-**	**41,610**

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PART III: NOTE K - CONTINGENT LIABILITIES

Nature of liability	£'000
Callable Capital: International Bank for Reconstruction and Development (IBRD)	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	6,300,900
Guarantee: South Africa	1,429,600
Guarantee: India Green Guarantee	1,209,800
Guarantee: Room2Run African Development Bank loan portfolio guarantee	1,185,900
Guarantee: Gibraltar loan guarantee	442,600
Guarantee: Egypt IBRD DPF Guarantee	314,700
Guarantee: Iraq IBRD loan guarantee	289,500
Guarantee: European Investment Bank lending (EIB)	248,400
Guarantee: Jordan IBRD loan guarantee	225,300
Guarantee: Innovative Financing Facility for Climate in Asia and the Pacific (IFCAP)	207,500
Guarantee: Egypt IBRD loan guarantee	193,700
Guarantee: International Finance Facility for Education (IFFEd)	79,100
Guarantee: Ukrenergo	18,700
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	15,500
Indemnity: Commissioner of British Virgin Islands	3,000

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PART III: NOTE L - INTERNATIONAL SUBSCRIPTIONS

Section in Part II: Subhead Detail	Body	£'000
G	United Nations Regular Budget	99,100
G	North Atlantic Treaty Organisation (NATO) Civil Budget	46,700
G	Council of Europe	43,000
G	Organisation for Economic Co-operation and Development (OECD)	15,900
G	United Nations Educational, Scientific and Cultural Organisation (UNESCO)	11,300
G	Organisation for Security and Co-operation in Europe (OSCE)	5,500
G	Commonwealth Secretariat	5,300
G	Commonwealth for Techinical Cooperation (CFTC)	4,800
G	United Nations Office of the High Commissioner for Human Rights (OCHR)	4,000
G	Food and Agriculture Organisation	2,600
G	Commonwealth voluntary Extra Budgetary Resources (EBR) programmes	1,300
G	Commonwealth Foundation	1,200
G	Commonwealth of Learning voluntary core contribution	1,000

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Ministry of Housing, Communities and Local Government

INTRODUCTION

1. The Ministry of Housing, Communities and Local Government (‘MHCLG’, 'the Department') is the lead department for housing, neighbourhoods, local government and building safety. It supports communities across the UK to thrive, making them great places to live and work. The Department’s work includes investing in local areas to drive growth and create jobs, empowering local communities, overseeing and supporting local government, delivering the homes people need, ensuring building safety, and enabling social cohesion. Our priority outcomes have been refreshed as part of the development of a new departmental vision.

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PART I: EXPENDITURE AND AMBIT

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit - Housing and Communities			
Resource	**4,207,208,000**	8,870,000	4,216,078,000
Capital †	**10,283,633,000**	-	10,283,633,000
Departmental Expenditure Limit - Local Government			
Resource	**18,401,268,000**	-	18,401,268,000
Capital	**-**	-	-
Annually Managed Expenditure			
Resource	**28,255,004,000**	-	28,255,004,000
Capital	**1,410,200,000**	-	1,410,200,000
Total Net Budget			
Resource	**50,863,480,000**	8,870,000	50,872,350,000
Capital	**11,693,833,000**	-	11,693,833,000
Non-Budget Expenditure	**-**		
Net Cash Requirement †	**44,611,760,000**		

Amounts required in the year ending 31 March 2027 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.

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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.

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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.

Depreciation and other non-cash costs falling in AME.

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.

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PART I: EXPENDITURE AND AMBIT (CONTINUED)

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit - Housing and Communities			
Resource	4,207,208,000	3,724,186,000	**483,022,000**
Capital	10,283,633,000	5,495,889,000	**4,787,744,000**
Departmental Expenditure Limit - Local Government			
Resource	18,401,268,000	7,999,803,000	**10,401,465,000**
Capital	-	-	**-**
Annually Managed Expenditure			
Resource	28,255,004,000	12,920,582,000	**15,334,422,000**
Capital	1,410,200,000	-	**1,410,200,000**
Non-Budget Expenditure	-	-	**-**
Net Cash Requirement	44,611,760,000	22,826,472,000	**21,785,288,000**

† Expenditure totalling £10,500,000 under section E is subject to the passage of the Representation of the People Bill, which has passed second reading in the House of Commons. The provision sought will not be used for the service or for any purpose until the enabling legislation has been enacted.

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PART II: SUBHEAD DETAIL

£'000

	2026-27 Plans										2025-26 Plans	
	Resources							Capital			Resources	Capital
	Administration			Programme			Total					
	Gross	Income	Net	Gross	Income	Net	Net	Gross	Income	Net	Net	Net
	1	2	3	4	5	6	7	8	9	10	11	12
Departmental Expenditure Limit (DEL) - Housing and Communities												
Voted expenditure												
A Local Government & Public Services	-	-	-	297,797	-	297,797	297,797	134,209	-	134,209	566,448	37,950
B Housing & Planning	-	-	-	965,007	-1,500	963,507	963,507	2,875,955	-	2,875,955	1,891,645	2,436,212
C Local Growth & Devolution	-	-	-	526,391	-	526,391	526,391	1,862,335	-	1,862,335	1,009,723	2,203,151
D Integrated Settlements for Established Mayoral Strategic Authorities	-	-	-	1,717,542	-	1,717,542	1,717,542	1,647,390	-	1,647,390	535,026	441,093
E Elections, Union and Constitution	-	-	-	8,763	-	8,763	8,763	30,300	-	30,300	40,611	46,182
F Research, Data & Trading Funds	-	-	-	13,214	-	13,214	13,214	11,293	-	11,293	6,501	15,165
G MHCLG Staff, Building and Infrastructure Costs	323,698	-60,936	262,762	112,069	-	112,069	374,831	100,300	-	100,300	278,706	59,382
H Departmental Unallocated Provision	-	-	-	133,911	-	133,911	133,911	34,290	-	34,290	-	-
I Local Government & Public Services (ALB)(Net)	5,801	-	5,801	17,200	-	17,200	23,001	260	-	260	20,911	1,250
J Housing & Planning (ALB)(Net)	25,518	-	25,518	122,733	-	122,733	148,251	3,587,301	-	3,587,301	345,252	3,536,707
Total voted DEL	**355,017**	**-60,936**	**294,081**	**3,914,627**	**-1,500**	**3,913,127**	**4,207,208**	**10,283,633**	**-**	**10,283,633**	**4,694,823**	**8,777,092**
Non-voted expenditure												
K Elections	-	-	-	8,870	-	8,870	8,870	-	-	-	8,870	-
Total non-voted DEL	**-**	**-**	**-**	**8,870**	**-**	**8,870**	**8,870**	**-**	**-**	**-**	**8,870**	**-**
Total DEL - Housing and Communities	**355,017**	**-60,936**	**294,081**	**3,923,497**	**-1,500**	**3,921,997**	**4,216,078**	**10,283,633**	**-**	**10,283,633**	**4,703,693**	**8,777,092**
Department Expenditure Limit (DEL) - Local Government												
Voted expenditure												
L Revenue Support Grant	-	-	-	11,711,664	-	11,711,664	11,711,664	-	-	-	2,217,355	-
M Other Grants and Payments	-	-	-	6,689,604	-	6,689,604	6,689,604	-	-	-	11,557,601	-
Business Rates Retention	-	-	-	-	-	-	-	-	-	-	*74,482*	-
Total voted DEL	**-**	**-**	**-**	**18,401,268**	**-**	**18,401,268**	**18,401,268**	**-**	**-**	**-**	**13,849,438**	**-**
Total DEL - Local Government	**-**	**-**	**-**	**18,401,268**	**-**	**18,401,268**	**18,401,268**	**-**	**-**	**-**	**13,849,438**	**-**

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PART II: SUBHEAD DETAIL (CONTINUED)

£'000

	2026-27 Plans										2025-26 Plans	
	Resources							Capital			Resources	Capital
	Administration			Programme			Total					
	Gross	Income	Net	Gross	Income	Net	Net	Gross	Income	Net	Net	Net
	1	2	3	4	5	6	7	8	9	10	11	12
Annually Managed Expenditure (AME)												
Voted expenditure												
N Other Grants and Payments	-	-	-	6,534,210	-	6,534,210	6,534,210	-	-	-	5,128,690	-
O Local Government & Public Services	-	-	-	37,680	-	37,680	37,680	700,000	-	700,000	43,243	-
P Housing & Planning	-	-	-	852,839	-4,400	848,439	848,439	-	-	-	852,117	-
Q MHCLG Staff, Building and Infrastructure Costs	-	-	-	28,650	-	28,650	28,650	-800	-	-800	37,085	-
R Non-Domestic Rates Outturn Adjustments	-	-	-	350,000	-	350,000	350,000	-	-	-	221,827	-
S Local Government & Public Services (ALB)(Net)	-	-	-	-32	-	-32	-32	-	-	-	485	-
T Housing & Planning (ALB)(Net)	-	-	-	978,525	-	978,525	978,525	711,000	-	711,000	967,453	-
U Business Rates Retention	-	-	-	26,223,804	-6,746,272	19,477,532	19,477,532	-	-	-	17,945,961	-
Total voted AME	**-**	**-**	**-**	**35,005,676**	**-6,750,672**	**28,255,004**	**28,255,004**	**1,410,200**	**-**	**1,410,200**	**25,196,861**	**-**
Total AME	**-**	**-**	**-**	**35,005,676**	**-6,750,672**	**28,255,004**	**28,255,004**	**1,410,200**	**-**	**1,410,200**	**25,196,861**	**-**
Voted expenditure	**355,017**	**-60,936**	**294,081**	**57,321,571**	**-6,752,172**	**50,569,399**	**50,863,480**	**11,693,833**	**-**	**11,693,833**	**43,741,122**	**8,777,092**
Non-voted expenditure	**-**	**-**	**-**	**8,870**	**-**	**8,870**	**8,870**	**-**	**-**	**-**	**8,870**	**-**
Total for Estimate	**355,017**	**-60,936**	**294,081**	**57,330,441**	**-6,752,172**	**50,578,269**	**50,872,350**	**11,693,833**	**-**	**11,693,833**	**43,749,992**	**8,777,092**

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PART II: RESOURCE TO CASH RECONCILIATION

£'000

	2026-27 Plans	2025-26 Plans	2024-25 Outturn
Net Resource Requirement	**50,872,350**	**43,749,992**	**39,298,333**
Net Capital Requirement	**11,693,833**	**8,777,092**	**8,259,789**
Accruals to cash adjustments	**-17,945,553**	**-17,803,707**	**-18,383,570**
Of which:	-	-	-
Adjustment for ALBs:	-	-	-
Remove voted resource and capital	-5,448,306	-4,872,058	-3,367,975
Add cash grant-in-aid	3,007,261	1,843,842	1,870,234
Adjustments to remove non-cash items:	-	-	-
Depreciation	-50,270	-62,409	-27,917
New provisions and adjustments to previous provisions	-69,725	-69,725	-523,601
Departmental Unallocated Provision	-168,201	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-18,182,829	-17,560,611	-16,345,653
Adjustments to reflect movements in working balances:	-	-	-
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	2,942,997	2,898,171	-
Use of provisions	23,520	19,083	11,342
Removal of non-voted budget items	**-8,870**	**-8,870**	**-275,106**
Of which:	-	-	-
Consolidated Fund Standing Services	-8,870	-8,870	-275,106
Other adjustments	-	-	-
Net Cash Requirement	**44,611,760**	**34,714,507**	**28,899,446**

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

£'000

	2026-27 Plans	2025-26 Plans	2024-25 Outturn
Gross Administration Costs	328,592	317,503	132,176
Less:			
Administration DEL (Housing and Communities) Income	-60,936	-63,250	-19,866
Administration DEL (Local Government) Income	-	-	-
Net Administration Costs	**267,656**	**254,253**	**112,310**
Gross Programme Costs	65,035,681	53,019,689	50,931,658
Less:			
Programme DEL (Housing and Communities) Income	-1,500	-840,828	-1,124,180
Programme DEL (Local Government) Income	-	-	-
Programme AME Income	-6,750,672	-2,806,175	-2,948,190
Non-budget income	-3,900	-2,000	-2,125
Net Programme Costs	**58,279,609**	**49,370,686**	**46,857,163**
Total Net Operating Costs	**58,547,265**	**49,624,939**	**46,969,473**
Of which:			
Resource DEL (Housing and Communities)	4,049,094	4,670,995	4,521,095
Resource DEL (Local Government)	18,401,268	13,849,438	11,329,872
Capital DEL (Housing and Communities)	9,239,556	8,052,835	7,660,550
Capital DEL (Local Government)	-	-	-
Resource AME	28,304,847	25,243,130	23,453,991
Capital AME	700,000	-	-
Non-budget	-2,147,500	-2,191,459	3,965
Adjustments to include:			
Departmental Unallocated Provision (resource)	133,911	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
Adjustments to remove:			
Capital in the SoCNE	-7,795,456	-5,862,876	-7,658,425
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	2,147,500	2,191,459	-3,965
Other adjustments	-2,160,870	-2,203,530	-8,750
Total Resource Budget	**50,872,350**	**43,749,992**	**39,298,333**
Of which:			
Resource DEL (Housing and Communities)	4,216,078	4,703,693	4,552,729
Resource DEL (Local Government)	18,401,268	13,849,438	11,329,872
Resource AME	28,255,004	25,196,861	23,415,732
Adjustments to include:			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
Adjustments to remove:			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	**50,872,350**	**43,749,992**	**39,298,333**

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PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME

£'000

	2026-27 Plans	2025-26 Plans	2024-25 Outturn
Voted Resource DEL - Housing and Communities			
G MHCLG Staff, Building and Infrastructure Costs			
EU Grants Received	-	-	-13,600
Sales of Goods and Services	-	-	-3,765
Interest and Dividends	-56,000	-56,000	-
Other Income	-4,936	-7,250	-2,501
Total EU Grants Received	**-**	**-**	**-13,600**
Total Sales of Goods and Services	**-**	**-**	**-3,765**
Total Interest and Dividends	**-56,000**	**-56,000**	**-**
Total Other Income	**-4,936**	**-7,250**	**-2,501**
Total Administration	**-60,936**	**-63,250**	**-19,866**
Programme			
A Local Government & Public Services			
Interest and Dividends	-	-	-770
Other Income	-	-	-95
B Housing & Planning			
Sales of Goods and Services	-1,500	-25,844	-24,289
Interest and Dividends	-	-1,790	-7,732
Other Income	-	-815	-991
C Local Growth & Devolution			
EU Grants Received	-	-	-101,533
Sales of Goods and Services	-	-54	-387
Other Income	-	-	-223
E Elections, Union and Constitution			
Sales of Goods and Services	-	-151	-
Other Income	-	-	-1
F Research, Data & Trading Funds			
Sales of Goods and Services	-	-	-160
Other Income	-	-	-6
G MHCLG Staff, Building and Infrastructure Costs			
Sales of Goods and Services	-	-	-106
Other Income	-	-	-2,541
Total EU Grants Received	**-**	**-**	**-101,533**
Total Sales of Goods and Services	**-1,500**	**-26,049**	**-24,942**
Total Interest and Dividends	**-**	**-1,790**	**-8,502**
Total Other Income	**-**	**-815**	**-3,857**
Total Programme	**-1,500**	**-28,654**	**-138,834**
Total Voted Resource DEL- Housing and Communities	**-62,436**	**-91,904**	**-158,700**
Voted Resource AME			
Programme			
P Housing & Planning			
Other Income	-4,400	-2,600	-1,550
U Business Rates Retention			
Other Grants	-6,746,272	-2,803,575	-2,946,640
Total Other Grants	**-6,746,272**	**-2,803,575**	**-2,946,640**
Total Other Income	**-4,400**	**-2,600**	**-1,550**
Total Programme	**-6,750,672**	**-2,806,175**	**-2,948,190**
Total Voted Resource AME	**-6,750,672**	**-2,806,175**	**-2,948,190**
Total Voted Resource Income	**-6,813,108**	**-2,898,079**	**-3,106,890**

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

£'000

	2026-27 Plans	2025-26 Plans	2024-25 Outturn
Voted Capital DEL- Housing and Communities			
Programme			
B Housing & Planning			
Sales of Assets	-	-	-70
Other Grants	-	-812,174	-736,337
C Local Growth & Devolution			
EU Grants Received	-	-	-246,759
Other Grants	-	-	-1,719
F Research, Data & Trading Funds			
Other Grants	-	-	-50
G MHCLG Staff, Building and Infrastructure Costs			
Sales of Assets	-	-	-21,259
Other Grants	-	-	-437
Total Sales of Assets	**-**	**-**	**-21,329**
Total EU Grants Received	**-**	**-**	**-246,759**
Total Other Grants	**-**	**-812,174**	**-738,543**
Total Programme	**-**	**-812,174**	**-1,006,631**
Total Voted Capital DEL- Housing and Communities	**-**	**-812,174**	**-1,006,631**
Total Voted Capital Income	**-**	**-812,174**	**-1,006,631**

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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

	2026-27 Plans		2025-26 Plans		2024-25 Outturn	
	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)	-2,147,500	*-2,147,500*	-2,191,459	*-2,191,459*	-1,930,866	*-1,930,866*
Total	**-2,147,500**	***-2,147,500***	**-2,191,459**	***-2,191,459***	**-1,930,866**	***-1,930,866***

DETAILED DESCRIPTION OF CFER SOURCES

£'000

	2026-27 Plans		2025-26 Provisions		2024-25 Outturn	
	Income	*Receipts*	Income	*Receipts*	Income	*Receipts*
Non-Budget						
Capital Pooled Housing Receipts	-500	*-500*	-500	*-500*	-2,125	*-2,125*
HCA Housing Supply: Help to Buy	-2,140,000	*-2,140,000*	-2,185,590	*-2,185,590*	-1,925,503	*-1,925,503*
HCA Housing Supply: First Buy	-3,600	*-3,600*	-3,869	*-3,869*	-3,238	*-3,238*
Guarantees	-3,400	*-3,400*	-1,500	*-1,500*	-	-
Total	**-2,147,500**	***-2,147,500***	**-2,191,459**	***-2,191,459***	**-1,930,866**	***-1,930,866***

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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 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
Kion Ahadi	The Leasehold Advisory Service
Lee Anderson	Valuation Tribunal Service
Richard Blakeway	The Housing Ombudsman
Fiona MacGregor	Regulator of Social Housing
Charlie Pugsley	Building Safety Regulator

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

£'000

Section in Part II: Subhead Detail	Body	Resources	Capital	Grant-in-aid
I	Commission for Local Administration in England	17,200	100	17,840
I	Valuation Tribunal Service	5,801	160	5,500
J	Building Safety Regulator	51,880	4,071	-
J	Homes England	93,590	3,579,650	2,976,000
J	Leasehold Advisory Service	2,781	1,730	4,511
J	Regulator of Social Housing	-	850	850
J	The Housing Ombudsman	-	1,000	2,560
S	Commission for Local Administration in England	-220	-	-
S	Valuation Tribunal Service	188	-	-
T	Homes England	984,035	711,000	-
T	Leasehold Advisory Service	157	-	-
T	Regulator of Social Housing	1,522	-	-
T	The Housing Ombudsman	-7,189	-	-
Total		**1,149,745**	**4,298,561**	**3,007,261**

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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. Prior to 1 August 2025, the total cost of the exceptional performance scheme for delegated grades was limited to 0.65% of delegated paybill. With effect from 1 August 2025, the total cost increased to 1.3% of delegated paybill with approval from HMT and the Cabinet Office. There are separate arrangements for the performance management of the Senior Civil Service (SCS).

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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
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.	216
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.	352
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

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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

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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
A non-quantifiable contingent liability exists in relation to the ongoing Investor State Dispute Settlement (ISDS) proceedings under the 1975 UK–Singapore Agreement for the Promotion and Protection of Investments. MHCLG is contributing 50% (DESNZ the other 50%) of the government's legal costs to represent them against West Cumbria Mining (WCM) and its investor, Woodhouse Investment Pte (WIP) ("the claimant"). DBT are responsible for managing the government's defence in the ISDS case. A mediation panel will make a decision by 1 June 2030 as to whether the government is deemed to have breached the terms of the Agreement. In the event of an adverse outcome on the case, where the government is deemed to have breached the terms of the agreement, either partially or fully, the government will be required to pay damages to the claimant.	Unquantifiable

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Department for Culture, Media and Sport

INTRODUCTION

1. The Department for Culture, Media and Sport supports the following sectors: museums, galleries, libraries, arts, creative industries, sport, heritage, ceremonial events, tourism, television and sound broadcasting, media, gambling licensing, civil society and youth. The Estimate also includes expenditure and income associated with administration of the department.

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PART I: EXPENDITURE AND AMBIT

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	**1,581,481,000**	-	1,581,481,000
Capital	**752,250,000**	-	752,250,000
Annually Managed Expenditure			
Resource	**5,084,566,000**	2,029,409,000	7,113,975,000
Capital	**614,951,000**	444,925,000	1,059,876,000
Total Net Budget			
Resource	**6,666,047,000**	2,029,409,000	8,695,456,000
Capital	**1,367,201,000**	444,925,000	1,812,126,000
Non-Budget Expenditure	**-**		
Net Cash Requirement	**6,633,842,000**		

Amounts required in the year ending 31 March 2027 for expenditure by Department for Culture, Media and Sport on:

Departmental Expenditure Limit:

Expenditure arising from:

Administration, operating and legal costs of the Department for Culture, Media and Sport (DCMS) and grants to other government departments. Net spending and sponsorship of arm's length bodies (ALBs), sponsored bodies and associated offices. The closure or restructure of organisations and legal cases. Research, development and surveys, alongside funding for UK membership of various international organisations. Associated non-cash costs in DEL.

Support for the arts, cultural, heritage and visitor economy sectors, including support for libraries and archive institutions. UK City and Town of Culture programmes, and cultural support to towns. Provision for the Government Art Collection, the Government Indemnity Scheme, and the Blythe House programme. Maintenance and support for national and natural heritage, historic buildings, monuments, and sites, including Historic Royal Palaces and Royal Parks.

Memorials and ceremonial occasions. Expenditure to support the Honours, and King's Award for Voluntary Service systems. Delivery of other major, ceremonial and commemorative events. Implementation of recommendations from the UK Commission on Covid Commemoration.

Investment in elite, community, grassroots and school sport and facilities. Bidding for and staging of major sporting events, including ensuring related social impact and legacy of these events, sponsorship of the Independent Football Regulator. Funding anti-doping and safety in sports grounds.

Sponsorship of and support for the creative industries and film and video licensing. Support for broadcasting, public service media, radio, advertising and the press.
Regulation of commercial gambling, the National Lottery, and society lotteries, including support for the Gambling Commission; expenditure associated with the Statutory Gambling Levy, including grants and transitional support for the research, prevention, and treatment of gambling-related harms.

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PART I: EXPENDITURE AND AMBIT (*continued*)

Support for civil society partnerships, ensuring a robust legal and regulatory framework for charities, and maximising sustainable income streams. Fostering social connection, tackling loneliness, and supporting volunteering and social action. Provision of services, facilities, and place-based support for young people, aligned with the National Youth Strategy. Costs associated with wind down of the National Citizen Service (NCS) Trust.
Promoting trade and inward investment. Support for multilateral and bilateral international engagement. Official Development Assistance (ODA) for International Cultural Protection. Delivery of Covid-19 response activities for Culture, Media, Sport and Civil Society sectors, including loan book management and insurance and indemnity schemes.

Income arising from:
Commercial and trading activities of the core department and its arm's length bodies, including public admissions, retail, hospitality, venue and asset hire, corporate sponsorships, and the exploitation of intellectual property and media rights.
Estate, asset, and financial management, including the sale or leasing of properties and assets, returns on financial investments, and the repayment of loan principal and related interest.
Regulatory, statutory, and administrative receipts, including levies, licence fees, and certification charges (including those related to gambling, data protection, and the National Lottery), as well as cost recoveries for the provision of shared services, Subject Access Requests, and seconded staff.

Grants, co-funding, and philanthropic income, including receipts and voluntary donations from other government departments, devolved administrations, local authorities, the private sector, and civil society, as well as the repayment of previously issued grants.
Programmatic cost recoveries and legacy receipts, including those relating to the Government Art Collection, international artwork displays, commemorative and ceremonial events, past major cultural and sporting events (including the Olympic and Paralympic Games 2012 and Commonwealth Games 2022), and Covid response activities. Statutory funds including receipts from the National Lottery Distribution Fund.

Annually Managed Expenditure:

Expenditure arising from:

Funding the BBC, Channel Four Television Corporation and other AME designated bodies. Provisions, impairments and other AME expenditure of the Department and its sponsored bodies. National Lottery grants made by the Lottery Distributing Bodies. Associated AME non-cash costs, including depreciation and amortisation.

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

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit			
Resource	1,581,481,000	827,848,000	**753,633,000**
Capital	752,250,000	416,655,000	**335,595,000**
Annually Managed Expenditure			
Resource	5,084,566,000	1,975,601,000	**3,108,965,000**
Capital	614,951,000	332,271,000	**282,680,000**
Non-Budget Expenditure	-	-	**-**
Net Cash Requirement	6,633,842,000	3,061,222,000	**3,572,620,000**

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PART II: SUBHEAD DETAIL

£'000

	2026-27 Plans										2025-26 Plans	
	Resources							Capital			Resources	Capital
	Administration			Programme			Total					
	Gross	Income	Net	Gross	Income	Net	Net	Gross	Income	Net	Net	Net
	1	2	3	4	5	6	7	8	9	10	11	12
Departmental Expenditure Limit (DEL)												
Voted expenditure												
A Support for the Museums and Galleries sector	-	-	-	21,587	-	21,587	21,587	4,538	-	4,538	28,509	530
B Museums and Galleries sponsored ALBs (net)	-	-	-	344,713	-	344,713	344,713	284,541	-	284,541	363,189	260,885
C Libraries sponsored ALBs (net)	7,540	-	7,540	97,238	-	97,238	104,778	19,803	-	19,803	118,578	45,801
D Support for the Arts sector	7	-1,589	-1,582	24,287	-77,632	-53,345	-54,927	124,934	-	124,934	-95,277	-7,917
E Arts and culture ALBs (net)	18,222	-	18,222	467,165	-	467,165	485,387	45,916	-	45,916	517,851	143,046
F Support for the Sports sector	-	-	-	49,398	-	49,398	49,398	100,000	-	100,000	21,381	4,123
G Sport sponsored ALBs (net)	13,889	-	13,889	174,200	-	174,200	188,089	23,299	-	23,299	200,142	106,842
H Ceremonial and support for the Heritage sector	1,800	-	1,800	23,518	-	23,518	25,318	53,377	-	53,377	62,474	20,986
I Heritage sponsored ALBs (net)	16,481	-	16,481	51,538	-	51,538	68,019	22,947	-	22,947	76,185	50,968
J Support for the Tourism sector	-	-	-	3,718	-	3,718	3,718	-	-	-	2,497	-
K Tourism sponsored ALBs (net)	28,578	-	28,578	3,188	-	3,188	31,766	1,016	-	1,016	43,812	2,231
L Support for the Digital, Broadcasting and Media sectors	200	-	200	50,653	-	50,653	50,853	100	-	100	19,875	10,292
M Broadcasting and Media sponsored ALBs (net)	-	-	-	20,976	-	20,976	20,976	3,790	-	3,790	34,233	3,336
N Administration and Research	134,956	-819	134,137	18,183	-	18,183	152,320	27,668	-	27,668	118,375	10,267
O Support for Horseracing and the Gambling sector	-	-	-	-	-17,250	-17,250	-17,250	-	-	-	-34,777	-
P Gambling Commission(net)	-	-	-	23,250	-	23,250	23,250	1,000	-	1,000	37,915	618
Q Civil Society and Youth	-	-	-	83,486	-	83,486	83,486	39,321	-	39,321	60,537	82,002
National Citizen Service	-	-	-	-	-	-	-	-	-	-	*1,570*	-
Total voted DEL	**221,673**	**-2,408**	**219,265**	**1,457,098**	**-94,882**	**1,362,216**	**1,581,481**	**752,250**	**-**	**752,250**	**1,577,069**	**734,010**
Total DEL	**221,673**	**-2,408**	**219,265**	**1,457,098**	**-94,882**	**1,362,216**	**1,581,481**	**752,250**	**-**	**752,250**	**1,577,069**	**734,010**

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PART II: SUBHEAD DETAIL (*continued*)

£'000

	2026-27 Plans										2025-26 Plans	
	Resources							Capital			Resources	Capital
	Administration			Programme			Total					
	Gross	Income	Net	Gross	Income	Net	Net	Gross	Income	Net	Net	Net
	1	2	3	4	5	6	7	8	9	10	11	12
Annually Managed Expenditure (AME)												
Voted expenditure												
R British Broadcasting Corporation(net)	-	-	-	4,743,451	-	4,743,451	4,743,451	414,951	-	414,951	4,450,876	326,461
S Channel Four Television	-	-	-	-	-	-	-	200,000	-	200,000	-	150,000
T Provisions, Impairments and other AME spend	-	-	-	72,879	-	72,879	72,879	-	-	-	72,964	-
U S4C (net)	-	-	-	1,992	-	1,992	1,992	-	-	-	1,616	110
V Provisions, Impairments and other AME spend (ALB) (net)	-	-	-	266,244	-	266,244	266,244	-	-	-	272,889	-
Total voted AME	**-**	**-**	**-**	**5,084,566**	**-**	**5,084,566**	**5,084,566**	**614,951**	**-**	**614,951**	**4,798,345**	**476,571**
Non-voted expenditure												
W Lottery Grants	-	-	-	2,029,409	-	2,029,409	2,029,409	444,925	-	444,925	1,609,225	498,680
Total non-voted AME	**-**	**-**	**-**	**2,029,409**	**-**	**2,029,409**	**2,029,409**	**444,925**	**-**	**444,925**	**1,609,225**	**498,680**
Total AME	**-**	**-**	**-**	**7,113,975**	**-**	**7,113,975**	**7,113,975**	**1,059,876**	**-**	**1,059,876**	**6,407,570**	**975,251**
Voted expenditure	**221,673**	**-2,408**	**219,265**	**6,541,664**	**-94,882**	**6,446,782**	**6,666,047**	**1,367,201**	**-**	**1,367,201**	**6,375,414**	**1,210,581**
Non-voted expenditure	**-**	**-**	**-**	**2,029,409**	**-**	**2,029,409**	**2,029,409**	**444,925**	**-**	**444,925**	**1,609,225**	**498,680**
Total for Estimate	**221,673**	**-2,408**	**219,265**	**8,571,073**	**-94,882**	**8,476,191**	**8,695,456**	**1,812,126**	**-**	**1,812,126**	**7,984,639**	**1,709,261**

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PART II: RESOURCE TO CASH RECONCILIATION

£'000

	2026-27 Plans	2025-26 Plans	2024-25 Outturn
Net Resource Requirement	**8,695,456**	**7,984,639**	**6,640,055**
Net Capital Requirement	**1,812,126**	**1,709,261**	**999,982**
Accruals to cash adjustments	**-1,418,961**	**-1,062,595**	**-263,550**
Of which:	-	-	-
Adjustment for ALBs:	-	-	-
Remove voted resource and capital	-7,095,928	-7,059,154	-5,789,877
Add cash grant-in-aid	5,995,514	6,161,298	5,522,033
Adjustments to remove non-cash items:	-	-	-
Depreciation	-12,326	-12,607	-8,996
New provisions and adjustments to previous provisions	-26,113	59,475	19,152
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-260,553	-211,607	-6,443
Adjustments to reflect movements in working balances:	-	-	-
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	-	-	581
Removal of non-voted budget items	**-2,474,334**	**-2,107,905**	**-1,471,520**
Of which:	-	-	-
Consolidated Fund Standing Services	-	-	-
Other adjustments	-2,474,334	-2,107,905	-1,471,520
Net Cash Requirement	**6,633,842**	**6,523,400**	**5,904,967**

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

£'000

	2026-27 Plans	2025-26 Plans	2024-25 Outturn
Gross Administration Costs	221,673	220,935	208,282
Less:			
Administration DEL Income	-2,408	-3,235	-17,842
Net Administration Costs	**219,265**	**217,700**	**190,440**
Gross Programme Costs	9,000,520	9,108,392	6,452,911
Less:			
Programme DEL Income	-94,882	-131,322	-207,970
Programme AME Income	-	-	-113,006
Non-budget income	-	-	-
Net Programme Costs	**8,905,638**	**8,977,070**	**6,131,935**
Total Net Operating Costs	**9,124,903**	**9,194,770**	**6,322,375**
Of which:			
Resource DEL	1,581,481	1,565,710	1,487,166
Capital DEL	-6,216	735,864	-642,257
Resource AME	7,098,096	6,398,638	5,152,889
Capital AME	451,542	494,558	324,577
Non-budget	-	-	-
Adjustments to include:			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
Adjustments to remove:			
Capital in the SoCNE	-445,326	-1,230,422	317,680
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	15,879	20,291	-
Total Resource Budget	**8,695,456**	**7,984,639**	**6,640,055**
Of which:			
Resource DEL	1,581,481	1,577,069	1,493,551
Resource AME	7,113,975	6,407,570	5,146,504
Adjustments to include:			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
Adjustments to remove:			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	**8,695,456**	**7,984,639**	**6,640,055**

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PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME

£'000

	2026-27 Plans	2025-26 Plans	2024-25 Outturn
Voted Resource DEL			
Administration			
D Support for the Arts sector			
Sales of Goods and Services	-1,589	-	-
Other Grants	-	-1,474	-1,568
H Ceremonial and support for the Heritage sector			
Other Grants	-	-	-38
L Support for the Digital, Broadcasting and Media sectors			
Other Grants	-	-	-40
N Administration and Research			
Sales of Goods and Services	-819	-340	-374
Other Grants	-	-1,421	-1,104
Other Income	-	-	-3,372
Total Sales of Goods and Services	**-2,408**	**-340**	**-374**
Total Interest and Dividends	**-**	**-**	**-**
Total Other Grants	**-**	**-2,895**	**-2,750**
Total Other Income	**-**	**-**	**-3,372**
Total Administration	**-2,408**	**-3,235**	**-6,496**
Programme			
D Support for the Arts sector			
Sales of Goods and Services	-77,632	-	-27
Other Grants	-	-85,627	-87,015
F Support for the Sports sector			
Sales of Goods and Services	-	-	-7
Other Grants	-	-	-7,000
H Ceremonial and support for the Heritage sector			
Sales of Goods and Services	-	-	-48,472
Other Grants	-	-	-2,022
L Support for the Digital, Broadcasting and Media sectors			
Other Grants	-	-	-960
O Support for Horseracing and the Gambling sector			
Sales of Goods and Services	-17,250	-34,777	-28,782
Q Civil Society and Youth			
Interest and Dividends	-	-400	-580
Total Sales of Goods and Services	**-94,882**	**-34,777**	**-77,288**
Total Interest and Dividends	**-**	**-400**	**-580**
Total Other Grants	**-**	**-85,627**	**-96,997**
Total Programme	**-94,882**	**-120,804**	**-174,865**
Total Voted Resource DEL	**-97,290**	**-124,039**	**-181,361**

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

£'000

	2026-27 Plans	2025-26 Plans	2024-25 Outturn
Voted Resource AME			
Programme			
Levy bodies			
Sales of Goods and Services	-	-	-17
Interest and Dividends	-	-	-3,588
Taxation	-	-	-109,401
Total Sales of Goods and Services	**-**	**-**	**-17**
Total Interest and Dividends	**-**	**-**	**-3,588**
Total Taxation	**-**	**-**	**-109,401**
Total Programme	**-**	**-**	**-113,006**
Total Voted Resource AME	**-**	**-**	**-113,006**
Total Voted Resource Income	**-97,290**	**-124,039**	**-306,311**
Voted Capital DEL			
Programme			
D Support for the Arts sector			
Other Grants	-	-10,518	-32,507
Repayments	-	-7,291	-8,096
F Support for the Sports sector			
Repayments	-	-14,384	-11,352
N Administration and Research			
Sales of Assets	-	-	-434
Q Civil Society and Youth			
Repayments	-	-1,200	-2,987
Total Sales of Assets	**-**	**-**	**-434**
Total Other Grants	**-**	**-10,518**	**-32,507**
Total Repayments	**-**	**-22,875**	**-22,435**
Total Programme	**-**	**-33,393**	**-55,376**
Total Voted Capital DEL	**-**	**-33,393**	**-55,376**
Voted Capital AME			
Programme			
Levy bodies			
Repayments	-	-	-50
Total Repayments	**-**	**-**	**-50**
Total Programme	**-**	**-**	**-50**
Total Voted Capital AME	**-**	**-**	**-50**
Total Voted Capital Income	**-**	**-33,393**	**-55,428**

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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

	2026-27 Plans		2025-26 Plans		2024-25 Outturn	
	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)	-	*-17,839*	-	*-19,499*	-	*-4,139*
Total	**-**	***-17,839***	**-**	***-19,499***	**-**	***-4,139***

DETAILED DESCRIPTION OF CFER SOURCES

£'000

	2026-27 Plans		2025-26 Provisions		2024-25 Outturn	
	Income	*Receipts*	Income	*Receipts*	Income	*Receipts*
Non-Budget						
S4C	-	*-1,029*	-	*-109*	-	*-2,240*
BBC Digital Switchover Help Scheme	-	-	-	*-2,400*	-	-
Historic England	-	-	-	*-180*	-	-
Sports Ground Safety Authority	-	*-1,810*	-	*-1,810*	-	*-1,744*
Gambling Commission fines and penalties	-	*-15,000*	-	*-15,000*	-	*-155*
Total	**-**	***-17,839***	**-**	***-19,499***	**-**	***-4,139***

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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 for further details of Accounting Officer responsibilities.

Accounting Officer:	Susannah Storey
ALB Accounting Officers:	
Darren Henley	Arts Council England
Matt Brittin	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, Co-CEOs	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
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
Karin Hindsbo	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

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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	46,635	59,040	105,433
B	Imperial War Museum	20,911	10,531	31,692
B	Museums and Galleries (Subgroup)	31,317	10,053	41,139
B	National Gallery	24,109	7,764	32,073
B	Natural History Museum	43,053	105,587	149,084
B	National Museums Liverpool	23,201	26,411	49,611
B	Royal Museums Greenwich	16,098	13,722	29,820
B	Science Museum Group	45,973	29,716	75,846
B	Tate	42,450	12,586	54,833
B	Victoria and Albert Museum	50,966	9,131	61,097
C	British Library	104,778	19,803	124,590
E	Arts Council England	485,387	45,916	781,984
G	United Kingdom Anti Doping	9,155	-	9,221
G	Sports Grounds Safety Authority	940	20	960
G	Independent Football Regulator	18,322	2,773	19,555
G	Sport England	75,596	17,472	250,091
G	UK Sport	84,076	3,034	87,160
I	Churches Conservation Trust	2,855	273	3,155
I	Historic England	64,200	17,317	83,531
I	National Heritage Memorial Fund	964	5,357	21,350
K	Visit Britain	31,766	1,016	32,782
M	British Film Institute	20,976	3,790	26,257
P	The Gambling Commission	6,000	1,000	7,000
P	National Lottery Commission	17,250	-	17,250
R	British Broadcasting Corporation	4,743,451	414,951	3,900,000
U	S4C	1,992	-	-
V	Arts Council	1,334	-	-
V	United Kingdom Anti Doping	159	-	-
V	British Film Institute	9,032	-	-
V	British Museum	34,371	-	-
V	Churches Conservation Trust	129	-	-
V	Historic England	6,825	-	-
V	Sports Grounds Safety Authority	35	-	-
V	The Gambling Commission	1,479	-	-
V	Independent Football Regulator	47	-	-
V	Imperial War Museum	9,365	-	-
V	British Library	34,180	-	-
V	Museums and Galleries (Subgroup)	10,473	-	-
V	National Gallery	8,050	-	-
V	National Heritage Memorial Fund	5	-	-
V	Natural History Museum	20,370	-	-
V	National Museums Liverpool	7,356	-	-
V	Royal Museums Greenwich	5,973	-	-
V	Science Museum Group	28,172	-	-
V	Sport England	4,787	-	-
V	Tate	23,514	-	-
V	UK Sport	23,122	-	-
V	Victoria and Albert Museum	34,800	-	-
V	Visit Britain	2,666	-	-
Total		**6,278,665**	**817,263**	**5,995,514**

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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
Section L	Northern Ireland DTT Multiplex	420

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PART III: NOTE K - CONTINGENT LIABILITIES

Nature of liability	£'000
1, Government Indemnity Scheme (Statutory Liability)	13,706,072
2. Government Indemnity Scheme (Other Bodies)	6,000,000
3. Artworks on loan to the Government Art Collection	2,671
4. Artworks on loan from the Royal Collection	382,900
5. Guarantee for the 'Borrowing facility for Historic Royal Palaces'.	4,000
6. British Library loans The Library has a maximum remote contingent liability of £59m to cover items on loan from other organisations for inclusion in exhibitions. £59m is the full value of all the items so the worst case if there was damage to all items.	59,000
7. 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
8. 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
9. 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
10. 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

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

Nature of liability	£'000
11. 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
12. 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
13. 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
14. 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
15. 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
16. 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

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

Nature of liability	£'000
17. 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
18. 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
19. 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
20. 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

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

Nature of liability	£'000
21. 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. 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.	Unquantifiable

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Department for Science, Innovation and Technology

INTRODUCTION

1. This Estimate covers the planned budgetary expenditure of the Department for Science, Innovation and Technology (including its associated Arm's Length Bodies, notably UK Research and Innovation and Ofcom), which was established on 7 February 2023, bringing together responsibility for Science and Innovation from the former Department for Business, Energy and Industrial Strategy, and Digital policy from the Department for Digital, Culture, Media and Sport. Following Machinery of Government (MoG) changes announced on 24 July 2024, the Government Digital Service (GDS), the Central Digital and Data Office (CDDO) and the Incubator for Artificial Intelligence (I.AI) have transferred to DSIT from Cabinet Office. A further MoG change was announced on 3 June 2025, following which the Cyber area was transferred to DSIT from Cabinet Office.

2. A number of international subscriptions in excess of £1 million are borne by this Estimate. These are listed in the Notes to the Estimate.

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PART I: EXPENDITURE AND AMBIT

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	**917,806,000**	-	917,806,000
Capital	**15,209,226,000**	-	15,209,226,000
Annually Managed Expenditure			
Resource	**1,143,150,000**	-	1,143,150,000
Capital	**260,000**	-	260,000
Total Net Budget			
Resource	**2,060,956,000**	-	2,060,956,000
Capital	**15,209,486,000**	-	15,209,486,000
Non-Budget Expenditure	**-**		
Net Cash Requirement	**17,611,202,000**		

Amounts required in the year ending 31 March 2027 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, the Local Innovation Partnership Fund (either via the regional earmarked or competitive strands) 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.

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PART I: EXPENDITURE AND AMBIT

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 and Projects Authority.

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.

International science, research, innovation and technology activity, including bilateral and multilateral partnerships, programmes, collaborations and international engagement, outside of the UK.

Costs associated with public inquiries, independent reviews, statutory and non-statutory investigations, and related legal, advisory and expert services.

Grants to and investments in private companies. 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).

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. The development, delivery, maintenance and operation of digital products and services for use across the public sector, including new services, platforms and shared capabilities.

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.

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PART I: EXPENDITURE AND AMBIT

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 Licence 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.

Income arising from:
Other government departments, ALBs, executive agencies, 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, 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, returns from guarantees, repayable grants and other innovation finance instruments; capital grants, grants and contributions; asset sales; commercial income including royalties and other income.

Repayment of working capital loans; outside organisations in respect of advertising and publicity activities and materials; sale of research publications; 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; 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.

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PART I: EXPENDITURE AND AMBIT

Fees charged to data controllers under data protection legislation and regulations. Fines and penalties collected by the Information Commissioner's Office and Ofcom under legislation that they regulate.

Fees, charges, levies and other income arising from regulatory, supervisory and oversight activities sponsored by the Department, including where legislation permits retention or netting off of such income. 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. Income from certification, assurance, accreditation, licensing and cost recovery activities relating to digital identity, data, digital trust and digital public services.

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.

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.

Non-cash depreciation, amortisation and impairment of non-current assets.

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

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit			
Resource	917,806,000	371,076,000	**546,730,000**
Capital	15,209,226,000	8,667,182,000	**6,542,044,000**
Annually Managed Expenditure			
Resource	1,143,150,000	542,954,000	**600,196,000**
Capital	260,000	117,000	**143,000**
Non-Budget Expenditure	-	-	**-**
Net Cash Requirement	17,611,202,000	10,305,861,000	**7,305,341,000**

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PART II: SUBHEAD DETAIL

£'000

	2026-27 Plans										2025-26 Plans	
	Resources							Capital			Resources	Capital
	Administration			Programme			Total					
	Gross	Income	Net	Gross	Income	Net	Net	Gross	Income	Net	Net	Net
	1	2	3	4	5	6	7	8	9	10	11	12
Departmental Expenditure Limit (DEL)												
Voted expenditure												
A Science and Research	-	-	-	79,893	-33,952	45,941	45,941	4,550,811	-76,922	4,473,889	48,126	3,967,848
B Capability	305,668	-665	305,003	17,895	-	17,895	322,898	15,116	-	15,116	257,873	21,957
C Support for the Digital, Broadcasting and Media sectors	57,005	-	57,005	90,108	-	90,108	147,113	447,502	-	447,502	89,923	232,378
D Modernising and reforming the work of the Government Functions	48,716	-	48,716	362,580	-49,412	313,168	361,884	377,728	-	377,728	236,517	242,948
E Building Digital UK	-	-	-	33,194	-	33,194	33,194	648,300	-	648,300	40,355	487,256
F Science and Research (ALB) net	-	-	-	6,109	-	6,109	6,109	9,243,191	-	9,243,191	4,300	9,530,204
G Capability (ALB) net	1	-	1	-	-	-	1	-	-	-	1	-
H Broadcasting and Media (ALB) net	-	-	-	666	-	666	666	3,500	-	3,500	-1,632	5,873
Total voted DEL	**411,390**	**-665**	**410,725**	**590,445**	**-83,364**	**507,081**	**917,806**	**15,286,148**	**-76,922**	**15,209,226**	**675,463**	**14,488,464**
Non-voted expenditure												
Science and Research (ALB) net	-	-	-	-	-	-	-	-	-	-	-	*-2,137*
Total non-voted DEL	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-2,137**
Total DEL	**411,390**	**-665**	**410,725**	**590,445**	**-83,364**	**507,081**	**917,806**	**15,286,148**	**-76,922**	**15,209,226**	**675,463**	**14,486,327**

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PART II: SUBHEAD DETAIL

£'000

	2026-27 Plans										2025-26 Plans	
	Resources							Capital			Resources	Capital
	Administration			Programme			Total					
	Gross	Income	Net	Gross	Income	Net	Net	Gross	Income	Net	Net	Net
	1	2	3	4	5	6	7	8	9	10	11	12
Annually Managed Expenditure (AME)												
Voted expenditure												
I Science and Research	-	-	-	568,586	-	568,586	568,586	260	-	260	568,866	260
J Capability	-	-	-	56,359	-	56,359	56,359	-	-	-	57,279	-
K Support for the Digital, Broadcasting and Media sectors	-	-	-	12,915	-	12,915	12,915	-	-	-	9,069	-
L Modernising and reforming the work of the Government Functions	-	-	-	74,350	-	74,350	74,350	-	-	-	108,589	-
M Science and Research (ALB) net	-	-	-	411,364	-	411,364	411,364	-	-	-	443,998	-
N Broadcasting and Media (ALB) net	-	-	-	19,576	-	19,576	19,576	-	-	-	18,764	-
Total voted AME	**-**	**-**	**-**	**1,143,150**	**-**	**1,143,150**	**1,143,150**	**260**	**-**	**260**	**1,206,565**	**260**
Total AME	**-**	**-**	**-**	**1,143,150**	**-**	**1,143,150**	**1,143,150**	**260**	**-**	**260**	**1,206,565**	**260**
Voted expenditure	**411,390**	**-665**	**410,725**	**1,733,595**	**-83,364**	**1,650,231**	**2,060,956**	**15,286,408**	**-76,922**	**15,209,486**	**1,882,028**	**14,488,724**
Non-voted expenditure	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-2,137**
Total for Estimate	**411,390**	**-665**	**410,725**	**1,733,595**	**-83,364**	**1,650,231**	**2,060,956**	**15,286,408**	**-76,922**	**15,209,486**	**1,882,028**	**14,486,587**

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PART II: RESOURCE TO CASH RECONCILIATION

£'000

	2026-27 Plans	2025-26 Plans	2024-25 Outturn
Net Resource Requirement	**2,060,956**	**1,882,028**	**1,240,851**
Net Capital Requirement	**15,209,486**	**14,486,587**	**12,998,142**
Accruals to cash adjustments	**340,760**	**668,088**	**-1,075,591**
Of which:	-	-	-
Adjustment for ALBs:	-	-	-
Remove voted resource and capital	-9,684,407	-10,001,508	-10,204,709
Add cash grant-in-aid	10,616,039	11,292,181	9,360,926
Adjustments to remove non-cash items:	-	-	-
Depreciation	-213,944	-245,537	-98,242
New provisions and adjustments to previous provisions	-300	-300	-1,475
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-376,628	-376,748	-132,091
Adjustments to reflect movements in working balances:	-	-	-
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	-	-	-
Removal of non-voted budget items	**-**	**2,137**	**-**
Of which:	-	-	-
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	2,137	-
Net Cash Requirement	**17,611,202**	**17,038,840**	**13,163,402**

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

£'000

	2026-27 Plans	2025-26 Plans	2024-25 Outturn
Gross Administration Costs	411,390	336,773	293,479
Less:			
Administration DEL Income	-665	-2,769	-2,874
Net Administration Costs	**410,725**	**334,004**	**290,605**
Gross Programme Costs	16,651,635	15,797,630	13,687,225
Less:			
Programme DEL Income	-110,686	-182,913	-168,388
Programme AME Income	-	-	-413
Non-budget income	-	-	-
Net Programme Costs	**16,540,949**	**15,614,717**	**13,518,424**
Total Net Operating Costs	**16,951,674**	**15,948,721**	**13,809,029**
Of which:			
Resource DEL	917,806	675,463	545,112
Capital DEL	14,891,142	14,066,818	12,675,038
Resource AME	1,142,466	1,206,180	696,440
Capital AME	260	260	-107,561
Non-budget	-	-	-
Adjustments to include:			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
Adjustments to remove:			
Capital in the SoCNE	-14,891,402	-14,067,078	-12,567,477
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	684	385	-701
Total Resource Budget	**2,060,956**	**1,882,028**	**1,240,851**
Of which:			
Resource DEL	917,806	675,463	545,015
Resource AME	1,143,150	1,206,565	695,836
Adjustments to include:			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
Adjustments to remove:			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	**2,060,956**	**1,882,028**	**1,240,851**

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PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME

£'000

	2026-27 Plans	2025-26 Plans	2024-25 Outturn
Voted Resource DEL			
Administration			
C Support for the Digital, Broadcasting and Media sectors			
Sales of Goods and Services	-	-50	-6
Other Income	-	-	-1
D Modernising and reforming the work of the Government Functions			
Sales of Goods and Services	-	-9	-291
Other Income	-	-575	-1,495
B Capability			
Sales of Goods and Services	-665	-1,380	-638
Other Income	-	-755	-443
Total Sales of Goods and Services	**-665**	**-1,439**	**-935**
Total Other Income	**-**	**-1,330**	**-1,939**
Total Administration	**-665**	**-2,769**	**-2,874**
Programme			
C Support for the Digital, Broadcasting and Media sectors			
Sales of Goods and Services	-	-147	-
D Modernising and reforming the work of the Government Functions			
Sales of Goods and Services	-42,086	-67,168	-39,296
Other Grants	-	-1,780	-
Other Income	-7,326	-12,650	-24,192
E Building Digital UK			
Sales of Goods and Services	-	-21	-38
Other Income	-	-	-43
A Science and Research			
Interest and Dividends	-32,952	-30,075	-32,262
Other Grants	-	-4	-130
Other Income	-1,000	-805	-320
B Capability			
Sales of Goods and Services	-	-24	-4
Total Sales of Goods and Services	**-42,086**	**-67,360**	**-39,338**
Total Interest and Dividends	**-32,952**	**-30,075**	**-32,262**
Total Other Grants	**-**	**-1,784**	**-130**
Total Other Income	**-8,326**	**-13,455**	**-24,555**
Total Programme	**-83,364**	**-112,674**	**-96,285**
Total Voted Resource DEL	**-84,029**	**-115,443**	**-99,159**
Voted Resource AME			
Programme			
I Science and Research			
Other Income	-	-	-413
Total Other Income	**-**	**-**	**-413**
Total Programme	**-**	**-**	**-413**
Total Voted Resource AME	**-**	**-**	**-413**
Total Voted Resource Income	**-84,029**	**-115,443**	**-99,572**

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PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME

£'000

	2026-27 Plans	2025-26 Plans	2024-25 Outturn
Voted Capital DEL			
Programme			
E Building Digital UK			
Other Grants	-	-394	-1,124
A Science and Research			
Sales of Assets	-	-	-747
Sales of Goods and Services	-27,322	-21,523	-22,436
Other Grants	-	-48,322	-48,515
Repayments	-49,600	-42,079	-39,776
B Capability			
Sales of Goods and Services	-	-	-28
Total Sales of Assets	**-**	**-**	**-747**
Total Sales of Goods and Services	**-27,322**	**-21,523**	**-22,464**
Total Other Grants	**-**	**-48,716**	**-49,639**
Total Repayments	**-49,600**	**-42,079**	**-39,776**
Total Programme	**-76,922**	**-112,318**	**-112,626**
Total Voted Capital DEL	**-76,922**	**-112,318**	**-112,626**
Total Voted Capital Income	**-76,922**	**-112,318**	**-112,626**

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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

	2026-27 Plans		2025-26 Plans		2024-25 Outturn	
	Income	***Receipts***	**Income**	***Receipts***	**Income**	***Receipts***
Income in budgets surrendered to the Consolidated Fund (resource)	-	-	-	-	-	-
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-2,137	*-2,137*	-	-
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-	-	-	-	-	-
Total	**-**	**-**	**-2,137**	***-2,137***	**-**	**-**

DETAILED DESCRIPTION OF CFER SOURCES

£'000

	2026-27 Plans		2025-26 Provisions		2024-25 Outturn	
	Income	***Receipts***	**Income**	***Receipts***	**Income**	***Receipts***
Departmental Expenditure Limit						
Loan repayments Capital DEL	-	-	-2,137	*-2,137*	-	-
Total	**-**	**-**	**-2,137**	***-2,137***	**-**	**-**

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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 for further details of Accounting Officer responsibilities.

Accounting Officer:	Emran Mian
ALB Accounting Officers:	
Kathleen Fisher	Advanced Research and Invention Agency
Hannah Boardman	British Technology Investments
Ian Chapman	Diamond Light Source Limited
John Edwards	Information Commissioner
Emran Mian	The NESTA Trust
Dame Melanie Dawes	Office of Communications
Ian Chapman	UK Research and Innovation
Richard Semple	UK Shared Business Services Ltd

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

£'000

Section in Part II: Subhead Detail	Body	Resources	Capital	Grant-in-aid
G	UK Shared Business Services Ltd	1	-	-
F	Advanced Research and Invention Agency	-	253,000	282,000
F	British Technology Investments	-	60,000	65,000
F	Diamond Light Source Limited	400	-	-
F	UK Research and Innovation	5,709	8,930,191	10,269,039
H	Information Commissioner's Office	8,600	500	-
H	Office of Communications	-7,934	3,000	-
M	Advanced Research and Invention Agency	160	-	-
M	Diamond Light Source Limited	34,800	-	-
M	The NESTA Trust	13,322	-	-
M	UK Research and Innovation	363,082	-	-
N	Information Commissioner's Office	7,501	-	-
N	Office of Communications	12,075	-	-
Total		**437,716**	**9,246,691**	**10,616,039**

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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

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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.	15,000
Building Digital UK - Shared Rural Network - indemnity results from a legally binding agreement to indemnify mobile network operators (MNO), via their subsidiary, Mova in respect of costs up to £8.9m that may arise if there is a change in the operator of the Emergency Services Network (ESN). The probability of crystallisation occurring from 2024 is exceptionally low, due to extension of the existing ESN contract/operator until 2031. The liability will cease to exist in 2041 which marks the end of the Programme. This is not disclosed as a CL under IAS37 as the likelihood of settlement is too remote.	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
Notify VAT Liability - A new contingent liability has been disclosed in relation to the potential VAT liability on the Notify scheme. Discussions with HMRC resolved the VAT inquiry relating to 2025-26 expenditure in which HMRC confirmed the current VAT recovery basis was incorrect however, the VAT could be recovered under a different basis subject to some adjustments. Adjustments for this were made in 2025-26 and any further outflows relating to this inquiry are considered to not be probable.	6,000

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PART III: NOTE L - INTERNATIONAL SUBSCRIPTIONS

Section in Part II: Subhead Detail	Body	£'000
A7	European Space Agency	465,046
F7	European Molecular Biology Conference	3,797
F7	European Molecular Biology Laboratory	22,036
F7	European Molecular Biology Laboratory - Elixir	1,060
F7	Human Frontier Science Program	2,071
F7	International Agency for Research on Cancer	1,074
F7	The International Ocean Drilling Programme	2,600
F7	European Organisation for Nuclear Research (CERN)	179,390
F7	European Southern Observatory (ESO)	32,824
F7	Institut Laue-Langevin (ILL)	20,587
F7	European Synchrotron Radiation Facility (ESRF)	9,430
F7	European X-ray Free-Electron Laser (XFEL)	7,085
F7	Engineering in Medicine and Biology Society	1,211
F7	Horizon Europe	1,676,007
F7	Copernicus	142,808
F7	European Spallation Source International Operations (ESS)	13,107
F7	Square Kilometre Array Observatory (SKAO)	21,039

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Department for Transport

INTRODUCTION

1. The Department's vision is to 'Make Transport Better'. That matters both for the role that transport plays in people's lives, as well as transport's critical role in this Government's work to deliver Britain's renewal.

2. The Department's Strategic Outcomes are to:
   1. Enhance Growth and Place
   2. Improve Journeys for People
   3. Deliver Green and Healthy Transport

3. The Department is responsible for providing guidance and funding, and setting policy and investment priorities. This includes supporting English local authorities to help them run and maintain their road networks, setting national aviation policy, providing strategic direction for the maritime sector, overseeing High Speed Rail projects, and supporting the development of other major infrastructure projects. Additionally, the Department invests in, maintains and operates the motorway and trunk road network in England through National Highways as well as sets policy to reduce congestion and pollution and work to promote lower-carbon transport, such as buses, cycling and walking. The Department is also responsible for setting the strategic direction for the rail industry in England and Wales and funding investment in infrastructure through Network Rail.

4. The Estimate provides for planned budgetary expenditure of the Department and its associated agencies (i.e.: the Driver and Vehicle Licensing Agency, Vehicle Certification Agency, Driver and Vehicle Standards Agency, Maritime and Coastguard Agency, Active Travel England), and its arm's-length bodies and public corporations in pursuit of the functions reflected in the section headings. It also provides for administrative expenditure by those bodies used in implementing and evaluating policy and on central services.

5. The expenditure is broken down between resource and capital, and resource provision is further sub-divided between administration and programme spend.
   Part I of the Estimate sets out the control totals and descriptions of spending, some of which are replicated in the Supply legislation.
   Part II provides a more detailed breakdown of those control limits and explain how the cash requirement is derived.
   Part III contains various tables and notes that provide supplementary and background information.

6. The single net cash requirement is not split by DEL/AME or any other budgetary limits.

7. Further details about the expenditure of the Department for Transport can be found in the Annual Report and Accounts 2025-26 to be published in the summer.

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PART I: EXPENDITURE AND AMBIT

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	**7,871,169,000**	-200,000	7,870,969,000
Capital	**22,316,726,000**	-	22,316,726,000
Annually Managed Expenditure			
Resource	**15,511,678,000**	21,741,000	15,533,419,000
Capital	**149,598,000**	-	149,598,000
Total Net Budget			
Resource	**23,382,847,000**	21,541,000	23,404,388,000
Capital	**22,466,324,000**	-	22,466,324,000
Non-Budget Expenditure	**-**		
Net Cash Requirement	**34,089,723,000**		

Amounts required in the year ending 31 March 2027 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 (ALBs). 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; commercial activities; 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.

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PART I: EXPENDITURE AND AMBIT (CONTINUED)

Annually Managed Expenditure:

Expenditure arising from:

Grant and pension provisions and 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.

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit			
Resource	7,871,169,000	3,642,184,000	**4,228,985,000**
Capital	22,316,726,000	10,099,333,000	**12,217,393,000**
Annually Managed Expenditure			
Resource	15,511,678,000	7,190,419,000	**8,321,259,000**
Capital	149,598,000	66,869,000	**82,729,000**
Non-Budget Expenditure	-	-	**-**
Net Cash Requirement	34,089,723,000	16,147,965,000	**17,941,758,000**

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PART II: SUBHEAD DETAIL

£'000

	2026-27 Plans										2025-26 Plans	
	Resources							Capital			Resources	Capital
	Administration			Programme			Total					
	Gross	Income	Net	Gross	Income	Net	Net	Gross	Income	Net	Net	Net
	1	2	3	4	5	6	7	8	9	10	11	12
Departmental Expenditure Limit (DEL)												
Voted expenditure												
A Tolled Crossings	-	-	-	148	-181,609	-181,461	-181,461	-	-	-	-191,065	-
B Local Roads and Local Transport Spend	-	-	-	391,147	-	391,147	391,147	2,834,175	-	2,834,175	413,234	3,491,300
C National Highways (net)	-	-	-	1,433,000	-	1,433,000	1,433,000	4,203,000	-	4,203,000	1,475,547	3,282,500
D Funding of Other ALBs (net)	1,281	-	1,281	-81,931	-	-81,931	-80,650	26,593	-	26,593	-30,590	149,676
E Other Railways	-	-	-	644,207	-446,974	197,233	197,233	268,837	-	268,837	68,166	135,420
F Decarbonisation and Sustainable Travel	-	-	-	158,392	-	158,392	158,392	832,604	-	832,604	79,588	657,207
G Support for Buses	-	-	-	700,374	-	700,374	700,374	212,321	-	212,321	797,530	287,455
H TfL Funding	-	-	-	500	-	500	500	918,250	-	918,250	453	485,012
I Crossrail	-	-	-	-	-34,807	-34,807	-34,807	-	-209,000	-209,000	-37,447	-209,000
J Aviation, Maritime, Security and Safety	-	-	-	216,220	-60,492	155,728	155,728	69,746	-	69,746	120,203	151,451
K Maritime and Coastguard Agency	-	-	-	400,573	-21,721	378,852	378,852	134,528	-	134,528	380,470	115,858
L Motoring Agencies	-	-	-	1,254,361	-1,175,803	78,558	78,558	138,120	-	138,120	105,272	76,395
M Science, Research and Support Functions	-	-	-	28,335	-	28,335	28,335	35,730	-1,322	34,408	29,309	21,750
N Central Administration	357,291	-	357,291	57,439	-68,423	-10,984	346,307	13,344	-	13,344	396,963	17,370
O Departmental Unallocated Provision	-	-	-	51,014	-	51,014	51,014	-	-	-	-	-
P Support for Passenger Rail Services	-	-	-	2,084,049	-	2,084,049	2,084,049	47,000	-	47,000	2,107,439	137,039
Q Major Rail Projects	-	-	-	80,420	-27,000	53,420	53,420	34,600	-	34,600	40,314	201,852
R High Speed Two Limited (net)	-	-	-	-	-	-	-	7,100,000	-	7,100,000	37,834	6,816,025
S East West Rail Company Limited (net)	176	-	176	2,000	-	2,000	2,176	-	-	-	185,071	2,838
T Network Rail (net)	-	-	-	2,109,002	-	2,109,002	2,109,002	5,658,200	-	5,658,200	1,753,998	5,819,003
Total voted DEL	**358,748**	**-**	**358,748**	**9,529,250**	**-2,016,829**	**7,512,421**	**7,871,169**	**22,527,048**	**-210,322**	**22,316,726**	**7,732,289**	**21,639,151**
Non-voted expenditure												
U Funding of Other ALBs (net)	-200	-	-200	-	-	-	-200	-	-	-	38	-
Total non-voted DEL	**-200**	**-**	**-200**	**-**	**-**	**-**	**-200**	**-**	**-**	**-**	**38**	**-**
Total DEL	**358,548**	**-**	**358,548**	**9,529,250**	**-2,016,829**	**7,512,421**	**7,870,969**	**22,527,048**	**-210,322**	**22,316,726**	**7,732,327**	**21,639,151**

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PART II: SUBHEAD DETAIL (CONTINUED)

£'000

	2026-27 Plans										2025-26 Plans	
	Resources							Capital			Resources	Capital
	Administration			Programme			Total					
	Gross	Income	Net	Gross	Income	Net	Net	Gross	Income	Net	Net	Net
	1	2	3	4	5	6	7	8	9	10	11	12
Annually Managed Expenditure (AME)												
Voted expenditure												
V National Highways (net)	-	-	-	2,216,982	-	2,216,982	2,216,982	100,000	-	100,000	2,383,877	70,228
W Network Rail (net)	-	-	-	12,673,441	-	12,673,441	12,673,441	-	-	-	12,845,257	-
X Funding of Other ALBs (net)	-	-	-	137,677	-	137,677	137,677	-	-	-	133,918	1,000
Y Other Railways	-	-	-	282,421	-81,990	200,431	200,431	-	-	-	207,335	-
Z Aviation, Maritime, Security and Safety	-	-	-	1,439	-592	847	847	-	-11,667	-11,667	12,100	-23,333
AA Maritime and Coastguard Agency	-	-	-	63,229	-	63,229	63,229	-	-	-	63,745	-
AB Motoring Agencies	-	-	-	70,145	-	70,145	70,145	-	-	-	69,046	-
AC Renewable Transport Fuels Obligation	-	-	-	14,065	-	14,065	14,065	-	-	-	4,879	-
AD Central Administration	-	-	-	91,550	-	91,550	91,550	-	-	-	125,037	-
AE Major Rail Projects	-	-	-	-	-	-	-	58,265	-	58,265	-	86,212
AF High Speed Two Limited (net)	-	-	-	-2,734	-	-2,734	-2,734	-	-	-	13,277	6,140
AG East West Rail Company Limited (net)	-	-	-	-	-	-	-	3,000	-	3,000	3,331	8,350
AH Tolled Crossings	-	-	-	46,045	-	46,045	46,045	-	-	-	44,302	-
Network Rail	-	-	-	-	-	-	-	-	-	-	*42,132*	-
Total voted AME	**-**	**-**	**-**	**15,594,260**	**-82,582**	**15,511,678**	**15,511,678**	**161,265**	**-11,667**	**149,598**	**15,948,236**	**148,597**
Non-voted expenditure												
AI Funding of Other ALBs (net)	-	-	-	21,741	-	21,741	21,741	-	-	-	19,470	-
Total non-voted AME	**-**	**-**	**-**	**21,741**	**-**	**21,741**	**21,741**	**-**	**-**	**-**	**19,470**	**-**
Total AME	**-**	**-**	**-**	**15,616,001**	**-82,582**	**15,533,419**	**15,533,419**	**161,265**	**-11,667**	**149,598**	**15,967,706**	**148,597**
Voted expenditure	**358,748**	**-**	**358,748**	**25,123,510**	**-2,099,411**	**23,024,099**	**23,382,847**	**22,688,313**	**-221,989**	**22,466,324**	**23,680,525**	**21,787,748**
Non-voted expenditure	**-200**	**-**	**-200**	**21,741**	**-**	**21,741**	**21,541**	**-**	**-**	**-**	**19,508**	**-**
Total for Estimate	**358,548**	**-**	**358,548**	**25,145,251**	**-2,099,411**	**23,045,840**	**23,404,388**	**22,688,313**	**-221,989**	**22,466,324**	**23,700,033**	**21,787,748**

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PART II: RESOURCE TO CASH RECONCILIATION

£'000

	2026-27 Plans	2025-26 Plans	2024-25 Outturn
Net Resource Requirement	**23,404,388**	**23,700,033**	**20,859,297**
Net Capital Requirement	**22,466,324**	**21,787,748**	**20,431,293**
Accruals to cash adjustments	**-11,759,448**	**-10,796,866**	**-11,153,384**
Of which:	-	-	-
Adjustment for ALBs:	-	-	-
Remove voted resource and capital	-35,579,687	-34,777,021	-31,977,778
Add cash grant-in-aid	23,193,300	23,598,831	20,607,626
Adjustments to remove non-cash items:	-	-	-
Depreciation	-193,787	-270,629	-265,219
New provisions and adjustments to previous provisions	-93,609	-92,171	102,820
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	54,191	-1,179	-69,530
Adjustments to reflect movements in working balances:	-	-	-
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-225,214
Increase (-) / Decrease (+) in creditors	551,364	537,007	583,588
Use of provisions	308,780	208,296	90,323
Removal of non-voted budget items	**-21,541**	**-19,508**	**3,449**
Of which:	-	-	-
Consolidated Fund Standing Services	-	-	-
Other adjustments	-21,541	-19,508	3,449
Net Cash Requirement	**34,089,723**	**34,671,407**	**30,140,655**

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

£'000

	2026-27 Plans	2025-26 Plans	2024-25 Outturn
Gross Administration Costs	358,548	380,440	373,217
Less:			
Administration DEL Income	-	-22,650	-23,865
Net Administration Costs	**358,548**	**357,790**	**349,352**
Gross Programme Costs	30,408,362	30,347,039	26,036,756
Less:			
Programme DEL Income	-2,227,151	-2,223,139	-2,004,815
Programme AME Income	-82,582	-89,264	-81,839
Non-budget income	-	-	-
Net Programme Costs	**28,098,629**	**28,034,636**	**23,950,102**
Total Net Operating Costs	**28,457,177**	**28,392,426**	**24,299,454**
Of which:			
Resource DEL	7,854,144	7,715,755	7,903,572
Capital DEL	5,052,789	4,692,395	3,450,059
Resource AME	15,550,244	15,984,276	12,957,611
Capital AME	-	-	-11,788
Non-budget	-	-	-
Adjustments to include:			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
Adjustments to remove:			
Capital in the SoCNE	-5,052,789	-4,692,395	-3,438,271
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	2	-1,886
Total Resource Budget	**23,404,388**	**23,700,033**	**20,859,297**
Of which:			
Resource DEL	7,870,969	7,732,327	7,933,290
Resource AME	15,533,419	15,967,706	12,926,007
Adjustments to include:			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
Adjustments to remove:			
Consolidated Fund Extra Receipts in the resource budget	-	-	592
Other adjustments	-	-	-592
Total Resource (Estimate)	**23,404,388**	**23,700,033**	**20,859,297**

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PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME

£'000

	2026-27 Plans	2025-26 Plans	2024-25 Outturn
Voted Resource DEL			
Administration			
K Maritime and Coastguard Agency			
Sales of Goods and Services	-	-493	-564
N Central Administration			
Sales of Goods and Services	-	-21,587	-22,786
Other Income	-	-570	-515
Total Sales of Goods and Services	**-**	**-22,080**	**-23,350**
Total Other Income	**-**	**-570**	**-515**
Total Administration	**-**	**-22,650**	**-23,865**
Programme			
A Tolled Crossings			
Sales of Goods and Services	-181,609	-192,035	-139,746
Other Income	-	-	-300
B Local Roads and Local Transport Spend			
Sales of Goods and Services	-	-	-246
Other Income	-	-5,501	-50,463
E Other Railways			
Sales of Goods and Services	-392,587	-392,969	-351,701
Other Income	-54,387	-54,387	-55,057
F Decarbonisation and Sustainable Travel			
Sales of Goods and Services	-	-4,952	-5,641
Other Income	-	-44	-188
I Crossrail			
Interest and Dividends	-34,807	-37,447	-39,607
J Aviation, Maritime, Security and Safety			
EU Grants Received	-53,462	-52,414	-53,417
Sales of Goods and Services	-5,009	-3,313	-4,695
Interest and Dividends	-2,021	-1,983	-
Other Income	-	-231	-18,367
K Maritime and Coastguard Agency			
Sales of Goods and Services	-21,721	-16,484	-18,654
L Motoring Agencies			
Sales of Goods and Services	-723,577	-693,543	-693,075
Interest and Dividends	-17	-16	-13
Other Grants	-504	-539	-3,909
Other Income	-451,270	-408,000	-397,533
Taxation	-435	-370	-432
M Science, Research and Support Functions			
Sales of Goods and Services	-	-637	-853
Other Income	-	-	-26
N Central Administration			
Sales of Goods and Services	-8	-2,256	-3,736
Interest and Dividends	-68,415	-68,818	-86,941
Other Income	-	-67	-115
P Support for Passenger Rail Services			
Sales of Goods and Services	-	-	-13
Other Income	-	-49,878	-7,757
Q Major Rail Projects			
Sales of Goods and Services	-	-183	-221

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

£'000

	2026-27 Plans	2025-26 Plans	2024-25 Outturn
Other Income	-27,000	-26,132	-24,850
Total EU Grants Received	**-53,462**	**-52,414**	**-53,417**
Total Sales of Goods and Services	**-1,324,511**	**-1,306,372**	**-1,218,581**
Total Interest and Dividends	**-105,260**	**-108,264**	**-126,561**
Total Other Grants	**-504**	**-539**	**-3,909**
Total Other Income	**-532,657**	**-544,240**	**-554,656**
Total Taxation	**-435**	**-370**	**-432**
Total Programme	**-2,016,829**	**-2,012,199**	**-1,957,556**
Total Voted Resource DEL	**-2,016,829**	**-2,034,849**	**-1,981,421**
Voted Resource AME			
Programme			
Y Other Railways			
Interest and Dividends	-81,990	-88,731	-69,580
Z Aviation, Maritime, Security and Safety			
Interest and Dividends	-592	-533	-
Total Interest and Dividends	**-82,582**	**-89,264**	**-69,580**
Total Programme	**-82,582**	**-89,264**	**-69,580**
Total Voted Resource AME	**-82,582**	**-89,264**	**-69,580**
Total Voted Resource Income	**-2,099,411**	**-2,124,113**	**-2,051,001**
Voted Capital DEL			
Programme			
I Crossrail			
Other Grants	-209,000	-209,000	-44,966
Repayments	-	-	-174,000
J Aviation, Maritime, Security and Safety			
Other Grants	-	-	-615
L Motoring Agencies			
Sales of Assets	-	-	-2,709
Other Grants	-	-689	-92
M Science, Research and Support Functions			
Other Grants	-1,322	-1,251	-1,586
Total Sales of Assets	**-**	**-**	**-2,709**
Total Other Grants	**-210,322**	**-210,940**	**-47,259**
Total Repayments	**-**	**-**	**-174,000**
Total Programme	**-210,322**	**-210,940**	**-223,968**
Total Voted Capital DEL	**-210,322**	**-210,940**	**-223,968**
Voted Capital AME			
Programme			
Y Other Railways			
Repayments	-	-	-15
Z Aviation, Maritime, Security and Safety			
Repayments	-11,667	-	-
Total Repayments	**-11,667**	**-**	**-15**
Total Programme	**-11,667**	**-**	**-15**
Total Voted Capital AME	**-11,667**	**-**	**-15**
Total Voted Capital Income	**-221,989**	**-210,940**	**-223,983**

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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

	2026-27 Plans		2025-26 Plans		2024-25 Outturn	
	Income	*Receipts*	Income	*Receipts*	Income	*Receipts*
Income in budgets surrendered to the Consolidated Fund (resource)	-	-	-	-	-592	*-592*
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-11,667	*-11,667*
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-	-	-	*-155,506*	-	-
Total	**-**	**-**	**-**	***-155,506***	**-12,259**	***-12,259***

DETAILED DESCRIPTION OF CFER SOURCES

£'000

	2026-27 Plans		2025-26 Provisions		2024-25 Outturn	
	Income	*Receipts*	Income	*Receipts*	Income	*Receipts*
Annually Managed Expenditure						
Interest and loan repayments made to the Department from the General Lighthouse Fund	-	-	-	-	-12,259	*-12,259*
Non-Budget						
Fees relating to the sale and transfer of personalised registration marks by the Driver and Vehicle Licensing Agency.	-	-	-	*-150,000*	-	-
Income from River Crossings.	-	-	-	*-5,506*	-	-
Total	**-**	**-**	**-**	***-155,506***	**-12,259**	***-12,259***

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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 for further details of Accounting Officer responsibilities.

Accounting Officer:	Jo Shanmugalingam
Executive Agency Accounting Officers:	
Virginia McVea for Sections K and AA	Maritime and Coastguard Agency
Tim Moss for Sections L and AB	Driver and Vehicle Licensing Agency
Pia Wilkes CBE for Sections L and AB	Vehicle Certification Agency
Beverley Warmington for Sections L and AB	Driver and Vehicle Standards Agency
Danny Williams for Section F	Active Travel England
ALB Accounting Officers:	
Nick Joyce, Chief Executive Officer	National Highways
Jeremy Westlake, Chief Executive Officer	Network Rail
Hugh Ind, Chief Executive Officer	British Transport Police Authority
Mark Wild, Chief Executive Officer	High Speed Two (HS2) Limited
Alex Robertson, Chief Executive Officer	Transport Focus
Admiral Iain Lower, Chief Executive Officer	Trinity House
Yvonne Shields O'Connor, Chief Executive Officer	Commissioners of Irish Lights
Mike Bullock, Chief Executive Officer	Northern Lighthouse Board
David Hughes, Chief Executive Officer	East West Rail Company Limited

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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	1,433,000	4,203,000	5,500,000
D	Air Travel Trust	-74,597	-	-
D	British Transport Police Authority	-17,527	26,593	-
D	Transport Focus	11,290	-	11,300
D	Train Fleet	184	-	-
R	High Speed 2	-	7,100,000	-
S	East West Rail	2,176	-	200,000
T	Network Rail	2,109,002	5,658,200	10,274,000
V	National Highways	2,216,982	100,000	-
W	Network Rail	12,673,441	-	-
X	British Transport Police Authority	137,562	-	-
X	Transport Focus	115	-	-
AF	High Speed 2	-2,734	-	7,208,000
AG	East West Rail	-	3,000	-
Total		**18,488,894**	**17,090,793**	**23,193,300**

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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. The reduction in the amount covered relates to the expiry of some of the guarantees and the reduction in amounts covered for other guarantees.	1,483,389
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.	3,610,000
Town and Country Act 1990, The Department has issued a Safeguarding Order for the proposed route of HS2. 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.	136,390
National Highways (formerly Highways England) third party claims.	18,800
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
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

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PART III: NOTE K - CONTINGENT LIABILITIES (CONTINUED)

Nature of liability	£'000
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.	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.	1,005,000
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.	151,290
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 the expiry of some claims, and net reductions in the amount of others.	230,859
Indemnities to stakeholders relating to infrastructure works, comprising quantifiable (disclosed) and unquantifiable elements. Some indemnities, relating to the cancelled phases, have expired.	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

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Department for Energy Security and Net Zero

INTRODUCTION

1. This Estimate covers the planned budgetary expenditure of the Department for Energy Security and Net Zero (including its associated Arm's Length Bodies, notably the Nuclear Decommissioning Authority (NDA); the Low Carbon Contracts Company; Sizewell C; and the United Kingdom Atomic Energy Authority).
2. A number of international subscriptions in excess of £1 million are borne by this Estimate. These are listed in the Notes to the Estimate.

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PART I: EXPENDITURE AND AMBIT

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	**2,627,038,000**	-606,000,000	2,021,038,000
Capital	**8,547,192,000**	-	8,547,192,000
Annually Managed Expenditure			
Resource	**77,644,854,000**	-169,800,000	77,475,054,000
Capital	**2,807,588,000**	-	2,807,588,000
Total Net Budget			
Resource	**80,271,892,000**	-775,800,000	79,496,092,000
Capital	**11,354,780,000**	-	11,354,780,000
Non-Budget Expenditure	**-**		
Net Cash Requirement	**12,462,593,000**		

Amounts required in the year ending 31 March 2027 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.

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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.

Support to the Official Receiver with respect to indemnities provided by 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.

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.

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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.

Support to the Official Receiver with respect to indemnities provided by the Department.

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.

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.

Sizewell C.

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PART I: EXPENDITURE AND AMBIT

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; depreciation and amortisation; impairments and provisions; other non-cash items.

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.

Support to the Official Receiver with respect to indemnities provided by 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.

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.

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PART I: EXPENDITURE AND AMBIT

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit			
Resource	2,627,038,000	1,257,361,000	**1,369,677,000**
Capital	8,547,192,000	5,125,432,000	**3,421,760,000**
Annually Managed Expenditure			
Resource	77,644,854,000	32,084,664,000	**45,560,190,000**
Capital	2,807,588,000	31,622,000	**2,775,966,000**
Non-Budget Expenditure	-	-	**-**
Net Cash Requirement	12,462,593,000	7,056,290,000	**5,406,303,000**

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PART II: SUBHEAD DETAIL

£'000

	2026-27 Plans										2025-26 Plans	
	Resources							Capital			Resources	Capital
	Administration			Programme			Total					
	Gross	Income	Net	Gross	Income	Net	Net	Gross	Income	Net	Net	Net
	1	2	3	4	5	6	7	8	9	10	11	12
Departmental Expenditure Limit (DEL)												
Voted expenditure												
A Affordable energy	-	-	-	238,926	-100	238,826	238,826	1,752,637	-1,050	1,751,587	203,231	1,483,825
B Energy system	-	-	-	67,844	-8,764	59,080	59,080	106,870	-	106,870	53,514	115,150
C Climate change and decarbonisation	-	-	-	142,902	-1,215	141,687	141,687	445,310	-	445,310	244,253	1,153,870
D Energy legacy	-	-	-	168,623	-2,000	166,623	166,623	2,715	-300	2,415	165,730	12,314
E Science and Research	-	-	-	2,800	-	2,800	2,800	970	-	970	3,000	8,985
F Capability	499,194	-125,509	373,685	10,116	-900	9,216	382,901	-329,793	-	-329,793	598,572	71,918
G Energy system (ALB) net	-	-	-	20,501	-	20,501	20,501	273,500	-	273,500	26,781	4,277,000
H Climate change and decarbonisation (ALB) net	8,609	-	8,609	90,078	-	90,078	98,687	3,125,750	-	3,125,750	52,489	1,487,330
I Energy legacy (ALB) net	4,401	-	4,401	64,717	-	64,717	69,118	31,083	-	31,083	61,298	46,294
J Science and Research (ALB) net	-	-	-	1,265	-	1,265	1,265	429,500	-	429,500	1,265	453,023
K Government as Shareholder (ALB) net	50	-	50	-	-	-	50	-	-	-	50	-
L NDA and SLC expenditure (ALB) net	31,500	-	31,500	1,414,000	-	1,414,000	1,445,500	2,710,000	-	2,710,000	1,566,937	2,618,517
Total voted DEL	**543,754**	**-125,509**	**418,245**	**2,221,772**	**-12,979**	**2,208,793**	**2,627,038**	**8,548,542**	**-1,350**	**8,547,192**	**2,977,120**	**11,728,226**
Non-voted expenditure												
M Nuclear Decommissioning Authority Income (CFER)	-	-	-	-	-606,000	-606,000	-606,000	-	-	-	-998,000	-
Total non-voted DEL	**-**	**-**	**-**	**-**	**-606,000**	**-606,000**	**-606,000**	**-**	**-**	**-**	**-998,000**	**-**
Total DEL	**543,754**	**-125,509**	**418,245**	**2,221,772**	**-618,979**	**1,602,793**	**2,021,038**	**8,548,542**	**-1,350**	**8,547,192**	**1,979,120**	**11,728,226**

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PART II: SUBHEAD DETAIL

£'000

	2026-27 Plans										2025-26 Plans	
	Resources							Capital			Resources	Capital
	Administration			Programme			Total					
	Gross	Income	Net	Gross	Income	Net	Net	Gross	Income	Net	Net	Net
	1	2	3	4	5	6	7	8	9	10	11	12
Annually Managed Expenditure (AME)												
Voted expenditure												
N Affordable energy	-	-	-	2,580,572	-	2,580,572	2,580,572	-	-	-	6,995	-
O Energy system	-	-	-	9,100,000	-	9,100,000	9,100,000	-	-	-	932,000	-
P Climate change and decarbonisation	-	-	-	4,042,974	-	4,042,974	4,042,974	-	-	-	99,472	-
Q Energy legacy	-	-	-	-70,881	-10,000	-80,881	-80,881	-	-	-	-74,369	-
R Science and Research	-	-	-	107,200	-	107,200	107,200	-	-	-	304,608	-
S Capability	-	-	-	17,675	-	17,675	17,675	-	-	-	11,622	-
T Renewable Heat Incentive	-	-	-	1,288,000	-	1,288,000	1,288,000	-	-	-	1,243,000	-
U Energy system (ALB) net	-	-	-	1,678	-	1,678	1,678	2,807,442	-	2,807,442	13,413	79,897
V Climate change and decarbonisation (ALB) net	-	-	-	55,501,908	-	55,501,908	55,501,908	-	-	-	45,524,856	-
W Energy legacy (ALB) net	-	-	-	1,554,313	-	1,554,313	1,554,313	146	-	146	356,711	516
X Science and Research (ALB) net	-	-	-	39,415	-	39,415	39,415	-	-	-	55,829	-
Y Government as Shareholder (ALB) net	-	-	-	-80,000	-	-80,000	-80,000	-	-	-	-80,000	-
Z Nuclear Decommissioning Authority (ALB) net	-	-	-	3,572,000	-	3,572,000	3,572,000	-	-	-	32,715,000	-
Total voted AME	**-**	**-**	**-**	**77,654,854**	**-10,000**	**77,644,854**	**77,644,854**	**2,807,588**	**-**	**2,807,588**	**81,109,137**	**80,413**
Non-voted expenditure												
AA Energy system (CFER)	-	-	-	-	-169,800	-169,800	-169,800	-	-	-	-	-
Total non-voted AME	**-**	**-**	**-**	**-**	**-169,800**	**-169,800**	**-169,800**	**-**	**-**	**-**	**-**	**-**
Total AME	**-**	**-**	**-**	**77,654,854**	**-179,800**	**77,475,054**	**77,475,054**	**2,807,588**	**-**	**2,807,588**	**81,109,137**	**80,413**
Voted expenditure	**543,754**	**-125,509**	**418,245**	**79,876,626**	**-22,979**	**79,853,647**	**80,271,892**	**11,356,130**	**-1,350**	**11,354,780**	**84,086,257**	**11,808,639**
Non-voted expenditure	**-**	**-**	**-**	**-**	**-775,800**	**-775,800**	**-775,800**	**-**	**-**	**-**	**-998,000**	**-**
Total for Estimate	**543,754**	**-125,509**	**418,245**	**79,876,626**	**-798,779**	**79,077,847**	**79,496,092**	**11,356,130**	**-1,350**	**11,354,780**	**83,088,257**	**11,808,639**

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PART II: RESOURCE TO CASH RECONCILIATION

£'000

	2026-27 Plans	2025-26 Plans	2024-25 Outturn
Net Resource Requirement	**79,496,092**	**83,088,257**	**10,460,921**
Net Capital Requirement	**11,354,780**	**11,808,639**	**5,288,930**
Accruals to cash adjustments	**-79,164,079**	**-85,296,102**	**-7,698,270**
Of which:	-	-	-
Adjustment for ALBs:	-	-	-
Remove voted resource and capital	-71,601,856	-89,257,206	-14,869,252
Add cash grant-in-aid	5,609,236	4,976,114	6,805,639
Adjustments to remove non-cash items:	-	-	-
Depreciation	-13,167,896	-1,052,709	-30,376
New provisions and adjustments to previous provisions	-203,074	-415,233	3,569
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-886	-1,271	17,495
Adjustments to reflect movements in working balances:	-	-	-
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	250,000	-
Increase (-) / Decrease (+) in creditors	-	-	116,751
Use of provisions	200,397	204,203	257,904
Removal of non-voted budget items	**775,800**	**998,000**	**1,146,899**
Of which:	-	-	-
Consolidated Fund Standing Services	-	-	-
Other adjustments	775,800	998,000	1,146,899
Net Cash Requirement	**12,462,593**	**10,598,794**	**9,198,480**

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

£'000

	2026-27 Plans	2025-26 Plans	2024-25 Outturn
Gross Administration Costs	543,754	577,240	448,007
Less:			
Administration DEL Income	-125,509	-149,742	-59,288
Net Administration Costs	**418,245**	**427,498**	**388,719**
Gross Programme Costs	82,827,893	87,062,090	16,410,431
Less:			
Programme DEL Income	-619,329	-1,022,831	-1,167,487
Programme AME Income	-179,800	-500	-38,535
Non-budget income	-	-	-
Net Programme Costs	**82,028,764**	**86,038,759**	**15,204,409**
Total Net Operating Costs	**82,447,009**	**86,466,257**	**15,593,128**
Of which:			
Resource DEL	1,835,282	1,847,765	114,175
Capital DEL	2,950,840	3,320,913	2,481,266
Resource AME	77,660,810	81,296,992	13,001,361
Capital AME	77	587	-3,674
Non-budget	-	-	-
Adjustments to include:			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
Adjustments to remove:			
Capital in the SoCNE	-2,950,917	-3,321,500	-2,477,592
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-56,500	-2,654,615
Total Resource Budget	**79,496,092**	**83,088,257**	**10,460,921**
Of which:			
Resource DEL	2,021,038	1,979,120	1,424,765
Resource AME	77,475,054	81,109,137	9,036,156
Adjustments to include:			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
Adjustments to remove:			
Consolidated Fund Extra Receipts in the resource budget	775,800	998,000	1,146,825
Other adjustments	-775,800	-998,000	-1,146,825
Total Resource (Estimate)	**79,496,092**	**83,088,257**	**10,460,921**

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PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME

£'000

	2026-27 Plans	2025-26 Plans	2024-25 Outturn
Voted Resource DEL			
Administration			
F Capability			
Sales of Goods and Services	-120,010	-143,565	-53,295
Interest and Dividends	-	-	-6
Other Grants	-5,049	-5,049	-1,088
Other Income	-450	-1,128	-4,899
Total Sales of Goods and Services	**-120,010**	**-143,565**	**-53,295**
Total Interest and Dividends	**-**	**-**	**-6**
Total Other Grants	**-5,049**	**-5,049**	**-1,088**
Total Other Income	**-450**	**-1,128**	**-4,899**
Total Administration	**-125,509**	**-149,742**	**-59,288**
Programme			
A Affordable energy			
Sales of Goods and Services	-100	-701	-26
Interest and Dividends	-	-69	-129
Other Income	-	-	-4,751
B Energy system			
Sales of Goods and Services	-8,680	-9,262	-8,396
Other Income	-84	-	-28
C Climate change and decarbonisation			
Sales of Goods and Services	-100	-228	-90
Interest and Dividends	-115	-115	-33
Other Grants	-1,000	-	-3
Other Income	-	-	-1,945
D Energy legacy			
Other Income	-2,000	-3,108	-2,625
F Capability			
Sales of Goods and Services	-	-	-998
Other Income	-900	-11,000	-541
Total Sales of Goods and Services	**-8,880**	**-10,191**	**-9,510**
Total Interest and Dividends	**-115**	**-184**	**-162**
Total Other Grants	**-1,000**	**-**	**-3**
Total Other Income	**-2,984**	**-14,108**	**-9,890**
Total Programme	**-12,979**	**-24,483**	**-19,565**
Total Voted Resource DEL	**-138,488**	**-174,225**	**-78,853**
Voted Resource AME			
Programme			
N Affordable energy			
Interest and Dividends	-	-500	-2,234
O Energy system			
Interest and Dividends	-	-	-24,339
Q Energy legacy			
Other Income	-10,000	-	-11,962
Total Interest and Dividends	**-**	**-500**	**-26,573**
Total Other Income	**-10,000**	**-**	**-11,962**
Total Programme	**-10,000**	**-500**	**-38,535**
Total Voted Resource AME	**-10,000**	**-500**	**-38,535**
Total Voted Resource Income	**-148,488**	**-174,725**	**-117,388**

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PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME

£'000

	2026-27 Plans	2025-26 Plans	2024-25 Outturn
Voted Capital DEL			
Programme			
A Affordable energy			
Sales of Goods and Services	-50	-48	-10
Other Grants	-	-	-844
Repayments	-1,000	-52,401	-68,849
B Energy system			
Repayments	-	-	-2,837,862
C Climate change and decarbonisation			
Other Income	-	-22,448	-1,313
Repayments	-	-	-198
D Energy legacy			
Sales of Goods and Services	-300	-300	-243
Total Sales of Goods and Services	**-350**	**-348**	**-253**
Total Other Grants	**-**	**-**	**-844**
Total Other Income	**-**	**-22,448**	**-1,313**
Total Repayments	**-1,000**	**-52,401**	**-2,906,909**
Total Programme	**-1,350**	**-75,197**	**-2,909,319**
Total Voted Capital DEL	**-1,350**	**-75,197**	**-2,909,319**
Voted Capital AME			
Programme			
B Energy system			
Repayments	-	-200,000	-
Total Repayments	**-**	**-200,000**	**-**
Total Programme	**-**	**-200,000**	**-**
Total Voted Capital AME	**-**	**-200,000**	**-**
Total Voted Capital Income	**-1,350**	**-275,197**	**-2,909,319**

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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

	2026-27 Plans		2025-26 Plans		2024-25 Outturn	
	Income	*Receipts*	Income	*Receipts*	Income	*Receipts*
Income in budgets surrendered to the Consolidated Fund (resource)	-775,800	*-775,800*	-998,000	*-998,000*	-1,146,825	*-563,236*
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-74	*-74*
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-	-	-	-	-	-
Total	**-775,800**	***-775,800***	**-998,000**	***-998,000***	**-1,146,899**	***-563,310***

DETAILED DESCRIPTION OF CFER SOURCES

£'000

	2026-27 Plans		2025-26 Provisions		2024-25 Outturn	
	Income	*Receipts*	Income	*Receipts*	Income	*Receipts*
Departmental Expenditure Limit						
Nuclear Decommissioning Authority Resource DEL	-606,000	*-606,000*	-998,000	*-998,000*	-1,146,825	*-563,236*
Nuclear Decommissioning Authority Capital DEL	-	-	-	-	-74	*-74*
Annually Managed Expenditure						
National Energy System Operator Resource AME	-169,800	*-169,800*	-	-	-	-
Total	**-775,800**	***-775,800***	**-998,000**	***-998,000***	**-1,146,899**	***-563,310***

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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 for further details of Accounting Officer responsibilities.

Accounting Officer: Jonathan Brearley

ALB Accounting Officers:

Simon Chesterman OBE	Civil Nuclear Police Authority
Paul Frammingham	Coal Authority
Emma Pinchbeck	Committee on Climate Change
Neil McDermott	Electricity Settlements Company
Dan McGrail	Great British Energy
Neil Cooper	Great British Energy - Nuclear
Neil McDermott	Low Carbon Contracts Company
David Peattie	Nuclear Decommissioning Authority
Stuart Payne CBE	Oil and Gas Authority
Kevin Holland	Salix Finance Ltd
Caroline Botwood	Sizewell C (Holding) Limited
Dr Tim Bestwick	United Kingdom Atomic Energy Authority

Site Licence Company Accountability:
The Site Licence Companies are accountable to the Nuclear Decommissioning Authority.

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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	2,500	2,500
G	Great British Energy - Nuclear	20,500	271,000	200,600
H	Committee on Climate Change	8,609	-	8,049
H	Great British Energy	78,000	400,000	478,000
H	Liverpool Bay CCS Limited	-	1,361,000	-
H	Low Carbon Contracts Company	751	3,750	2,750
H	Net Zero North Sea Storage Limited	-	1,361,000	-
H	Salix	11,327	-	11,327
I	Civil Nuclear Police Authority and Constabulary	1,061	3,000	3,000
I	Coal Authority	67,531	27,833	95,364
I	Oil and Gas Authority	526	250	3,146
J	United Kingdom Atomic Energy Authority	1,265	429,500	428,000
K	Enrichment Holdings Ltd	50	-	-
L	Nuclear Decommissioning Authority †	144,300	43,000	4,155,500
L	Site Licence Companies	1,301,200	2,667,000	
U	Electricity Settlements Company	220	-	-
U	Great British Energy - Nuclear	1,408	-	-
U	Sizewell C Limited	-	2,807,442	-
U	Sizewell C (Holding) Limited	50	-	221,000
V	Committee on Climate Change	234	-	-
V	Low Carbon Contracts Company	55,501,539	-	-
V	Salix	135	-	-
W	Civil Nuclear Police Authority and Constabulary	9,339	146	-
W	Coal Authority	1,543,745	-	-
W	Oil and Gas Authority	1,229	-	-
X	United Kingdom Atomic Energy Authority	39,415	-	-
Y	Enrichment Holdings Ltd	-80,000	-	-
Z	Nuclear Decommissioning Authority	3,572,000	-	-
Total		**62,224,435**	**9,377,421**	**5,609,236**

† Grant-in-aid is paid to the Nuclear Decommissioning Authority which finances both the Nuclear Decommissioning Authority and the Site Licence Companies.

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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	9,211
D4-DEL	Non-proliferation, and Nuclear Energy: international subscriptions and contributions	22,308
D4-DEL	UK Coal Cohort Concessionary Fuel costs	2,554

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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

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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

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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

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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

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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

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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

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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

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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

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PART III: NOTE L - INTERNATIONAL SUBSCRIPTIONS

Section in Part II: Subhead Detail	Body	£'000
C4-DEL	UN Framework Convention on Climate Change	3,214
C4-DEL	International Energy Agency	1,543
D4-DEL	International Atomic Energy Agency	18,460
D4-DEL	Organisation for the Prohibition of Chemical Weapons	2,830
D4-DEL	Nuclear Energy Agency	1,018

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Department for Environment, Food and Rural Affairs

INTRODUCTION

1. This Estimate provides for expenditure by the Department for Environment, Food and Rural Affairs (Defra), its Executive Agencies, its Arm's Length Bodies (ALBs) and the Forestry Commission (including Forestry England) and its contribution to cross border functions (including the Executive Agency Forest Research). A Memorandum of Understanding with the Scottish and Welsh Governments and Defra supports the funding of cross border functions covering forestry research, tree health, economics and forestry standards.

2. The Estimate is based on four main areas of spend, plus a further section covering Departmental operating costs. The Department's ALBs are shown on separate Estimate lines based around the same main areas of spend as the Department. The Estimate is further sub-divided between Departmental Expenditure Limits (DEL), Annually Managed Expenditure (AME) and Non-Budget expenditure (NBE).

3. The Estimate includes the Department's net expenditure, administration costs, costs of Executive Agencies, net costs of the ALBs, subsidies to Public Corporations, research and development, payments to Executive Agencies, as well as reimbursable costs and offsetting EU receipts.

4. Defra has four Executive Agencies - the Animal and Plant Health Agency (APHA), the Centre for Environment, Fisheries and Aquaculture Science (CEFAS), the Rural Payments Agency (RPA) and the Veterinary Medicines Directorate (VMD).

5. Defra has nine ALBs and two levy bodies. Details of the grant-in-aid (GIA) they receive and their budgets can be found in this document at Part III: Note E - Arm's Length Bodies.

6. The Forestry Commission is a non-ministerial government department responsible for advising Forestry Ministers on forestry matters and for implementing forestry policy. Forestry Commissioners, whose duties and functions are set out in the Forestry Acts, are accountable to the Secretary of State for Environment, Food and Rural Affairs. Forestry is a devolved matter with the Scottish and Welsh Governments maintaining separate arrangements for forestry. Defra funding covers the promotion of forestry and supports the planting, management and conservation of forests and woodlands within England, including the operation of the Commission's estate by its agency, Forestry England, which is classified as a Public Corporation.

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PART I: EXPENDITURE AND AMBIT

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	**4,814,088,000**	-	4,814,088,000
Capital	**2,763,260,000**	-	2,763,260,000
Annually Managed Expenditure			
Resource	**1,021,977,000**	-	1,021,977,000
Capital	**7,846,000**	-	7,846,000
Total Net Budget			
Resource	**5,836,065,000**	-	5,836,065,000
Capital	**2,771,106,000**	-	2,771,106,000
Non-Budget Expenditure	**10,000,000**		
Net Cash Requirement	**8,045,472,000**		

Amounts required in the year ending 31 March 2027 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.

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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 preparations for making functions and funds compatible with EU requirements resulting from changes in the UK-EU relationship 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 Department for Environment, Food and Rural Affairs (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.

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit			
Resource	4,814,088,000	2,164,206,000	**2,649,882,000**
Capital	2,763,260,000	1,215,000,000	**1,548,260,000**
Annually Managed Expenditure			
Resource	1,021,977,000	438,731,000	**583,246,000**
Capital	7,846,000	11,132,000	**-3,286,000**
Non-Budget Expenditure	10,000,000	4,500,000	**5,500,000**
Net Cash Requirement	8,045,472,000	3,677,167,000	**4,368,305,000**

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PART II: SUBHEAD DETAIL

£'000

	2026-27 Plans										2025-26 Plans	
	Resources							Capital			Resources	Capital
	Administration			Programme			Total					
	Gross	Income	Net	Gross	Income	Net	Net	Gross	Income	Net	Net	Net
	1	2	3	4	5	6	7	8	9	10	11	12
Departmental Expenditure Limit (DEL)												
Voted expenditure												
A Food and farming	119,946	-	119,946	1,769,047	-30,102	1,738,945	1,858,891	542,636	-	542,636	1,943,388	523,027
B Improve the environment and rural services	133,899	-1,892	132,007	1,681,013	-1,257,402	423,611	555,618	549,276	-	549,276	583,790	466,284
C Protect the country from floods	3,525	-	3,525	52,873	-	52,873	56,398	-	-	-	56,376	10,325
D Animal, marine and plant health	79,354	-	79,354	493,229	-155,544	337,685	417,039	371,280	-	371,280	513,620	337,826
E Departmental operating costs	709,757	-7,637	702,120	260,597	-26,943	233,654	935,774	200,767	-3,400	197,367	840,771	131,328
F Improve the environment and rural services (ALB) (net)	63,453	-	63,453	306,824	-	306,824	370,277	186,901	-	186,901	358,006	242,818
G Protect the country from floods (ALB) (net)	51,822	-	51,822	524,693	-	524,693	576,515	910,000	-	910,000	579,040	928,220
H Animal, marine and plant health (ALB) (net)	2,668	-	2,668	40,908	-	40,908	43,576	5,800	-	5,800	42,825	6,849
Total voted DEL	**1,164,424**	**-9,529**	**1,154,895**	**5,129,184**	**-1,469,991**	**3,659,193**	**4,814,088**	**2,766,660**	**-3,400**	**2,763,260**	**4,917,816**	**2,646,677**
Total DEL	**1,164,424**	**-9,529**	**1,154,895**	**5,129,184**	**-1,469,991**	**3,659,193**	**4,814,088**	**2,766,660**	**-3,400**	**2,763,260**	**4,917,816**	**2,646,677**
Annually Managed Expenditure (AME)												
Voted expenditure												
I Food and farming	-	-	-	20,942	-	20,942	20,942	-	-	-	-228,899	-
J Improve the environment and rural services	-	-	-	75,542	-	75,542	75,542	-	-	-	47,171	-
K Animal, marine and plant health	-	-	-	32,662	-	32,662	32,662	-	-	-	43,009	-
L Departmental operating costs	-	-	-	226,347	-	226,347	226,347	6,691	-	6,691	230,496	2,503
M Food and farming (ALB) (net)	-	-	-	8,403	-	8,403	8,403	1,130	-	1,130	11,383	14,097
N Improve the environment and rural services (ALB) (net)	-	-	-	64,406	-	64,406	64,406	-	-	-	59,236	298
O Protect the country from floods (ALB) (net)	-	-	-	592,396	-	592,396	592,396	25	-	25	577,516	249
P Animal, marine and plant health (ALB) (net)	-	-	-	1,279	-	1,279	1,279	-	-	-	1,265	591
Total voted AME	**-**	**-**	**-**	**1,021,977**	**-**	**1,021,977**	**1,021,977**	**7,846**	**-**	**7,846**	**741,177**	**17,738**
Total AME	**-**	**-**	**-**	**1,021,977**	**-**	**1,021,977**	**1,021,977**	**7,846**	**-**	**7,846**	**741,177**	**17,738**

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	2026-27 Plans										2025-26 Plans	
	Resources							Capital			Resources	Capital
	Administration			Programme			Total					
	Gross	Income	Net	Gross	Income	Net	Net	Gross	Income	Net	Net	Net
	1	2	3	4	5	6	7	8	9	10	11	12
Non-Budget Expenditure (NBE)												
Voted expenditure												
Q Food and farming	-	-	-	10,000	-	10,000	10,000	-	-	-	10,000	-
Total voted NBE	**-**	**-**	**-**	**10,000**	**-**	**10,000**	**10,000**	**-**	**-**	**-**	**10,000**	**-**
Total NBE	**-**	**-**	**-**	**10,000**	**-**	**10,000**	**10,000**	**-**	**-**	**-**	**10,000**	**-**
Voted expenditure	**1,164,424**	**-9,529**	**1,154,895**	**6,161,161**	**-1,469,991**	**4,691,170**	**5,846,065**	**2,774,506**	**-3,400**	**2,771,106**	**5,668,993**	**2,664,415**
Non-voted expenditure	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total for Estimate	**1,164,424**	**-9,529**	**1,154,895**	**6,161,161**	**-1,469,991**	**4,691,170**	**5,846,065**	**2,774,506**	**-3,400**	**2,771,106**	**5,668,993**	**2,664,415**

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PART II: RESOURCE TO CASH RECONCILIATION

£'000

	2026-27 Plans	2025-26 Plans	2024-25 Outturn
Net Resource Requirement	**5,846,065**	**5,668,993**	**4,093,457**
Net Capital Requirement	**2,771,106**	**2,664,415**	**2,280,036**
Accruals to cash adjustments	**-571,699**	**37,435**	**1,203,800**
Of which:			
Adjustment for ALBs:			
Remove voted resource and capital	-2,760,708	-2,822,393	-2,420,844
Add cash grant-in-aid	2,072,612	2,397,193	2,237,460
Adjustments to remove non-cash items:			
Depreciation	-262,278	-269,011	-227,757
New provisions and adjustments to previous provisions	-77,175	-44,113	485,474
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-50,110	-56,507	33,660
Adjustments to reflect movements in working balances:			
Increase (+) / Decrease (-) in stock	-	-	424
Increase (+) / Decrease (-) in debtors	500,000	800,000	-45,605
Increase (-) / Decrease (+) in creditors	-	-	865,982
Use of provisions	5,960	32,266	275,006
Removal of non-voted budget items			
Of which:			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	**8,045,472**	**8,370,843**	**7,577,293**

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

£'000

	2026-27 Plans	2025-26 Plans	2024-25 Outturn
Gross Administration Costs	1,161,660	1,076,194	928,195
Less:			
Administration DEL Income	-9,529	-7,765	-9,659
Net Administration Costs	**1,152,131**	**1,068,429**	**918,536**
Gross Programme Costs	7,653,753	7,766,219	4,789,303
Less:			
Programme DEL Income	-1,473,391	-1,394,071	-179,995
Programme AME Income	-	-	-
Non-budget income	-24,700	-9,667	-6,100
Net Programme Costs	**6,155,662**	**6,362,481**	**4,603,208**
Total Net Operating Costs	**7,307,793**	**7,430,910**	**5,521,744**
Of which:			
Resource DEL	4,659,767	4,737,189	4,561,288
Capital DEL	1,485,757	1,771,459	1,434,025
Resource AME	1,176,298	921,804	-467,831
Capital AME	671	125	362
Non-budget	-14,700	333	-6,100
Adjustments to include:			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
Adjustments to remove:			
Capital in the SoCNE	-1,486,428	-1,771,584	-1,434,387
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	24,700	9,667	6,100
Other adjustments	-10,000	-10,000	-
Total Resource Budget	**5,836,065**	**5,658,993**	**4,093,457**
Of which:			
Resource DEL	4,814,088	4,917,816	4,969,454
Resource AME	1,021,977	741,177	-875,997
Adjustments to include:			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
Adjustments to remove:			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	10,000	10,000	-
Total Resource (Estimate)	**5,846,065**	**5,668,993**	**4,093,457**

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PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME

£'000

	2026-27 Plans	2025-26 Plans	2024-25 Outturn
Voted Resource DEL			
Administration			
A Food and farming			
Other Income	-	-21	-8
B Improve the environment and rural services			
Sales of Goods and Services	-	-2,035	-4,784
Other Income	-1,892	-1,892	-1,705
C Protect the country from floods			
Sales of Goods and Services	-	-	-3
Taxation	-	-	-23
D Animal, marine and plant health			
Sales of Goods and Services	-	-	-1
Other Income	-	-	-1,062
E Departmental operating costs			
Sales of Goods and Services	-7,535	-3,654	-
Interest and Dividends	-	-163	-232
Other Income	-102	-	-1,841
Total Sales of Goods and Services	**-7,535**	**-5,689**	**-4,788**
Total Interest and Dividends	**-**	**-163**	**-232**
Total Other Income	**-1,994**	**-1,913**	**-4,616**
Total Taxation	**-**	**-**	**-23**
Total Administration	**-9,529**	**-7,765**	**-9,659**
Programme			
A Food and farming			
Sales of Goods and Services	-28,352	-2,736	-8,593
Other Grants	-1,750	-5,100	-
B Improve the environment and rural services			
Sales of Goods and Services	-30,402	-23,686	-28,987
Interest and Dividends	-	-	-2
Other Grants	-	-	-59
Other Income	-	-650	-425
Taxation	-1,227,000	-1,183,302	-
D Animal, marine and plant health			
EU Grants Received	-	-	-866
Sales of Goods and Services	-155,544	-163,854	-135,667
Other Grants	-	-	-222
E Departmental operating costs			
Sales of Goods and Services	-26,943	-2,643	-
Interest and Dividends	-	-	-2,325
Other Income	-	-	-119
Total EU Grants Received	**-**	**-**	**-866**
Total Sales of Goods and Services	**-241,241**	**-192,919**	**-173,247**
Total Interest and Dividends	**-**	**-**	**-2,327**
Total Other Grants	**-1,750**	**-5,100**	**-281**
Total Other Income	**-**	**-650**	**-544**
Total Taxation	**-1,227,000**	**-1,183,302**	**-**
Total Programme	**-1,469,991**	**-1,381,971**	**-177,265**
Total Voted Resource DEL	**-1,479,520**	**-1,389,736**	**-186,924**
Total Voted Resource Income	**-1,479,520**	**-1,389,736**	**-186,924**

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PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME

	2026-27 Plans	2025-26 Plans	2024-25 Outturn
Voted Capital DEL			
Programme			
A Food and farming			
Sales of Goods and Services	-	-	-35
Other Grants	-	-1,600	-2,350
B Improve the environment and rural services			
Sales of Assets	-	-	-440
D Animal, marine and plant health			
Sales of Assets	-	-	-570
E Departmental operating costs			
Sales of Goods and Services	-	-	-345
Other Grants	-3,400	-10,500	-
Repayments	-	-1,153	-
Total Sales of Assets	**-**	**-**	**-1,010**
Total Sales of Goods and Services	**-**	**-**	**-380**
Total Other Grants	**-3,400**	**-12,100**	**-2,350**
Total Repayments	**-**	**-1,153**	**-**
Total Programme	**-3,400**	**-13,253**	**-3,740**
Total Voted Capital DEL	**-3,400**	**-13,253**	**-3,740**
Total Voted Capital Income	**-3,400**	**-13,253**	**-3,740**

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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

	2026-27 Plans		2025-26 Plans		2024-25 Outturn	
	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)	-24,700	*-24,700*	-9,667	*-9,667*	-6,100	*-6,100*
Total	**-24,700**	***-24,700***	**-9,667**	***-9,667***	**-6,100**	***-6,100***

DETAILED DESCRIPTION OF CFER SOURCES

£'000

	2026-27 Plans		2025-26 Provisions		2024-25 Outturn	
	Income	*Receipts*	Income	*Receipts*	Income	*Receipts*
Non-Budget						
Thames Tideway Tunnel	-	-	-628	*-628*	-599	*-599*
District Level Licensing	-	-	-8,642	*-8,642*	-3,387	*-3,387*
Nutrient Mitigation Scheme	-	-	-397	*-397*	-	-
Capital Income received across the Defra group	-	-	-	-	-2,103	*-2,103*
Penalties collected by Animal and Plant Health Agency under the Eggs and Chicks (England) Regulations 2009	-	-	-	-	-11	*-11*
Northern Ireland Programme - DAERA Asset Transfer	-24,700	*-24,700*	-	-	-	-
Total	**-24,700**	***-24,700***	**-9,667**	***-9,667***	**-6,100**	***-6,100***

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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 for further details of Accounting Officer responsibilities.

Accounting Officer:	Paul Kissack
Additional Accounting Officers:	Richard Stanford CB, MBE for sections B, J (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 and Horticulture Development Board
Dr Mike Keil	Consumer Council for Water
Philip Duffy	Environment Agency
Perry Thomas	Flood Re Limited
Dr Gemma Harper OBE	Joint Nature Conservation Committee
Ian Hewett	Livestock Information Limited
Elysia McCaffrey	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

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

£'000

Section in Part II: Subhead Detail	Body	Resources	Capital	Grant-in-aid
F	Consumer Council for Water	9,660	-	9,906
F	Environment Agency	97,986	71,569	1,656,070
F	Royal Botanic Gardens, Kew	23,774	12,374	36,099
F	Joint Nature Conservation Committee	16,019	3,377	19,396
F	Natural England	210,773	95,781	285,000
F	National Forest Company	3,524	3,800	7,324
F	Office for Environmental Protection	8,541	-	10,441
G	Environment Agency	576,515	910,000	-
H	Marine Management Organisation	43,576	5,800	48,376
M	Agriculture and Horticulture Development Board	2,419	1,130	-
M	Livestock Information Limited	5,984	-	-
N	Consumer Council for Water	254	-	-
N	Environment Agency	46,236	-	-
N	Royal Botanic Gardens, Kew	5,828	-	-
N	Joint Nature Conservation Committee	257	-	-
N	Natural England	11,316	-	-
N	National Forest Company	212	-	-
N	Office for Environmental Protection	303	-	-
O	Environment Agency	342,396	-	-
O	Flood Re Limited	250,000	25	-
P	Marine Management Organisation	1,314	-	-
P	Sea Fish Industry Authority	-35	-	-
Total		**1,656,852**	**1,103,856**	**2,072,612**

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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 a payment to Dover Port Health Authority to cover operating costs for the tracking and seizure of imports of illegal meat, to improve enforcement at Dover Port.

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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; and

- 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; and

- 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.

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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 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**

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Department for Business and Trade

INTRODUCTION

1. The Estimate provides for expenditure and income for the Department for Business and Trade including its associated Arm's Length Bodies, notably the British Business Bank, Advisory, Conciliation and Arbitration Service, Northern Powerhouse Investments Limited, Competition Service and BIS (Postal Services Act 2011) Company Limited.

2. The Department for Business and Trade’s objectives are as follows;

    1. Make the UK the best place in the world to do business;

    2. Make the UK the best-connected economy; and

    3. Deliver great services for business.

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PART I: EXPENDITURE AND AMBIT

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	**1,998,137,000**	-	1,998,137,000
Capital	**1,211,879,000**	-	1,211,879,000
Annually Managed Expenditure			
Resource	**-30,567,000**	450,000,000	419,433,000
Capital	**1,755,308,000**	-	1,755,308,000
Total Net Budget			
Resource	**1,967,570,000**	450,000,000	2,417,570,000
Capital	**2,967,187,000**	-	2,967,187,000
Non-Budget Expenditure	**-**		
Net Cash Requirement	**8,553,486,000**		

Amounts required in the year ending 31 March 2027 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.

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, including through financial guarantee schemes.

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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 and protect vulnerable and exploited workers.

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 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 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 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 the UK’s 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.

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.

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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.

The provision of financial solutions to accelerate private sector investment and address market failures through the British Business Bank, and other similar intervention mechanisms.

British Growth Partnership, a British Business Bank initiative to encourage more institutional investment, particularly from UK pension funds, into high-growth and innovative companies within the UK.

Payment of corporation tax.

The provision of repayable credit facilities for Post Office Limited; 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.

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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.

Receipts from financial investments made by the British Business Bank.

Activities of UK Government Investments on behalf of the Department.

Receipt of interest on loans and loan repayments from Post Office Limited.

Dividends from shares held by Postal Services Holding Company Limited 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.

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit			
Resource	1,998,137,000	945,541,000	**1,052,596,000**
Capital	1,211,879,000	449,081,000	**762,798,000**
Annually Managed Expenditure			
Resource	-30,567,000	230,231,000	**-260,798,000**
Capital	1,755,308,000	1,274,985,000	**480,323,000**
Non-Budget Expenditure	-	-	**-**
Net Cash Requirement	8,553,486,000	4,270,584,000	**4,282,902,000**

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PART II: SUBHEAD DETAIL

£'000

	2026-27 Plans										2025-26 Plans	
	Resources							Capital			Resources	Capital
	Administration			Programme			Total					
	Gross	Income	Net	Gross	Income	Net	Net	Gross	Income	Net	Net	Net
	1	2	3	4	5	6	7	8	9	10	11	12
Departmental Expenditure Limit (DEL)												
Voted expenditure												
A British Business Bank (Core)	-	-	-	29,965	-29,678	287	287	-	-	-	39,281	-
B Corporate and ministerial support	118,825	-477	118,348	174,135	-	174,135	292,483	-24,220	-	-24,220	264,602	73,265
C Digital, Data and Technology	-	-	-	83,369	-	83,369	83,369	7,257	-	7,257	74,851	13,462
D Grants	-	-	-	371,510	-	371,510	371,510	891,569	-	891,569	285,701	685,403
E Other Business Support	16,729	-3,420	13,309	292,290	-27,294	264,996	278,305	251,720	-2,420	249,300	661,922	465,386
F Overseas	-	-	-	117,675	-	117,675	117,675	-	-	-	128,746	-
G Policy	272,046	-1,478	270,568	76,728	-200	76,528	347,096	10,824	-57,000	-46,176	318,613	-34,543
H Post Office	11,105	-	11,105	293,685	-20	293,665	304,770	119,400	-	119,400	385,708	145,700
I Executive Agencies	3,681	-	3,681	95,049	-	95,049	98,730	13,398	-	13,398	102,638	24,385
J British Business Bank (ALB) (Net)	-	-	-	810	-	810	810	-	-	-	-	-
K Other Arm's Length Bodies (ALB) (Net)	29,280	-	29,280	73,822	-	73,822	103,102	1,351	-	1,351	92,521	1,603
Total voted DEL	**451,666**	**-5,375**	**446,291**	**1,609,038**	**-57,192**	**1,551,846**	**1,998,137**	**1,271,299**	**-59,420**	**1,211,879**	**2,354,583**	**1,374,661**
Total DEL	**451,666**	**-5,375**	**446,291**	**1,609,038**	**-57,192**	**1,551,846**	**1,998,137**	**1,271,299**	**-59,420**	**1,211,879**	**2,354,583**	**1,374,661**
Annually Managed Expenditure (AME)												
Voted expenditure												
L British Business Bank (Core)	-	-	-	-7,697	-11,550	-19,247	-19,247	185,762	-22,820	162,942	57,735	2,777
M Corporate and ministerial support	-	-	-	53,368	-	53,368	53,368	-	-	-	18,594	80,000
N Policy	-	-	-	177,000	-	177,000	177,000	-	-	-	200,150	-
O Post Office	-	-	-	-144,464	-22,700	-167,164	-167,164	992,608	-	992,608	161,161	1,126,448
P Executive Agencies	-	-	-	300	-	300	300	-	-	-	14,541	-249
Q British Business Bank (ALB) (Net)	-	-	-	-114,852	-	-114,852	-114,852	599,758	-	599,758	-45,973	594,166
R Other Arm's Length Bodies (ALB) (Net)	-	-	-	40,028	-	40,028	40,028	-	-	-	45,988	895
Digital, Data and Technology	-	-	-	-	-	-	-	-	-	-	*10,200*	-
Other Business Support	-	-	-	-	-	-	-	-	-	-	*1,024*	-
Total voted AME	**-**	**-**	**-**	**3,683**	**-34,250**	**-30,567**	**-30,567**	**1,778,128**	**-22,820**	**1,755,308**	**463,420**	**1,804,037**

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PART II: SUBHEAD DETAIL

£'000

	2026-27 Plans										2025-26 Plans	
	Resources							Capital			Resources	Capital
	Administration			Programme			Total					
	Gross	Income	Net	Gross	Income	Net	Net	Gross	Income	Net	Net	Net
	1	2	3	4	5	6	7	8	9	10	11	12
Non-voted expenditure												
S Executive Agencies	-	-	-	480,000	-30,000	450,000	450,000	-	-	-	480,000	-
Total non-voted AME	**-**	**-**	**-**	**480,000**	**-30,000**	**450,000**	**450,000**	**-**	**-**	**-**	**480,000**	**-**
Total AME	**-**	**-**	**-**	**483,683**	**-64,250**	**419,433**	**419,433**	**1,778,128**	**-22,820**	**1,755,308**	**943,420**	**1,804,037**
Voted expenditure	**451,666**	**-5,375**	**446,291**	**1,612,721**	**-91,442**	**1,521,279**	**1,967,570**	**3,049,427**	**-82,240**	**2,967,187**	**2,818,003**	**3,178,698**
Non-voted expenditure	**-**	**-**	**-**	**480,000**	**-30,000**	**450,000**	**450,000**	**-**	**-**	**-**	**480,000**	**-**
Total for Estimate	**451,666**	**-5,375**	**446,291**	**2,092,721**	**-121,442**	**1,971,279**	**2,417,570**	**3,049,427**	**-82,240**	**2,967,187**	**3,298,003**	**3,178,698**

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PART II: RESOURCE TO CASH RECONCILIATION

£'000

	2026-27 Plans	2025-26 Plans	2024-25 Outturn
Net Resource Requirement	**2,417,570**	**3,298,003**	**1,824,920**
Net Capital Requirement	**2,967,187**	**3,178,698**	**664,789**
Accruals to cash adjustments	**3,618,729**	**2,317,973**	**499,161**
Of which:			
Adjustment for ALBs:			
Remove voted resource and capital	-630,197	-689,200	-533,082
Add cash grant-in-aid	812,761	803,554	159,615
Adjustments to remove non-cash items:			
Depreciation	-101,671	-226,192	-154,878
New provisions and adjustments to previous provisions	-581,500	-798,502	-354,141
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-278,057	-153,188	696,202
Adjustments to reflect movements in working balances:			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	777,590	1,075,354	-
Increase (-) / Decrease (+) in creditors	2,898,234	1,526,000	-
Use of provisions	721,569	780,147	685,445
Removal of non-voted budget items	**-450,000**	**-480,000**	**-453,453**
Of which:			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-450,000	-480,000	-453,453
Net Cash Requirement	**8,553,486**	**8,314,674**	**2,535,417**

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

£'000

	2026-27 Plans	2025-26 Plans	2024-25 Outturn
Gross Administration Costs	451,666	489,299	438,603
Less:			
Administration DEL Income	-5,375	-4,652	-9,485
Net Administration Costs	**446,291**	**484,647**	**429,118**
Gross Programme Costs	3,968,295	4,825,888	2,301,725
Less:			
Programme DEL Income	-59,612	-438,598	-313,074
Programme AME Income	-87,070	-108,470	-278,804
Non-budget income	-	-	-
Net Programme Costs	**3,821,613**	**4,278,820**	**1,709,847**
Total Net Operating Costs	**4,267,904**	**4,763,467**	**2,138,965**
Of which:			
Resource DEL	1,998,137	2,298,357	1,492,890
Capital DEL	1,019,668	847,613	464,744
Resource AME	1,141,002	1,567,487	998,723
Capital AME	109,097	50,010	-817,392
Non-budget	-	-	-
Adjustments to include:			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
Adjustments to remove:			
Capital in the SoCNE	-1,128,765	-897,623	352,648
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-721,569	-567,841	-666,693
Total Resource Budget	**2,417,570**	**3,298,003**	**1,824,920**
Of which:			
Resource DEL	1,998,137	2,354,583	1,511,714
Resource AME	419,433	943,420	313,206
Adjustments to include:			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
Adjustments to remove:			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	**2,417,570**	**3,298,003**	**1,824,920**

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PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME

£'000

	2026-27 Plans	2025-26 Plans	2024-25 Outturn
Voted Resource DEL			
Administration			
B Corporate and ministerial support			
Sales of Goods and Services	-477	-	-762
Interest and Dividends	-	-	-3
Other Income	-	-	-407
E Other Business Support			
Sales of Goods and Services	-3,420	-3,420	-17
Other Income	-	-	-3,600
G Policy			
Sales of Goods and Services	-1,478	-948	-2,022
Other Income	-	-284	-2,651
H Post Office			
Sales of Goods and Services	-	-	-20
I Executive Agencies			
Other Income	-	-	-3
Total Sales of Goods and Services	**-5,375**	**-4,368**	**-2,821**
Total Interest and Dividends	**-**	**-**	**-3**
Total Other Income	**-**	**-284**	**-6,661**
Total Administration	**-5,375**	**-4,652**	**-9,485**
Programme			
A British Business Bank (Core)			
Interest and Dividends	-29,678	-1	-8,809
B Corporate and ministerial support			
Sales of Goods and Services	-	-	-16
C Digital, Data and Technology			
Sales of Goods and Services	-	-	-98
Other Income	-	-	-204
D Grants			
Taxation	-	-35,541	-19,642
E Other Business Support			
Sales of Goods and Services	-9,118	-4,065	-16,900
Other Income	-18,146	-8,304	-6,066
Taxation	-30	-	-
F Overseas			
Sales of Goods and Services	-	-84	-382
Other Income	-	-	-506
G Policy			
Sales of Goods and Services	-	-3,081	-831
Other Income	-200	-	-1,895
H Post Office			
Sales of Goods and Services	-20	-	-
Interest and Dividends	-	-	-2,335
I Executive Agencies			
Sales of Goods and Services	-	-346,960	-247,644
Other Income	-	-38,186	-5,671
Total Sales of Goods and Services	**-9,138**	**-354,190**	**-265,871**
Total Interest and Dividends	**-29,678**	**-1**	**-11,144**
Total Other Income	**-18,346**	**-46,490**	**-14,342**
Total Taxation	**-30**	**-35,541**	**-19,642**
Total Programme	**-57,192**	**-436,222**	**-310,634**
Total Voted Resource DEL	**-62,567**	**-440,874**	**-320,119**

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PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME

£'000

	2026-27 Plans	2025-26 Plans	2024-25 Outturn
Voted Resource AME			
Programme			
L British Business Bank (Core)			
Sales of Goods and Services	-11,550	-35,200	-107,560
Interest and Dividends	-	-20,570	-79
Other Income	-	-	-66
O Post Office			
Interest and Dividends	-22,700	-22,700	-9,550
Total Sales of Goods and Services	**-11,550**	**-35,200**	**-107,560**
Total Interest and Dividends	**-22,700**	**-43,270**	**-9,629**
Total Other Income	**-**	**-**	**-66**
Total Programme	**-34,250**	**-78,470**	**-117,255**
Total Voted Resource AME	**-34,250**	**-78,470**	**-117,255**
Total Voted Resource Income	**-96,817**	**-519,344**	**-437,739**
Voted Capital DEL			
Programme			
B Corporate and ministerial support			
Sales of Assets	-	-	-256
C Digital, Data and Technology			
E Other Business Support			
Sales of Assets	-	-	-4
Sales of Goods and Services	-2,420	-2,376	-2,015
Repayments	-	-1,500	-
G Policy			
Sales of Assets	-	-	-4
Sales of Goods and Services	-	-	-60
Other Income	-57,000	-35,451	-44,792
H Post Office			
Repayments	-	-7,000	-7,000
Total Sales of Assets	**-**	**-**	**-264**
Total Sales of Goods and Services	**-2,420**	**-2,376**	**-2,075**
Total Other Income	**-57,000**	**-35,451**	**-44,792**
Total Repayments	**-**	**-8,500**	**-7,000**
Total Programme	**-59,420**	**-46,327**	**-54,131**
Total Voted Capital DEL	**-59,420**	**-46,327**	**-54,131**
Voted Capital AME			
Programme			
L British Business Bank (Core)			
Other Grants	-22,820	-	-113,302
Other Income	-	-	-36,711
O Post Office			
Repayments	-	-	-69,000
Total Other Grants	**-22,820**	**-**	**-113,302**
Total Other Income	**-**	**-**	**-36,711**
Total Repayments	**-**	**-**	**-69,000**
Total Programme	**-22,820**	**-**	**-219,013**
Total Voted Capital AME	**-22,820**	**-**	**-219,013**
Total Voted Capital Income	**-82,240**	**-46,327**	**-273,144**

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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 for further details of Accounting Officer responsibilities.

Accounting Officer:	Amanda Brooks

Executive Agency Accounting Officers:

Andy King	Companies House
Duncan Beach	Insolvency Service
Lisa Pinney	Fair Work Agency

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
Amanda Brooks	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

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

£'000

Section in Part II: Subhead Detail	Body	Resources	Capital	Grant-in-aid
J	Northern Powerhouse Investments	810	-	8,592
K	Advisory, Conciliation and Arbitration Service	75,510	845	76,355
K	Competition Service	6,412	186	7,914
K	Financial Reporting Council Limited	1,600	-	-
K	Trade Remedies Authority (TRA)	19,580	320	19,900
Q	British Business Bank plc	-122,634	666,528	700,000
Q	Cornwall and Isles of Scilly Investments Limited	-	-1,200	-
Q	Midlands Engine Investments Limited	-	-28,500	-
Q	Northern Powerhouse Investments	7,782	-37,070	-
R	BIS (Postal Services Act 2011) Company Limited	40,000	-	-
R	Financial Reporting Council Limited	28	-	-
Total		**29,088**	**601,109**	**812,761**

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PART III: NOTE K - CONTINGENT LIABILITIES

Nature of liability	£'000
This contingent liability involves a 100% loan guarantee provided by DBT to a private sector lender for a loan to Ineos. The guarantee is capped at £78 million and supports the Group's liquidity needs, enabling them to complete essential projects and sustain operations vital for critical national infrastructure sectors until market conditions improve.	78,000
HMG has issued guarantees to key suppliers in the event that British Steel Limited defaults on its payment obligations.	27,800
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
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 Service's 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.	<1,000
Indemnities have been provided to the Official Receiver and other parties relating to actions undertaken in respect of administration of specified companies.	Unquantifiable
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.	<1,000

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PART III: NOTE K - CONTINGENT LIABILITIES

Nature of liability	£'000
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
Financial Reporting Council funding: A guarantee has been given to the Financial Reporting Council that, if the Council'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
An indemnity has been provided to the UKGI Non Executive Director on the Post Office Board in respect of any liabilities they may incur as a result of holding, or having held, this position.	<1,000
Family Members Redress Scheme relating to close family members of postmasters most severely affected by the Horizon scandal. The scheme is expected to open in summer 2026.	Unquantifiable

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PART III: NOTE K - CONTINGENT LIABILITIES

Nature of liability	£'000
Indemnity has been provided to the Official Receiver relating to actions undertaken in respect of liquidation of Speciality Steel UK.	50,000
British Steel Limited - Special Managers indemnity - The UK government enacted the Steel Industry (Special Measures) Act 2025 to keep two blast furnaces at the Scunthorpe steelworks operational, employing special managers to manage onsite operations. DBT SoS (Secretary of State) has indemnifed the special managers against claims arising from conflicts between government instructions and shareholder interests.	Unquantifiable

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PART III: NOTE L - INTERNATIONAL SUBSCRIPTIONS

Section in Part II: Subhead Detail	Body	£'000
DEL - G	World Trade Organisation	6,910
DEL - G	Universal Postal Union	1,012

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HM Land Registry

INTRODUCTION

1. This Estimate provides for all the staff costs and other expenditures of HM Land Registry (HMLR). HMLR safeguards and maximises the value of land and property ownership, including enabling personal and commercial lending to be secured against property across England and Wales.

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PART I: EXPENDITURE AND AMBIT

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	**1,000**	-	1,000
Capital	**59,100,000**	-	59,100,000
Annually Managed Expenditure			
Resource	**48,902,000**	-	48,902,000
Capital	**-**	-	-
Total Net Budget			
Resource	**48,903,000**	-	48,903,000
Capital	**59,100,000**	-	59,100,000
Non-Budget Expenditure	**-**		
Net Cash Requirement	**86,359,000**		

Amounts required in the year ending 31 March 2027 for expenditure by HM Land Registry on:

Departmental Expenditure Limit:
Expenditure arising from:
Operational and support costs relating to maintaining and protecting the land and property registers for England and Wales. These costs include: transformation projects; legal costs including debt recovery, damages and compensation; capital expenditure including disposal, sale or donation of capital assets; and costs owed to other government organisations for their services. Non-cash costs falling in DEL including audit fees.

Income arising from:
Provision of statutory services, and other fees charged by HM Land Registry. Commercial income including revenue from data assets and their associated IT platforms. Income owed by other government organisations for the Department's services. Sale of assets. Grants received to carry out specific projects. Recovery of staff costs from loans and secondments. Income arising from legal actions and compensation payments. Bank interest, cost recovery receipts, and other miscellaneous receipts.

Annually Managed Expenditure:
Expenditure arising from:
The creation, revaluation and use of provisions including the indemnity, early departure costs, other legal costs and dilapidations. Impairments due to the revaluation of assets. Unforeseen obsolescence and losses caused by other unforeseen events. Other costs falling in AME including cash and non-cash depreciation.

HM Land Registry will account for this Estimate.

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PART I: EXPENDITURE AND AMBIT

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit			
Resource	1,000	1,000	**-**
Capital	59,100,000	45,000,000	**14,100,000**
Annually Managed Expenditure			
Resource	48,902,000	5,400,000	**43,502,000**
Capital	-	-	**-**
Non-Budget Expenditure	-	-	**-**
Net Cash Requirement	86,359,000	228,690,000	**-142,331,000**

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PART II: SUBHEAD DETAIL

£'000

	2026-27 Plans										2025-26 Plans	
	Resources							Capital			Resources	Capital
	Administration			Programme			Total					
	Gross	Income	Net	Gross	Income	Net	Net	Gross	Income	Net	Net	Net
	1	2	3	4	5	6	7	8	9	10	11	12
Departmental Expenditure Limit (DEL)												
Voted expenditure												
A HMLR Core DEL Expenditure	-	-	-	485,995	-485,994	1	1	59,100	-	59,100	459,603	63,100
Total voted DEL	**-**	**-**	**-**	**485,995**	**-485,994**	**1**	**1**	**59,100**	**-**	**59,100**	**459,603**	**63,100**
Total DEL	**-**	**-**	**-**	**485,995**	**-485,994**	**1**	**1**	**59,100**	**-**	**59,100**	**459,603**	**63,100**
Annually Managed Expenditure (AME)												
Voted expenditure												
B HMLR Core AME Expenditure	-	-	-	48,902	-	48,902	48,902	-	-	-	42,610	-
Total voted AME	**-**	**-**	**-**	**48,902**	**-**	**48,902**	**48,902**	**-**	**-**	**-**	**42,610**	**-**
Total AME	**-**	**-**	**-**	**48,902**	**-**	**48,902**	**48,902**	**-**	**-**	**-**	**42,610**	**-**
Voted expenditure	**-**	**-**	**-**	**534,897**	**-485,994**	**48,903**	**48,903**	**59,100**	**-**	**59,100**	**502,213**	**63,100**
Non-voted expenditure	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total for Estimate	**-**	**-**	**-**	**534,897**	**-485,994**	**48,903**	**48,903**	**59,100**	**-**	**59,100**	**502,213**	**63,100**

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PART II: RESOURCE TO CASH RECONCILIATION

£'000

	2026-27 Plans	2025-26 Plans	2024-25 Outturn
Net Resource Requirement	**48,903**	**502,213**	**440,342**
Net Capital Requirement	**59,100**	**63,100**	**27,675**
Accruals to cash adjustments	**-21,644**	**-39,205**	**-29,129**
Of which:			
Adjustment for ALBs:			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
Adjustments to remove non-cash items:			
Depreciation	-36,902	-30,610	-28,589
New provisions and adjustments to previous provisions	-12,000	-12,000	-540
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
Adjustments to reflect movements in working balances:			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	27,258	3,405	-
Use of provisions	-	-	-
Removal of non-voted budget items	**-**	**-**	**-**
Of which:			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	**86,359**	**526,108**	**438,888**

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

£'000

	2026-27 Plans	2025-26 Plans	2024-25 Outturn
Gross Administration Costs	-	-	-
Less:			
Administration DEL Income	-	-	-
Net Administration Costs	**-**	**-**	**-**
Gross Programme Costs	534,897	502,213	440,342
Less:			
Programme DEL Income	-485,994	-	-
Programme AME Income	-	-	-
Non-budget income	-	-490,000	-398,854
Net Programme Costs	**48,903**	**12,213**	**41,488**
Total Net Operating Costs	**48,903**	**12,213**	**41,488**
Of which:			
Resource DEL	1	459,603	411,213
Capital DEL	-	-	-
Resource AME	48,902	42,610	29,129
Capital AME	-	-	-
Non-budget	-	-490,000	-398,854
Adjustments to include:			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
Adjustments to remove:			
Capital in the SoCNE	-	-	-
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	490,000	398,854
Other adjustments	-	-	-
Total Resource Budget	**48,903**	**502,213**	**440,342**
Of which:			
Resource DEL	1	459,603	411,213
Resource AME	48,902	42,610	29,129
Adjustments to include:			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
Adjustments to remove:			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	**48,903**	**502,213**	**440,342**

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PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME

£'000

	2026-27 Plans	2025-26 Plans	2024-25 Outturn
Voted Resource DEL			
Programme			
A HMLR Core DEL Expenditure			
Sales of Goods and Services	-485,994	-	-
Total Sales of Goods and Services	**-485,994**	**-**	**-**
Total Programme	**-485,994**	**-**	**-**
Total Voted Resource DEL	**-485,994**	**-**	**-**
Total Voted Resource Income	**-485,994**	**-**	**-**
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**	**-**

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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

	2026-27 Plans		2025-26 Plans		2024-25 Outturn	
	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)	-	-	-490,000	*-490,000*	-398,854	*-398,854*
Total	**-**	**-**	**-490,000**	***-490,000***	**-398,854**	***-398,854***

DETAILED DESCRIPTION OF CFER SOURCES

£'000

	2026-27 Plans		2025-26 Provisions		2024-25 Outturn	
	Income	*Receipts*	Income	*Receipts*	Income	*Receipts*
Non-Budget						
Receipts surrendered from Fees and Charges.	-	-	-490,000	*-490,000*	-398,854	*-398,854*
Total	**-**	**-**	**-490,000**	***-490,000***	**-398,854**	***-398,854***

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 for further details of Accounting Officer responsibilities.

Accounting Officer: Iain Banfield

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Department for Work and Pensions

INTRODUCTION

The Department for Work and Pensions (DWP) plays a vital role in delivering the UK government's Plan for Change. DWP's mission is to improve people's lives now, and in the future, by giving them security, maximising their opportunities and driving prosperity for all. We do this by providing employment and skills support and delivering benefits and the State Pension. We support people at every stage of life from childhood through working age, periods of ill health or unemployment, supporting disabled people, through to retirement.

In line with announced Machinery of Government changes the responsibility for apprenticeships, adult further education, skills, training and careers and Skills England transferred from the Department for Education (DfE) to DWP. The MoG was announced on 16th September 2025 and the budgetary change takes effect from the Main Estimate 2026-27.

The Secretary of State has identified four strategic outcomes that DWP will be focusing on that set us on a path toward achieving this. These are:

1 Enable people to get into work, improve skills, support young people and boost employment and productivity

2 Support disabled people to get into work where possible, providing a safety net to those who cannot

3 Tackle child poverty and hardship, ensuring financial security for all

4 Shape the pensions system to serve the interest of savers and pensioners. Ensuring decent, secure retirement incomes for all.

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PART I: EXPENDITURE AND AMBIT

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	**13,379,837,000**	510,927,000	13,890,764,000
Capital	**934,328,000**	65,107,000	999,435,000
Annually Managed Expenditure			
Resource	**166,079,516,000**	162,391,254,000	328,470,770,000
Capital	**306,380,000**	-6,090,000	300,290,000
Total Net Budget			
Resource	**179,459,353,000**	162,902,181,000	342,361,534,000
Capital	**1,240,708,000**	59,017,000	1,299,725,000
Non-Budget Expenditure	**2,046,912,000**		
Net Cash Requirement	**182,323,960,000**		

Amounts required in the year ending 31 March 2027 for expenditure by Department for Work and Pensions on:

Departmental Expenditure Limit:

Expenditure arising from:

The administration and operating costs of the department and its arm's length bodies, executive agencies and public corporations.

Programmes for employment, and training, apprenticeships, adult skills, disability and pensions, including payments to other government departments, devolved governments, international organisations and employers.

Assisting retirement planning, 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.

Support for local authorities, for administration and payment of housing benefit and other locally delivered 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.

UK's subscription to the International Labour Organisation. Assistance and advice on employment and labour market issues to international organisations.

Employee, financial, information technology and data technology services, to other public sector bodies and data technology services. Costs associated with the department's contribution to cross-government programmes.

Special payments. Losses, write-offs and other non-cash costs falling in DEL.

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PART I: EXPENDITURE AND AMBIT (*continued*)

Income arising from:
Grants, levies, interest and dividends, secondment fees, sales of assets, sales of goods and services, rental income. Repayments and recoveries of benefit payments, grants, loans, allowances and advances. Payments from other government departments, devolved administrations and international organisations. Donations and bequests.

Non-cash items falling in DEL.

Annually Managed Expenditure:

Expenditure arising from:

The administration and operating costs of the department and its arm's length bodies executive agencies and public corporations.

The payment of pensions, social security, social assistance and other benefits, grants, loans, allowances and advances to people of working age, pensioners, and people with disabilities and their carers.

Costs and payments associated with the collapse of private pension schemes.
Payments to local authorities for Housing Benefit and rent rebates.
Special payments.
Losses, write-offs, provisions, depreciation, amortisation, impairments and other non-cash costs falling in AME.

Income arising from:

Grants, levies, interest, sales of assets, sales of goods and services. Repayments and recoveries of pensions, benefit payments, grants, loans, allowances and advances. Payments from other government departments, devolved administrations and international organisations.

Non-Budget Expenditure:

Expenditure arising from:

Payment to the Social Fund, to fund regulated, discretionary and winter fuel payments. Other non-budget expenditure including prior period adjustments.

Department for Work and Pensions will account for this Estimate.

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit			
Resource	13,379,837,000	6,747,759,000	**6,632,078,000**
Capital	934,328,000	320,967,000	**613,361,000**
Annually Managed Expenditure			
Resource	166,079,516,000	67,474,153,000	**98,605,363,000**
Capital	306,380,000	270,325,000	**36,055,000**
Non-Budget Expenditure	2,046,912,000	189,624,000	**1,857,288,000**
Net Cash Requirement	182,323,960,000	75,311,388,000	**107,012,572,000**

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PART II: SUBHEAD DETAIL

£'000

	2026-27 Plans										2025-26 Plans	
	Resources							Capital			Resources	Capital
	Administration			Programme			Total					
	Gross	Income	Net	Gross	Income	Net	Net	Gross	Income	Net	Net	Net
	1	2	3	4	5	6	7	8	9	10	11	12
Departmental Expenditure Limit (DEL)												
Voted expenditure												
A Core Department	1,321,493	-6,192	1,315,301	6,542,712	-118,597	6,424,115	7,739,416	914,128	-	914,128	7,041,128	644,509
B Health and Safety Executive (Net)	63,225	-	63,225	90,625	-	90,625	153,850	9,900	-	9,900	165,178	17,319
C Money and Pensions Service (Net)	-	-	-	213,706	-	213,706	213,706	3,100	-	3,100	207,380	10,041
D Other Arm's Length Bodies (Net)	6,500	-	6,500	134,354	-	134,354	140,854	700	-	700	134,226	735
E Employment Programmes	-	-	-	820,800	-	820,800	820,800	-	-	-	710,150	-
F Support for Local Authorities	-	-	-	175,630	-	175,630	175,630	-	-	-	205,674	-
G Funding for Public Corporations	-	-	-	15,900	-43,070	-27,170	-27,170	-	-	-	-24,231	-
H Other Benefits	-	-	-	71,714	-26,500	45,214	45,214	-	-	-	876,501	-
I Apprenticeships	-	-	-	3,298,200	-	3,298,200	3,298,200	4,000	-	4,000	3,118,696	9,130
J Adult Skills	-	-	-	791,333	-	791,333	791,333	-	-	-	1,414,122	-
K Skills England	-	-	-	28,004	-	28,004	28,004	2,500	-	2,500	34,725	2,243
Total voted DEL	**1,391,218**	**-6,192**	**1,385,026**	**12,182,978**	**-188,167**	**11,994,811**	**13,379,837**	**934,328**	**-**	**934,328**	**13,883,549**	**683,977**
Non-voted expenditure												
L National Insurance Fund - Core	-	-	-	479,627	-	479,627	479,627	-	-	-	461,542	-
M Social fund	-	-	-	31,300	-	31,300	31,300	65,107	-	65,107	23,167	49,500
Total non-voted DEL	**-**	**-**	**-**	**510,927**	**-**	**510,927**	**510,927**	**65,107**	**-**	**65,107**	**484,709**	**49,500**
Total DEL	**1,391,218**	**-6,192**	**1,385,026**	**12,693,905**	**-188,167**	**12,505,738**	**13,890,764**	**999,435**	**-**	**999,435**	**14,368,258**	**733,477**
Annually Managed Expenditure (AME)												
Voted expenditure												
N Severe Disablement Benefit	-	-	-	41,915	-	41,915	41,915	-	-	-	48,395	-
O Industrial Injuries Benefits Scheme	-	-	-	732,363	-	732,363	732,363	-	-	-	749,685	-
P Universal Credit	-	-	-	88,000,717	-	88,000,717	88,000,717	209,155	-16,622	192,533	81,754,182	440,148
Q Employment and Support Allowance (Income-Related)	-	-	-	35,280	-	35,280	35,280	-	-	-	2,056,378	-
R Income Support	-	-	-	7,173	-	7,173	7,173	-	-	-	15,237	-
S Pension Credit	-	-	-	6,052,971	-	6,052,971	6,052,971	-	-	-	6,355,672	-

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PART II: SUBHEAD DETAIL (*continued*)

£'000

	2026-27 Plans										2025-26 Plans	
	Resources							Capital			Resources	Capital
	Administration			Programme			Total					
	Gross	Income	Net	Gross	Income	Net	Net	Gross	Income	Net	Net	Net
	1	2	3	4	5	6	7	8	9	10	11	12
T Financial Assistance Scheme	-	-	-	175,485	-	175,485	175,485	-	-	-	638,186	-
U Attendance Allowance	-	-	-	9,233,439	-	9,233,439	9,233,439	-	-	-	8,702,712	-
V Personal Independence Payment	-	-	-	32,143,682	-	32,143,682	32,143,682	-	-	-	29,004,452	-
W Disability Living Allowance	-	-	-	8,883,465	-	8,883,465	8,883,465	-	-	-	8,436,358	-
X Carer's Allowance	-	-	-	5,024,167	-	5,024,167	5,024,167	-	-	-	4,717,348	-
Y Housing Benefit	-	-	-	11,643,399	-	11,643,399	11,643,399	-	-	-	12,383,577	-
Z Statutory Maternity Pay	-	-	-	3,266,000	-	3,266,000	3,266,000	-	-	-	3,282,000	-
AA Christmas Bonus (Non-Contributory)	-	-	-	56,945	-	56,945	56,945	-	-	-	56,569	-
AB Jobseekers Allowance (Income-Related)	-	-	-	810	-	810	810	-	-	-	1,186	-
AC State Pension (Non-Contributory)	-	-	-	245,115	-	245,115	245,115	-	-	-	243,983	-
AD Support for Mortgage Interest	-	-	-	19,485	-14,121	5,364	5,364	76,010	-13,849	62,161	8,528	63,609
AE Cost of Living Support Payments	-	-	-	-6,286	-	-6,286	-6,286	-	-	-	-18,762	-
AF Other Expenditure	-	-	-	487,382	-	487,382	487,382	28,486	-	28,486	503,590	40,095
AG Other Expenditure EALBs (Net)	-	-	-	11,940	-	11,940	11,940	-	-	-	12,410	-
AH Industrial Training Boards (ALB Net)	-	-	-	38,190	-	38,190	38,190	23,200	-	23,200	34,792	23,200
Total voted AME	**-**	**-**	**-**	**166,093,637**	**-14,121**	**166,079,516**	**166,079,516**	**336,851**	**-30,471**	**306,380**	**158,986,478**	**567,052**
Non-voted expenditure												
AI Social Fund: Winter Fuel	-	-	-	1,912,423	-	1,912,423	1,912,423	-	-	-	1,972,632	-
AJ Incapacity Benefit	-	-	-	1,260	-	1,260	1,260	-	-	-	1,762	-
AK Social Fund: Other	-	-	-	86,190	-	86,190	86,190	18,422	-24,512	-6,090	526,308	20,000
AL Employment and Support Allowance (Contributory)	-	-	-	5,274,991	-	5,274,991	5,274,991	-	-	-	5,303,271	-
AM Maternity Allowance	-	-	-	403,631	-	403,631	403,631	-	-	-	383,275	-
AN Bereavement Benefits	-	-	-	276,225	-	276,225	276,225	-	-	-	307,740	-

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PART II: SUBHEAD DETAIL (*continued*)

£'000

	2026-27 Plans										2025-26 Plans	
	Resources							Capital			Resources	Capital
	Administration			Programme			Total					
	Gross	Income	Net	Gross	Income	Net	Net	Gross	Income	Net	Net	Net
	1	2	3	4	5	6	7	8	9	10	11	12
AO Christmas Bonus (Contributory)	-	-	-	130,943	-	130,943	130,943	-	-	-	134,506	-
AP Jobseekers Allowance (Contributory)	-	-	-	364,634	-	364,634	364,634	-	-	-	307,752	-
AQ State Pension (Contributory)	-	-	-	153,940,957	-	153,940,957	153,940,957	-	-	-	147,307,673	-
Total non-voted AME	**-**	**-**	**-**	**162,391,254**	**-**	**162,391,254**	**162,391,254**	**18,422**	**-24,512**	**-6,090**	**156,244,919**	**20,000**
Total AME	**-**	**-**	**-**	**328,484,891**	**-14,121**	**328,470,770**	**328,470,770**	**355,273**	**-54,983**	**300,290**	**315,231,397**	**587,052**
Non-Budget Expenditure (NBE)												
Voted expenditure	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
AR Cash paid in to the Social Fund	-	-	-	2,046,912	-	2,046,912	2,046,912	-	-	-	2,518,606	-
Total voted NBE	**-**	**-**	**-**	**2,046,912**	**-**	**2,046,912**	**2,046,912**	**-**	**-**	**-**	**2,518,606**	**-**
Total NBE	**-**	**-**	**-**	**2,046,912**	**-**	**2,046,912**	**2,046,912**	**-**	**-**	**-**	**2,518,606**	**-**
Voted expenditure	**1,391,218**	**-6,192**	**1,385,026**	**180,323,527**	**-202,288**	**180,121,239**	**181,506,265**	**1,271,179**	**-30,471**	**1,240,708**	**175,388,633**	**1,251,029**
Non-voted expenditure	**-**	**-**	**-**	**162,902,181**	**-**	**162,902,181**	**162,902,181**	**83,529**	**-24,512**	**59,017**	**156,729,628**	**69,500**
Total for Estimate	**1,391,218**	**-6,192**	**1,385,026**	**343,225,708**	**-202,288**	**343,023,420**	**344,408,446**	**1,354,708**	**-54,983**	**1,299,725**	**332,118,261**	**1,320,529**

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PART II: RESOURCE TO CASH RECONCILIATION

£'000

	2026-27 Plans	2025-26 Plans	2024-25 Outturn
Net Resource Requirement	**344,408,446**	**332,118,261**	**302,085,858**
Net Capital Requirement	**1,299,725**	**1,320,529**	**775,764**
Accruals to cash adjustments	**-423,013**	**-69,634**	**-2,065,194**
Of which:	-	-	-
Adjustment for ALBs:	-	-	-
Remove voted resource and capital	-595,440	-605,281	-476,995
Add cash grant-in-aid	509,044	506,778	505,260
Adjustments to remove non-cash items:	-	-	-
Depreciation	-853,345	-844,917	-499,959
New provisions and adjustments to previous provisions	-214,862	-363,874	-276,455
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-522,601	-311,452	-324,207
Adjustments to reflect movements in working balances:	-	-	-
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	400,000	400,000	-1,400,565
Increase (-) / Decrease (+) in creditors	600,000	600,000	-
Use of provisions	254,191	549,112	407,727
Removal of non-voted budget items	**-162,961,198**	**-156,799,128**	**-143,687,753**
Of which:	-	-	-
Consolidated Fund Standing Services	-	-	-
Other adjustments	-162,961,198	-156,799,128	-143,687,753
Net Cash Requirement	**182,323,960**	**176,570,028**	**157,108,675**

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

£'000

	2026-27 Plans	2025-26 Plans	2024-25 Outturn
Gross Administration Costs	1,391,078	1,253,886	1,035,720
Less:			
Administration DEL Income	-6,192	-15,375	-35,114
Net Administration Costs	**1,384,886**	**1,238,511**	**1,000,606**
Gross Programme Costs	341,221,261	328,714,281	301,500,470
Less:			
Programme DEL Income	-188,167	-327,949	-843,005
Programme AME Income	-30,743	-132,152	-319,685
Non-budget income	-	-10,842	-25,194
Net Programme Costs	**341,002,351**	**328,243,338**	**300,312,586**
Total Net Operating Costs	**342,387,237**	**329,481,849**	**301,313,192**
Of which:			
Resource DEL	13,890,494	14,359,578	13,529,732
Capital DEL	39,781	19,993	13,021
Resource AME	328,473,584	315,231,953	288,083,129
Capital AME	-16,622	-124,821	-318,432
Non-budget	-	-4,854	5,742
Adjustments to include:			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
Adjustments to remove:			
Capital in the SoCNE	-23,159	104,828	305,411
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	10,842	25,194
Other adjustments	-2,544	2,136	29,412
Total Resource Budget	**342,361,534**	**329,599,655**	**301,673,209**
Of which:			
Resource DEL	13,890,764	14,368,258	13,552,363
Resource AME	328,470,770	315,231,397	288,120,846
Adjustments to include:			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
Adjustments to remove:			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	2,046,912	2,518,606	412,649
Total Resource (Estimate)	**344,408,446**	**332,118,261**	**302,085,858**

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PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME

£'000

	2026-27 Plans	2025-26 Plans	2024-25 Outturn
Voted Resource DEL			
Administration			
A Core Department			
Sales of Goods and Services	-6,150	-8,580	-25,072
Interest and Dividends	-	-538	-730
Other Grants	-42	-665	-1,067
Other Income	-	-5,592	-8,245
Total Sales of Goods and Services	**-6,150**	**-8,580**	**-25,072**
Total Interest and Dividends	**-**	**-538**	**-730**
Total Other Grants	**-42**	**-665**	**-1,067**
Total Other Income	**-**	**-5,592**	**-8,245**
Total Administration	**-6,192**	**-15,375**	**-35,114**
Programme			
A Core Department			
EU Grants Received	-	-	-537,968
Sales of Goods and Services	-	-107,093	-97,461
Other Income	-603	-2,370	-2,851
Taxation	-117,994	-112,235	-99,489
G Funding for Public Corporations			
Sales of Goods and Services	-	-330	-330
Interest and Dividends	-43,070	-37,125	-36,686
Taxation	-	-14,480	-14,009
H Other Benefits			
Sales of Goods and Services	-26,500	-54,694	-53,833
Total EU Grants Received	**-**	**-**	**-537,968**
Total Sales of Goods and Services	**-26,500**	**-162,117**	**-151,624**
Total Interest and Dividends	**-43,070**	**-37,125**	**-36,686**
Total Other Income	**-603**	**-2,370**	**-2,851**
Total Taxation	**-117,994**	**-126,715**	**-113,498**
Total Programme	**-188,167**	**-328,327**	**-842,627**
Total Voted Resource DEL	**-194,359**	**-343,702**	**-877,741**
Voted Resource AME			
Programme			
R Income Support			
Other Income	-	-5	-233
AB Jobseekers Allowance (Income-Related)			
Other Income	-	-	-11
AD Support for Mortgage Interest			
Interest and Dividends	-14,121	-7,326	-5,253
Total Interest and Dividends	**-14,121**	**-7,326**	**-5,253**
Total Other Income	**-**	**-5**	**-244**
Total Programme	**-14,121**	**-7,331**	**-5,497**
Total Voted Resource AME	**-14,121**	**-7,331**	**-5,497**
Total Voted Resource Income	**-208,480**	**-351,033**	**-883,238**

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

£'000

	2026-27 Plans	2025-26 Plans	2024-25 Outturn
Voted Capital DEL			
Programme			
A Core Department			
Sales of Assets	-	-100,215	-48,746
Other Grants	-	-	-378
Repayments	-	-5,568	-7,654
Total Sales of Assets	**-**	**-100,215**	**-48,746**
Total Other Grants	**-**	**-**	**-378**
Total Repayments	**-**	**-5,568**	**-7,654**
Total Programme	**-**	**-105,783**	**-56,778**
Total Voted Capital DEL	**-**	**-105,783**	**-56,778**
Voted Capital AME			
Programme			
P Universal Credit			
Other Grants	-16,622	-124,821	-314,188
AD Support for Mortgage Interest			
Repayments	-13,849	-11,172	-8,801
Total Other Grants	**-16,622**	**-124,821**	**-314,188**
Total Repayments	**-13,849**	**-11,172**	**-8,801**
Total Programme	**-30,471**	**-135,993**	**-322,989**
Total Voted Capital AME	**-30,471**	**-135,993**	**-322,989**
Total Voted Capital Income	**-30,471**	**-241,776**	**-379,767**

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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

	2026-27 Plans		2025-26 Plans		2024-25 Outturn	
	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*	-25,194	*-25,194*
Total	**-**	**-**	**-10,842**	***-10,842***	**-25,194**	***-25,194***

DETAILED DESCRIPTION OF CFER SOURCES

£'000

	2026-27 Plans		2025-26 Provisions		2024-25 Outturn	
	Income	***Receipts***	**Income**	***Receipts***	**Income**	***Receipts***
Non-Budget						
Income collected outside the ambit	-	-	-10,842	*-10,842*	-25,194	*-25,194*
	-	-	-	-	-	-
Total	**-**	**-**	**-10,842**	***-10,842***	**-25,194**	***-25,194***

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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 for further details of Accounting Officer responsibilities.

Accounting Officer:	Peter Schofield
Executive Agency Accounting Officers:	
Tessa Griffiths CBE and Sara Maclean CBE	Skills England
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
Tim Balcon	Construction Industry Training Board
Andrew Hockey	Engineering Construction Industry Training Board

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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	153,850	9,900	153,850
C	Money and Pensions Service	213,706	3,100	214,340
D	The Pensions Ombudsman	15,199	-	15,399
D	The Pensions Regulator	125,655	700	125,455
AG	Health and Safety Executive	9,620	-	-
AG	Money and Pensions Service	598	-	-
AG	The Pensions Ombudsman	339	-	-
AG	The Pensions Regulator	1,383	-	-
AH	Construction Industry Training Board	36,552	23,200	-
AH	Engineering Construction Industry Training Board	1,638	-	-
Total		**558,540**	**36,900**	**509,044**

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PART III: NOTE J - STAFF BENEFITS

For the financial year 2026-27, 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.

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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. As at 31st March 2026, the Department is aware of two cases estimated at £457 million.	457,000
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

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

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. Unquantifiable 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 us 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

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

Nature of liability	£'000

Remote Contingent Liabilities

9. 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.

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PART III: NOTE L - INTERNATIONAL SUBSCRIPTIONS

Section in Part II: Subhead Detail	Body	£'000
Section A - DEL	International Labour Organisation	2,211

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HM Revenue and Customs

INTRODUCTION

1. This Estimate covers the expenditure and income of HM Revenue and Customs (HMRC).
2. HMRC is the UK's tax, payments and customs authority and we have a vital purpose: we collect the money that pays for the UK's public services and give financial support to people. As part of this, we also provide valuation and property advice to the government and local authorities in England, Wales and Scotland, supporting fair property taxation and wider government economic aims.
3. Our vision is to be a trusted, modern tax and customs department. It's our job to make it easy for customers to get tax right, and hard for anyone to bend or break the rules.

   HMRC has agreed 5 Strategic Objectives with Ministers:
   - Close the Tax Gap
   - Improve day-to-day performance and the overall customer experience
   - Reform and modernisation of Tax and Customs administration
   - Build a high-performing organisation, with a skilled and engaged workforce
   - Contribute to government economic aims, including through delivering the UK's Customs regime and transformation of Valuation Office

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PART I: EXPENDITURE AND AMBIT

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	**6,495,738,000**	242,429,000	6,738,167,000
Capital	**872,633,000**	-	872,633,000
Annually Managed Expenditure			
Resource	**17,265,264,000**	11,827,478,000	29,092,742,000
Capital	**20,310,000**	-	20,310,000
Total Net Budget			
Resource	**23,761,002,000**	12,069,907,000	35,830,909,000
Capital	**892,943,000**	-	892,943,000
Non-Budget Expenditure	**-**		
Net Cash Requirement	**25,758,617,000**		

Amounts required in the year ending 31 March 2027 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 administrations and public bodies.
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.
International Tax Cooperation Agreements, customs controls, overseas tax administration, Official Development Assistance and support of projects abroad.
Property valuations, administration, setting and maintaining of assessments, advice, and services to support local taxation and benefits. All activities including ensuring that systems are maintained and updated, and that property data is improved as necessary, to ensure integrity in the property lists for current use and preparing for any future revaluations, policy changes and possible reforms to council tax and non-domestic rate systems.
Providing shared services, services provided to third parties and provision of trade information.
Administration of the National Insurance Funds for Great Britain and Northern Ireland.
European Union transition and implementation of trade agreements.
Governmental response to the Covid-19 pandemic.
Payments to assist with Cost of Living.
Non-cash items falling in DEL.

Income arising from:

Tax reliefs, entitlements, levies, regulatory and verification schemes.
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.

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PART I: EXPENDITURE AND AMBIT

Services provided to other government departments, devolved administrations, other bodies and international parties and providing shared services.
Property valuations, administration, setting and maintaining of assessments, advice, and services to support local taxation and benefits.
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.
Income arising from contributions to programmes conducted on behalf of government.
Governmental response to the Covid-19 pandemic.
Recoveries of income from other government departments (including grants).
Non-cash items falling in DEL.

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.
Payments of business rates for diplomatic missions on behalf of accredited Commonwealth and foreign countries and certain international organisations, and non-cash items such as depreciation.
Governmental response to the Covid-19 pandemic.
Non-cash items falling in AME.

Income arising from:

Payments of business rates from diplomatic missions by accredited Commonwealth and foreign countries, and certain international organisations, refunds from local authorities.

HM Revenue and Customs will account for this Estimate.

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit			
Resource	6,495,738,000	2,779,598,000	**3,716,140,000**
Capital	872,633,000	400,339,000	**472,294,000**
Annually Managed Expenditure			
Resource	17,265,264,000	7,701,803,000	**9,563,461,000**
Capital	20,310,000	9,140,000	**11,170,000**
Non-Budget Expenditure	-	-	**-**
Net Cash Requirement	25,758,617,000	10,835,477,000	**14,923,140,000**

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PART II: SUBHEAD DETAIL

£'000

	2026-27 Plans										2025-26 Plans	
	Resources							Capital			Resources	Capital
	Administration			Programme			Total					
	Gross	Income	Net	Gross	Income	Net	Net	Gross	Income	Net	Net	Net
	1	2	3	4	5	6	7	8	9	10	11	12
Departmental Expenditure Limit (DEL)												
Voted expenditure												
A HMRC	1,213,636	-112,804	1,100,832	5,730,102	-335,196	5,394,906	6,495,738	913,633	-41,000	872,633	5,417,135	854,210
VO	-	-	-	-	-	-	-	-	-	-	*229,715*	*45,023*
Cost of Living	-	-	-	-	-	-	-	-	-	-	*1*	-
Total voted DEL	**1,213,636**	**-112,804**	**1,100,832**	**5,730,102**	**-335,196**	**5,394,906**	**6,495,738**	**913,633**	**-41,000**	**872,633**	**5,646,851**	**899,233**
Non-voted expenditure												
B National Insurance Fund	53,966	-	53,966	188,463	-	188,463	242,429	-	-	-	239,810	-
Total non-voted DEL	**53,966**	**-**	**53,966**	**188,463**	**-**	**188,463**	**242,429**	**-**	**-**	**-**	**239,810**	**-**
Total DEL	**1,267,602**	**-112,804**	**1,154,798**	**5,918,565**	**-335,196**	**5,583,369**	**6,738,167**	**913,633**	**-41,000**	**872,633**	**5,886,661**	**899,233**
Annually Managed Expenditure (AME)												
Voted expenditure												
C Child Benefit	-	-	-	14,728,729	-	14,728,729	14,728,729	10	-	10	14,402,477	10
D Tax Free Childcare	-	-	-	638,375	-	638,375	638,375	-	-	-	662,417	-
E Gift Aid Small Donations Scheme	-	-	-	40,000	-	40,000	40,000	-	-	-	40,000	-
F Stakeholder Pensions	-	-	-	182,121	-	182,121	182,121	-	-	-	176,166	-
G Lifetime ISA	-	-	-	766,928	-	766,928	766,928	-	-	-	681,274	-
H Help to Save	-	-	-	57,251	-	57,251	57,251	-	-	-	44,609	-
I HMRC	-	-	-	738,710	-	738,710	738,710	20,300	-	20,300	915,572	22,000
J Business Rates for Diplomatic Missions & Organisations	-	-	-	118,750	-5,600	113,150	113,150	-	-	-	96,970	-
COVID-19	-	-	-	-	-	-	-	-	-	-	*110*	-
Total voted AME	**-**	**-**	**-**	**17,270,864**	**-5,600**	**17,265,264**	**17,265,264**	**20,310**	**-**	**20,310**	**17,019,595**	**22,010**
Non-voted expenditure												
K Personal Tax Credit	-	-	-	1	-	1	1	-	-	-	1	-
L Corporation Tax Reliefs	-	-	-	11,822,864	-	11,822,864	11,822,864	-	-	-	12,456,846	-
M Guardian's Allowance	-	-	-	4,613	-	4,613	4,613	-	-	-	4,693	-

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PART II: SUBHEAD DETAIL

£'000

	2026-27 Plans										2025-26 Plans	
	Resources							Capital			Resources	Capital
	Administration			Programme			Total					
	Gross	Income	Net	Gross	Income	Net	Net	Gross	Income	Net	Net	Net
	1	2	3	4	5	6	7	8	9	10	11	12
Total non-voted AME	-	-	-	11,827,478	-	11,827,478	11,827,478	-	-	-	12,461,540	-
Total AME	-	-	-	29,098,342	-5,600	29,092,742	29,092,742	20,310	-	20,310	29,481,135	22,010
Voted expenditure	1,213,636	-112,804	1,100,832	23,000,966	-340,796	22,660,170	23,761,002	933,943	-41,000	892,943	22,666,446	921,243
Non-voted expenditure	53,966	-	53,966	12,015,941	-	12,015,941	12,069,907	-	-	-	12,701,350	-
Total for Estimate	1,267,602	-112,804	1,154,798	35,016,907	-340,796	34,676,111	35,830,909	933,943	-41,000	892,943	35,367,796	921,243

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PART II: RESOURCE TO CASH RECONCILIATION

£'000

	2026-27 Plans	2025-26 Plans	2024-25 Outturn
Net Resource Requirement	**35,830,909**	**35,367,796**	**33,608,277**
Net Capital Requirement	**892,943**	**921,243**	**728,073**
Accruals to cash adjustments	**1,104,672**	**460,978**	**-803,353**
Of which:			
Adjustment for ALBs:			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
Adjustments to remove non-cash items:			
Depreciation	-726,710	-860,112	-706,446
New provisions and adjustments to previous provisions	-50,000	-85,460	-108,983
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-10,000	-10,000	4,977
Adjustments to reflect movements in working balances:			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	7,477	-6,135	-
Increase (-) / Decrease (+) in creditors	1,843,905	1,392,685	-
Use of provisions	40,000	30,000	7,099
Removal of non-voted budget items	**-12,069,907**	**-12,701,350**	**-13,071,902**
Of which:			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-12,069,907	-12,701,350	-13,071,902
Net Cash Requirement	**25,758,617**	**24,048,667**	**20,461,095**

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

£'000

	2026-27 Plans	2025-26 Plans	2024-25 Outturn
Gross Administration Costs	1,267,602	1,226,761	1,119,274
Less:			
Administration DEL Income	-112,804	-119,586	-126,313
Net Administration Costs	**1,154,798**	**1,107,175**	**992,961**
Gross Programme Costs	35,056,907	34,605,015	32,972,706
Less:			
Programme DEL Income	-335,196	-309,014	-353,124
Programme AME Income	-5,600	-5,380	-4,957
Non-budget income	-1,000	-1,000	-872
Net Programme Costs	**34,715,111**	**34,289,621**	**32,613,753**
Total Net Operating Costs	**35,869,909**	**35,396,796**	**33,606,714**
Of which:			
Resource DEL	6,738,167	5,886,661	5,130,386
Capital DEL	-	-	-
Resource AME	29,132,742	29,511,135	28,477,200
Capital AME	-	-	-
Non-budget	-1,000	-1,000	-872
Adjustments to include:			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
Adjustments to remove:			
Capital in the SoCNE	-	-	-
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	1,000	1,000	872
Other adjustments	-40,000	-30,000	691
Total Resource Budget	**35,830,909**	**35,367,796**	**33,608,277**
Of which:			
Resource DEL	6,738,167	5,886,661	5,138,176
Resource AME	29,092,742	29,481,135	28,470,101
Adjustments to include:			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
Adjustments to remove:			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	**35,830,909**	**35,367,796**	**33,608,277**

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PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME

£'000

	2026-27 Plans	2025-26 Plans	2024-25 Outturn
Voted Resource DEL			
Administration			
A: HMRC			
Sales of Goods and Services	-112,804	-119,586	-118,042
Other Income	-	-	-8,271
Total Sales of Goods and Services	**-112,804**	**-119,586**	**-118,042**
Total Other Income	**-**	**-**	**-8,271**
Total Administration	**-112,804**	**-119,586**	**-126,313**
Programme			
A: HMRC			
Sales of Goods and Services	-335,196	-246,363	-289,591
Other Income	-	-	-2,283
VO			
Sales of Goods and Services	*-*	*-62,651*	*-61,147*
Other Income	*-*	*-*	*-103*
Total Sales of Goods and Services	**-335,196**	**-309,014**	**-350,738**
Total Other Income	**-**	**-**	**-2,386**
Total Programme	**-335,196**	**-309,014**	**-353,124**
Total Voted Resource DEL	**-448,000**	**-428,600**	**-479,437**
Voted Resource AME			
Programme			
J: Business Rates for Diplomatic Missions & Organisations			
Sales of Goods and Services	-5,600	-5,380	-4,957
Total Sales of Goods and Services	**-5,600**	**-5,380**	**-4,957**
Total Programme	**-5,600**	**-5,380**	**-4,957**
Total Voted Resource AME	**-5,600**	**-5,380**	**-4,957**
Total Voted Resource Income	**-453,600**	**-433,980**	**-484,394**
Voted Capital DEL			
Programme			
A: HMRC			
Sales of Assets	-41,000	-29,750	-21,960
VO			
Sales of Assets	*-*	*-250*	*-913*
Total Sales of Assets	**-41,000**	**-30,000**	**-22,873**
Total Programme	**-41,000**	**-30,000**	**-22,873**
Total Voted Capital DEL	**-41,000**	**-30,000**	**-22,873**
Total Voted Capital Income	**-41,000**	**-30,000**	**-22,873**

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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

	2026-27 Plans		2025-26 Plans		2024-25 Outturn	
	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*	-872	*-872*
Total	**-1,000**	***-1,000***	**-1,000**	***-1,000***	**-872**	***-872***

DETAILED DESCRIPTION OF CFER SOURCES

£'000

	2026-27 Plans		2025-26 Provisions		2024-25 Outturn	
	Income	***Receipts***	**Income**	***Receipts***	**Income**	***Receipts***
Non-Budget						
Bank Interest and Compensation	-1,000	*-1,000*	-1,000	-1,000	-872	*-872*
Total	**-1,000**	***-1,000***	**-1,000**	***-1,000***	**-872**	***-872***

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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 for further details of Accounting Officer responsibilities.

Accounting Officer: John-Paul Marks

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PART III: NOTE J - STAFF BENEFITS

Recognition – Simply Thanks
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 £25 vouchers. The vouchers are funded from the Department's pre existing budget for bonuses.

Employee Discounts and Salary Sacrifice Schemes
HMRC's employee benefits provider, Reward Gateway Edenred (RGER), operates the HMRC Rewards portal. Through this portal, colleagues can access a wide range of employee discounts and make use of various salary sacrifice schemes.
HMRC operates an Employee Discount Scheme through HMRC Rewards, which provides colleagues with access to discounted retail vouchers and the ability to purchase certain goods and services at a reduced rate. The cost of any items purchased is met by the employee.

Cycle to Work (CtW)
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, receive the loan of a bicycle and cycling equipment. Staff may use the bicycle and equipment in their spare time as well as for commuting.
The scheme is administered on behalf of HMRC by Cycle Solutions and Halfords.

Payroll Giving
Payroll Giving is also offered as a salary sacrifice option through HMRC Rewards, allowing colleagues to make regular charitable donations directly from their gross pay, reducing the cost of giving.

Childcare Vouchers (Salary Sacrifice)
Childcare (Salary Sacrifice) schemes are closed to new joiners; however, HMRC continues to operate a scheme for existing employees who opted in prior to its closure. This allows staff to vary their contract of employment to sacrifice part of their salary in exchange for childcare vouchers.

Dental Insurance
As part of the RGER contract, colleagues can also access dental insurance through Unum Dental's corporate scheme, which is paid for via direct debit.

Long Service Awards
HMRC uses long service recognition to acknowledge jobholders who complete a total of 30, 40, 50 and 60 years of service within the Civil Service. Colleagues in all grades, including the Senior Civil Service, who reach these milestones will receive the following:

30 years: a recognition payment of £100
40 years: a choice between a recognition payment of £150 or three days' Special Recognition Leave
50 and 60 years: a choice between a recognition payment of £200 or five days' Special Recognition Leave

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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.	150,500
Guaranteed Costs- possible liability where appointed liquidators have been guaranteed payment of their costs with a view to recovery of outstanding tax liabilities.	400
Dilapidations - Costs that may be incurred for IFRS16 dilapidation liabilities for private landlord leases.	71,100
Other- the department has a number of further contingent liabilities.	70,000

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HM Treasury

INTRODUCTION

1. This Supply Estimate covers the administration and programme costs of the core Treasury and the National Infrastructure and Service Transformation Authority, as well as the Debt Management Office and the Government Internal Audit Agency.

2. Net spending by the department's Arms Length Bodies - Office for Budget Responsibility, National Wealth Fund, IUK Investments Limited, IUK Investment Holdings Limited, HM Treasury UK Sovereign SUKUK plc, Royal Mint Advisory Committee on the design of coins, medals, seals and decorations, UK Government Investments Limited, the Royal Household, UK Asset Resolution Limited, Reclaim Fund Limited and Pool Reinsurance Company Limited.

3. Movements in the value of the Bank of England Asset Purchase Facility Fund (APF) derivative and payments to the APF. Costs and income associated with the UK exiting the European Union (EU) as per the Withdrawal Agreement. Financial stability measures and assistance to financial and non-financial institutions, businesses and individuals. The production costs of UK coinage, including manufacture, purchase of metal, storage, and distribution. Spending on Help to Buy including the ISA programme.

4. Non-voted spending in the Estimate relates to the provision of services by the Bank of England (DEL) and Royal Household pensions (AME). These payments are made under separate legislative authority and do not require authorisation in the Estimate.

5. Further details can be found in the 2024-25 Annual Report and Accounts.

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PART I: EXPENDITURE AND AMBIT

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	**430,618,000**	2,375,000	432,993,000
Capital	**826,027,000**	-	826,027,000
Annually Managed Expenditure			
Resource	**33,862,780,000**	5,109,000	33,867,889,000
Capital	**29,369,848,000**	-	29,369,848,000
Total Net Budget			
Resource	**34,293,398,000**	7,484,000	34,300,882,000
Capital	**30,195,875,000**	-	30,195,875,000
Non-Budget Expenditure	**-**		
Net Cash Requirement	**30,850,895,000**		

Amounts required in the year ending 31 March 2027 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, combating illegal money lending, operating a financial sanctions regime, overseeing 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) and 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.

The development, support and implementation of policy regarding multinational financial instuitions.

Income arising from:

Assistance to institutions, businesses, and individuals, including fees and charges for the provision of guarantees; loan repayments, interest and fees; dividends; the sale of shares and debt royalties; financial regulation, insurance sponsorship, and administration and supervision responsibilities. Reimbursement of costs incurred on behalf of other entities.

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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; the work of the Government Finance Function and Government Economic and Social Research Team; and 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.

Depreciation and impairment and other non-cash adjustments relating to the Core department, its agencies and Arm's Length Bodies.

Income arising from:

Transactions with financial institutions and public and private organisations, businesses and individuals, including interest, fees and charges, dividends, loan repayments, and the sale of shares and other assets. The Mortgage Guarantee Scheme (MGS).

The European Union (EU) as agreed in the Withdrawal Agreement, including repayment of the United Kingdom’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.

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit			
Resource	430,618,000	211,436,000	**219,182,000**
Capital	826,027,000	818,848,000	**7,179,000**
Annually Managed Expenditure			
Resource	33,862,780,000	18,663,550,000	**15,199,230,000**
Capital	29,369,848,000	14,767,180,000	**14,602,668,000**
Non-Budget Expenditure	-	-	**-**
Net Cash Requirement	30,850,895,000	17,364,649,000	**13,486,246,000**

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PART II: SUBHEAD DETAIL

£'000

	2026-27 Plans										2025-26 Plans	
	Resources							Capital			Resources	Capital
	Administration			Programme			Total					
	Gross	Income	Net	Gross	Income	Net	Net	Gross	Income	Net	Net	Net
	1	2	3	4	5	6	7	8	9	10	11	12
Departmental Expenditure Limit (DEL)												
Voted expenditure												
A Core Treasury	266,049	-20,465	245,584	15,950	-	15,950	261,534	823,145	-	823,145	244,030	815,245
B Debt Management Office	-	-	-	19,205	-	19,205	19,205	1,130	-	1,130	20,825	630
C Government Internal Audit Agency	47,648	-45,100	2,548	-	-	-	2,548	-	-	-	2,903	2,127
D National Infrastructure and Service Transformation Authority	32,900	-2,692	30,208	-	-	-	30,208	700	-	700	32,513	1,192
E United Kingdom Asset Resolution Limited (Net)	5,162	-	5,162	-	-	-	5,162	-	-	-	5,188	-
F Office for Budget Responsibility (Net)	6,229	-	6,229	-	-	-	6,229	-	-	-	6,370	-
G IUK Investments Limited (Net)	-	-	-	-	-	-	-	1	-	1	-	1
H IUK Investments Holdings Limited (Net)	-	-	-	-	-	-	-	1	-	1	-	1
I HM Treasury UK Sovereign SUKUK plc	-	-	-	1	-	1	1	-	-	-	1	-
J Royal Mint Advisory Committee on the design of coins (Net)	1	-	1	-	-	-	1	-	-	-	1	-
K Departmental Unallocated Provision	2,000	-	2,000	-	-	-	2,000	-	-	-	-	-
L UK Government Investments Limited (Net)	12,052	-	12,052	-	-	-	12,052	-	-	-	21,103	-
M National Wealth Fund Limited (Net)	-	-	-	91,678	-	91,678	91,678	1,050	-	1,050	87,334	970
Total voted DEL	**372,041**	**-68,257**	**303,784**	**126,834**	**-**	**126,834**	**430,618**	**826,027**	**-**	**826,027**	**420,268**	**820,166**
Non-voted expenditure												
N Banking and gilts registration services	-	-	-	20,639	-18,264	2,375	2,375	-	-	-	2,375	-
Total non-voted DEL	**-**	**-**	**-**	**20,639**	**-18,264**	**2,375**	**2,375**	**-**	**-**	**-**	**2,375**	**-**
Total DEL	**372,041**	**-68,257**	**303,784**	**147,473**	**-18,264**	**129,209**	**432,993**	**826,027**	**-**	**826,027**	**422,643**	**820,166**
Annually Managed Expenditure (AME)												
Voted expenditure												
O Core Treasury (AME)	-	-	-	12,514	-	12,514	12,514	-	-	-	-512,749	-
P Debt Management Office	-	-	-	6,300	-1,800	4,500	4,500	-	-	-	4,460	-
Q UK circulating coinage	-	-	-	17,416	-1,000	16,416	16,416	-	-	-	19,194	-

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PART II: SUBHEAD DETAIL (*continued*)

£'000

	2026-27 Plans										2025-26 Plans	
	Resources							Capital			Resources	Capital
	Administration			Programme			Total					
	Gross	Income	Net	Gross	Income	Net	Net	Gross	Income	Net	Net	Net
	1	2	3	4	5	6	7	8	9	10	11	12
R Assistance to financial institutions, businesses and individuals	-	-	-	34,100,000	-	34,100,000	34,100,000	24,200,000	-	24,200,000	28,902,620	16,660,172
S Royal Household (Net)	-	-	-	128,122	-	128,122	128,122	2,330	-	2,330	121,926	7,663
T UK Asset Resolution Limited (Net)	-	-	-	10,419	-	10,419	10,419	-	-	-	9,879	-
U Help to Buy schemes	-	-	-	8,203	-2,750	5,453	5,453	96,000	-	96,000	-14,280	109,610
V EU Withdrawal Agreement Financial Settlement	-	-	-	1	-	1	1	-	-261,780	-261,780	890,552	-260,903
W Reclaim Fund Ltd (Net)	-	-	-	-33,711	-	-33,711	-33,711	109,151	-	109,151	-33,706	52,264
X National Wealth Fund Limited (Net)	-	-	-	-189,681	-	-189,681	-189,681	5,000,000	-	5,000,000	140,154	6,322,022
Y Pool Reinsurance Company Limited (Net)	-	-	-	-191,254	-	-191,254	-191,254	224,147	-	224,147	-270,324	-36,493
Z Provisions	-	-	-	1	-	1	1	-	-	-	-193,394	-
Sale of shares	-	-	-	-	-	-	-	-	-	-	-	*-1,397,748*
Total voted AME	**-**	**-**	**-**	**33,868,330**	**-5,550**	**33,862,780**	**33,862,780**	**29,631,628**	**-261,780**	**29,369,848**	**29,064,332**	**21,456,587**
Non-voted expenditure												
AA Royal Household Pensions	-	-	-	5,354	-245	5,109	5,109	-	-	-	4,980	-
Total non-voted AME	**-**	**-**	**-**	**5,354**	**-245**	**5,109**	**5,109**	**-**	**-**	**-**	**4,980**	**-**
Total AME	**-**	**-**	**-**	**33,873,684**	**-5,795**	**33,867,889**	**33,867,889**	**29,631,628**	**-261,780**	**29,369,848**	**29,069,312**	**21,456,587**
Voted expenditure	**372,041**	**-68,257**	**303,784**	**33,995,164**	**-5,550**	**33,989,614**	**34,293,398**	**30,457,655**	**-261,780**	**30,195,875**	**29,484,600**	**22,276,753**
Non-voted expenditure	**-**	**-**	**-**	**25,993**	**-18,509**	**7,484**	**7,484**	**-**	**-**	**-**	**7,355**	**-**
Total for Estimate	**372,041**	**-68,257**	**303,784**	**34,021,157**	**-24,059**	**33,997,098**	**34,300,882**	**30,457,655**	**-261,780**	**30,195,875**	**29,491,955**	**22,276,753**

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PART II: RESOURCE TO CASH RECONCILIATION

£'000

	2026-27 Plans	2025-26 Plans	2024-25 Outturn
Net Resource Requirement	**34,300,882**	**29,491,955**	**34,940,403**
Net Capital Requirement	**30,195,875**	**22,276,753**	**30,061,465**
Accruals to cash adjustments	**-33,638,378**	**-26,135,772**	**-34,537,438**
Of which:	-	-	-
Adjustment for ALBs:	-	-	-
Remove voted resource and capital	-5,175,698	-6,434,354	-1,172,238
Add cash grant-in-aid	5,074,809	6,714,920	184,412
Adjustments to remove non-cash items:	-	-	-
Depreciation	-34,110,288	-28,919,980	-34,437,161
New provisions and adjustments to previous provisions	-1	-697,158	-500,674
Departmental Unallocated Provision	-2,000	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-200	524,800	-2,021
Adjustments to reflect movements in working balances:	-	-	-
Increase (+) / Decrease (-) in stock	-	-	-3,916
Increase (+) / Decrease (-) in debtors	-	-	-1,785,018
Increase (-) / Decrease (+) in creditors	-	-	961,887
Use of provisions	575,000	2,676,000	2,217,291
Removal of non-voted budget items	**-7,484**	**-7,355**	**-7,410**
Of which:	-	-	-
Consolidated Fund Standing Services	-7,484	-7,355	-7,410
Other adjustments	-	-	-
Net Cash Requirement	**30,850,895**	**25,625,581**	**30,457,020**

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

£'000

	2026-27 Plans	2025-26 Plans	2024-25 Outturn
Gross Administration Costs	370,041	372,851	392,137
Less:			
Administration DEL Income	-68,257	-64,136	-69,726
Net Administration Costs	**301,784**	**308,715**	**322,411**
Gross Programme Costs	58,317,157	46,532,348	71,641,216
Less:			
Programme DEL Income	-18,264	-21,883	-18,665
Programme AME Income	-5,795	-557,443	-176,831
Non-budget income	-	-170,000	-267,603
Net Programme Costs	**58,093,098**	**45,783,022**	**71,178,117**
Total Net Operating Costs	**58,394,882**	**46,091,737**	**71,500,528**
Of which:			
Resource DEL	430,993	422,643	333,947
Capital DEL	-	-	195
Resource AME	33,867,889	29,069,312	34,606,456
Capital AME	24,296,000	16,769,782	36,440,649
Non-budget	-200,000	-170,000	119,281
Adjustments to include:			
Departmental Unallocated Provision (resource)	2,000	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
Adjustments to remove:			
Capital in the SoCNE	-24,296,000	-16,769,782	-36,440,844
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	200,000	170,000	264,626
Other adjustments	-	-	-383,907
Total Resource Budget	**34,300,882**	**29,491,955**	**34,940,403**
Of which:			
Resource DEL	432,993	422,643	333,947
Resource AME	33,867,889	29,069,312	34,606,456
Adjustments to include:			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
Adjustments to remove:			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	**34,300,882**	**29,491,955**	**34,940,403**

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PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME

£'000

	2026-27 Plans	2025-26 Plans	2024-25 Outturn
Voted Resource DEL			
Administration			
A Core Treasury			
Sales of Goods and Services	-20,465	-20,654	-
Other Income	-	-	-17,170
B Debt Management Office			
Sales of Goods and Services	-	-	-5,827
Other Income	-	-	-12
C Government Internal Audit Agency			
Sales of Goods and Services	-45,100	-43,482	-46,433
Other Income	-	-	-165
D National Infrastructure and Service Transformation			
Sales of Goods and Services	-2,692	-	-
National Infrastructure Commission			
Other Income	-	-	-119
Total Sales of Goods and Services	**-68,257**	**-64,136**	**-52,260**
Total Other Income	**-**	**-**	**-17,466**
Total Administration	**-68,257**	**-64,136**	**-69,726**
Programme			
A Core Treasury			
Sales of Goods and Services	-	-3,245	-
Other Income	-	-	-3,919
B Debt Management Office			
Sales of Goods and Services	-	-3,540	-
Total Sales of Goods and Services	**-**	**-6,785**	**-**
Total Other Income	**-**	**-**	**-3,919**
Total Programme	**-**	**-6,785**	**-3,919**
Total Voted Resource DEL	**-68,257**	**-70,921**	**-73,645**
Voted Resource AME			
Programme			
O Core Treasury (AME)			
Other Income	-	-525,000	-
P Debt Management Office			
Sales of Goods and Services	-1,800	-1,840	-2,238
Q UK circulating coinage			
Sales of Goods and Services	-1,000	-1,043	-1,605
R Assistance to financial institutions, businesses and individuals			
Sales of Goods and Services	-	-7,380	-
Interest and Dividends	-	-	-152,252
U Help to Buy schemes			
Sales of Goods and Services	-2,750	-22,180	-20,459
Total Sales of Goods and Services	**-5,550**	**-32,443**	**-24,302**
Total Interest and Dividends	**-**	**-**	**-152,252**
Total Other Income	**-**	**-525,000**	**-**
Total Programme	**-5,550**	**-557,443**	**-176,554**
Total Voted Resource AME	**-5,550**	**-557,443**	**-176,554**
Total Voted Resource Income	**-73,807**	**-628,364**	**-250,199**

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

£'000

	2026-27 Plans	2025-26 Plans	2024-25 Outturn
Voted Capital DEL			
Programme			
A Core Treasury			
Repayments	-	-	-67
National Infrastructure Commission			
Sales of Assets	-	-	-3
Total Sales of Assets	**-**	**-**	**-3**
Total Repayments	**-**	**-**	**-67**
Total Programme	**-**	**-**	**-70**
Total Voted Capital DEL	**-**	**-**	**-70**
Voted Capital AME			
Programme			
Sale of shares			
Other Income	-	-1,397,748	-8,155,898
V EU Withdrawal Agreement Financial Settlement			
Other Income	-	-	-250,818
Repayments	-261,780	-260,903	-
Total Other Income	**-**	**-1,397,748**	**-8,406,716**
Total Repayments	**-261,780**	**-260,903**	**-**
Total Programme	**-261,780**	**-1,658,651**	**-8,406,716**
Total Voted Capital AME	**-261,780**	**-1,658,651**	**-8,406,716**
Total Voted Capital Income	**-261,780**	**-1,658,651**	**-8,406,786**

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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

	2026-27 Plans		2025-26 Plans		2024-25 Outturn	
	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)	-200,000	*-250,000*	-170,000	*-170,000*	-264,626	*-171,666*
Total	**-200,000**	***-250,000***	**-170,000**	***-170,000***	**-264,626**	***-171,666***

DETAILED DESCRIPTION OF CFER SOURCES

£'000

	2026-27 Plans		2025-26 Provisions		2024-25 Outturn	
	Income	*Receipts*	Income	*Receipts*	Income	*Receipts*
Non-Budget						
Pool Re insurance premiums	-200,000	*-250,000*	-170,000	*-170,000*	-264,626	*-169,749*
Repayment of Business Rates Relief	-	-	-	-	-	*-1,917*
Miscellaneous receipts						*-1,060*
Total	**-200,000**	***-250,000***	**-170,000**	***-170,000***	**-264,626**	***-171,666***

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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 for further details of Accounting Officer responsibilities.

Accounting Officer:	James Bowler
Additional Accounting Officers:	Becky Wood for National Infrastructure and Service Transformation Authority

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 on the design of coins
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

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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	5,162	-	15,581
F	Office for Budget Responsibility	6,229	-	6,229
G	Infrastructure Finance Unit Limited	-	1	-
H	Infrastructure Finance Unit Limited	-	1	-
I	HM Treasury UK Sovereign SUKUK plc	1	-	-
J	Royal Mint Advisory Committee on the design of coins	1	-	-
L	United Kingdom Government Investments Limited	12,052	-	12,052
M	National Wealth Fund Limited	91,678	1,050	4,903,047
S	Royal Household	128,122	2,330	137,900
T	UK Asset Resolution	10,419	-	-
W	Reclaim Fund Ltd	-33,711	109,151	-
X	National Wealth Fund Limited	-189,681	5,000,000	-
Y	Pool Reinsurance Company Limited	-191,254	224,147	-
Total		**-160,982**	**5,336,680**	**5,074,809**

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PART III: NOTE K - CONTINGENT LIABILITIES

Nature of liability	£'000
1. HM Treasury has provided indemnities for the directors of National Wealth Fund Limited, 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 provides an indemnity to the Bank of England for any losses which arise from operating the Bank of England Asset Purchase Facility Fund (BEAPFF).	Up to 555,000,000
3. The Memorandum of Understanding (MoU) on the Financial Relationship between HM Treasury and the Bank of England (updated February 2025) requires HM Treasury to recapitalise the Bank in the event of a major capital loss.	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	Unquantifiable
6. HM Treasury provides a guarantee for the No-interest Loan Scheme (announced 31 March 2021).	Up to 10,000
7. The Royal Mint Trading Fund has a Memorandum of Understanding (MOU) arrangement that provides a financing facility subject to demand (upper limit £36m). If the Royal Mint Trading Fund were 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. Parliamentary authority limits the overall amount of public money available to the Royal Mint at £105m.	Up to 36,000
8. HM Treasury has provided an indemnity to the Cabinet Office in respect of employer contributions payable to the Civil Service Pension Scheme when the Royal Mint's pensions transferred under 'new fair deal', in the event the Royal Mint were to fail to make payments to the 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 £1.9bn) of callable capital.	Unquantifiable up to $2.4bn (liability subject to US$ exchange rate)

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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 2024 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. Guarantees issued under the Mortgage Guarantee Scheme 2021 and 2025. 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.	Up to 763,000
15. Guarantees issued under the UK Guarantees Scheme (announced July 2012).	Up to 574,300
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

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

Nature of liability	£'000
19. Possible crystalisation 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:	Up to 4,800,000
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 laibility 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

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

Nature of liability	£'000
24. UK Government Investments (UKGI) has entered into a series of industry-standard indemnities with financial services firms which provide services in relation to HM Government's shareholdings, covering the risk that the firms could become liable to market participants for any misrepresentation, misleading statements or omissions (based on the information from the 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.	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

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Cabinet Office

INTRODUCTION

1. The Cabinet Office is the centre of government. Its purpose is to:

   Drive delivery of the PM and Government priorities
   Strengthen international partnerships
   Strengthen the foundations of good government
   Keep the country safe
   Reform the civil service to drive a citizen focused state

2. In line with announced Machinery of Government changes, the Integrated Security Fund transferred from the Foreign, Commonwealth and Development Office. Disaggregation of funding to the Cabinet Office is finalised in this Estimate.

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PART I: EXPENDITURE AND AMBIT

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	**1,133,720,000**	-	1,133,720,000
Capital	**643,230,000**	-	643,230,000
Annually Managed Expenditure			
Resource	**-1,766,468,000**	-	-1,766,468,000
Capital	**2,139,988,000**	-	2,139,988,000
Total Net Budget			
Resource	**-632,748,000**	-	-632,748,000
Capital	**2,783,218,000**	-	2,783,218,000
Non-Budget Expenditure	**-**		
Net Cash Requirement	**4,216,938,000**		

Amounts required in the year ending 31 March 2027 for expenditure by Cabinet Office on:

Departmental Expenditure Limit:

Expenditure arising from:

Enhancing the United Kingdom (UK)'s prosperity and national security. Co-ordinating national security and crisis response, using scientific and technological advancements. Promote equality of opportunity across the UK and improving the efficiency, effectiveness, and accountability of government operations through modernisation and reform of the Civil Service. Support the design and implementation of the Government's and Prime Minister's priorities.

Government Property Agency, Civil Service Commission, Registrar of Consultant Lobbyists, Commission for Equality and Human Rights, the Infected Blood Compensation Authority and the Government Car Service. Managing the Principal Civil Service Pension Scheme and the Royal Mail Statutory Pension Scheme.

Grants to organisations that align with Cabinet Office objectives and support for not-for-profit bodies linked to public service. Payments to former Prime Ministers and Deputy Prime Ministers, reimbursement of Lord Lieutenants' expenses. Honours, losses and special payments.

Fraud recovery and asset management functions. Overseeing the allocation of funds related to fraud recovery to government departments and public bodies. Administering payments under the Asset Recovery Incentivisation Scheme (ARIS) to encourage asset recovery efforts. Facilitating the return of seized funds and assets to their rightful entities and managing debts arising from fraudulent activities.

Underwriting of the Official Receiver, appointed as Liquidator, services provided to other government departments and apprenticeship training for staff.

Non-current assets, notional audit fee, doubtful debts, bad debt write-offs, administration of the department and any associated non-cash items in DEL.

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PART I: EXPENDITURE AND AMBIT (*continued*)

Income arising from:
Royalties, dividends, interest receivable, income from the European Union (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.

Annually Managed Expenditure:

Expenditure arising from:

The Infected Blood Compensation Authority, provisions for early departures, dilapidations, onerous contracts, revaluation of assets, expected credit losses, depreciation, impairments and associated non-cash items in AME.

Cabinet Office will account for this Estimate.

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit			
Resource	1,133,720,000	441,598,000	**692,122,000**
Capital	643,230,000	279,900,000	**363,330,000**
Annually Managed Expenditure			
Resource	-1,766,468,000	234,419,000	**-2,000,887,000**
Capital	2,139,988,000	1,268,000,000	**871,988,000**
Non-Budget Expenditure	-	-	**-**
Net Cash Requirement	4,216,938,000	2,038,710,000	**2,178,228,000**

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PART II: SUBHEAD DETAIL

£'000

	2026-27 Plans										2025-26 Plans	
	Resources							Capital			Resources	Capital
	Administration			Programme			Total					
	Gross	Income	Net	Gross	Income	Net	Net	Gross	Income	Net	Net	Net
	1	2	3	4	5	6	7	8	9	10	11	12
Departmental Expenditure Limit (DEL)												
Voted expenditure												
A Executive Agency - Government Property Agency	796,833	-752,100	44,733	-	-	-	44,733	305,700	-	305,700	41,233	337,442
B Arm's Length Bodies (net)	104,111	-	104,111	58,516	-	58,516	162,627	27,500	-	27,500	128,673	27,752
C Strengthen international partnerships	6,686	-	6,686	45,000	-	45,000	51,686	-	-	-	14,436	-
D Strengthen the foundations of good government	47,470	-11,354	36,116	28,973	-23	28,950	65,066	13,250	-	13,250	97,323	4,200
E Keep the country safe	46,425	-1,675	44,750	159,010	-137	158,873	203,623	25,100	-	25,100	72,267	10,004
F Reform the civil service to drive a citizen focused state	871,723	-610,681	261,042	432,999	-153,556	279,443	540,485	270,180	-	270,180	385,448	140,266
G Drive delivery of the PM and Government priorities	62,718	-3,718	59,000	6,500	-	6,500	65,500	1,500	-	1,500	55,951	1,350
Total voted DEL	**1,935,966**	**-1,379,528**	**556,438**	**730,998**	**-153,716**	**577,282**	**1,133,720**	**643,230**	**-**	**643,230**	**795,331**	**521,014**
Total DEL	**1,935,966**	**-1,379,528**	**556,438**	**730,998**	**-153,716**	**577,282**	**1,133,720**	**643,230**	**-**	**643,230**	**795,331**	**521,014**
Annually Managed Expenditure (AME)												
Voted expenditure												
H Cabinet Office AME	-	-	-	-2,198,468	-	-2,198,468	-2,198,468	2,139,988	-	2,139,988	-77,666	2,700,000
I Executive Agency - Government Property Agency - AME	-	-	-	432,000	-	432,000	432,000	-	-	-	260,000	30,000
Total voted AME	**-**	**-**	**-**	**-1,766,468**	**-**	**-1,766,468**	**-1,766,468**	**2,139,988**	**-**	**2,139,988**	**182,334**	**2,730,000**
Non-voted expenditure												
UK Members of the European Parliament-AME	-	-	-	-	-	-	-	-	-	-	*4,000*	-
Total non-voted AME	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**4,000**	**-**
Total AME	**-**	**-**	**-**	**-1,766,468**	**-**	**-1,766,468**	**-1,766,468**	**2,139,988**	**-**	**2,139,988**	**186,334**	**2,730,000**
Voted expenditure	**1,935,966**	**-1,379,528**	**556,438**	**-1,035,470**	**-153,716**	**-1,189,186**	**-632,748**	**2,783,218**	**-**	**2,783,218**	**977,665**	**3,251,014**
Non-voted expenditure	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**4,000**	**-**
Total for Estimate	**1,935,966**	**-1,379,528**	**556,438**	**-1,035,470**	**-153,716**	**-1,189,186**	**-632,748**	**2,783,218**	**-**	**2,783,218**	**981,665**	**3,251,014**

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PART II: RESOURCE TO CASH RECONCILIATION

£'000

	2026-27 Plans	2025-26 Plans	2024-25 Outturn
Net Resource Requirement	**-632,748**	**981,665**	**15,313,827**
Net Capital Requirement	**2,783,218**	**3,251,014**	**329,576**
Accruals to cash adjustments	**2,066,468**	**232,582**	**-14,761,879**
Of which:	-	-	-
Adjustment for ALBs:	-	-	-
Remove voted resource and capital	-64,007	-2,778,759	-14,760,102
Add cash grant-in-aid	2,330,115	2,871,341	-
Adjustments to remove non-cash items:	-	-	-
Depreciation	-454,640	-220,000	-
New provisions and adjustments to previous provisions	-45,000	-40,000	-12
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-1,765
Adjustments to reflect movements in working balances:	-	-	-
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	300,000	130,000	-
Increase (-) / Decrease (+) in creditors	-	270,000	-
Use of provisions	-	-	-
Removal of non-voted budget items	**-**	**-4,000**	**66**
Of which:	-	-	-
Consolidated Fund Standing Services	-	-4,000	-
Other adjustments	-	-	66
Net Cash Requirement	**4,216,938**	**4,461,261**	**881,590**

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

£'000

	2026-27 Plans	2025-26 Plans	2024-25 Outturn
Gross Administration Costs	1,935,966	1,891,099	1,524,187
Less:			
Administration DEL Income	-1,379,528	-1,346,168	-1,131,347
Net Administration Costs	**556,438**	**544,931**	**392,840**
Gross Programme Costs	1,104,518	3,290,878	15,272,634
Less:			
Programme DEL Income	-153,716	-154,144	-143,542
Programme AME Income	-	-	-
Non-budget income	-	-278	-
Net Programme Costs	**950,802**	**3,136,456**	**15,129,148**
Total Net Operating Costs	**1,507,240**	**3,681,387**	**15,521,932**
Of which:			
Resource DEL	1,133,720	795,331	613,827
Capital DEL	-	-	147,105
Resource AME	-1,766,468	186,334	14,700,000
Capital AME	2,139,988	2,700,000	61,000
Non-budget	-	-278	-
Adjustments to include:			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
Adjustments to remove:			
Capital in the SoCNE	-2,139,988	-2,700,000	-208,105
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	278	-
Other adjustments	-	-	-
Total Resource Budget	**-632,748**	**981,665**	**15,313,827**
Of which:			
Resource DEL	1,133,720	795,331	613,827
Resource AME	-1,766,468	186,334	14,700,000
Adjustments to include:			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
Adjustments to remove:			
Consolidated Fund Extra Receipts in the resource budget	-	-	66
Other adjustments	-	-	-66
Total Resource (Estimate)	**-632,748**	**981,665**	**15,313,827**

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PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME

£'000

	2026-27 Plans	2025-26 Plans	2024-25 Outturn
Voted Resource DEL			
Administration			
Secure a safe, prosperous and resilient UK by coordinating national security and crisis response, realising strategic advantage through science and technology, and the implementation of the Integrated Review.			
Sales of Goods and Services	-	-	-329
Other Income	-	-	-3,368
Increase the efficiency, effectiveness and accountability of government through modernising and reforming the work of the Government Functions.			
Sales of Goods and Services	-	-	-403,609
Other Income	-	-	-2,429
Taxation	-	-	-923
Support the design and implementation of HM Government's policies and the Prime Minister's priorities			
Sales of Goods and Services	-	-	-13,059
Other Income	-	-	-1,896
Ensure the effective running of the Department and contribute to the Government's cross-cutting priorities			
Sales of Goods and Services	-	-	-16,006
Interest and Dividends	-	-	-90,000
Other Income	-	-	-1,678
A Executive Agency - Government Property Agency			
Interest and Dividends	-36,934	-36,934	-34,824
Other Income	-715,166	-715,166	-563,226
D Strengthen the foundations of good government			
Sales of Goods and Services	-10,746	-10,707	-
Other Income	-608	-608	-
E Keep the country safe			
Sales of Goods and Services	-576	-576	-
Other Income	-1,099	-1,099	-
F Reform the civil service to drive a citizen focused state			
Sales of Goods and Services	-324,766	-290,941	-
Interest and Dividends	-61,000	-61,000	-
Other Income	-224,915	-225,419	-
G Drive delivery of the PM and Government priorities			
Sales of Goods and Services	-780	-780	-
Other Income	-2,938	-2,938	-
Total Sales of Goods and Services	**-336,868**	**-303,004**	**-433,003**
Total Interest and Dividends	**-97,934**	**-97,934**	**-124,824**
Total Other Income	**-944,726**	**-945,230**	**-572,597**
Total Taxation	**-**	**-**	**-923**
Total Administration	**-1,379,528**	**-1,346,168**	**-1,131,347**

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

£'000

	2026-27 Plans	2025-26 Plans	2024-25 Outturn
Programme			
Secure a safe, prosperous and resilient UK by coordinating national security and crisis response, realising strategic advantage through science and technology, and the implementation of the Integrated Review.			
Sales of Goods and Services	-	-	-111,810
Other Income	-	-	-80
Increase the efficiency, effectiveness and accountability of government through modernising and reforming the work of the Government Functions.			
Sales of Goods and Services	-	-	-18,433
Other Income	-	-	-2,610
Support the design and implementation of HM Government's policies and the Prime Minister's priorities			
Sales of Goods and Services	-	-	-65
Other Income	-	-	-119
Ensure the effective running of the Department and contribute to the Government's cross-cutting priorities			
Sales of Goods and Services	-	-	-5,442
D Strengthen the foundations of good government			
Sales of Goods and Services	-	-39	-
Other Income	-23	-23	-
E Keep the country safe			
Sales of Goods and Services	-5	-5	-
Other Income	-132	-132	-
F Reform the civil service to drive a citizen focused state			
Sales of Goods and Services	-147,541	-147,954	-
Other Income	-6,015	-5,991	-
Total Sales of Goods and Services	**-147,546**	**-147,998**	**-135,750**
Total Other Income	**-6,170**	**-6,146**	**-2,809**
Total Programme	**-153,716**	**-154,144**	**-138,559**
Total Voted Resource DEL	**-1,533,244**	**-1,500,312**	**-1,269,906**
Total Voted Resource Income	**-1,533,244**	**-1,500,312**	**-1,269,906**

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

£'000

	2026-27 Plans	2025-26 Plans	2024-25 Outturn
Voted Capital DEL			
Programme			
Ensure the effective running of the Department and contribute to the Government's cross-cutting priorities			
Sales of Assets	-	-	-209
A Executive Agency - Government Property Agency			
Sales of Assets	-	-	-180,464
Other Grants	-	-	-4,917
Total Sales of Assets	**-**	**-**	**-180,673**
Total Other Grants	**-**	**-**	**-4,917**
Total Programme	**-**	**-**	**-185,590**
Total Voted Capital DEL	**-**	**-**	**-185,590**
Total Voted Capital Income	**-**	**-**	**-185,590**

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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

	2026-27 Plans		2025-26 Plans		2024-25 Outturn	
	Income	*Receipts*	Income	*Receipts*	Income	*Receipts*
Income in budgets surrendered to the Consolidated Fund (resource)	-	-	-	-	-66	-
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-	-
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-	-	-278	*-3,503*	-	-
Total	**-**	**-**	**-278**	***-3,503***	**-66**	**-**

DETAILED DESCRIPTION OF CFER SOURCES

£'000

	2026-27 Plans		2025-26 Provisions		2024-25 Outturn	
	Income	*Receipts*	Income	*Receipts*	Income	*Receipts*
Departmental Expenditure Limit						
Miscellaneous receipts	-	-	-	-	-66	-
Non-Budget						
Disposal of UK Cloud assets	-	-	-	*-3,000*	-	-
Miscellaneous receipts	-	-	-278	*-503*	-	-
Total	**-**	**-**	**-278**	***-3,503***	**-66**	**-**

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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 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, Infected Blood Compensation Authority

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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	3,639	-	3,639
B	Commission for Equality and Human Rights	17,672	500	18,172
B	Infected Blood Compensation Authority	141,113	27,000	2,308,101
B	The Registrar of Consultant Lobbyists	203	-	203
H	Commission for Equality and Human Rights	622	-	-
H	Infected Blood Compensation Authority	-2,266,730	2,139,988	-
Total		**-2,103,481**	**2,167,488**	**2,330,115**

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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. 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 safeguard the continuity of public services. The indemnity became effective on 25 October 2022 and may be terminated by government giving not less than 14 days' notice.	Unquantifiable
3. 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
4. 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
5. Life assurance scheme: CREPLAS Indemnity for trustees of the Commission for Racial Equality Pension and Life Assurance Scheme: The government has indemnified the trustees of the Commission for Racial Equality Pension and Life Assurance Scheme (CREPLAS) against future personal liability claims in relation to their administration of the scheme to the extent that such personal liability claims exceed the scheme's surplus assets and the trustee's private insurance maximum benefit.	Unquantifiable
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

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

Nature of liability	£'000
7. 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
8. 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
9. The GPA, in order to undertake construction activity has entered into construction contracts which contain indemnities.	Unquantifiable

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Scotland Office and Office of the Advocate General

INTRODUCTION

1. The Estimate provides support for the Secretary of State for Scotland and the Advocate General for Scotland to deliver the Department's objectives of strengthening and sustaining the Union, being Scotland's voice in Whitehall and championing the UK Government in Scotland, and protecting the UK Government's interests in the courts and providing advice on policy and legislation.

2. The Estimate provides for the costs of the Scotland Office and Office of the Advocate General, the salaries of the Secretary of State, his Parliamentary Under Secretary of State, the Advocate General for Scotland, the costs of the Brand Scotland Programme, costs of the Boundary Commission for Scotland and payments to the Scottish Consolidated Fund.

3. Under the Scotland Act 1998, the authorisation of expenditure by the Scottish Government is the responsibility of the Scottish Parliament. Details of this can be found in the publication Scotland's Budget Documents.

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PART I: EXPENDITURE AND AMBIT

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	**15,666,000**	-	15,666,000
Capital	**50,000**	-	50,000
Annually Managed Expenditure			
Resource	**600,000**	-	600,000
Capital	**-**	-	-
Total Net Budget			
Resource	**16,266,000**	-	16,266,000
Capital	**50,000**	-	50,000
Non-Budget Expenditure	**55,510,441,000**		
Net Cash Requirement	**55,527,407,000**		

Amounts required in the year ending 31 March 2027 for expenditure by Scotland Office and Office of the Advocate General on:

Departmental Expenditure Limit:

Expenditure arising from:

Administration and programme costs for the Scotland Office and Office of the Advocate General; supporting Scotland Office Ministers, and the Advocate General for Scotland; providing advice on policy and legislation; supporting the UK Government missions; costs of the Boundary Commission for Scotland and capital and 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:
Receipts from legal services provided to other government departments.

Annually Managed Expenditure:

Expenditure arising from:

Depreciation of assets.

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.

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PART I: EXPENDITURE AND AMBIT (continued)

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit			
Resource	15,666,000	7,137,000	**8,529,000**
Capital	50,000	23,000	**27,000**
Annually Managed Expenditure			
Resource	600,000	-	**600,000**
Capital	-	-	**-**
Non-Budget Expenditure	55,510,441,000	23,639,190,000	**31,871,251,000**
Net Cash Requirement	55,527,407,000	23,646,616,000	**31,880,791,000**

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PART II: SUBHEAD DETAIL

£'000

	2026-27 Plans										2025-26 Plans	
	Resources							Capital			Resources	Capital
	Administration			Programme			Total					
	Gross	Income	Net	Gross	Income	Net	Net	Gross	Income	Net	Net	Net
	1	2	3	4	5	6	7	8	9	10	11	12
Departmental Expenditure Limit (DEL)												
Voted expenditure												
A Scotland Office and Office of The Advocate General	17,114	-3,600	13,514	1,739	-	1,739	15,253	50	-	50	15,303	500
B Boundary Commission For Scotland	-	-	-	413	-	413	413	-	-	-	413	-
Total voted DEL	**17,114**	**-3,600**	**13,514**	**2,152**	**-**	**2,152**	**15,666**	**50**	**-**	**50**	**15,716**	**500**
Total DEL	**17,114**	**-3,600**	**13,514**	**2,152**	**-**	**2,152**	**15,666**	**50**	**-**	**50**	**15,716**	**500**
Annually Managed Expenditure (AME)												
Voted expenditure												
C Provisions, impairments and depreciation	-	-	-	600	-	600	600	-	-	-	690	-
Total voted AME	**-**	**-**	**-**	**600**	**-**	**600**	**600**	**-**	**-**	**-**	**690**	**-**
Total AME	**-**	**-**	**-**	**600**	**-**	**600**	**600**	**-**	**-**	**-**	**690**	**-**
Non-Budget Expenditure (NBE)												
Voted expenditure	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
D Grant Payable to The Scottish Consolidated Fund	-	-	-	32,720,080	-	32,720,080	32,720,080	-	-	-	31,922,306	-
E Payover of Scottish Rate of Income Tax to Scottish Consolidated Fund	-	-	-	22,790,361	-	22,790,361	22,790,361	-	-	-	21,975,386	-
Total voted NBE	**-**	**-**	**-**	**55,510,441**	**-**	**55,510,441**	**55,510,441**	**-**	**-**	**-**	**53,897,692**	**-**
Total NBE	**-**	**-**	**-**	**55,510,441**	**-**	**55,510,441**	**55,510,441**	**-**	**-**	**-**	**53,897,692**	**-**
Voted expenditure	**17,114**	**-3,600**	**13,514**	**55,513,193**	**-**	**55,513,193**	**55,526,707**	**50**	**-**	**50**	**53,914,098**	**500**
Non-voted expenditure	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total for Estimate	**17,114**	**-3,600**	**13,514**	**55,513,193**	**-**	**55,513,193**	**55,526,707**	**50**	**-**	**50**	**53,914,098**	**500**

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PART II: RESOURCE TO CASH RECONCILIATION

£'000

	2026-27 Plans	2025-26 Plans	2024-25 Outturn
Net Resource Requirement	**55,526,707**	**53,914,098**	**48,573,995**
Net Capital Requirement	**50**	**500**	**44**
Accruals to cash adjustments	**650**	**57**	**-697**
Of which:	-	-	-
Adjustment for ALBs:	-	-	-
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
Adjustments to remove non-cash items:	-	-	-
Depreciation	-600	-690	-595
New provisions and adjustments to previous provisions	-	-	-
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-102
Adjustments to reflect movements in working balances:	-	-	-
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	1,250	747	-
Use of provisions	-	-	-
Removal of non-voted budget items	**-**	**-**	**-**
Of which:	-	-	-
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	**55,527,407**	**53,914,655**	**48,573,342**

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

£'000

	2026-27 Plans	2025-26 Plans	2024-25 Outturn
Gross Administration Costs	17,114	18,053	16,492
Less:			
Administration DEL Income	-3,600	-3,500	-3,513
Net Administration Costs	**13,514**	**14,553**	**12,979**
Gross Programme Costs	55,513,193	53,899,545	48,561,016
Less:			
Programme DEL Income	-	-	-
Programme AME Income	-	-	-
Non-budget income	-	-	-
Net Programme Costs	**55,513,193**	**53,899,545**	**48,561,016**
Total Net Operating Costs	**55,526,707**	**53,914,098**	**48,573,995**
Of which:			
Resource DEL	15,666	15,716	13,260
Capital DEL	-	-	-
Resource AME	600	690	595
Capital AME	-	-	-
Non-budget	55,510,441	53,897,692	48,560,140
Adjustments to include:			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
Adjustments to remove:			
Capital in the SoCNE	-	-	-
Grants to devolved administrations	-55,510,441	-53,897,692	-48,560,140
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
Total Resource Budget	**16,266**	**16,406**	**13,855**
Of which:			
Resource DEL	15,666	15,716	13,260
Resource AME	600	690	595
Adjustments to include:			
Grants to devolved administrations	55,510,441	53,897,692	48,560,140
Prior period adjustments	-	-	-
Adjustments to remove:			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	**55,526,707**	**53,914,098**	**48,573,995**

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PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME

£'000

	2026-27 Plans	2025-26 Plans	2024-25 Outturn
Voted Resource DEL			
Administration			
A Scotland Office and Office of The Advocate General			
Sales of Goods and Services	-3,600	-3,500	-3,513
Total Sales of Goods and Services	**-3,600**	**-3,500**	**-3,513**
Total Administration	**-3,600**	**-3,500**	**-3,513**
Total Voted Resource DEL	**-3,600**	**-3,500**	**-3,513**
Total Voted Resource Income	**-3,600**	**-3,500**	**-3,513**

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

No CFER income or receipts are expected in 2026-27 or 2025-26. No CFER income or receipts were received in 2024-25.

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 for further details of Accounting Officer responsibilities.

Accounting Officer: Fiona Mettam

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Wales Office

INTRODUCTION

1. To support the Secretary of State for Wales and the Parliamentary Under Secretary of State in promoting the best interests of Wales within a stronger United Kingdom and to ensure Welsh interests are represented at the heart of the UK Government and the UK Government's responsibilities are represented in Wales.

2. This Estimate provides for the costs of the Wales Office, the salary costs of the Secretary of State, and the Parliamentary Under Secretary of State, the costs of the Brand Wales programme, Lord Lieutenant expenses and payments to the Welsh Consolidated Fund.

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PART I: EXPENDITURE AND AMBIT

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	**6,737,000**	-	6,737,000
Capital	**30,000**	-	30,000
Annually Managed Expenditure			
Resource	**370,000**	-	370,000
Capital	**-**	-	-
Total Net Budget			
Resource	**7,107,000**	-	7,107,000
Capital	**30,000**	-	30,000
Non-Budget Expenditure	**25,845,032,000**		
Net Cash Requirement	**25,852,239,000**		

Amounts required in the year ending 31 March 2027 for expenditure by Wales Office on:

Departmental Expenditure Limit:

Expenditure arising from:

Administration and programme costs for the Wales Office; supporting Wales Office Ministers; providing advice on policy and legislation; supporting the UK Government missions; Lord Lieutenant's expenses and capital and non-cash costs.

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.

Annually Managed Expenditure:

Expenditure arising from:

Depreciation of assets.

Non-Budget Expenditure:

Expenditure arising from:

Payments to the Welsh Consolidated Fund.

Wales Office will account for this Estimate.

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PART I: EXPENDITURE AND AMBIT (continued)

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit			
Resource	6,737,000	2,921,000	**3,816,000**
Capital	30,000	14,000	**16,000**
Annually Managed Expenditure			
Resource	370,000	-	**370,000**
Capital	-	-	**-**
Non-Budget Expenditure	25,845,032,000	11,011,190,000	**14,833,842,000**
Net Cash Requirement	25,852,239,000	11,014,559,000	**14,837,680,000**

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PART II: SUBHEAD DETAIL

£'000

	2026-27 Plans										2025-26 Plans	
	Resources							Capital			Resources	Capital
	Administration			Programme			Total					
	Gross	Income	Net	Gross	Income	Net	Net	Gross	Income	Net	Net	Net
	1	2	3	4	5	6	7	8	9	10	11	12
Departmental Expenditure Limit (DEL)												
Voted expenditure												
A Wales Office	5,295	-	5,295	1,442	-	1,442	6,737	30	-	30	6,137	975
Total voted DEL	**5,295**	**-**	**5,295**	**1,442**	**-**	**1,442**	**6,737**	**30**	**-**	**30**	**6,137**	**975**
Total DEL	**5,295**	**-**	**5,295**	**1,442**	**-**	**1,442**	**6,737**	**30**	**-**	**30**	**6,137**	**975**
Annually Managed Expenditure (AME)												
Voted expenditure												
B Provisions, impairments and depreciation	-	-	-	370	-	370	370	-	-	-	395	-
Total voted AME	**-**	**-**	**-**	**370**	**-**	**370**	**370**	**-**	**-**	**-**	**395**	**-**
Total AME	**-**	**-**	**-**	**370**	**-**	**370**	**370**	**-**	**-**	**-**	**395**	**-**
Non-Budget Expenditure (NBE)												
Voted expenditure	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
C Grant Payable to the Welsh Consolidated Fund	-	-	-	21,868,106	-	21,868,106	21,868,106	-	-	-	21,068,698	-
D Payover of Welsh Rates of Income Tax to Welsh Consolidated Fund	-	-	-	3,976,926	-	3,976,926	3,976,926	-	-	-	3,602,716	-
Total voted NBE	**-**	**-**	**-**	**25,845,032**	**-**	**25,845,032**	**25,845,032**	**-**	**-**	**-**	**24,671,414**	**-**
Total NBE	**-**	**-**	**-**	**25,845,032**	**-**	**25,845,032**	**25,845,032**	**-**	**-**	**-**	**24,671,414**	**-**
Voted expenditure	**5,295**	**-**	**5,295**	**25,846,844**	**-**	**25,846,844**	**25,852,139**	**30**	**-**	**30**	**24,677,946**	**975**
Non-voted expenditure	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total for Estimate	**5,295**	**-**	**5,295**	**25,846,844**	**-**	**25,846,844**	**25,852,139**	**30**	**-**	**30**	**24,677,946**	**975**

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PART II: RESOURCE TO CASH RECONCILIATION

£'000

	2026-27 Plans	2025-26 Plans	2024-25 Outturn
Net Resource Requirement	**25,852,139**	**24,677,946**	**20,520,721**
Net Capital Requirement	**30**	**975**	**-**
Accruals to cash adjustments	**70**	**695**	**-277**
Of which:	-	-	-
Adjustment for ALBs:	-	-	-
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
Adjustments to remove non-cash items:	-	-	-
Depreciation	-370	-395	-277
New provisions and adjustments to previous provisions	-	-	-
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
Adjustments to reflect movements in working balances:	-	-	-
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	440	1,090	-
Use of provisions	-	-	-
Removal of non-voted budget items	**-**	**-**	**-**
Of which:	-	-	-
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	**25,852,239**	**24,679,616**	**20,520,444**

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

£'000

	2026-27 Plans	2025-26 Plans	2024-25 Outturn
Gross Administration Costs	5,295	6,076	5,168
Less:			
Administration DEL Income	-	-	-
Net Administration Costs	**5,295**	**6,076**	**5,168**
Gross Programme Costs	25,846,844	24,671,870	20,515,553
Less:			
Programme DEL Income	-	-	-
Programme AME Income	-	-	-
Non-budget income	-61,000	-53,000	-53,000
Net Programme Costs	**25,785,844**	**24,618,870**	**20,462,553**
Total Net Operating Costs	**25,791,139**	**24,624,946**	**20,467,721**
Of which:			
Resource DEL	6,737	6,137	5,197
Capital DEL	-	-	-
Resource AME	370	395	277
Capital AME	-	-	-
Non-budget	25,784,032	24,618,414	20,462,247
Adjustments to include:			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
Adjustments to remove:			
Capital in the SoCNE	-	-	-
Grants to devolved administrations	-25,845,032	-24,671,414	-20,515,247
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	61,000	53,000	53,000
Other adjustments	-	-	-
Total Resource Budget	**7,107**	**6,532**	**5,474**
Of which:			
Resource DEL	6,737	6,137	5,197
Resource AME	370	395	277
Adjustments to include:			
Grants to devolved administrations	25,845,032	24,671,414	20,515,247
Prior period adjustments	-	-	-
Adjustments to remove:			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	**25,852,139**	**24,677,946**	**20,520,721**

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PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME

No departmental income is expected in 2026-27 or 2025-26. No departmental income was received in 2024-25.

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

	2026-27 Plans		2025-26 Plans		2024-25 Outturn	
	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)	-61,000	*-61,000*	-53,000	*-53,000*	-53,000	*-53,000*
Total	**-53,000**	***-53,000***	**-51,000**	***-51,000***	**-52,000**	***-52,000***

DETAILED DESCRIPTION OF CFER SOURCES

£'000

	2026-27 Plans		2025-26 Plans		2024-25 Outturn	
	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.	-61,000	*-61,000*	-53,000	*-53,000*	-53,000	*-53,000*
Total	**-61,000**	***-61,000***	**-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 for further details of Accounting Officer responsibilities.

Accounting Officer: Ciarán Hayes

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Northern Ireland Office

INTRODUCTION

1. The Northern Ireland Office supports the Secretary of State for Northern Ireland in delivering the Government's strategic priorities for Northern Ireland.

2. The Northern Ireland Office is a ministerial department, supported by a number of agencies and public bodies including the Northern Ireland Human Rights Commission, the Parades Commission for Northern Ireland, the Independent Reporting Commission and the Independent Commission for Reconciliation and Information Recovery

3. The Estimate provides for the costs of the Northern Ireland Office and its associated bodies, the salaries of the Secretary of State for Northern Ireland, his Ministers, and a grant to the Northern Ireland Consolidated fund. It provides for the oversight of the effective operation of the devolution settlement in Northern Ireland and the representation of Northern Ireland interests within the UK Government.

4. Authorisation of expenditure by the Northern Ireland Executive is the responsibility of the Northern Ireland Assembly.

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PART I: EXPENDITURE AND AMBIT

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	**73,959,000**	125,000	74,084,000
Capital	**10,792,000**	-	10,792,000
Annually Managed Expenditure			
Resource	**24,706,000**	-	24,706,000
Capital	**-**	-	-
Total Net Budget			
Resource	**98,665,000**	125,000	98,790,000
Capital	**10,792,000**	-	10,792,000
Non-Budget Expenditure	**26,160,195,000**		
Net Cash Requirement	**26,353,105,000**		

Amounts required in the year ending 31 March 2027 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 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.

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PART I: EXPENDITURE AND AMBIT (continued)

Annually Managed Expenditure:

Expenditure arising from:

Investigative costs, depreciation and provisions.

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.

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit			
Resource	73,959,000	30,476,000	**43,483,000**
Capital	10,792,000	1,267,000	**9,525,000**
Annually Managed Expenditure			
Resource	24,706,000	8,376,000	**16,330,000**
Capital	-	-	**-**
Non-Budget Expenditure	26,160,195,000	11,963,143,000	**14,197,052,000**
Net Cash Requirement	26,353,105,000	12,035,709,000	**14,317,396,000**

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PART II: SUBHEAD DETAIL

£'000

	2026-27 Plans										2025-26 Plans	
	Resources							Capital			Resources	Capital
	Administration			Programme			Total					
	Gross	Income	Net	Gross	Income	Net	Net	Gross	Income	Net	Net	Net
	1	2	3	4	5	6	7	8	9	10	11	12
Departmental Expenditure Limit (DEL)												
Voted expenditure												
A Northern Ireland Office	27,517	-6,750	20,767	36,705	-400	36,305	57,072	2,911	-	2,911	42,802	1,746
B NI Human Rights Commission (net)	-	-	-	3,545	-	3,545	3,545	-	-	-	3,183	-
C Parades Commission (net)	-	-	-	872	-	872	872	-	-	-	846	-
D Independent Reporting Commission (net)	-	-	-	419	-	419	419	-	-	-	496	-
E Independent Commission for Reconciliation and Information Recovery DEL (net)	-	-	-	12,051	-	12,051	12,051	7,881	-	7,881	10,925	2,795
Total voted DEL	**27,517**	**-6,750**	**20,767**	**53,592**	**-400**	**53,192**	**73,959**	**10,792**	**-**	**10,792**	**58,252**	**4,541**
Non-voted expenditure												
F EONI CEO & Funding of Elections	-	-	-	125	-	125	125	-	-	-	125	-
Total non-voted DEL	**-**	**-**	**-**	**125**	**-**	**125**	**125**	**-**	**-**	**-**	**125**	**-**
Total DEL	**27,517**	**-6,750**	**20,767**	**53,717**	**-400**	**53,317**	**74,084**	**10,792**	**-**	**10,792**	**58,377**	**4,541**
Annually Managed Expenditure (AME)												
Voted expenditure												
G Northern Ireland Office	-	-	-	6,725	-	6,725	6,725	-	-	-	41,001	-
H Independent Commission for Reconciliation and Information Recovery AME (net)	-	-	-	17,981	-	17,981	17,981	-	-	-	13,982	-
Total voted AME	**-**	**-**	**-**	**24,706**	**-**	**24,706**	**24,706**	**-**	**-**	**-**	**54,983**	**-**
Total AME	**-**	**-**	**-**	**24,706**	**-**	**24,706**	**24,706**	**-**	**-**	**-**	**54,983**	**-**
Non-Budget Expenditure (NBE)												
Voted expenditure	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
I Grant Payable to The Northern Ireland Consolidated Fund	-	-	-	26,160,195	-	26,160,195	26,160,195	-	-	-	27,253,461	-
Total voted NBE	**-**	**-**	**-**	**26,160,195**	**-**	**26,160,195**	**26,160,195**	**-**	**-**	**-**	**27,253,461**	**-**
Total NBE	**-**	**-**	**-**	**26,160,195**	**-**	**26,160,195**	**26,160,195**	**-**	**-**	**-**	**27,253,461**	**-**
Voted expenditure	**27,517**	**-6,750**	**20,767**	**26,238,493**	**-400**	**26,238,093**	**26,258,860**	**10,792**	**-**	**10,792**	**27,366,696**	**4,541**
Non-voted expenditure	**-**	**-**	**-**	**125**	**-**	**125**	**125**	**-**	**-**	**-**	**125**	**-**
Total for Estimate	**27,517**	**-6,750**	**20,767**	**26,238,618**	**-400**	**26,238,218**	**26,258,985**	**10,792**	**-**	**10,792**	**27,366,821**	**4,541**

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PART II: RESOURCE TO CASH RECONCILIATION

£'000

	2026-27 Plans	2025-26 Plans	2024-25 Outturn
Net Resource Requirement	**26,258,985**	**27,366,821**	**25,437,438**
Net Capital Requirement	**10,792**	**4,541**	**12,342**
Accruals to cash adjustments	**83,453**	**56,476**	**39,054**
Of which:	-	-	-
Adjustment for ALBs:	-	-	-
Remove voted resource and capital	-42,749	-32,227	-25,471
Add cash grant-in-aid	42,749	31,387	68,818
Adjustments to remove non-cash items:	-	-	-
Depreciation	-6,724	-4,400	-4,293
New provisions and adjustments to previous provisions	-1	-36,601	-
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
Adjustments to reflect movements in working balances:	-	-	-
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	90,178	98,317	-
Removal of non-voted budget items	**-125**	**-125**	**-**
Of which:	-	-	-
Consolidated Fund Standing Services	-125	-125	-
Other adjustments	-	-	-
Net Cash Requirement	**26,353,105**	**27,427,713**	**25,488,834**

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

£'000

	2026-27 Plans	2025-26 Plans	2024-25 Outturn
Gross Administration Costs	27,517	26,825	25,642
Less:			
Administration DEL Income	-6,750	-6,750	-6,500
Net Administration Costs	**20,767**	**20,075**	**19,142**
Gross Programme Costs	26,238,618	27,347,146	25,418,571
Less:			
Programme DEL Income	-400	-400	-275
Programme AME Income	-	-	-
Non-budget income	-	-	-
Net Programme Costs	**26,238,218**	**27,346,746**	**25,418,296**
Total Net Operating Costs	**26,258,985**	**27,366,821**	**25,437,438**
Of which:			
Resource DEL	74,084	58,377	51,601
Capital DEL	-	-	-
Resource AME	24,706	54,983	5,240
Capital AME	-	-	-
Non-budget	26,160,195	27,253,461	25,380,597
Adjustments to include:			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
Adjustments to remove:			
Capital in the SoCNE	-	-	-
Grants to devolved administrations	-26,160,195	-27,253,461	-25,380,597
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
Total Resource Budget	**98,790**	**113,360**	**56,841**
Of which:			
Resource DEL	74,084	58,377	51,601
Resource AME	24,706	54,983	5,240
Adjustments to include:			
Grants to devolved administrations	26,160,195	27,253,461	25,380,597
Prior period adjustments	-	-	-
Adjustments to remove:			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	**26,258,985**	**27,366,821**	**25,437,438**

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PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME

£'000

	2026-27 Plans	2025-26 Plans	2024-25 Outturn
Voted Resource DEL			
Administration			
A Northern Ireland Office			
Sales of Goods and Services	-6,750	-6,750	-6,500
Total Sales of Goods and Services	**-6,750**	**-6,750**	**-6,500**
Total Administration	**-6,750**	**-6,750**	**-6,500**
Programme			
A Northern Ireland Office			
Sales of Goods and Services	-400	-400	-275
Total Sales of Goods and Services	**-400**	**-400**	**-275**
Total Programme	**-400**	**-400**	**-275**
Total Voted Resource DEL	**-7,150**	**-7,150**	**-6,775**
Total Voted Resource Income	**-7,150**	**-7,150**	**-6,775**

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

No CFER income or receipts are expected in 2026-27 or 2025-26. No CFER income or receipts were received in 2024-25.

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 for further details of Accounting Officer responsibilities.

Accounting Officer:	Julie Harrison
ALB Accounting Officers:	
David Russell	Northern Ireland Human Rights Commission
Ralph Roche	Parades Commission for Northern Ireland
Niamh Ó Maolaíin	Independent Reporting Commission
Louise Warde-Hunter	Independent Commission for Reconciliation and Information Recovery

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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	3,545	-	3,545
C	NI Parades Commission	872	-	872
D	Independent Reporting Commission	419	-	419
E	Independent Commission for Reconciliation and Information Recovery (DEL)	12,051	7,881	37,913
H	Independent Commission for Reconciliation and Information Recovery (AME)	17,981	-	-
Total		**34,868**	**7,881**	**42,749**

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National Savings and Investments

INTRODUCTION

1. This Estimate provides for the expenditure on the administration of the National Savings and Investments.

2. National Savings and Investments aims to inspire a stronger savings culture and believes everyone should have the opportunity to save confidently. Achieving this will enable National Savings and Investments to deliver its core objective of providing cost-effective financing for government and the public good. National Savings and Investments is committed to offering trusted savings and investments propositions, and to balancing the interests of its savers, taxpayers and the market. Products cover fixed rate, variable rate and prize based Premium Bonds. National Savings and Investments is also leveraging its core infrastructure and capability by delivering other valued services for government.

3. The cost of National Savings and Investments' operations comprises debt interest, tax foregone and administration. The last item is included in the budgets and is covered by this Resource Estimate, which provides for administering and selling National Savings and Investments products, maintaining customer holdings, and making payments to and conducting correspondence with investors as well as leveraging its capabilities.

4. In May 2013 following a competitive tender, National Savings and Investments entered into a new seven-year Public-Private Partnership contract with Atos for the provision of operational services, which came into effect on 1 April 2014. National Savings and Investments has since had Cabinet Office and HM Treasury approval (subject to a series of conditions) to continue services with Atos to March 2028. The contract is to design, develop, procure, finance and operate, including maintaining certain assets over the period of the contract to enable the provision of a back office function and Customer Interaction Centre. The contract payments to Atos form a significant part of this Estimate.

5. National Savings and Investments has played a vital role for savers and government for over 160 years, evolving as customer expectations have changed and the industry has modernised. National Savings and Investments is revising its operating model from a single-supplier model to a multi-supplier model through its ongoing Transformation Programme. National Savings and Investments is developing several costed options for the Transformation Programme to identify a recommendation for submission to Ministers. The identified recommendation, subject to HMT and Ministerial approvals and process timings, will form the basis of a revised Full Business Case due in the second quarter of 2026-27. The programme will significantly improve customers' experience of National Savings and Investments, while also improving our efficiency. This Estimate includes significant resources to continue the programme.

6. Full details of the expenditure contained in this Estimate will be found in National Savings and Investments Annual Report and Accounts 2026.

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PART I: EXPENDITURE AND AMBIT

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	**380,266,000**	-	380,266,000
Capital	**81,400,000**	-	81,400,000
Annually Managed Expenditure			
Resource	**16,995,000**	-	16,995,000
Capital	**-**	-	-
Total Net Budget			
Resource	**397,261,000**	-	397,261,000
Capital	**81,400,000**	-	81,400,000
Non-Budget Expenditure	**-**		
Net Cash Requirement	**462,066,000**		

Amounts required in the year ending 31 March 2027 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 items including depreciation and amortisation. 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.

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit			
Resource	380,266,000	215,958,000	**164,308,000**
Capital	81,400,000	7,498,000	**73,902,000**
Annually Managed Expenditure			
Resource	16,995,000	4,249,000	**12,746,000**
Capital	-	-	**-**
Non-Budget Expenditure	-	-	**-**
Net Cash Requirement	462,066,000	225,272,000	**236,794,000**

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PART II: SUBHEAD DETAIL

£'000

	2026-27 Plans										2025-26 Plans	
	Resources							Capital			Resources	Capital
	Administration			Programme			Total					
	Gross	Income	Net	Gross	Income	Net	Net	Gross	Income	Net	Net	Net
	1	2	3	4	5	6	7	8	9	10	11	12
Departmental Expenditure Limit (DEL)												
Voted expenditure												
A Administration	460,266	-80,000	380,266	-	-	-	380,266	81,400	-	81,400	346,385	89,300
Total voted DEL	**460,266**	**-80,000**	**380,266**	**-**	**-**	**-**	**380,266**	**81,400**	**-**	**81,400**	**346,385**	**89,300**
Total DEL	**460,266**	**-80,000**	**380,266**	**-**	**-**	**-**	**380,266**	**81,400**	**-**	**81,400**	**346,385**	**89,300**
Annually Managed Expenditure (AME)												
Voted expenditure												
B Administration	-	-	-	16,995	-	16,995	16,995	-	-	-	11,353	-
Total voted AME	**-**	**-**	**-**	**16,995**	**-**	**16,995**	**16,995**	**-**	**-**	**-**	**11,353**	**-**
Total AME	**-**	**-**	**-**	**16,995**	**-**	**16,995**	**16,995**	**-**	**-**	**-**	**11,353**	**-**
Voted expenditure	**460,266**	**-80,000**	**380,266**	**16,995**	**-**	**16,995**	**397,261**	**81,400**	**-**	**81,400**	**357,738**	**89,300**
Non-voted expenditure	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total for Estimate	**460,266**	**-80,000**	**380,266**	**16,995**	**-**	**16,995**	**397,261**	**81,400**	**-**	**81,400**	**357,738**	**89,300**

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PART II: RESOURCE TO CASH RECONCILIATION

£'000

	2026-27 Plans	2025-26 Plans	2024-25 Outturn
Net Resource Requirement	**397,261**	**357,738**	**284,730**
Net Capital Requirement	**81,400**	**89,300**	**42,126**
Accruals to cash adjustments	**-16,595**	**-10,933**	**-36,183**
Of which:			
Adjustment for ALBs:			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
Adjustments to remove non-cash items:			
Depreciation	-16,995	-10,653	-1,287
New provisions and adjustments to previous provisions	-	-700	-
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-600	-580	-579
Adjustments to reflect movements in working balances:			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	4,000	4,000	-766
Increase (-) / Decrease (+) in creditors	-3,000	-3,000	-33,551
Use of provisions	-	-	-
Removal of non-voted budget items	**-**	**-**	**-**
Of which:			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	**462,066**	**436,105**	**290,673**

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

£'000

	2026-27 Plans	2025-26 Plans	2024-25 Outturn
Gross Administration Costs	460,266	426,385	345,043
Less:			
Administration DEL Income	-80,000	-80,000	-61,600
Net Administration Costs	**380,266**	**346,385**	**283,443**
Gross Programme Costs	16,995	11,353	1,287
Less:			
Programme DEL Income	-	-	-
Programme AME Income	-	-	-
Non-budget income	-	-	-
Net Programme Costs	**16,995**	**11,353**	**1,287**
Total Net Operating Costs	**397,261**	**357,738**	**284,730**
Of which:			
Resource DEL	380,266	346,385	283,443
Capital DEL	-	-	-
Resource AME	16,995	11,353	1,287
Capital AME	-	-	-
Non-budget	-	-	-
Adjustments to include:			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
Adjustments to remove:			
Capital in the SoCNE	-	-	-
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
Total Resource Budget	**397,261**	**357,738**	**284,730**
Of which:			
Resource DEL	380,266	346,385	283,443
Resource AME	16,995	11,353	1,287
Adjustments to include:			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
Adjustments to remove:			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	**397,261**	**357,738**	**284,730**

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PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME

£'000

	2026-27 Plans	2025-26 Plans	2024-25 Outturn
Voted Resource DEL			
Administration			
A Administration			
Sales of Goods and Services	-80,000	-80,000	-61,600
Total Sales of Goods and Services	**-80,000**	**-80,000**	**-61,600**
Total Administration	**-80,000**	**-80,000**	**-61,600**
Total Voted Resource DEL	**-80,000**	**-80,000**	**-61,600**
Total Voted Resource Income	**-80,000**	**-80,000**	**-61,600**

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

No CFER income or receipts are expected in 2026-27 or 2025-26. No CFER income or receipts were received in 2024-25.

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 for further details of Accounting Officer responsibilities.

Accounting Officer: Sir Jim Harra

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

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Charity Commission

INTRODUCTION

1. This Estimate provides for the revenue and capital expenditure of the Charity Commission ('the Commission') for England and Wales.

2. The Commission is a Non-Ministerial Government Department, established by law to be the registrar and regulator of charities in England and Wales. The Commission maintains an electronic public register of charities, provides guidance and advice to charities, monitors their activities through their accounts and annual returns and seeks to identify and investigate any impropriety that may place charitable assets at risk. These activities aim to give the public confidence in the integrity of charity. Further details about the work of the Commission are on its website www.charitycommission.gov.uk.

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PART I: EXPENDITURE AND AMBIT

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	**37,851,000**	-	37,851,000
Capital	**2,874,000**	-	2,874,000
Annually Managed Expenditure			
Resource	**3,400,000**	-	3,400,000
Capital	**-**	-	-
Total Net Budget			
Resource	**41,251,000**	-	41,251,000
Capital	**2,874,000**	-	2,874,000
Non-Budget Expenditure	**-**		
Net Cash Requirement	**40,650,000**		

Amounts required in the year ending 31 March 2027 for expenditure by Charity Commission on:

Departmental Expenditure Limit:
Expenditure arising from:
The registration and regulation of charities.

Income arising from:
Providing services, in both the United Kingdom 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:
Legal provisions, depreciation and other non-cash items.

Charity Commission will account for this Estimate.

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit			
Resource	37,851,000	15,025,000	**22,826,000**
Capital	2,874,000	2,003,000	**871,000**
Annually Managed Expenditure			
Resource	3,400,000	-	**3,400,000**
Capital	-	-	**-**
Non-Budget Expenditure	-	-	**-**
Net Cash Requirement	40,650,000	15,377,000	**25,273,000**

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PART II: SUBHEAD DETAIL

£'000

	2026-27 Plans										2025-26 Plans	
	Resources							Capital			Resources	Capital
	Administration			Programme			Total					
	Gross	Income	Net	Gross	Income	Net	Net	Gross	Income	Net	Net	Net
	1	2	3	4	5	6	7	8	9	10	11	12
Departmental Expenditure Limit (DEL)												
Voted expenditure												
A Giving the public confidence in the integrity of charity	40,151	-2,300	37,851	-	-	-	37,851	2,874	-	2,874	29,795	2,650
Total voted DEL	**40,151**	**-2,300**	**37,851**	**-**	**-**	**-**	**37,851**	**2,874**	**-**	**2,874**	**29,795**	**2,650**
Total DEL	**40,151**	**-2,300**	**37,851**	**-**	**-**	**-**	**37,851**	**2,874**	**-**	**2,874**	**29,795**	**2,650**
Annually Managed Expenditure (AME)												
Voted expenditure												
B Provisions and ringfenced expenditure	-	-	-	3,400	-	3,400	3,400	-	-	-	3,794	-
Total voted AME	**-**	**-**	**-**	**3,400**	**-**	**3,400**	**3,400**	**-**	**-**	**-**	**3,794**	**-**
Total AME	**-**	**-**	**-**	**3,400**	**-**	**3,400**	**3,400**	**-**	**-**	**-**	**3,794**	**-**
Voted expenditure	**40,151**	**-2,300**	**37,851**	**3,400**	**-**	**3,400**	**41,251**	**2,874**	**-**	**2,874**	**33,589**	**2,650**
Non-voted expenditure	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total for Estimate	**40,151**	**-2,300**	**37,851**	**3,400**	**-**	**3,400**	**41,251**	**2,874**	**-**	**2,874**	**33,589**	**2,650**

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PART II: RESOURCE TO CASH RECONCILIATION

£'000

	2026-27 Plans	2025-26 Plans	2024-25 Outturn
Net Resource Requirement	**41,251**	**33,589**	**32,044**
Net Capital Requirement	**2,874**	**2,650**	**4,364**
Accruals to cash adjustments	**-3,475**	**-3,869**	**-3,554**
Of which:	-	-	-
Adjustment for ALBs:	-	-	-
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
Adjustments to remove non-cash items:	-	-	-
Depreciation	-3,200	-3,594	-1,813
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	-2,588
Adjustments to reflect movements in working balances:	-	-	-
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	354
Increase (-) / Decrease (+) in creditors	-	-	493
Use of provisions	-	-	-
Removal of non-voted budget items	**-**	**-**	**-**
Of which:	-	-	-
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	**40,650**	**32,370**	**32,854**

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

£'000

	2026-27 Plans	2025-26 Plans	2024-25 Outturn
Gross Administration Costs	40,151	32,095	32,553
Less:			
Administration DEL Income	-2,300	-2,300	-2,322
Net Administration Costs	**37,851**	**29,795**	**30,231**
Gross Programme Costs	3,400	3,794	1,813
Less:			
Programme DEL Income	-	-	-
Programme AME Income	-	-	-
Non-budget income	-	-	-
Net Programme Costs	**3,400**	**3,794**	**1,813**
Total Net Operating Costs	**41,251**	**33,589**	**32,044**
Of which:			
Resource DEL	37,851	29,795	30,231
Capital DEL	-	-	-
Resource AME	3,400	3,794	1,813
Capital AME	-	-	-
Non-budget	-	-	-
Adjustments to include:			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
Adjustments to remove:			
Capital in the SoCNE	-	-	-
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
Total Resource Budget	**41,251**	**33,589**	**32,044**
Of which:			
Resource DEL	37,851	29,795	30,231
Resource AME	3,400	3,794	1,813
Adjustments to include:			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
Adjustments to remove:			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	**41,251**	**33,589**	**32,044**

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PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME

£'000

	2026-27 Plans	2025-26 Plans	2024-25 Outturn
Voted Resource DEL			
Administration			
A Giving the public confidence in the integrity of charity			
Sales of Goods and Services	-2,300	-2,300	-2,322
Total Sales of Goods and Services	**-2,300**	**-2,300**	**-2,322**
Total Administration	**-2,300**	**-2,300**	**-2,322**
Total Voted Resource DEL	**-2,300**	**-2,300**	**-2,322**
Total Voted Resource Income	**-2,300**	**-2,300**	**-2,322**

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

No CFER income or receipts are expected in 2026-27 or 2025-26. No CFER income or receipts were received in 2024-25.

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 for further details of Accounting Officer responsibilities.

Accounting Officer: David Holdsworth

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Competition and Markets Authority

INTRODUCTION

1. This Estimate covers the planned budgetary expenditure and income of the Competition and Markets Authority. The CMA is an independent non-ministerial UK government department and is the UK's principal competition and consumer protection authority. Our statutory duty under the Enterprise and Regulatory Reform Act is to promote competition, both within and outside the UK, for the benefit of consumers.

2. We are committed to using the powers entrusted to us by Parliament in a way that upholds our responsibility to promote competition and protect consumers, while supporting growth and investment.

   Our Annual Plan for 2026-27 is the first detailed implementation plan under our new 2026 to 2029 Strategy, laying out priorities for each of our functions. These priorities are underpinned by the core objectives in our Strategy, and are in keeping with the government's Strategic Steer to the CMA, which provides important transparency over the policy priorities we can help advance whilst explicitly acknowledging our statutory independence. Our Annual Plan priorities include:

   • In consumer protection, maintaining our strategic approach to implementing the new regime introduced through the Digital Markets, Competition and Consumers Act 2024 (DMCCA), helping businesses comply with new rules (through guidance and pro-active engagement), while taking direct enforcement action through a number of investigations in priority areas.

   • Through our markets function, acting in consumer facing markets such as veterinary services and private dentistry, whilst supporting implementation of the government's Industrial Strategy – helping to unlock cross-economy barriers to growth, like more interoperability and access to data.

   • Applying our statutory advocacy function to identify opportunities to remove anti-competitive regulation which acts as a barrier to growth, investment and innovation; and to help government realise the full potential of public procurement to achieve critical policy objectives – including creating opportunities for high-potential firms to scale, building supply chain resilience, and boosting UK competitiveness.

   • Through competition enforcement, tackling anti-competitive conduct including in key growth sectors and areas that can help improve household prosperity, whilst at the same time stepping up action to facilitate pro-growth collaboration by businesses – including in priority Industrial Strategy sectors.

   • Leveraging the unique design of the UK's digital markets competition regime – flexible, participative and forward-looking – to support an environment where all companies, large and small, can flourish.

   • Continuing to apply our merger control function in a highly targeted way in line with our strategic objectives, remaining a strong advocate for effective competition across the UK economy.

   • Carry out our specialist subsidy advice and UK internal market functions, which make a significant contribution to economic growth and prosperity across the UK.

3. We know that how we go about our work is just as important as what areas we prioritise and the CMA is upgrading how we operate to reflect this. Our Annual Plan for 2026-27 in turn reflects how we continue to embed our 4Ps programme. This is the most significant transformation programme since the CMA opened its doors, with over 75 individual commitments in train or complete so far, and it is a core part of our contribution to a UK regulatory landscape that instils business confidence and incentivises investment.

   The principle of agility is embedded in the CMA's Strategy and our Annual Plan for 2026-27. We are mindful that our external environment is volatile and that we may need to adapt the way we deliver our Annual Plan in response to unforeseen circumstances. As we enter 2026-27, we are highly conscious of the possibility of sustained conflict and instability in the Middle East. This has the potential to exacerbate cost of living pressures and uncertainty for UK businesses, requiring the CMA to respond swiftly to evidence of harmful practices across the economy, and to prioritise medium and longer term affordability impacts.

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PART I: EXPENDITURE AND AMBIT

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	**130,362,000**	-	130,362,000
Capital	**8,500,000**	-	8,500,000
Annually Managed Expenditure			
Resource	**35,624,000**	-	35,624,000
Capital	**2,000,000**	-	2,000,000
Total Net Budget			
Resource	**165,986,000**	-	165,986,000
Capital	**10,500,000**	-	10,500,000
Non-Budget Expenditure	**-**		
Net Cash Requirement	**145,412,000**		

Amounts required in the year ending 31 March 2027 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.

Expenditure arising from the Bid Rigging project and the Competition and Markets Authority's (CMA) work undertaken under the Matrix programme.

Administrative and operational costs and any other non-cash items falling in DEL.

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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 CMA 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.

Capital DEL income arising from the sub-leasing of the CMA's office space under IFRS 16.

Sale of plant and machinery.

Annually Managed Expenditure:

Expenditure arising from:

Provisions and other non-cash costs.

Depreciation arising from capitalised assets.

Competition and Markets Authority will account for this Estimate.

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit			
Resource	130,362,000	64,845,000	**65,517,000**
Capital	8,500,000	2,304,000	**6,196,000**
Annually Managed Expenditure			
Resource	35,624,000	15,650,000	**19,974,000**
Capital	2,000,000	900,000	**1,100,000**
Non-Budget Expenditure	-	-	**-**
Net Cash Requirement	145,412,000	67,109,000	**78,303,000**

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PART II: SUBHEAD DETAIL

£'000

	2026-27 Plans										2025-26 Plans	
	Resources							Capital			Resources	Capital
	Administration			Programme			Total					
	Gross	Income	Net	Gross	Income	Net	Net	Gross	Income	Net	Net	Net
	1	2	3	4	5	6	7	8	9	10	11	12
Departmental Expenditure Limit (DEL)												
Voted expenditure												
A Competition Promotion	34,907	-3,000	31,907	101,455	-3,000	98,455	130,362	15,935	-7,435	8,500	136,382	8,920
Total voted DEL	**34,907**	**-3,000**	**31,907**	**101,455**	**-3,000**	**98,455**	**130,362**	**15,935**	**-7,435**	**8,500**	**136,382**	**8,920**
Total DEL	**34,907**	**-3,000**	**31,907**	**101,455**	**-3,000**	**98,455**	**130,362**	**15,935**	**-7,435**	**8,500**	**136,382**	**8,920**
Annually Managed Expenditure (AME)												
Voted expenditure												
B Competition Promotion	-	-	-	35,624	-	35,624	35,624	2,000	-	2,000	34,029	2,000
Total voted AME	**-**	**-**	**-**	**35,624**	**-**	**35,624**	**35,624**	**2,000**	**-**	**2,000**	**34,029**	**2,000**
Total AME	**-**	**-**	**-**	**35,624**	**-**	**35,624**	**35,624**	**2,000**	**-**	**2,000**	**34,029**	**2,000**
Voted expenditure	**34,907**	**-3,000**	**31,907**	**137,079**	**-3,000**	**134,079**	**165,986**	**17,935**	**-7,435**	**10,500**	**170,411**	**10,920**
Non-voted expenditure	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total for Estimate	**34,907**	**-3,000**	**31,907**	**137,079**	**-3,000**	**134,079**	**165,986**	**17,935**	**-7,435**	**10,500**	**170,411**	**10,920**

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PART II: RESOURCE TO CASH RECONCILIATION

£'000

	2026-27 Plans	2025-26 Plans	2024-25 Outturn
Net Resource Requirement	**165,986**	**170,411**	**122,233**
Net Capital Requirement	**10,500**	**10,920**	**6,775**
Accruals to cash adjustments	**-31,074**	**-31,732**	**4,389**
Of which:	-	-	-
Adjustment for ALBs:	-	-	-
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
Adjustments to remove non-cash items:	-	-	-
Depreciation	-13,624	-12,029	-11,076
New provisions and adjustments to previous provisions	-24,000	-26,300	15,465
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
Adjustments to reflect movements in working balances:	-	-	-
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	6,550	6,597	-
Use of provisions	-	-	-
Removal of non-voted budget items	**-**	**-**	**-**
Of which:	-	-	-
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	**145,412**	**149,599**	**133,397**

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

£'000

	2026-27 Plans	2025-26 Plans	2024-25 Outturn
Gross Administration Costs	34,907	35,392	24,167
Less:			
Administration DEL Income	-3,000	-3,000	-194
Net Administration Costs	**31,907**	**32,392**	**23,973**
Gross Programme Costs	137,079	143,019	100,819
Less:			
Programme DEL Income	-3,000	-5,000	-2,559
Programme AME Income	-	-	-
Non-budget income	-	-	-
Net Programme Costs	**134,079**	**138,019**	**98,260**
Total Net Operating Costs	**165,986**	**170,411**	**122,233**
Of which:			
Resource DEL	130,362	136,382	126,896
Capital DEL	-	-	-
Resource AME	35,624	34,029	-4,663
Capital AME	-	-	-
Non-budget	-	-	-
Adjustments to include:			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
Adjustments to remove:			
Capital in the SoCNE	-	-	-
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
Total Resource Budget	**165,986**	**170,411**	**122,233**
Of which:			
Resource DEL	130,362	136,382	126,896
Resource AME	35,624	34,029	-4,663
Adjustments to include:			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
Adjustments to remove:			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	**165,986**	**170,411**	**122,233**

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PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME

£'000

	2026-27 Plans	2025-26 Plans	2024-25 Outturn
Voted Resource DEL			
Administration			
A Competition Promotion			
Sales of Goods and Services	-3,000	-3,000	-194
Total Sales of Goods and Services	**-3,000**	**-3,000**	**-194**
Total Administration	**-3,000**	**-3,000**	**-194**
Programme			
A Competition Promotion			
Sales of Goods and Services	-3,000	-5,000	-2,559
Total Sales of Goods and Services	**-3,000**	**-5,000**	**-2,559**
Total Programme	**-3,000**	**-5,000**	**-2,559**
Total Voted Resource DEL	**-6,000**	**-8,000**	**-2,753**
Total Voted Resource Income	**-6,000**	**-8,000**	**-2,753**
Voted Capital DEL			
Programme			
A Competition Promotion			
Sales of Assets	-7,435	-1,350	-
Total Sales of Assets	**-7,435**	**-1,350**	**-**
Total Programme	**-7,435**	**-1,350**	**-**
Total Voted Capital DEL	**-7,435**	**-1,350**	**-**
Total Voted Capital Income	**-7,435**	**-1,350**	**-**

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

No CFER income or receipts are expected in 2026-27 or 2025-26. No CFER income or receipts were received in 2024-25.

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 for further details of Accounting Officer responsibilities.

Accounting Officer: Sarah Cardell

Additional Accounting Officer: Daniel Lambauer for sections A and B

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PART III: NOTE K - CONTINGENT LIABILITIES

Nature of liability	£'000
The CMA is currently engaged in litigation activity which is not disclosed on the grounds that it may be prejudicial to legal privilege and the outcome of the litigation.	Up to 24,932

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The Statistics Board

INTRODUCTION

1. This Estimate provides for the programme costs and other expenditure costs for the Statistics Board known as the UK Statistics Authority.
2. The Authority’s objective is to promote and safeguard the production and publication of official statistics that serve the public good.
3. The Authority's main responsibilities include: to promote and safeguard the quality of official statistics with reference to their impartiality, accuracy, relevance and coherence with other official statistics; to monitor the production and publication of official statistics; to conduct a programme of assessment of existing and candidate National Statistics against the Code of Practice for Official Statistics; to confirm or cancel National Statistics designation of these statistics; to oversee the Office for National Statistics (ONS).
4. The main responsibilities of ONS, the Executive Office of the Authority include: collection, collation and dissemination of statistics relating to the United Kingdom's national accounts, balance of payments, retail prices index, financial transactions and measures of output; co-ordination of statistics relating to regional matters and crime statistics; compilation of Labour Market statistics; undertaking of various representational roles in an international context including the coordination, design, collection, preparation, supply and quality management of the UK's European statistics; providing professional leadership for statistics across government; development and maintenance of definitions, methodologies, classifications for official statistics; implementing and issuing information from the decennial census of the population; supplying demographic statistics for national, regional and local planning; conducting social surveys; undertaking data science research and developing measures of national wellbeing.

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PART I: EXPENDITURE AND AMBIT

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	**469,021,000**	-	469,021,000
Capital	**22,098,000**	-	22,098,000
Annually Managed Expenditure			
Resource	**18,210,000**	-	18,210,000
Capital	**-**	-	-
Total Net Budget			
Resource	**487,231,000**	-	487,231,000
Capital	**22,098,000**	-	22,098,000
Non-Budget Expenditure	**-**		
Net Cash Requirement	**491,119,000**		

Amounts required in the year ending 31 March 2027 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; administrative, staff, and operational costs including any associated obligations thereon; provision of business support and IT services; and all 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; other provisions and non-cash items, including depreciation.

The Statistics Board will account for this Estimate.

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PART I: EXPENDITURE AND AMBIT

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit			
Resource	469,021,000	218,134,000	**250,887,000**
Capital	22,098,000	10,619,000	**11,479,000**
Annually Managed Expenditure			
Resource	18,210,000	1,035,000	**17,175,000**
Capital	-	-	**-**
Non-Budget Expenditure	-	-	**-**
Net Cash Requirement	491,119,000	221,008,000	**270,111,000**

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PART II: SUBHEAD DETAIL

£'000

	2026-27 Plans										2025-26 Plans	
	Resources							Capital			Resources	Capital
	Administration			Programme			Total					
	Gross	Income	Net	Gross	Income	Net	Net	Gross	Income	Net	Net	Net
	1	2	3	4	5	6	7	8	9	10	11	12
Departmental Expenditure Limit (DEL)												
Voted expenditure												
A Programme Expenditure	-	-	-	495,121	-26,100	469,021	469,021	22,098	-	22,098	393,303	23,683
Total voted DEL	**-**	**-**	**-**	**495,121**	**-26,100**	**469,021**	**469,021**	**22,098**	**-**	**22,098**	**393,303**	**23,683**
Total DEL	**-**	**-**	**-**	**495,121**	**-26,100**	**469,021**	**469,021**	**22,098**	**-**	**22,098**	**393,303**	**23,683**
Annually Managed Expenditure (AME)												
Voted expenditure												
B Depreciation	-	-	-	15,910	-	15,910	15,910	-	-	-	12,156	52
C Utilised Provisions	-	-	-	2,300	-	2,300	2,300	-	-	-	2,300	-
Total voted AME	**-**	**-**	**-**	**18,210**	**-**	**18,210**	**18,210**	**-**	**-**	**-**	**14,456**	**52**
Total AME	**-**	**-**	**-**	**18,210**	**-**	**18,210**	**18,210**	**-**	**-**	**-**	**14,456**	**52**
Voted expenditure	**-**	**-**	**-**	**513,331**	**-26,100**	**487,231**	**487,231**	**22,098**	**-**	**22,098**	**407,759**	**23,735**
Non-voted expenditure	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total for Estimate	**-**	**-**	**-**	**513,331**	**-26,100**	**487,231**	**487,231**	**22,098**	**-**	**22,098**	**407,759**	**23,735**

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PART II: RESOURCE TO CASH RECONCILIATION

£'000

	2026-27 Plans	2025-26 Plans	2024-25 Outturn
Net Resource Requirement	**487,231**	**407,759**	**374,698**
Net Capital Requirement	**22,098**	**23,735**	**26,067**
Accruals to cash adjustments	**-18,210**	**-14,508**	**-13,575**
Of which:			
Adjustment for ALBs:			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
Adjustments to remove non-cash items:			
Depreciation	-15,910	-12,156	-13,415
New provisions and adjustments to previous provisions	-2,300	-2,352	-211
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
Adjustments to reflect movements in working balances:			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	-	-	51
Removal of non-voted budget items	**-**	**-**	**-**
Of which:			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	**491,119**	**416,986**	**387,190**

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

£'000

	2026-27 Plans	2025-26 Plans	2024-25 Outturn
Gross Administration Costs	-	-	-
Less:			
Administration DEL Income	-	-	-
Net Administration Costs	**-**	**-**	**-**
Gross Programme Costs	513,331	439,159	411,986
Less:			
Programme DEL Income	-26,100	-31,400	-28,947
Programme AME Income	-	-	-
Non-budget income	-	-	-
Net Programme Costs	**487,231**	**407,759**	**383,039**
Total Net Operating Costs	**487,231**	**407,759**	**383,039**
Of which:			
Resource DEL	469,021	393,303	361,306
Capital DEL	-	-	8,341
Resource AME	18,210	14,456	13,392
Capital AME	-	-	-
Non-budget	-	-	-
Adjustments to include:			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
Adjustments to remove:			
Capital in the SoCNE	-	-	-8,341
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
Total Resource Budget	**487,231**	**407,759**	**374,698**
Of which:			
Resource DEL	469,021	393,303	361,357
Resource AME	18,210	14,456	13,341
Adjustments to include:			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
Adjustments to remove:			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	**487,231**	**407,759**	**374,698**

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PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME

£'000

	2026-27 Plans	2025-26 Plans	2024-25 Outturn
Voted Resource DEL			
Programme			
A: Programme Expenditure			
Sales of Goods and Services	-26,100	-31,400	-28,947
Total Sales of Goods and Services	**-26,100**	**-31,400**	**-28,947**
Total Programme	**-26,100**	**-31,400**	**-28,947**
Total Voted Resource DEL	**-26,100**	**-31,400**	**-28,947**
Total Voted Resource Income	**-26,100**	**-31,400**	**-28,947**

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

No CFER income or receipts are expected in 2026-27 or 2025-26. No CFER income or receipts were received in 2024-25.

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 for further details of Accounting Officer responsibilities.

Accounting Officer: Darren Tierney

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Office for Standards in Education, Children's Services and Skills

INTRODUCTION

1. The Office for Standards in Education, Children's Services and Skills (Ofsted) inspects and regulates to promote excellence in education and skills for learners of all ages and in the care of children and young people, thereby raising standards and improving lives.

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PART I: EXPENDITURE AND AMBIT

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	**184,509,000**	-	184,509,000
Capital	**41,500,000**	-	41,500,000
Annually Managed Expenditure			
Resource	**11,077,000**	-	11,077,000
Capital	**2,700,000**	-	2,700,000
Total Net Budget			
Resource	**195,586,000**	-	195,586,000
Capital	**44,200,000**	-	44,200,000
Non-Budget Expenditure	**-**		
Net Cash Requirement	**191,832,000**		

Amounts required in the year ending 31 March 2027 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 including the Institute of Regulation.

Working closely with other Government departments to achieve shared objectives, including 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 other non-cash costs falling within DEL.

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).

Miscellaneous asset sales and recovery of costs, property charges made to minor occupiers, receipts for goods and services provided by Ofsted, grants and other funding provided to Ofsted.

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PART I: EXPENDITURE AND AMBIT

Annually Managed Expenditure:

Expenditure arising from:

Provisions, depreciation, amortisation, impairment and other non-cash items in AME.

Office for Standards in Education, Children's Services and Skills will account for this Estimate.

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit			
Resource	184,509,000	71,957,000	**112,552,000**
Capital	41,500,000	19,170,000	**22,330,000**
Annually Managed Expenditure			
Resource	11,077,000	4,767,000	**6,310,000**
Capital	2,700,000	-	**2,700,000**
Non-Budget Expenditure	-	-	**-**
Net Cash Requirement	191,832,000	75,634,000	**116,198,000**

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PART II: SUBHEAD DETAIL

£'000

	2026-27 Plans										2025-26 Plans	
	Resources							Capital			Resources	Capital
	Administration			Programme			Total					
	Gross	Income	Net	Gross	Income	Net	Net	Gross	Income	Net	Net	Net
	1	2	3	4	5	6	7	8	9	10	11	12
Departmental Expenditure Limit (DEL)												
Voted expenditure												
A Administration and Inspection	23,539	-	23,539	238,977	-78,007	160,970	184,509	41,500	-	41,500	161,195	42,300
Total voted DEL	**23,539**	**-**	**23,539**	**238,977**	**-78,007**	**160,970**	**184,509**	**41,500**	**-**	**41,500**	**161,195**	**42,300**
Total DEL	**23,539**	**-**	**23,539**	**238,977**	**-78,007**	**160,970**	**184,509**	**41,500**	**-**	**41,500**	**161,195**	**42,300**
Annually Managed Expenditure (AME)												
Voted expenditure												
B Activities to Support All Functions	-	-	-	11,077	-	11,077	11,077	2,700	-	2,700	13,002	2,000
Total voted AME	**-**	**-**	**-**	**11,077**	**-**	**11,077**	**11,077**	**2,700**	**-**	**2,700**	**13,002**	**2,000**
Total AME	**-**	**-**	**-**	**11,077**	**-**	**11,077**	**11,077**	**2,700**	**-**	**2,700**	**13,002**	**2,000**
Voted expenditure	**23,539**	**-**	**23,539**	**250,054**	**-78,007**	**172,047**	**195,586**	**44,200**	**-**	**44,200**	**174,197**	**44,300**
Non-voted expenditure	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total for Estimate	**23,539**	**-**	**23,539**	**250,054**	**-78,007**	**172,047**	**195,586**	**44,200**	**-**	**44,200**	**174,197**	**44,300**

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PART II: RESOURCE TO CASH RECONCILIATION

£'000

	2026-27 Plans	2025-26 Plans	2024-25 Outturn
Net Resource Requirement	**195,586**	**174,197**	**155,504**
Net Capital Requirement	**44,200**	**44,300**	**5,110**
Accruals to cash adjustments	**-47,954**	**-46,292**	**-9,233**
Of which:	-	-	-
Adjustment for ALBs:	-	-	-
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
Adjustments to remove non-cash items:	-	-	-
Depreciation	-10,557	-11,762	-7,685
New provisions and adjustments to previous provisions	-3,250	-3,300	-1,506
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-142	-129	-129
Adjustments to reflect movements in working balances:	-	-	-
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-34,035	-31,161	-
Use of provisions	30	60	87
Removal of non-voted budget items	**-**	**-**	**-**
Of which:	-	-	-
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	**191,832**	**172,205**	**151,381**

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

£'000

	2026-27 Plans	2025-26 Plans	2024-25 Outturn
Gross Administration Costs	23,539	23,618	17,112
Less:			
Administration DEL Income	-	-	-
Net Administration Costs	**23,539**	**23,618**	**17,112**
Gross Programme Costs	250,054	214,091	191,942
Less:			
Programme DEL Income	-78,007	-63,512	-52,160
Programme AME Income	-	-	-
Non-budget income	-	-	-
Net Programme Costs	**172,047**	**150,579**	**139,782**
Total Net Operating Costs	**195,586**	**174,197**	**156,894**
Of which:			
Resource DEL	184,479	161,135	146,331
Capital DEL	-	-	1,390
Resource AME	11,107	13,062	9,173
Capital AME	-	-	-
Non-budget	-	-	-
Adjustments to include:			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
Adjustments to remove:			
Capital in the SoCNE	-	-	-1,390
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
Total Resource Budget	**195,586**	**174,197**	**155,504**
Of which:			
Resource DEL	184,509	161,195	146,418
Resource AME	11,077	13,002	9,086
Adjustments to include:			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
Adjustments to remove:			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	**195,586**	**174,197**	**155,504**

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PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME

£'000

	2026-27 Plans	2025-26 Plans	2024-25 Outturn
Voted Resource DEL			
Programme			
A Administration and Inspection			
Sales of Goods and Services	-78,007	-63,512	-52,066
Other Income	-	-	-94
Total Sales of Goods and Services	**-78,007**	**-63,512**	**-52,066**
Total Other Income	**-**	**-**	**-94**
Total Programme	**-78,007**	**-63,512**	**-52,160**
Total Voted Resource DEL	**-78,007**	**-63,512**	**-52,160**
Total Voted Resource Income	**-78,007**	**-63,512**	**-52,160**

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

No CFER income or receipts are expected in 2026-27 or 2025-26. No CFER income or receipts were received in 2024-25.

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 for further details of Accounting Officer responsibilities.

Accounting Officer: Sir Martyn Oliver

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Office of Qualifications and Examinations Regulation

INTRODUCTION

1. The Office of Qualifications and Examinations Regulation (Ofqual) is the independent qualifications regulator for England. Each year Ofqual undertake a range of activities targeted to the greatest risks to our statutory objectives, with a particular focus on threats to the standards of qualifications and their validity, and impacts on public confidence.

2. In 2026/27, Ofqual's priorities as detailed in the Ofqual strategy 2025 to 2028 will be to:

   - Secure the safe, fair and resilient delivery of qualifications and assessments.
   - Oversee the improvement and reform of qualifications and assessments.
   - Strengthen the performance, capacity and resilience of the market.
   - Build confidence in qualifications.
   - Develop the skills, processes and systems needed for effective and efficient regulation.

   More details on Ofqual's strategic priorities and corporate objectives can be found in Ofqual's 2025-28 Corporate Plan.

3. Ofqual will conduct relevant investigation, research and analysis, and undertake engagement and consultation with stakeholders as necessary in order to provide assurance that regulated qualifications support good educational and training outcomes.

4. As part of the statutory enforcement powers, Ofqual can impose both monetary penalties and cost recovery orders where it believes that a breach of its General Conditions of Recognition or other regulations have been breached by a recognised awarding organisation. The decision to impose a monetary penalty is taken only where a breach is of a level of severity to warrant this.

5. This Estimate covers the income and expenditure of Ofqual and associated depreciation and non-cash items falling into Departmental Expenditure Limits and Annually Managed Expenditure.

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PART I: EXPENDITURE AND AMBIT

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	**32,321,000**	-	32,321,000
Capital	**900,000**	-	900,000
Annually Managed Expenditure			
Resource	**868,000**	-	868,000
Capital	**25,000**	-	25,000
Total Net Budget			
Resource	**33,189,000**	-	33,189,000
Capital	**925,000**	-	925,000
Non-Budget Expenditure	**-**		
Net Cash Requirement	**33,128,000**		

Amounts required in the year ending 31 March 2027 for expenditure by Office of Qualifications and Examinations Regulation on:

Departmental Expenditure Limit:

Expenditure arising from:

Regulating the validity of General and Vocational qualifications throughout their lifecycle; promoting public confidence in regulated qualifications; delivering vocational and technical education reforms; monitoring and evaluating reformed qualifications; and evaluating the validity of National Assessments. Undertaking investigation, research, analysis, engagement and consultation with stakeholders to assure that regulated qualifications are fit for purpose and support strong educational and training outcomes.

Exploring and testing opportunities for innovation, including the use of artificial intelligence in high stakes qualifications.

Developing workforce capability and investing in digital systems to improve efficiency and value for money.

Audit fees and other non-cash costs.

Income arising from:

Recovering costs associated with monetary penalties imposed on awarding organisations for breaches of regulations.

Recovering costs for providing data and analysis to regulatory counterparts and other government departments; IT/digital support including register of qualifications developments; and from disposal of hardware as part of IT refresh activity.

Annually Managed Expenditure:

Expenditure arising from:

Depreciation, amortisation, provisions, and other non-cash items.

Office of Qualifications and Examinations Regulation will account for this Estimate.

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PART I: EXPENDITURE AND AMBIT

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit			
Resource	32,321,000	14,141,000	**18,180,000**
Capital	900,000	203,000	**697,000**
Annually Managed Expenditure			
Resource	868,000	404,000	**464,000**
Capital	25,000	-	**25,000**
Non-Budget Expenditure	-	-	**-**
Net Cash Requirement	33,128,000	13,953,000	**19,175,000**

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PART II: SUBHEAD DETAIL

£'000

	2026-27 Plans										2025-26 Plans	
	Resources							Capital			Resources	Capital
	Administration			Programme			Total					
	Gross	Income	Net	Gross	Income	Net	Net	Gross	Income	Net	Net	Net
	1	2	3	4	5	6	7	8	9	10	11	12
Departmental Expenditure Limit (DEL)												
Voted expenditure												
A Regulation of qualifications and statutory assessments	13,116	-	13,116	-	-	-	13,116	450	-	450	17,806	450
B Additions	-	-	-	19,355	-150	19,205	19,205	450	-	450	13,147	-
Total voted DEL	**13,116**	**-**	**13,116**	**19,355**	**-150**	**19,205**	**32,321**	**900**	**-**	**900**	**30,953**	**450**
Total DEL	**13,116**	**-**	**13,116**	**19,355**	**-150**	**19,205**	**32,321**	**900**	**-**	**900**	**30,953**	**450**
Annually Managed Expenditure (AME)												
Voted expenditure												
C Regulation of qualifications and statutory assessments	-	-	-	868	-	868	868	25	-	25	1,046	-
Total voted AME	**-**	**-**	**-**	**868**	**-**	**868**	**868**	**25**	**-**	**25**	**1,046**	**-**
Total AME	**-**	**-**	**-**	**868**	**-**	**868**	**868**	**25**	**-**	**25**	**1,046**	**-**
Voted expenditure	**13,116**	**-**	**13,116**	**20,223**	**-150**	**20,073**	**33,189**	**925**	**-**	**925**	**31,999**	**450**
Non-voted expenditure	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total for Estimate	**13,116**	**-**	**13,116**	**20,223**	**-150**	**20,073**	**33,189**	**925**	**-**	**925**	**31,999**	**450**

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PART II: RESOURCE TO CASH RECONCILIATION

£'000

	2026-27 Plans	2025-26 Plans	2024-25 Outturn
Net Resource Requirement	**33,189**	**31,999**	**30,663**
Net Capital Requirement	**925**	**450**	**449**
Accruals to cash adjustments	**-986**	**-1,161**	**-1,082**
Of which:	-	-	-
Adjustment for ALBs:	-	-	-
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
Adjustments to remove non-cash items:	-	-	-
Depreciation	-868	-946	-800
New provisions and adjustments to previous provisions	-	-100	-282
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-118	-115	-
Adjustments to reflect movements in working balances:	-	-	-
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	-	-	-
Removal of non-voted budget items	**-**	**-**	**-**
Of which:	-	-	-
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	**33,128**	**31,288**	**30,030**

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

£'000

	2026-27 Plans	2025-26 Plans	2024-25 Outturn
Gross Administration Costs	13,116	17,475	16,425
Less:			
Administration DEL Income	-	-94	-66
Net Administration Costs	**13,116**	**17,381**	**16,359**
Gross Programme Costs	20,223	14,618	14,304
Less:			
Programme DEL Income	-150	-	-
Programme AME Income	-	-	-
Non-budget income	-	-	-
Net Programme Costs	**20,073**	**14,618**	**14,304**
Total Net Operating Costs	**33,189**	**31,999**	**30,663**
Of which:			
Resource DEL	32,321	30,953	29,581
Capital DEL	-	-	-
Resource AME	868	1,046	1,082
Capital AME	-	-	-
Non-budget	-	-	-
Adjustments to include:			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
Adjustments to remove:			
Capital in the SoCNE	-	-	-
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
Total Resource Budget	**33,189**	**31,999**	**30,663**
Of which:			
Resource DEL	32,321	30,953	29,581
Resource AME	868	1,046	1,082
Adjustments to include:			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
Adjustments to remove:			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	**33,189**	**31,999**	**30,663**

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PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME

£'000

	2026-27 Plans	2025-26 Plans	2024-25 Outturn
Voted Resource DEL			
Administration			
A Regulation of qualifications and statutory assessments			
Other Income	-	-94	-66
Total Other Income	**-**	**-94**	**-66**
Total Administration	**-**	**-94**	**-66**
Programme			
B Additions			
Other Income	-150	-	-
Total Other Income	**-150**	**-**	**-**
Total Programme	**-150**	**-**	**-**
Total Voted Resource DEL	**-150**	**-94**	**-66**
Total Voted Resource Income	**-150**	**-94**	**-66**

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

No CFER income or receipts are expected in 2026-27 or 2025-26. No CFER income or receipts were received in 2024-25.

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 for further details of Accounting Officer responsibilities.

Accounting Officer: Sir Ian Bauckham CBE

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Food Standards Agency

INTRODUCTION

1. This Estimate provides for expenditure by the Food Standards Agency (FSA) established under the Food Standards Act 1999. The FSA's statutory duty is protecting public health and consumers' other interests in relation to food. The FSA set the regulations that food and feed businesses are obliged to follow, and works with businesses and local authorities across England, Wales and Northern Ireland to make sure those regulations are enforced.

2. The Agency's mission is 'food you can trust' and our vision is to make sure that:

   - Food is safe;
   - Food is what it says it is; and
   - food is healthier and more sustainable.

3. At all times we will prioritise work on the protection of public health and consumers other interests in relation to food.

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PART I: EXPENDITURE AND AMBIT

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	**124,385,000**	-	124,385,000
Capital	**12,399,000**	-	12,399,000
Annually Managed Expenditure			
Resource	**13,281,000**	-	13,281,000
Capital	**50,000**	-	50,000
Total Net Budget			
Resource	**137,666,000**	-	137,666,000
Capital	**12,449,000**	-	12,449,000
Non-Budget Expenditure	**-**		
Net Cash Requirement	**136,655,000**		

Amounts required in the year ending 31 March 2027 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; activities relating to the Sanitary and Phytosanitary Agreement with the EU; 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; organisational resilience activities to include crisis management training and FSA and government wide crisis exercises; debt recovery, payments of penalties and interest, 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 government initiatives and incentives.

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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 including depreciation, amortisation and impairments.

Food Standards Agency will account for this Estimate.

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit			
Resource	124,385,000	53,180,000	**71,205,000**
Capital	12,399,000	8,887,000	**3,512,000**
Annually Managed Expenditure			
Resource	13,281,000	5,976,000	**7,305,000**
Capital	50,000	23,000	**27,000**
Non-Budget Expenditure	-	-	**-**
Net Cash Requirement	136,655,000	61,564,000	**75,091,000**

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PART II: SUBHEAD DETAIL

£'000

	2026-27 Plans										2025-26 Plans	
	Resources							Capital			Resources	Capital
	Administration			Programme			Total					
	Gross	Income	Net	Gross	Income	Net	Net	Gross	Income	Net	Net	Net
	1	2	3	4	5	6	7	8	9	10	11	12
Departmental Expenditure Limit (DEL)												
Voted expenditure												
A Food Standards Agency Westminster (DEL)	185,882	-61,497	124,385	-	-	-	124,385	12,699	-300	12,399	118,969	16,671
Total voted DEL	**185,882**	**-61,497**	**124,385**	**-**	**-**	**-**	**124,385**	**12,699**	**-300**	**12,399**	**118,969**	**16,671**
Total DEL	**185,882**	**-61,497**	**124,385**	**-**	**-**	**-**	**124,385**	**12,699**	**-300**	**12,399**	**118,969**	**16,671**
Annually Managed Expenditure (AME)												
Voted expenditure												
B Food Standards Agency Westminster (AME)	-	-	-	13,281	-	13,281	13,281	50	-	50	13,911	250
Total voted AME	**-**	**-**	**-**	**13,281**	**-**	**13,281**	**13,281**	**50**	**-**	**50**	**13,911**	**250**
Total AME	**-**	**-**	**-**	**13,281**	**-**	**13,281**	**13,281**	**50**	**-**	**50**	**13,911**	**250**
Voted expenditure	**185,882**	**-61,497**	**124,385**	**13,281**	**-**	**13,281**	**137,666**	**12,749**	**-300**	**12,449**	**132,880**	**16,921**
Non-voted expenditure	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total for Estimate	**185,882**	**-61,497**	**124,385**	**13,281**	**-**	**13,281**	**137,666**	**12,749**	**-300**	**12,449**	**132,880**	**16,921**

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PART II: RESOURCE TO CASH RECONCILIATION

£'000

	2026-27 Plans	2025-26 Plans	2024-25 Outturn
Net Resource Requirement	**137,666**	**132,880**	**113,779**
Net Capital Requirement	**12,449**	**16,921**	**10,014**
Accruals to cash adjustments	**-13,460**	**-11,787**	**-388**
Of which:	-	-	-
Adjustment for ALBs:	-	-	-
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
Adjustments to remove non-cash items:	-	-	-
Depreciation	-3,678	-4,308	-4,163
New provisions and adjustments to previous provisions	-9,953	-10,356	1,075
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-129	-126	-125
Adjustments to reflect movements in working balances:	-	-	-
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	1,250	483
Increase (-) / Decrease (+) in creditors	-	1,250	2,160
Use of provisions	300	503	182
Removal of non-voted budget items	**-**	**-**	**-**
Of which:	-	-	-
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	**136,655**	**138,014**	**123,405**

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

£'000

	2026-27 Plans	2025-26 Plans	2024-25 Outturn
Gross Administration Costs	185,582	170,949	153,725
Less:			
Administration DEL Income	-61,497	-52,483	-43,036
Net Administration Costs	**124,085**	**118,466**	**110,689**
Gross Programme Costs	23,740	25,301	11,245
Less:			
Programme DEL Income	-	-	-
Programme AME Income	-	-	-
Non-budget income	-	-	-
Net Programme Costs	**23,740**	**25,301**	**11,245**
Total Net Operating Costs	**147,825**	**143,767**	**121,934**
Of which:			
Resource DEL	124,085	118,466	110,689
Capital DEL	10,159	10,887	8,157
Resource AME	13,581	14,414	3,088
Capital AME	-	-	-
Non-budget	-	-	-
Adjustments to include:			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
Adjustments to remove:			
Capital in the SoCNE	-10,159	-10,887	-8,157
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	2
Total Resource Budget	**137,666**	**132,880**	**113,779**
Of which:			
Resource DEL	124,385	118,969	110,873
Resource AME	13,281	13,911	2,906
Adjustments to include:			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
Adjustments to remove:			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	**137,666**	**132,880**	**113,779**

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PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME

£'000

	2026-27 Plans	2025-26 Plans	2024-25 Outturn
Voted Resource DEL			
Administration			
A Food Standards Agency Westminster (DEL)			
Sales of Goods and Services	-61,497	-52,483	-42,895
Other Income	-	-	-141
Total Sales of Goods and Services	**-61,497**	**-52,483**	**-42,895**
Total Other Income	**-**	**-**	**-141**
Total Administration	**-61,497**	**-52,483**	**-43,036**
Total Voted Resource DEL	**-61,497**	**-52,483**	**-43,036**
Total Voted Resource Income	**-61,497**	**-52,483**	**-43,036**
Voted Capital DEL			
Programme			
A Food Standards Agency Westminster (DEL)			
Sales of Assets	-300	-300	-35
Total Sales of Assets	**-300**	**-300**	**-35**
Total Programme	**-300**	**-300**	**-35**
Total Voted Capital DEL	**-300**	**-300**	**-35**
Total Voted Capital Income	**-300**	**-300**	**-35**

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

No CFER income or receipts are expected in 2026-27 or 2025-26. No CFER income or receipts were received in 2024-25.

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 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

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The National Archives

INTRODUCTION

1. This Estimate covers the administration of the public record system of the United Kingdom under the Public Records Act of 1958, and the promotion of the highest standards of care and public access for the archives of historical value outside the public records and strategic leadership for the archives sector in England.

2. This Estimate also provides for the administrative costs of leading on UK information management and re-use policy, spreading best practice, setting standards and ensuring compliance across the public sector and managing Crown copyright and database rights, as well as delivering cost effective and trusted official publishing services and advice across government.

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PART I: EXPENDITURE AND AMBIT

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	**46,211,000**	-	46,211,000
Capital	**6,000,000**	-	6,000,000
Annually Managed Expenditure			
Resource	**8,876,000**	-	8,876,000
Capital	**-**	-	-
Total Net Budget			
Resource	**55,087,000**	-	55,087,000
Capital	**6,000,000**	-	6,000,000
Non-Budget Expenditure	**-**		
Net Cash Requirement	**52,211,000**		

Amounts required in the year ending 31 March 2027 for expenditure by The National Archives on:

Departmental Expenditure Limit:

Expenditure arising from:

Ensuring the UK public records - past and future - remain authentic, available and accessible to all. Fulfilling a wide range of statutory and non-statutory responsibilities, 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 copyright and database rights; 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 for 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 National Archives.

Annually Managed Expenditure:

Expenditure arising from:

Depreciation and amortisation of tangible and intangible non-current assets.

The National Archives will account for this Estimate.

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PART I: EXPENDITURE AND AMBIT (continued)

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit			
Resource	46,211,000	23,005,000	**23,206,000**
Capital	6,000,000	3,105,000	**2,895,000**
Annually Managed Expenditure			
Resource	8,876,000	-	**8,876,000**
Capital	-	-	**-**
Non-Budget Expenditure	-	-	**-**
Net Cash Requirement	52,211,000	22,445,000	**29,766,000**

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PART II: SUBHEAD DETAIL

£'000

	2026-27 Plans										2025-26 Plans	
	Resources							Capital			Resources	Capital
	Administration			Programme			Total					
	Gross	Income	Net	Gross	Income	Net	Net	Gross	Income	Net	Net	Net
	1	2	3	4	5	6	7	8	9	10	11	12
Departmental Expenditure Limit (DEL)												
Voted expenditure												
A The National Archives (DEL)	12,000	-	12,000	57,623	-23,412	34,211	46,211	6,000	-	6,000	44,977	7,944
Total voted DEL	**12,000**	**-**	**12,000**	**57,623**	**-23,412**	**34,211**	**46,211**	**6,000**	**-**	**6,000**	**44,977**	**7,944**
Total DEL	**12,000**	**-**	**12,000**	**57,623**	**-23,412**	**34,211**	**46,211**	**6,000**	**-**	**6,000**	**44,977**	**7,944**
Annually Managed Expenditure (AME)												
Voted expenditure												
B The National Archives (AME)	-	-	-	8,876	-	8,876	8,876	-	-	-	8,301	-
Total voted AME	**-**	**-**	**-**	**8,876**	**-**	**8,876**	**8,876**	**-**	**-**	**-**	**8,301**	**-**
Total AME	**-**	**-**	**-**	**8,876**	**-**	**8,876**	**8,876**	**-**	**-**	**-**	**8,301**	**-**
Voted expenditure	**12,000**	**-**	**12,000**	**66,499**	**-23,412**	**43,087**	**55,087**	**6,000**	**-**	**6,000**	**53,278**	**7,944**
Non-voted expenditure	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total for Estimate	**12,000**	**-**	**12,000**	**66,499**	**-23,412**	**43,087**	**55,087**	**6,000**	**-**	**6,000**	**53,278**	**7,944**

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PART II: RESOURCE TO CASH RECONCILIATION

£'000

	2026-27 Plans	2025-26 Plans	2024-25 Outturn
Net Resource Requirement	**55,087**	**53,278**	**46,978**
Net Capital Requirement	**6,000**	**7,944**	**7,417**
Accruals to cash adjustments	**-8,876**	**-8,301**	**-7,666**
Of which:	-	-	-
Adjustment for ALBs:	-	-	-
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
Adjustments to remove non-cash items:	-	-	-
Depreciation	-8,876	-8,221	-7,666
New provisions and adjustments to previous provisions	-	-80	-
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
Adjustments to reflect movements in working balances:	-	-	-
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	-	-	-
Removal of non-voted budget items	**-**	**-**	**-**
Of which:	-	-	-
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	**52,211**	**52,921**	**46,729**

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

£'000

	2026-27 Plans	2025-26 Plans	2024-25 Outturn
Gross Administration Costs	12,000	12,224	10,201
Less:			
Administration DEL Income	-	-	-32
Net Administration Costs	**12,000**	**12,224**	**10,169**
Gross Programme Costs	66,499	63,151	57,720
Less:			
Programme DEL Income	-23,412	-22,527	-21,056
Programme AME Income	-	-	-
Non-budget income	-	-	-
Net Programme Costs	**43,087**	**40,624**	**36,664**
Total Net Operating Costs	**55,087**	**52,848**	**46,833**
Of which:			
Resource DEL	46,211	44,977	39,312
Capital DEL	-	-430	-145
Resource AME	8,876	8,301	7,666
Capital AME	-	-	-
Non-budget	-	-	-
Adjustments to include:			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
Adjustments to remove:			
Capital in the SoCNE	-	430	145
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
Total Resource Budget	**55,087**	**53,278**	**46,978**
Of which:			
Resource DEL	46,211	44,977	39,312
Resource AME	8,876	8,301	7,666
Adjustments to include:			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
Adjustments to remove:			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	**55,087**	**53,278**	**46,978**

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PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME

£'000

	2026-27 Plans	2025-26 Plans	2024-25 Outturn
Voted Resource DEL			
Administration			
A The National Archives (DEL)			
Sales of Goods and Services	-	-	-27
Other Income	-	-	-5
Total Sales of Goods and Services	**-**	**-**	**-27**
Total Other Income	**-**	**-**	**-5**
Total Administration	**-**	**-**	**-32**
Programme			
A The National Archives (DEL)			
Donations	-	-	-101
Sales of Goods and Services	-23,412	-19,229	-14,227
Other Grants	-	-2,868	-1,909
Other Income	-	-	-4,674
Total Donations	**-**	**-**	**-101**
Total Sales of Goods and Services	**-23,412**	**-19,229**	**-14,227**
Total Other Grants	**-**	**-2,868**	**-1,909**
Total Other Income	**-**	**-**	**-4,674**
Total Programme	**-23,412**	**-22,097**	**-20,911**
Total Voted Resource DEL	**-23,412**	**-22,097**	**-20,943**
Total Voted Resource Income	**-23,412**	**-22,097**	**-20,943**
Voted Capital DEL			
Programme			
A The National Archives (DEL)			
Other Grants	-	-430	-145
Total Other Grants	**-**	**-430**	**-145**
Total Programme	**-**	**-430**	**-145**
Total Voted Capital DEL	**-**	**-430**	**-145**
Total Voted Capital Income	**-**	**-430**	**-145**

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

No CFER income or receipts are expected in 2026-27 or 2025-26. No CFER income or receipts were received in 2024-25.

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 for further details of Accounting Officer responsibilities.

Accounting Officer: Saul Nassé

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United Kingdom Supreme Court

INTRODUCTION

1. The Supreme Court of the United Kingdom (UKSC) is the final court of appeal for arguable points of law of general public importance arising from civil cases throughout the United Kingdom and from criminal cases in England and Wales, Northern Ireland and, in a limited number of cases, Scotland.

2. It also provides the Judicial Committee of the Privy Council (JCPC), a court of final appeal for a range of Commonwealth jurisdictions (including the Crown Dependencies and some but not all British Overseas Territories, Commonwealth realms and Commonwealth republics). The two courts share a building, registry and support facilities.

3. The UKSC was created as a non-Ministerial department in 2009 to strengthen the separation of powers in the UK constitution, by removing the judiciary (the Law Lords) from the upper house of the UK legislature (the House of Lords).

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PART I: EXPENDITURE AND AMBIT

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	**2,603,000**	4,040,000	6,643,000
Capital	**727,000**	-	727,000
Annually Managed Expenditure			
Resource	**2,053,000**	-	2,053,000
Capital	**-**	-	-
Total Net Budget			
Resource	**4,656,000**	4,040,000	8,696,000
Capital	**727,000**	-	727,000
Non-Budget Expenditure	**-**		
Net Cash Requirement	**5,739,000**		

Amounts required in the year ending 31 March 2027 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 supporting legal resources, the administration of the non-Ministerial department, and maintenance and operation of the court building.

Running selection commissions for the appointment of Justices.

Provision of education and outreach activities.

Maintenance of links with apex courts in other countries.

Income arising from:
Contributions from the UK legal jurisdictions (i.e. England and Wales, Scotland and Northern Ireland).

Fees paid by users of the Courts.

Receipts from commercial activities such as room hire, guided tours and filming.

Annually Managed Expenditure:

Expenditure arising from:

Associated depreciation or amortisation.

United Kingdom Supreme Court will account for this Estimate.

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PART I: EXPENDITURE AND AMBIT (continued)

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit			
Resource	2,603,000	2,892,000	**-289,000**
Capital	727,000	327,000	**400,000**
Annually Managed Expenditure			
Resource	2,053,000	924,000	**1,129,000**
Capital	-	-	**-**
Non-Budget Expenditure	-	-	**-**
Net Cash Requirement	5,739,000	2,442,000	**3,297,000**

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PART II: SUBHEAD DETAIL

£'000

	2026-27 Plans										2025-26 Plans	
	Resources							Capital			Resources	Capital
	Administration			Programme			Total					
	Gross	Income	Net	Gross	Income	Net	Net	Gross	Income	Net	Net	Net
	1	2	3	4	5	6	7	8	9	10	11	12
Departmental Expenditure Limit (DEL)												
Voted expenditure												
A United Kingdom Supreme Court	958	-60	898	10,534	-8,829	1,705	2,603	727	-	727	4,957	471
Total voted DEL	**958**	**-60**	**898**	**10,534**	**-8,829**	**1,705**	**2,603**	**727**	**-**	**727**	**4,957**	**471**
Non-voted expenditure												
B UK Supreme Court Non-Voted	-	-	-	4,040	-	4,040	4,040	-	-	-	3,800	-
Total non-voted DEL	**-**	**-**	**-**	**4,040**	**-**	**4,040**	**4,040**	**-**	**-**	**-**	**3,800**	**-**
Total DEL	**958**	**-60**	**898**	**14,574**	**-8,829**	**5,745**	**6,643**	**727**	**-**	**727**	**8,757**	**471**
Annually Managed Expenditure (AME)												
Voted expenditure												
C United Kingdom Supreme Court	-	-	-	2,053	-	2,053	2,053	-	-	-	2,010	-
Total voted AME	**-**	**-**	**-**	**2,053**	**-**	**2,053**	**2,053**	**-**	**-**	**-**	**2,010**	**-**
Total AME	**-**	**-**	**-**	**2,053**	**-**	**2,053**	**2,053**	**-**	**-**	**-**	**2,010**	**-**
Voted expenditure	**958**	**-60**	**898**	**12,587**	**-8,829**	**3,758**	**4,656**	**727**	**-**	**727**	**6,967**	**471**
Non-voted expenditure	**-**	**-**	**-**	**4,040**	**-**	**4,040**	**4,040**	**-**	**-**	**-**	**3,800**	**-**
Total for Estimate	**958**	**-60**	**898**	**16,627**	**-8,829**	**7,798**	**8,696**	**727**	**-**	**727**	**10,767**	**471**

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PART II: RESOURCE TO CASH RECONCILIATION

£'000

	2026-27 Plans	2025-26 Plans	2024-25 Outturn
Net Resource Requirement	**8,696**	**10,767**	**6,519**
Net Capital Requirement	**727**	**471**	**2,097**
Accruals to cash adjustments	**356**	**-2,010**	**-1,448**
Of which:	-	-	-
Adjustment for ALBs:	-	-	-
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
Adjustments to remove non-cash items:	-	-	-
Depreciation	-2,053	-2,010	-1,448
New provisions and adjustments to previous provisions	-	-	-
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
Adjustments to reflect movements in working balances:	-	-	-
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	2,409	-	-
Use of provisions	-	-	-
Removal of non-voted budget items	**-4,040**	**-3,800**	**-3,693**
Of which:	-	-	-
Consolidated Fund Standing Services	-4,040	-3,800	-3,693
Other adjustments	-	-	-
Net Cash Requirement	**5,739**	**5,428**	**3,475**

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

£'000

	2026-27 Plans	2025-26 Plans	2024-25 Outturn
Gross Administration Costs	958	964	642
Less:			
Administration DEL Income	-60	-60	-46
Net Administration Costs	**898**	**904**	**596**
Gross Programme Costs	16,627	18,312	14,762
Less:			
Programme DEL Income	-8,829	-9,905	-8,839
Programme AME Income	-	-	-
Non-budget income	-	-	-
Net Programme Costs	**7,798**	**8,407**	**5,923**
Total Net Operating Costs	**8,696**	**9,311**	**6,519**
Of which:			
Resource DEL	6,643	8,757	5,071
Capital DEL	-	-1,456	-
Resource AME	2,053	2,010	1,448
Capital AME	-	-	-
Non-budget	-	-	-
Adjustments to include:			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
Adjustments to remove:			
Capital in the SoCNE	-	1,456	-
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
Total Resource Budget	**8,696**	**10,767**	**6,519**
Of which:			
Resource DEL	6,643	8,757	5,071
Resource AME	2,053	2,010	1,448
Adjustments to include:			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
Adjustments to remove:			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	**8,696**	**10,767**	**6,519**

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PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME

£'000

	2026-27 Plans	2025-26 Plans	2024-25 Outturn
Voted Resource DEL			
Administration			
A United Kingdom Supreme Court			
Sales of Goods and Services	-60	-60	-46
Total Sales of Goods and Services	**-60**	**-60**	**-46**
Total Administration	**-60**	**-60**	**-46**
Programme			
A United Kingdom Supreme Court			
Sales of Goods and Services	-8,829	-8,449	-8,839
Total Sales of Goods and Services	**-8,829**	**-8,449**	**-8,839**
Total Programme	**-8,829**	**-8,449**	**-8,839**
Total Voted Resource DEL	**-8,889**	**-8,509**	**-8,885**
Total Voted Resource Income	**-8,889**	**-8,509**	**-8,885**
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**	**-**

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

No CFER income or receipts are expected in 2026-27 or 2025-26. No CFER income or receipts were received in 2024-25.

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 for further details of Accounting Officer responsibilities.

Accounting Officer: Vicky Fox

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Government Actuary's Department

INTRODUCTION

1. This Estimate covers the running costs of the department of the Government Actuary. The department's main areas of activity are to provide actuarial and specialist analysis, advice and assurance in a range of areas, including employer-sponsored pension arrangements and other employee benefits, social insurance, health care financing arrangements, risk management and strategic investment, asset/liability considerations, pension and insurance regulation etc.

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PART I: EXPENDITURE AND AMBIT

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	**1,000**	-	1,000
Capital	**325,000**	-	325,000
Annually Managed Expenditure			
Resource	**749,000**	-	749,000
Capital	**100,000**	-	100,000
Total Net Budget			
Resource	**750,000**	-	750,000
Capital	**425,000**	-	425,000
Non-Budget Expenditure	**-**		
Net Cash Requirement	**826,000**		

Amounts required in the year ending 31 March 2027 for expenditure by Government Actuary's Department on:

Departmental Expenditure Limit:

Expenditure arising from:

Administration costs incurred in providing actuarial and specialist analysis, advice and assurance to Government and other clients, principally in the public sector, and associated non-cash items.

Income arising from:

Receipts for providing actuarial and specialist analysis, advice and assurance in a range of areas, including employer-sponsored pension arrangements and other employee benefits, social insurance, health care financing arrangements, risk management and strategic investment, asset/liability considerations, pension and insurance regulation etc.

Annually Managed Expenditure:

Expenditure arising from:

The setting up and use of provisions and other associated non-cash items. Depreciation arising from GAD's property leases.

Government Actuary's Department will account for this Estimate.

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit			
Resource	1,000	-	**1,000**
Capital	325,000	270,000	**55,000**
Annually Managed Expenditure			
Resource	749,000	23,000	**726,000**
Capital	100,000	-	**100,000**
Non-Budget Expenditure	-	-	**-**
Net Cash Requirement	826,000	355,000	**471,000**

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PART II: SUBHEAD DETAIL

£'000

	2026-27 Plans										2025-26 Plans	
	Resources							Capital			Resources	Capital
	Administration			Programme			Total					
	Gross	Income	Net	Gross	Income	Net	Net	Gross	Income	Net	Net	Net
	1	2	3	4	5	6	7	8	9	10	11	12
Departmental Expenditure Limit (DEL)												
Voted expenditure												
A Administration	27,836	-27,835	1	-	-	-	1	325	-	325	-688	600
Total voted DEL	**27,836**	**-27,835**	**1**	**-**	**-**	**-**	**1**	**325**	**-**	**325**	**-688**	**600**
Total DEL	**27,836**	**-27,835**	**1**	**-**	**-**	**-**	**1**	**325**	**-**	**325**	**-688**	**600**
Annually Managed Expenditure (AME)												
Voted expenditure												
B Provisions (AME)	-	-	-	749	-	749	749	100	-	100	739	-
Total voted AME	**-**	**-**	**-**	**749**	**-**	**749**	**749**	**100**	**-**	**100**	**739**	**-**
Total AME	**-**	**-**	**-**	**749**	**-**	**749**	**749**	**100**	**-**	**100**	**739**	**-**
Voted expenditure	**27,836**	**-27,835**	**1**	**749**	**-**	**749**	**750**	**425**	**-**	**425**	**51**	**600**
Non-voted expenditure	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total for Estimate	**27,836**	**-27,835**	**1**	**749**	**-**	**749**	**750**	**425**	**-**	**425**	**51**	**600**

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PART II: RESOURCE TO CASH RECONCILIATION

£'000

	2026-27 Plans	2025-26 Plans	2024-25 Outturn
Net Resource Requirement	**750**	**51**	**-693**
Net Capital Requirement	**425**	**600**	**290**
Accruals to cash adjustments	**-349**	**137**	**-1,801**
Of which:			
Adjustment for ALBs:	-	-	-
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
Adjustments to remove non-cash items:	-	-	-
Depreciation	-699	-689	-659
New provisions and adjustments to previous provisions	-170	-50	4
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-80	-80
Adjustments to reflect movements in working balances:	-	-	-
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	500	956	-1,087
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	20	-	21
Removal of non-voted budget items	**-**	**-**	**-**
Of which:			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	**826**	**788**	**-2,204**

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

£'000

	2026-27 Plans	2025-26 Plans	2024-25 Outturn
Gross Administration Costs	27,836	27,076	24,724
Less:			
Administration DEL Income	-27,835	-27,764	-26,094
Net Administration Costs	**1**	**-688**	**-1,370**
Gross Programme Costs	769	739	677
Less:			
Programme DEL Income	-	-	-
Programme AME Income	-	-	-
Non-budget income	-	-	-
Net Programme Costs	**769**	**739**	**677**
Total Net Operating Costs	**770**	**51**	**-693**
Of which:			
Resource DEL	1	-688	-1,370
Capital DEL	-	-	-
Resource AME	769	739	677
Capital AME	-	-	-
Non-budget	-	-	-
Adjustments to include:			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
Adjustments to remove:			
Capital in the SoCNE	-	-	-
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-20	-	-
Total Resource Budget	**750**	**51**	**-693**
Of which:			
Resource DEL	1	-688	-1,349
Resource AME	749	739	656
Adjustments to include:			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
Adjustments to remove:			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	**750**	**51**	**-693**

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PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME

£'000

	2026-27 Plans	2025-26 Plans	2024-25 Outturn
Voted Resource DEL			
Administration			
A: Administration			
Sales of Goods and Services	-27,835	-27,764	-26,094
Total Sales of Goods and Services	**-27,835**	**-27,764**	**-26,094**
Total Administration	**-27,835**	**-27,764**	**-26,094**
Total Voted Resource DEL	**-27,835**	**-27,764**	**-26,094**
Total Voted Resource Income	**-27,835**	**-27,764**	**-26,094**

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

No CFER income or receipts are expected in 2026-27 or 2025-26. No CFER income or receipts were received in 2024-25.

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 for further details of Accounting Officer responsibilities.

Accounting Officer: Fiona Dunsire

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Office of Gas and Electricity Markets

INTRODUCTION

1. This Estimate covers the resource, capital and cash expenditure of the Office of Gas and Electricity Markets.

2. Created under provisions of the Utilities Act 2000, the Gas and Electricity Markets Authority (the 'Authority'), consists of non-executive and executive members and a non-executive chair, and operates through the Office of Gas and Electricity Markets ('Ofgem'), which is a non-ministerial government department.

3. The Authority determines strategic direction, sets policy priorities and makes decisions on a wide range of regulatory issues, including price controls and enforcement. When making decisions, the Authority is guided by its Consumer Interest Framework, which helps it to identify trade-offs between complex consumer interests.

4. The Authority's principal objective, set out in statute, is to protect the interests of existing and future consumers.

5. Ofgem's Multiyear Strategy sets out the priorities that will shape all of the energy regulator's work going forward. Those priorities are:
   • Shaping a retail market that works for consumers
   • Enabling infrastructure for net zero at pace
   • Establishing an efficient, fair and flexible energy system
   • Advancing decarbonisation through low carbon energy and social schemes

6. Our Forward Work Programme sets out how we plan to use our resources in 2026-27 to deliver against the Strategy.

7. Our expenditure is funded mainly by: i. income generated from the industry that we regulate in the form of licence fees ii. other government departments, for specific programmes iii. the work that we perform on administering various social and environmental schemes iv. recharges, in respect of our offshore transmission tender regime.

8. Monies collected on behalf of the Secretary of State, either on behalf of consumer advocacy functions, metrology functions, or in respect of the Secretary of State's own costs are shown as payments to the Department for Energy Security and Net Zero ('DESNZ').

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PART I: EXPENDITURE AND AMBIT

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	**13,750,000**	-	13,750,000
Capital	**16,549,000**	-	16,549,000
Annually Managed Expenditure			
Resource	**-**	-	-
Capital	**-**	-	-
Total Net Budget			
Resource	**13,750,000**	-	13,750,000
Capital	**16,549,000**	-	16,549,000
Non-Budget Expenditure	**-**		
Net Cash Requirement	**47,250,000**		

Amounts required in the year ending 31 March 2027 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.

Office of Gas and Electricity Markets will account for this Estimate.

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit			
Resource	13,750,000	22,205,000	**-8,455,000**
Capital	16,549,000	7,200,000	**9,349,000**
Annually Managed Expenditure			
Resource	-	-	**-**
Capital	-	-	**-**
Non-Budget Expenditure	-	-	**-**
Net Cash Requirement	47,250,000	52,075,000	**-4,825,000**

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PART II: SUBHEAD DETAIL

£'000

	2026-27 Plans										2025-26 Plans	
	Resources							Capital			Resources	Capital
	Administration			Programme			Total					
	Gross	Income	Net	Gross	Income	Net	Net	Gross	Income	Net	Net	Net
	1	2	3	4	5	6	7	8	9	10	11	12
Departmental Expenditure Limit (DEL)												
Voted expenditure												
A Gas and Electricity Markets Authority: Administration	199,497	-199,497	-	-	-	-	-	16,549	-	16,549	30,000	5,050
B Ofgem Delivery & Schemes: Administration	88,750	-75,000	13,750	-	-	-	13,750	4,000	-4,000	-	9,552	-
C Ofgem Green Gas: Administration	5,850	-5,850	-	85,150	-85,150	-	-	-	-	-	7,928	-
D Levelisation: Programme	-	-	-	70,000	-70,000	-	-	-	-	-	-	-
Total voted DEL	**294,097**	**-280,347**	**13,750**	**155,150**	**-155,150**	**-**	**13,750**	**20,549**	**-4,000**	**16,549**	**47,480**	**5,050**
Total DEL	**294,097**	**-280,347**	**13,750**	**155,150**	**-155,150**	**-**	**13,750**	**20,549**	**-4,000**	**16,549**	**47,480**	**5,050**
Voted expenditure	**294,097**	**-280,347**	**13,750**	**155,150**	**-155,150**	**-**	**13,750**	**20,549**	**-4,000**	**16,549**	**47,480**	**5,050**
Non-voted expenditure	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total for Estimate	**294,097**	**-280,347**	**13,750**	**155,150**	**-155,150**	**-**	**13,750**	**20,549**	**-4,000**	**16,549**	**47,480**	**5,050**

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PART II: RESOURCE TO CASH RECONCILIATION

£'000

	2026-27 Plans	2025-26 Plans	2024-25 Outturn
Net Resource Requirement	**13,750**	**47,480**	**40,341**
Net Capital Requirement	**16,549**	**5,050**	**4,089**
Accruals to cash adjustments	**16,951**	**40,970**	**-48,273**
Of which:	-	-	-
Adjustment for ALBs:	-	-	-
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
Adjustments to remove non-cash items:	-	-	-
Depreciation	-21,290	-15,111	-7,916
New provisions and adjustments to previous provisions	-	-39,000	-40,202
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-150	-300	-155
Adjustments to reflect movements in working balances:	-	-	-
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	20,000	59,531	-
Increase (-) / Decrease (+) in creditors	18,391	35,850	-
Use of provisions	-	-	-
Removal of non-voted budget items	**-**	**-**	**-**
Of which:	-	-	-
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	**47,250**	**93,500**	**-3,843**

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

£'000

	2026-27 Plans	2025-26 Plans	2024-25 Outturn
Gross Administration Costs	294,097	294,103	225,540
Less:			
Administration DEL Income	-280,347	-254,551	-212,955
Net Administration Costs	**13,750**	**39,552**	**12,585**
Gross Programme Costs	155,150	138,503	92,430
Less:			
Programme DEL Income	-155,150	-130,575	-72,736
Programme AME Income	-	-	-
Non-budget income	-	-	-
Net Programme Costs	**-**	**7,928**	**19,694**
Total Net Operating Costs	**13,750**	**47,480**	**32,279**
Of which:			
Resource DEL	13,750	47,480	40,341
Capital DEL	-	-	-8,062
Resource AME	-	-	-
Capital AME	-	-	-
Non-budget	-	-	-
Adjustments to include:			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
Adjustments to remove:			
Capital in the SoCNE	-	-	8,062
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
Total Resource Budget	**13,750**	**47,480**	**40,341**
Of which:			
Resource DEL	13,750	47,480	40,341
Resource AME	-	-	-
Adjustments to include:			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
Adjustments to remove:			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	**13,750**	**47,480**	**40,341**

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PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME

£'000

	2026-27 Plans	2025-26 Plans	2024-25 Outturn
Voted Resource DEL			
Administration			
A Gas and Electricity Markets Authority: Administration			
Sales of Goods and Services	-9,614	-22,836	-5,146
Other Income	-	-	-7,899
Taxation	-189,883	-156,298	-137,941
B Ofgem Delivery & Schemes: Administration			
Sales of Goods and Services	-75,000	-69,892	-
Other Income	-	-	-57,332
Taxation	-	-800	-706
C Ofgem Green Gas: Administration			
Other Income	-	-	-1,244
Taxation	-5,850	-4,725	-2,687
Total Sales of Goods and Services	**-84,614**	**-92,728**	**-5,146**
Total Other Income	**-**	**-**	**-66,475**
Total Taxation	**-195,733**	**-161,823**	**-141,334**
Total Administration	**-280,347**	**-254,551**	**-212,955**
Programme			
C Ofgem Green Gas: Administration			
Taxation	-85,150	-60,575	-6,974
D Levelisation: Programme			
Other Income	-70,000	-70,000	-57,700
Total Other Income	**-70,000**	**-70,000**	**-57,700**
Total Taxation	**-85,150**	**-60,575**	**-6,974**
Total Programme	**-155,150**	**-130,575**	**-64,674**
Total Voted Resource DEL	**-435,497**	**-385,126**	**-277,629**
Total Voted Resource Income	**-435,497**	**-385,126**	**-277,629**
Voted Capital DEL			
Programme			
B Ofgem Delivery & Schemes: Administration			
Sales of Assets	-4,000	-3,700	-
Other Grants	-	-	-8,062
Total Sales of Assets	**-4,000**	**-3,700**	**-**
Total Other Grants	**-**	**-**	**-8,062**
Total Programme	**-4,000**	**-3,700**	**-8,062**
Total Voted Capital DEL	**-4,000**	**-3,700**	**-8,062**
Total Voted Capital Income	**-4,000**	**-3,700**	**-8,062**

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

No CFER income or receipts are expected in 2026-27 or 2025-26. No CFER income or receipts were received in 2024-25.

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 for further details of Accounting Officer responsibilities.

Accounting Officer: Tim Jarvis

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Office of Rail and Road

INTRODUCTION

1. This Estimate provides for expenditure for the Office of Rail and Road (ORR).
2. ORR, as the combined economic and safety regulator, is responsible for railway health and safety matters and the regulation of access to railways and promotion of competition in the provision of rail services. It is also responsible for promoting efficiency and economy for those providing railway services and protecting the interests of railway service users.
3. ORR is responsible for monitoring National Highways' management and operation of the strategic road network.
4. ORR acts as the appeal body, controls the network statement, monitors the competitive situation of rail services, and oversees the efficient management and fair and non-discriminatory use of rail infrastructure for Northern Ireland.
5. ORR is the sponsor of the Rail Ombudsman.
6. Further details of expenditure contained in this Estimate can be found in ORR's Annual Report and Accounts 2025-26.

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PART I: EXPENDITURE AND AMBIT

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	**1,000**	-	1,000
Capital	**711,000**	-	711,000
Annually Managed Expenditure			
Resource	**-**	-	-
Capital	**-**	-	-
Total Net Budget			
Resource	**1,000**	-	1,000
Capital	**711,000**	-	711,000
Non-Budget Expenditure	**-**		
Net Cash Requirement	**2,000,000**		

Amounts required in the year ending 31 March 2027 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 and advice on economic regulation.

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.

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, advice on economic regulation and for providing advice on the future funding framework for Transport for London.

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PART I: EXPENDITURE AND AMBIT (CONTINUED)

Office of Rail and Road will account for this Estimate.

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit			
Resource	1,000	-	**1,000**
Capital	711,000	324,000	**387,000**
Annually Managed Expenditure			
Resource	-	-	**-**
Capital	-	-	**-**
Non-Budget Expenditure	-	-	**-**
Net Cash Requirement	2,000,000	900,000	**1,100,000**

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PART II: SUBHEAD DETAIL

£'000

	2026-27 Plans										2025-26 Plans	
	Resources							Capital			Resources	Capital
	Administration			Programme			Total					
	Gross	Income	Net	Gross	Income	Net	Net	Gross	Income	Net	Net	Net
	1	2	3	4	5	6	7	8	9	10	11	12
Departmental Expenditure Limit (DEL)												
Voted expenditure												
A Economic regulation, admin, associated capital and other expenditure	21,988	-21,987	1	-	-	-	1	711	-	711	2	1,020
B Safety Regulation, admin and other expenditure	20,465	-20,465	-	-	-	-	-	-	-	-	-	-
C Other Regulation, admin and other expenditure	3,504	-3,504	-	-	-	-	-	-	-	-	-	-
Total voted DEL	**45,957**	**-45,956**	**1**	**-**	**-**	**-**	**1**	**711**	**-**	**711**	**2**	**1,020**
Total DEL	**45,957**	**-45,956**	**1**	**-**	**-**	**-**	**1**	**711**	**-**	**711**	**2**	**1,020**
Voted expenditure	**45,957**	**-45,956**	**1**	**-**	**-**	**-**	**1**	**711**	**-**	**711**	**2**	**1,020**
Non-voted expenditure	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total for Estimate	**45,957**	**-45,956**	**1**	**-**	**-**	**-**	**1**	**711**	**-**	**711**	**2**	**1,020**

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PART II: RESOURCE TO CASH RECONCILIATION

£'000

	2026-27 Plans	2025-26 Plans	2024-25 Outturn
Net Resource Requirement	**1**	**2**	**2**
Net Capital Requirement	**711**	**1,020**	**846**
Accruals to cash adjustments	**1,288**	**978**	**-478**
Of which:	-	-	-
Adjustment for ALBs:	-	-	-
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
Adjustments to remove non-cash items:	-	-	-
Depreciation	-1,902	-1,970	-1,796
New provisions and adjustments to previous provisions	-	-4	-31
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-98	-92	-146
Adjustments to reflect movements in working balances:	-	-	-
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	876
Increase (-) / Decrease (+) in creditors	3,288	3,044	619
Use of provisions	-	-	-
Removal of non-voted budget items	**-**	**-**	**-**
Of which:	-	-	-
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	**2,000**	**2,000**	**370**

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

£'000

	2026-27 Plans	2025-26 Plans	2024-25 Outturn
Gross Administration Costs	45,957	43,501	40,823
Less:			
Administration DEL Income	-45,956	-43,499	-40,821
Net Administration Costs	**1**	**2**	**2**
Gross Programme Costs	-	-	-
Less:			
Programme DEL Income	-	-	-
Programme AME Income	-	-	-
Non-budget income	-	-	-
Net Programme Costs	**-**	**-**	**-**
Total Net Operating Costs	**1**	**2**	**2**
Of which:			
Resource DEL	1	2	2
Capital DEL	-	-	-
Resource AME	-	-	-
Capital AME	-	-	-
Non-budget	-	-	-
Adjustments to include:			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
Adjustments to remove:			
Capital in the SoCNE	-	-	-
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
Total Resource Budget	**1**	**2**	**2**
Of which:			
Resource DEL	1	2	2
Resource AME	-	-	-
Adjustments to include:			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
Adjustments to remove:			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	**1**	**2**	**2**

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PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME

£'000

	2026-27 Plans	2025-26 Plans	2024-25 Outturn
Voted Resource DEL			
Administration			
A Economic regulation, admin, associated capital and other expenditure			
Other Income	-29	-27	-194
Taxation	-21,958	-19,786	-18,704
B Safety Regulation, admin and other expenditure			
Other Income	-27	-28	-142
Taxation	-20,438	-20,226	-18,569
C Other Regulation, admin and other expenditure			
Other Income	-3,504	-3,432	-3,212
Total Other Income	**-3,560**	**-3,487**	**-3,548**
Total Taxation	**-42,396**	**-40,012**	**-37,273**
Total Administration	**-45,956**	**-43,499**	**-40,821**
Total Voted Resource DEL	**-45,956**	**-43,499**	**-40,821**
Total Voted Resource Income	**-45,956**	**-43,499**	**-40,821**

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

No CFER income or receipts are expected in 2026-27 or 2025-26. No CFER income or receipts were received in 2024-25.

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 for further details of Accounting Officer responsibilities.

Accounting Officer: John Larkinson

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Water Services Regulation Authority

INTRODUCTION

1. This Estimate provides for the funding and expenditure of the Water Services Regulation Authority (Ofwat), which was established under the Water Act 2003. Ofwat is responsible for the regulation of the water industry in England and Wales as principally set out in the Water Industry Act 1991, Water Act 2003, and Water Act 2014. Ofwat is a competition authority principally under the Competition Act 1998 and the Enterprise Act 2002 relating to commercial activities connected with water or sewerage services in England and Wales.

2. Ofwat is funded through licence fees received from the water and and/or sewerage companies and is subject to cost control.

3. The cash provision includes £160,000, relating to the part of the pension costs of the former Directors General of the Office of Water Services (‘Directors General’) which cannot be charged to the water industry as it relates to their services with other government departments.

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PART I: EXPENDITURE AND AMBIT

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	**160,000**	-	160,000
Capital	**1,353,000**	-	1,353,000
Annually Managed Expenditure			
Resource	**-**	-	-
Capital	**-**	-	-
Total Net Budget			
Resource	**160,000**	-	160,000
Capital	**1,353,000**	-	1,353,000
Non-Budget Expenditure	**-**		
Net Cash Requirement	**14,513,000**		

Amounts required in the year ending 31 March 2027 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 the Department'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.

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PART I: EXPENDITURE AND AMBIT

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit			
Resource	160,000	72,000	**88,000**
Capital	1,353,000	609,000	**744,000**
Annually Managed Expenditure			
Resource	-	-	**-**
Capital	-	-	**-**
Non-Budget Expenditure	-	-	**-**
Net Cash Requirement	14,513,000	6,531,000	**7,982,000**

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PART II: SUBHEAD DETAIL

£'000

	2026-27 Plans										2025-26 Plans	
	Resources							Capital			Resources	Capital
	Administration			Programme			Total					
	Gross	Income	Net	Gross	Income	Net	Net	Gross	Income	Net	Net	Net
	1	2	3	4	5	6	7	8	9	10	11	12
Departmental Expenditure Limit (DEL)												
Voted expenditure												
A Water Services Regulation Authority	81,070	-80,910	160	-	-	-	160	1,353	-	1,353	161	1,285
Total voted DEL	**81,070**	**-80,910**	**160**	**-**	**-**	**-**	**160**	**1,353**	**-**	**1,353**	**161**	**1,285**
Total DEL	**81,070**	**-80,910**	**160**	**-**	**-**	**-**	**160**	**1,353**	**-**	**1,353**	**161**	**1,285**
Voted expenditure	**81,070**	**-80,910**	**160**	**-**	**-**	**-**	**160**	**1,353**	**-**	**1,353**	**161**	**1,285**
Non-voted expenditure	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total for Estimate	**81,070**	**-80,910**	**160**	**-**	**-**	**-**	**160**	**1,353**	**-**	**1,353**	**161**	**1,285**

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PART II: RESOURCE TO CASH RECONCILIATION

£'000

	2026-27 Plans	2025-26 Plans	2024-25 Outturn
Net Resource Requirement	**160**	**161**	**-73**
Net Capital Requirement	**1,353**	**1,285**	**642**
Accruals to cash adjustments	**13,000**	**13,000**	**5,825**
Of which:	-	-	-
Adjustment for ALBs:	-	-	-
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
Adjustments to remove non-cash items:	-	-	-
Depreciation	-1,630	-1,125	-1,083
New provisions and adjustments to previous provisions	-160	-160	-223
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-110	-110	-154
Adjustments to reflect movements in working balances:	-	-	-
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	5,420
Increase (-) / Decrease (+) in creditors	14,720	14,215	-205
Use of provisions	180	180	2,070
Removal of non-voted budget items	**-**	**-**	**-**
Of which:	-	-	-
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	**14,513**	**14,446**	**6,394**

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

£'000

	2026-27 Plans	2025-26 Plans	2024-25 Outturn
Gross Administration Costs	81,070	78,792	62,411
Less:			
Administration DEL Income	-80,910	-78,631	-62,484
Net Administration Costs	**160**	**161**	**-73**
Gross Programme Costs	-	-	-
Less:			
Programme DEL Income	-	-	-
Programme AME Income	-	-	-
Non-budget income	-	-	-
Net Programme Costs	**-**	**-**	**-**
Total Net Operating Costs	**160**	**161**	**-73**
Of which:			
Resource DEL	160	161	-73
Capital DEL	-	-	-
Resource AME	-	-	-
Capital AME	-	-	-
Non-budget	-	-	-
Adjustments to include:			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
Adjustments to remove:			
Capital in the SoCNE	-	-	-
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
Total Resource Budget	**160**	**161**	**-73**
Of which:			
Resource DEL	160	161	-73
Resource AME	-	-	-
Adjustments to include:			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
Adjustments to remove:			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	**160**	**161**	**-73**

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PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME

£'000

	2026-27 Plans	2025-26 Plans	2024-25 Outturn
Voted Resource DEL			
Administration			
A Water Services Regulation Authority			
Sales of Goods and Services	-	-	-81
Taxation	-80,910	-78,631	-62,403
Total Sales of Goods and Services	**-**	**-**	**-81**
Total Taxation	**-80,910**	**-78,631**	**-62,403**
Total Administration	**-80,910**	**-78,631**	**-62,484**
Total Voted Resource DEL	**-80,910**	**-78,631**	**-62,484**
Total Voted Resource Income	**-80,910**	**-78,631**	**-62,484**

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

No CFER income or receipts are expected in 2026-27 or 2025-26. No CFER income or receipts were received in 2024-25.

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 for further details of Accounting Officer responsibilities.

Accounting Officer: Chris Walters

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Export Credits Guarantee Department

INTRODUCTION

1. This Estimate covers the planned budgetary expenditure of the Export Credits Guarantee Department (ECGD) and its support of UK exporters.

2. The total Resource DEL is to cover the running costs of the Department. Administration RDEL is typically set at a token amount, with gross costs covered by the premium income that the Department receives. In 2026-27, Administration RDEL is negative as a result of an RDEL budget surrender to fund increased capital spending by the Department.

3. Income received by ECGD in the course of supporting exporters scores against its Resource AME. In 2026-27 income will predominately relate to premium and interest earned.

4. Capital AME expenditure is for the drawdown of Direct Lending loans.

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PART I: EXPENDITURE AND AMBIT

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	**-2,798,000**	-	-2,798,000
Capital	**6,337,000**	-	6,337,000
Annually Managed Expenditure			
Resource	**3,759,287,000**	-	3,759,287,000
Capital	**455,220,000**	-	455,220,000
Total Net Budget			
Resource	**3,756,489,000**	-	3,756,489,000
Capital	**461,557,000**	-	461,557,000
Non-Budget Expenditure	**-**		
Net Cash Requirement	**1,034,346,000**		

Amounts required in the year ending 31 March 2027 for expenditure by Export Credits Guarantee Department on:

Departmental Expenditure Limit:
Expenditure arising from:
The running of Export Credits Guarantee Department's (ECGD's) operational activity (operating costs of the Department), including Governmental response to the 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 United Kingdom (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. Depreciation and other non-cash items.

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.

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£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit			
Resource	-2,798,000	2,000	**-2,800,000**
Capital	6,337,000	3,538,000	**2,799,000**
Annually Managed Expenditure			
Resource	3,759,287,000	1,691,679,000	**2,067,608,000**
Capital	455,220,000	434,287,000	**20,933,000**
Non-Budget Expenditure	-	-	**-**
Net Cash Requirement	1,034,346,000	771,297,000	**263,049,000**

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PART II: SUBHEAD DETAIL

£'000

	2026-27 Plans										2025-26 Plans	
	Resources							Capital			Resources	Capital
	Administration			Programme			Total					
	Gross	Income	Net	Gross	Income	Net	Net	Gross	Income	Net	Net	Net
	1	2	3	4	5	6	7	8	9	10	11	12
Departmental Expenditure Limit (DEL)												
Voted expenditure												
A Export Credit Guarantees and Investments	107,604	-110,403	-2,799	-	-	-	-2,799	6,337	-	6,337	-5,124	5,238
B Shipbuilding credit guarantee scheme	50	-49	1	-	-	-	1	-	-	-	1	-
Total voted DEL	**107,654**	**-110,452**	**-2,798**	**-**	**-**	**-**	**-2,798**	**6,337**	**-**	**6,337**	**-5,123**	**5,238**
Total DEL	**107,654**	**-110,452**	**-2,798**	**-**	**-**	**-**	**-2,798**	**6,337**	**-**	**6,337**	**-5,123**	**5,238**
Annually Managed Expenditure (AME)												
Voted expenditure												
C Export Credits	-	-	-	3,764,954	-532,107	3,232,847	3,232,847	-	-	-	3,235,137	-
D Direct Lending	-	-	-	632,311	-105,871	526,440	526,440	795,619	-340,399	455,220	526,440	565,082
Total voted AME	**-**	**-**	**-**	**4,397,265**	**-637,978**	**3,759,287**	**3,759,287**	**795,619**	**-340,399**	**455,220**	**3,761,577**	**565,082**
Total AME	**-**	**-**	**-**	**4,397,265**	**-637,978**	**3,759,287**	**3,759,287**	**795,619**	**-340,399**	**455,220**	**3,761,577**	**565,082**
Voted expenditure	**107,654**	**-110,452**	**-2,798**	**4,397,265**	**-637,978**	**3,759,287**	**3,756,489**	**801,956**	**-340,399**	**461,557**	**3,756,454**	**570,320**
Non-voted expenditure	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total for Estimate	**107,654**	**-110,452**	**-2,798**	**4,397,265**	**-637,978**	**3,759,287**	**3,756,489**	**801,956**	**-340,399**	**461,557**	**3,756,454**	**570,320**

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PART II: RESOURCE TO CASH RECONCILIATION

£'000

	2026-27 Plans	2025-26 Plans	2024-25 Outturn
Net Resource Requirement	**3,756,489**	**3,756,454**	**-146,374**
Net Capital Requirement	**461,557**	**570,320**	**705**
Accruals to cash adjustments	**-3,183,700**	**-2,612,780**	**-162,619**
Of which:			
Adjustment for ALBs:			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
Adjustments to remove non-cash items:			
Depreciation	-4,777	-2,290	-1,908
New provisions and adjustments to previous provisions	-3,716,333	-3,721,110	-228,522
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-677,395	-677,391	-79,939
Adjustments to reflect movements in working balances:			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	1,214,805	1,669,961	134,923
Increase (-) / Decrease (+) in creditors	-	118,050	12,827
Use of provisions	-	-	-
Removal of non-voted budget items	**-**	**-**	**-**
Of which:			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	**1,034,346**	**1,713,994**	**-308,288**

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

£'000

	2026-27 Plans	2025-26 Plans	2024-25 Outturn
Gross Administration Costs	107,654	101,576	91,786
Less:			
Administration DEL Income	-110,452	-106,699	-93,694
Net Administration Costs	**-2,798**	**-5,123**	**-1,908**
Gross Programme Costs	4,397,265	4,399,555	310,631
Less:			
Programme DEL Income	-	-	-
Programme AME Income	-637,978	-637,978	-455,097
Non-budget income	-	-	-
Net Programme Costs	**3,759,287**	**3,761,577**	**-144,466**
Total Net Operating Costs	**3,756,489**	**3,756,454**	**-146,374**
Of which:			
Resource DEL	-2,798	-5,123	-1,908
Capital DEL	-	-	-
Resource AME	3,759,287	3,761,577	-144,466
Capital AME	-	-	-
Non-budget	-	-	-
Adjustments to include:			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
Adjustments to remove:			
Capital in the SoCNE	-	-	-
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
Total Resource Budget	**3,756,489**	**3,756,454**	**-146,374**
Of which:			
Resource DEL	-2,798	-5,123	-1,908
Resource AME	3,759,287	3,761,577	-144,466
Adjustments to include:			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
Adjustments to remove:			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	**3,756,489**	**3,756,454**	**-146,374**

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PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME

£'000

	2026-27 Plans	2025-26 Plans	2024-25 Outturn
Voted Resource DEL			
Administration			
A Export Credit Guarantees and Investments			
Sales of Goods and Services	-110,403	-106,578	-93,590
Other Income	-	-72	-85
B Shipbuilding credit guarantee scheme			
Sales of Goods and Services	-49	-49	-19
Total Sales of Goods and Services	**-110,452**	**-106,627**	**-93,609**
Total Other Income	**-**	**-72**	**-85**
Total Administration	**-110,452**	**-106,699**	**-93,694**
Total Voted Resource DEL	**-110,452**	**-106,699**	**-93,694**
Voted Resource AME			
Programme			
C Export Credits			
Sales of Goods and Services	-496,467	-496,467	-334,726
Interest and Dividends	-35,640	-35,640	-9,458
D Direct Lending			
Interest and Dividends	-105,871	-105,871	-110,913
Total Sales of Goods and Services	**-496,467**	**-496,467**	**-334,726**
Total Interest and Dividends	**-141,511**	**-141,511**	**-120,371**
Total Programme	**-637,978**	**-637,978**	**-455,097**
Total Voted Resource AME	**-637,978**	**-637,978**	**-455,097**
Total Voted Resource Income	**-748,430**	**-744,677**	**-548,791**
Voted Capital AME			
Programme			
D Direct Lending			
Repayments	-340,399	-276,341	-231,066
Total Repayments	**-340,399**	**-276,341**	**-231,066**
Total Programme	**-340,399**	**-276,341**	**-231,066**
Total Voted Capital AME	**-340,399**	**-276,341**	**-231,066**
Total Voted Capital Income	**-340,399**	**-276,341**	**-231,066**

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

No CFER income or receipts are expected in 2026-27 or 2025-26. No CFER income or receipts were received in 2024-25.

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 for further details of Accounting Officer responsibilities.

Accounting Officer: Tim Reid

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Office of the Parliamentary Commissioner for Administration and the Health Service Commissioner for England

INTRODUCTION

1. The Parliamentary and Health Service Ombudsman (PHSO) was established by Parliament to provide an independent complaint handling service. We make final decisions on complaints that have not been resolved by the NHS in England, UK Government departments, and other UK public organisations.
2. Our vision under our 2026-31 strategy is to deliver fair and impartial justice for individuals and drive improvements in public services for everyone. We will focus on becoming an established and influential voice in public service improvement and working in partnership to set standards and drive system-level change in the NHS, Government departments and other public bodies. Our strategy has three aims:
3. Aim 1: To drive meaningful improvements and system level changes in public services.
4. Aim 2: To provide an accessible, timely and person-centred complaints process.
5. Aim 3: To be a recognised and influential voice in improving public services.

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PART I: EXPENDITURE AND AMBIT

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	**48,234,000**	235,000	48,469,000
Capital	**10,789,000**	-	10,789,000
Annually Managed Expenditure			
Resource	**4,291,000**	-	4,291,000
Capital	**504,000**	-	504,000
Total Net Budget			
Resource	**52,525,000**	235,000	52,760,000
Capital	**11,293,000**	-	11,293,000
Non-Budget Expenditure	**-**		
Net Cash Requirement	**56,371,000**		

Amounts required in the year ending 31 March 2027 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 other non-cash costs falling into 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 early departure, legal costs and dilapidations, as well as associated depreciation.

Office of the Parliamentary Commissioner for Administration and the Health Service Commissioner for England will account for this Estimate.

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PART I: EXPENDITURE AND AMBIT (CONTINUED)

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit			
Resource	48,234,000	20,630,000	**27,604,000**
Capital	10,789,000	4,855,000	**5,934,000**
Annually Managed Expenditure			
Resource	4,291,000	1,924,000	**2,367,000**
Capital	504,000	150,000	**354,000**
Non-Budget Expenditure	-	-	**-**
Net Cash Requirement	56,371,000	24,292,000	**32,079,000**

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PART II: SUBHEAD DETAIL

£'000

	2026-27 Plans										2025-26 Plans	
	Resources							Capital			Resources	Capital
	Administration			Programme			Total					
	Gross	Income	Net	Gross	Income	Net	Net	Gross	Income	Net	Net	Net
	1	2	3	4	5	6	7	8	9	10	11	12
Departmental Expenditure Limit (DEL)												
Voted expenditure												
A Administration	-	-	-	48,293	-59	48,234	48,234	10,789	-	10,789	44,460	6,030
Total voted DEL	**-**	**-**	**-**	**48,293**	**-59**	**48,234**	**48,234**	**10,789**	**-**	**10,789**	**44,460**	**6,030**
Non-voted expenditure												
B Ombudsman's salary and oncosts	-	-	-	235	-	235	235	-	-	-	220	-
Total non-voted DEL	**-**	**-**	**-**	**235**	**-**	**235**	**235**	**-**	**-**	**-**	**220**	**-**
Total DEL	**-**	**-**	**-**	**48,528**	**-59**	**48,469**	**48,469**	**10,789**	**-**	**10,789**	**44,680**	**6,030**
Annually Managed Expenditure (AME)												
Voted expenditure												
C Creation of provisions	-	-	-	4,291	-	4,291	4,291	504	-	504	4,090	333
Total voted AME	**-**	**-**	**-**	**4,291**	**-**	**4,291**	**4,291**	**504**	**-**	**504**	**4,090**	**333**
Total AME	**-**	**-**	**-**	**4,291**	**-**	**4,291**	**4,291**	**504**	**-**	**504**	**4,090**	**333**
Voted expenditure	**-**	**-**	**-**	**52,584**	**-59**	**52,525**	**52,525**	**11,293**	**-**	**11,293**	**48,550**	**6,363**
Non-voted expenditure	**-**	**-**	**-**	**235**	**-**	**235**	**235**	**-**	**-**	**-**	**220**	**-**
Total for Estimate	**-**	**-**	**-**	**52,819**	**-59**	**52,760**	**52,760**	**11,293**	**-**	**11,293**	**48,770**	**6,363**

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PART II: RESOURCE TO CASH RECONCILIATION

£'000

	2026-27 Plans	2025-26 Plans	2024-25 Outturn
Net Resource Requirement	**52,760**	**48,770**	**41,513**
Net Capital Requirement	**11,293**	**6,363**	**850**
Accruals to cash adjustments	**-7,447**	**-2,929**	**-1,296**
Of which:	-	-	-
Adjustment for ALBs:	-	-	-
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
Adjustments to remove non-cash items:	-	-	-
Depreciation	-3,677	-3,491	-2,664
New provisions and adjustments to previous provisions	-1,118	-932	703
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-73
Adjustments to reflect movements in working balances:	-	-	-
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	237
Increase (-) / Decrease (+) in creditors	-2,652	1,494	501
Use of provisions	-	-	-
Removal of non-voted budget items	**-235**	**-220**	**-198**
Of which:	-	-	-
Consolidated Fund Standing Services	-235	-220	-198
Other adjustments	-	-	-
Net Cash Requirement	**56,371**	**51,984**	**40,869**

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

£'000

	2026-27 Plans	2025-26 Plans	2024-25 Outturn
Gross Administration Costs	-	-	-
Less:			
Administration DEL Income	-	-	-
Net Administration Costs	**-**	**-**	**-**
Gross Programme Costs	52,819	48,829	41,569
Less:			
Programme DEL Income	-59	-59	-56
Programme AME Income	-	-	-
Non-budget income	-	-	-
Net Programme Costs	**52,760**	**48,770**	**41,513**
Total Net Operating Costs	**52,760**	**48,770**	**41,513**
Of which:			
Resource DEL	48,469	44,680	39,411
Capital DEL	-	-	-
Resource AME	4,291	4,090	2,102
Capital AME	-	-	-
Non-budget	-	-	-
Adjustments to include:			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
Adjustments to remove:			
Capital in the SoCNE	-	-	-
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
Total Resource Budget	**52,760**	**48,770**	**41,513**
Of which:			
Resource DEL	48,469	44,680	39,411
Resource AME	4,291	4,090	2,102
Adjustments to include:			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
Adjustments to remove:			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	**52,760**	**48,770**	**41,513**

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PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME

£'000

	2026-27 Plans	2025-26 Plans	2024-25 Outturn
Voted Resource DEL			
Programme			
A Administration			
Other Income	-59	-59	-56
Total Other Income	**-59**	**-59**	**-56**
Total Programme	**-59**	**-59**	**-56**
Total Voted Resource DEL	**-59**	**-59**	**-56**
Total Voted Resource Income	**-59**	**-59**	**-56**

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

No CFER income or receipts are expected in 2026-27 or 2025-26. No CFER income or receipts were received in 2024-25.

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 for further details of Accounting Officer responsibilities.

Accounting Officer: Paula Sussex

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House of Lords

INTRODUCTION

1. This Estimate covers allowances and expenses paid to Members of the House of Lords for the purpose of their parliamentary duties, together with the administrative and accommodation costs of the House of Lords. It includes the payment of staff salaries and pensions, supplies, catering and retail services, the House of Lords' share of accommodation and security costs for the Parliamentary Estate shared with the House of Commons, other shared services, financial assistance to opposition parties, and grants and grants-in-aid to Parliamentary bodies and organisations who promote the House of Lords’ objectives.

2. Control is vested in the House of Lords' Commission, appointed each session. The spending plans provide for a uniform level of service to the House and its Committees.

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PART I: EXPENDITURE AND AMBIT

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	**181,088,000**	-	181,088,000
Capital	**77,987,000**	-	77,987,000
Annually Managed Expenditure			
Resource	**12,838,000**	-	12,838,000
Capital	**-**	-	-
Total Net Budget			
Resource	**193,926,000**	-	193,926,000
Capital	**77,987,000**	-	77,987,000
Non-Budget Expenditure	**-**		
Net Cash Requirement	**259,885,000**		

Amounts required in the year ending 31 March 2027 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 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 associated depreciation, provisions and other non-cash costs falling in AME.

House of Lords Administration will account for this Estimate.

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PART I: EXPENDITURE AND AMBIT (CONTINUED)

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit			
Resource	181,088,000	76,216,000	**104,872,000**
Capital	77,987,000	17,081,000	**60,906,000**
Annually Managed Expenditure			
Resource	12,838,000	5,553,000	**7,285,000**
Capital	-	-	**-**
Non-Budget Expenditure	-	-	**-**
Net Cash Requirement	259,885,000	92,556,000	**167,329,000**

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PART II: SUBHEAD DETAIL

£'000

	2026-27 Plans										2025-26 Plans	
	Resources							Capital			Resources	Capital
	Administration			Programme			Total					
	Gross	Income	Net	Gross	Income	Net	Net	Gross	Income	Net	Net	Net
	1	2	3	4	5	6	7	8	9	10	11	12
Departmental Expenditure Limit (DEL)												
Voted expenditure												
A Administration	-	-	-	153,434	-8,885	144,549	144,549	6,759	-	6,759	141,779	7,336
B Works Services	-	-	-	36,545	-6	36,539	36,539	71,228	-	71,228	37,229	37,372
Total voted DEL	**-**	**-**	**-**	**189,979**	**-8,891**	**181,088**	**181,088**	**77,987**	**-**	**77,987**	**179,008**	**44,708**
Total DEL	**-**	**-**	**-**	**189,979**	**-8,891**	**181,088**	**181,088**	**77,987**	**-**	**77,987**	**179,008**	**44,708**
Annually Managed Expenditure (AME)												
Voted expenditure												
C Administration	-	-	-	2,482	-	2,482	2,482	-	-	-	9,483	-
D Facilities and Estates	-	-	-	10,356	-	10,356	10,356	-	-	-	10,265	-
Total voted AME	**-**	**-**	**-**	**12,838**	**-**	**12,838**	**12,838**	**-**	**-**	**-**	**19,748**	**-**
Total AME	**-**	**-**	**-**	**12,838**	**-**	**12,838**	**12,838**	**-**	**-**	**-**	**19,748**	**-**
Voted expenditure	**-**	**-**	**-**	**202,817**	**-8,891**	**193,926**	**193,926**	**77,987**	**-**	**77,987**	**198,756**	**44,708**
Non-voted expenditure	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total for Estimate	**-**	**-**	**-**	**202,817**	**-8,891**	**193,926**	**193,926**	**77,987**	**-**	**77,987**	**198,756**	**44,708**

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PART II: RESOURCE TO CASH RECONCILIATION

£'000

	2026-27 Plans	2025-26 Plans	2024-25 Outturn
Net Resource Requirement	**193,926**	**198,756**	**170,366**
Net Capital Requirement	**77,987**	**44,708**	**33,758**
Accruals to cash adjustments	**-12,028**	**-21,315**	**-14,623**
Of which:	-	-	-
Adjustment for ALBs:	-	-	-
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
Adjustments to remove non-cash items:	-	-	-
Depreciation	-12,838	-19,748	-16,756
New provisions and adjustments to previous provisions	-	-	-
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-162	-162	-121
Adjustments to reflect movements in working balances:	-	-	-
Increase (+) / Decrease (-) in stock	35	35	39
Increase (+) / Decrease (-) in debtors	162	160	300
Increase (-) / Decrease (+) in creditors	775	-1,600	1,915
Use of provisions	-	-	-
Removal of non-voted budget items	**-**	**-**	**-**
Of which:	-	-	-
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	**259,885**	**222,149**	**189,501**

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

£'000

	2026-27 Plans	2025-26 Plans	2024-25 Outturn
Gross Administration Costs	-	-	-
Less:			
Administration DEL Income	-	-	-
Net Administration Costs	**-**	**-**	**-**
Gross Programme Costs	202,817	208,039	178,141
Less:			
Programme DEL Income	-8,891	-9,283	-7,775
Programme AME Income	-	-	-
Non-budget income	-	-	-
Net Programme Costs	**193,926**	**198,756**	**170,366**
Total Net Operating Costs	**193,926**	**198,756**	**170,366**
Of which:			
Resource DEL	181,088	179,008	153,610
Capital DEL	-	-	-
Resource AME	12,838	19,748	16,756
Capital AME	-	-	-
Non-budget	-	-	-
Adjustments to include:			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
Adjustments to remove:			
Capital in the SoCNE	-	-	-
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
Total Resource Budget	**193,926**	**198,756**	**170,366**
Of which:			
Resource DEL	181,088	179,008	153,610
Resource AME	12,838	19,748	16,756
Adjustments to include:			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
Adjustments to remove:			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	**193,926**	**198,756**	**170,366**

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PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME

£'000

	2026-27 Plans	2025-26 Plans	2024-25 Outturn
Voted Resource DEL			
Programme			
A Administration			
Sales of Goods and Services	-8,885	-9,274	-7,772
B Works Services			
Sales of Goods and Services	-6	-9	-3
Total Sales of Goods and Services	**-8,891**	**-9,283**	**-7,775**
Total Programme	**-8,891**	**-9,283**	**-7,775**
Total Voted Resource DEL	**-8,891**	**-9,283**	**-7,775**
Total Voted Resource Income	**-8,891**	**-9,283**	**-7,775**

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

No CFER income or receipts are expected in 2026-27 or 2025-26. No CFER income or receipts were received in 2024-25.

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 for further details of Accounting Officer responsibilities.

Accounting Officer: Chloe Mawson, Clerk of the Parliaments

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House of Commons: Members

INTRODUCTION

1. This Estimate provides for certain elements of the expenditure by the House of Commons attributable to political parties or individual Members.
2. Separate Estimates are laid by the Independent Parliamentary Standards Authority (IPSA), the House of Commons Administration, and the House of Lords to cover the additional operating costs of Parliament.

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PART I: EXPENDITURE AND AMBIT

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	**18,030,000**	-	18,030,000
Capital	**-**	-	-
Annually Managed Expenditure			
Resource	**-**	-	-
Capital	**-**	-	-
Total Net Budget			
Resource	**18,030,000**	-	18,030,000
Capital	**-**	-	-
Non-Budget Expenditure	**-**		
Net Cash Requirement	**17,997,000**		

Amounts required in the year ending 31 March 2027 for expenditure by House of Commons: Members on:

Departmental Expenditure Limit:

Expenditure arising from:

The House of Commons Members' Estimate is to cover expenditure arising from: financial assistance to Opposition parties to support them in the discharge of their Parliamentary or representative functions; the Exchequer contribution to the Parliamentary Contributory Pension Fund (PCPF); payroll costs of Members appointed to specific parliamentary duties, and other non-cash costs.

The Clerk of the House of Commons will account for this Estimate.

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit			
Resource	18,030,000	7,697,000	**10,333,000**
Capital	-	-	**-**
Annually Managed Expenditure			
Resource	-	-	**-**
Capital	-	-	**-**
Non-Budget Expenditure	-	-	**-**
Net Cash Requirement	17,997,000	7,683,000	**10,314,000**

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PART II: SUBHEAD DETAIL

£'000

	2026-27 Plans										2025-26 Plans	
	Resources							Capital			Resources	Capital
	Administration			Programme			Total					
	Gross	Income	Net	Gross	Income	Net	Net	Gross	Income	Net	Net	Net
	1	2	3	4	5	6	7	8	9	10	11	12
Departmental Expenditure Limit (DEL)												
Voted expenditure												
A Members' salaries, allowances and other costs	-	-	-	18,030	-	18,030	18,030	-	-	-	17,105	-
Total voted DEL	**-**	**-**	**-**	**18,030**	**-**	**18,030**	**18,030**	**-**	**-**	**-**	**17,105**	**-**
Total DEL	**-**	**-**	**-**	**18,030**	**-**	**18,030**	**18,030**	**-**	**-**	**-**	**17,105**	**-**
Voted expenditure	**-**	**-**	**-**	**18,030**	**-**	**18,030**	**18,030**	**-**	**-**	**-**	**17,105**	**-**
Non-voted expenditure	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total for Estimate	**-**	**-**	**-**	**18,030**	**-**	**18,030**	**18,030**	**-**	**-**	**-**	**17,105**	**-**

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PART II: RESOURCE TO CASH RECONCILIATION

£'000

	2026-27 Plans	2025-26 Plans	2024-25 Outturn
Net Resource Requirement	**18,030**	**17,105**	**16,036**
Net Capital Requirement	**-**	**-**	**-**
Accruals to cash adjustments	**-33**	**-31**	**432**
Of which:	-	-	-
Adjustment for ALBs:	-	-	-
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
Adjustments to remove non-cash items:	-	-	-
Depreciation	-	-	-
New provisions and adjustments to previous provisions	-	-	-
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-33	-31	-29
Adjustments to reflect movements in working balances:	-	-	-
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	437
Increase (-) / Decrease (+) in creditors	-	-	24
Use of provisions	-	-	-
Removal of non-voted budget items	**-**	**-**	**-**
Of which:	-	-	-
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	**17,997**	**17,074**	**16,468**

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

£'000

	2026-27 Plans	2025-26 Plans	2024-25 Outturn
Gross Administration Costs	-	-	-
Less:			
Administration DEL Income	-	-	-
Net Administration Costs	**-**	**-**	**-**
Gross Programme Costs	18,030	17,105	16,036
Less:			
Programme DEL Income	-	-	-
Programme AME Income	-	-	-
Non-budget income	-	-	-
Net Programme Costs	**18,030**	**17,105**	**16,036**
Total Net Operating Costs	**18,030**	**17,105**	**16,036**
Of which:			
Resource DEL	18,030	17,105	16,036
Capital DEL	-	-	-
Resource AME	-	-	-
Capital AME	-	-	-
Non-budget	-	-	-
Adjustments to include:			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
Adjustments to remove:			
Capital in the SoCNE	-	-	-
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
Total Resource Budget	**18,030**	**17,105**	**16,036**
Of which:			
Resource DEL	18,030	17,105	16,036
Resource AME	-	-	-
Adjustments to include:			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
Adjustments to remove:			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	**18,030**	**17,105**	**16,036**

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PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME

No departmental income is expected in 2026-27 or 2025-26. No departmental income was received in 2024-25.

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

No CFER income or receipts are expected in 2026-27 or 2025-26. No CFER income or receipts were received in 2024-25.

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 for further details of Accounting Officer responsibilities.

Accounting Officer: Tom Goldsmith, Clerk of the House of Commons

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Armed Forces Pension and Compensation Schemes

INTRODUCTION

1. This Estimate provides for the payment of pensions and other benefits to persons covered by the Armed Forces Pension and Compensation Schemes (AFPCS), the rules for which are set out in the Armed Forces Pension Regulations Statutory Instrument Order 2014, the Armed Forces Early Departure Payments Scheme Regulations Statutory Instrument 2014, the Armed Forces (Transitional Provisions) Pensions Regulations Statutory Instrument 2015, the Armed Forces (Pensions and Compensation) Act 2004, the Royal Navy Orders in Council, the Army Pensions Warrant and the Queen's Regulations for the Royal Air Force.
2. The Armed Forces Pension Scheme is an unfunded, non-contributory, public service occupational pension scheme for members of the Armed Forces. Benefits include pension and lump sum on retirement, payments to widows, widowers and dependants of members who die in service or retirement. Provision is made for the refund of contributions to early leavers, and for the payment of and receipt of transfer payments in respect of members moving out of and into employment covered by the scheme.
3. The Estimate also provides for the Armed Forces Bereavement Scholarship Scheme, with reimbursement of payments made by the Ministry of Defence's departmental budget and the Devolved Administrations of Scotland, Northern Ireland and Wales.
4. The Ministry of Defence is responsible for administering the AFPCS; the related staff and other costs are borne on the Ministry of Defence Estimate.

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PART I: EXPENDITURE AND AMBIT

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	**-**	-	-
Capital	**-**	-	-
Annually Managed Expenditure			
Resource	**4,758,854,000**	-	4,758,854,000
Capital	**-**	-	-
Total Net Budget			
Resource	**4,758,854,000**	-	4,758,854,000
Capital	**-**	-	-
Non-Budget Expenditure	**-**		
Net Cash Requirement	**1,683,578,000**		

Amounts required in the year ending 31 March 2027 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 along with remedy compensation payments in respect of members of the scheme. Provision is also made for payment of those benefits outside the scheme: Short Service Gratuities, Resettlement Grants, Scheme Remedy Compensation Payments and Criminal Injuries Compensation Overseas.

Income arising from:

Ministry of Defence 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.

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit			
Resource	-	-	**-**
Capital	-	-	**-**
Annually Managed Expenditure			
Resource	4,758,854,000	2,317,941,000	**2,440,913,000**
Capital	-	-	**-**
Non-Budget Expenditure	-	-	**-**
Net Cash Requirement	1,683,578,000	791,821,000	**891,757,000**

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PART II: SUBHEAD DETAIL

£'000

	2026-27 Plans										2025-26 Plans	
	Resources							Capital			Resources	Capital
	Administration			Programme			Total					
	Gross	Income	Net	Gross	Income	Net	Net	Gross	Income	Net	Net	Net
	1	2	3	4	5	6	7	8	9	10	11	12
Annually Managed Expenditure (AME)												
Voted expenditure												
A Retired pay, pensions and other payments to ex-service personnel	-	-	-	10,114,054	-5,355,200	4,758,854	4,758,854	-	-	-	5,200,978	-
Total voted AME	**-**	**-**	**-**	**10,114,054**	**-5,355,200**	**4,758,854**	**4,758,854**	**-**	**-**	**-**	**5,200,978**	**-**
Total AME	**-**	**-**	**-**	**10,114,054**	**-5,355,200**	**4,758,854**	**4,758,854**	**-**	**-**	**-**	**5,200,978**	**-**
Voted expenditure	**-**	**-**	**-**	**10,114,054**	**-5,355,200**	**4,758,854**	**4,758,854**	**-**	**-**	**-**	**5,200,978**	**-**
Non-voted expenditure	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total for Estimate	**-**	**-**	**-**	**10,114,054**	**-5,355,200**	**4,758,854**	**4,758,854**	**-**	**-**	**-**	**5,200,978**	**-**

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PART II: RESOURCE TO CASH RECONCILIATION

£'000

	2026-27 Plans	2025-26 Plans	2024-25 Outturn
Net Resource Requirement	**4,758,854**	**5,200,978**	**4,817,526**
Net Capital Requirement	**-**	**-**	**-**
Accruals to cash adjustments	**-3,075,276**	**-3,441,375**	**-3,520,346**
Of which:	-	-	-
Adjustment for ALBs:	-	-	-
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
Adjustments to remove non-cash items:	-	-	-
Depreciation	-	-	-
New provisions and adjustments to previous provisions	-10,114,054	-10,299,978	-9,816,114
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
Adjustments to reflect movements in working balances:	-	-	-
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	3,670	14,157	79,759
Increase (-) / Decrease (+) in creditors	-31,089	-68,699	-85,044
Use of provisions	7,066,197	6,913,145	6,301,053
Removal of non-voted budget items	**-**	**-**	**-**
Of which:	-	-	-
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	**1,683,578**	**1,759,603**	**1,297,180**

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PART III: NOTE A - FORECAST COMBINED REVENUE ACCOUNT & RECONCILIATION TABLE

£'000

	2026-27 Plans	2025-26 Plans	2024-25 Outturn
Gross Programme Costs	10,114,054	10,299,978	9,816,114
Of which:			
Increases in liability	2,141,630	2,522,982	2,421,012
Interest on scheme liability	7,972,424	7,776,996	7,395,102
Other expenditure	-	-	-
Less:			
Contributions received	-5,354,600	-5,098,400	-4,998,455
Transfers in	-600	-600	-133
Other income	-	-	-
Net Programme Costs	4,758,854	5,200,978	4,817,526
Total Net Operating Costs	**4,758,854**	**5,200,978**	**4,817,526**
Of which:			
Resource DEL	-	-	-
Capital DEL	-	-	-
Resource AME	4,758,854	5,200,978	4,817,526
Capital AME	-	-	-
Non-budget	-	-	-
Adjustments to include:			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the FCRA	-	-	-
Adjustments to remove:			
Capital in the FCRA	-	-	-
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the FCRA	-	-	-
Other adjustments	-	-	-
Total Resource Budget	**4,758,854**	**5,200,978**	**4,817,526**
Of which:			
Resource DEL	-	-	-
Resource AME	4,758,854	5,200,978	4,817,526
Adjustments to include:			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
Adjustments to remove:			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	**4,758,854**	**5,200,978**	**4,817,526**

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PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME

£'000

	2026-27 Plans	2025-26 Plans	2024-25 Outturn
Voted Resource AME			
Programme			
A Retired pay, pensions and other payments to ex-service personnel			
Pensions	-5,355,200	-5,099,000	-4,998,588
Total Pensions	**-5,355,200**	**-5,099,000**	**-4,998,588**
Total Programme	**-5,355,200**	**-5,099,000**	**-4,998,588**
Total Voted Resource AME	**-5,355,200**	**-5,099,000**	**-4,998,588**
Total Voted Resource Income	**-5,355,200**	**-5,099,000**	**-4,998,588**

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

No CFER income or receipts are expected in 2026-27 or 2025-26. No CFER income or receipts were received in 2024-25.

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 for further details of Accounting Officer responsibilities.

Accounting Officer: Jeremy Pocklington

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Foreign, Commonwealth and Development Office: Overseas Superannuation

INTRODUCTION

1. This Estimate covers the payments of pensions and grants under various superannuation schemes relating to service overseas. The main components are pensions, including UK supplements and increases, of former officers of the India, Pakistan and Burma civil and military services and their dependants, and of former colonial public servants and their dependants; pensions for beneficiaries of certain former overseas pension funds for which the UK assumed responsibility; pensions for beneficiaries and former beneficiaries of the Gibraltar Social Insurance Fund; contributions to pension funds guaranteed by the UK; refunds of contributions made by overseas governments; and war service credit.

2. The resource provision in the Estimate includes the interest cost arising during the year from the increases in the present value of the discounted provision for scheme liabilities because the benefits are one year closer to settlement. The schemes are closed with very few active members, and as allowance has already been made for such members' full service, there is no resource provision for current service costs.
3. The Net Cash Requirement reflects planned payments to pensioners during the year.
4. The administration costs associated with the Estimate are met from the Foreign, Commonwealth and Development Office Estimate.

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PART I: EXPENDITURE AND AMBIT

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	**-**	-	-
Capital	**-**	-	-
Annually Managed Expenditure			
Resource	**11,050,000**	-	11,050,000
Capital	**-**	-	-
Total Net Budget			
Resource	**11,050,000**	-	11,050,000
Capital	**-**	-	-
Non-Budget Expenditure	**-**		
Net Cash Requirement	**31,500,000**		

Amounts required in the year ending 31 March 2027 for expenditure by Foreign, Commonwealth and Development Office: Overseas Superannuation on:

Annually Managed Expenditure:

Expenditure arising from:

Pension and superannuation payments, grants and compensation payments, etc. in respect of overseas services; pensions for beneficiaries of certain former overseas pension funds for which the UK assumed responsibility; pensions for beneficiaries and former beneficiaries of the Gibraltar Social Insurance Fund; contributions to pension funds guaranteed by the UK; refund of contributions made by overseas governments; war service credit; and associated non-cash items such as adjustments to pension scheme liabilities like interest on outstanding scheme liabilities.

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

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit			
Resource	-	-	**-**
Capital	-	-	**-**
Annually Managed Expenditure			
Resource	11,050,000	5,175,000	**5,875,000**
Capital	-	-	**-**
Non-Budget Expenditure	-	-	**-**
Net Cash Requirement	31,500,000	17,190,000	**14,310,000**

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PART II: SUBHEAD DETAIL

£'000

	2026-27 Plans										2025-26 Plans	
	Resources							Capital			Resources	Capital
	Administration			Programme			Total					
	Gross	Income	Net	Gross	Income	Net	Net	Gross	Income	Net	Net	Net
	1	2	3	4	5	6	7	8	9	10	11	12
Annually Managed Expenditure (AME)												
Voted expenditure												
A Interest On Liabilities and Other Expenses	-	-	-	11,050	-	11,050	11,050	-	-	-	11,500	-
Total voted AME	**-**	**-**	**-**	**11,050**	**-**	**11,050**	**11,050**	**-**	**-**	**-**	**11,500**	**-**
Total AME	**-**	**-**	**-**	**11,050**	**-**	**11,050**	**11,050**	**-**	**-**	**-**	**11,500**	**-**
Voted expenditure	**-**	**-**	**-**	**11,050**	**-**	**11,050**	**11,050**	**-**	**-**	**-**	**11,500**	**-**
Non-voted expenditure	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total for Estimate	**-**	**-**	**-**	**11,050**	**-**	**11,050**	**11,050**	**-**	**-**	**-**	**11,500**	**-**

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PART II: RESOURCE TO CASH RECONCILIATION

£'000

	2026-27 Plans	2025-26 Plans	2024-25 Outturn
Net Resource Requirement	**11,050**	**11,500**	**9,660**
Net Capital Requirement	**-**	**-**	**-**
Accruals to cash adjustments	**20,450**	**26,700**	**26,880**
Of which:	-	-	-
Adjustment for ALBs:	-	-	-
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
Adjustments to remove non-cash items:	-	-	-
Depreciation	-	-	-
New provisions and adjustments to previous provisions	-11,050	-11,500	-9,660
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
Adjustments to reflect movements in working balances:	-	-	-
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	31,500	38,200	36,540
Removal of non-voted budget items	**-**	**-**	**-**
Of which:	-	-	-
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	**31,500**	**38,200**	**36,540**

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PART III: NOTE A - FORECAST COMBINED REVENUE ACCOUNT & RECONCILIATION TABLE

£'000

	2026-27 Plans	2025-26 Plans	2024-25 Outturn
Gross Programme Costs	11,050	11,500	9,660
Of which:			
Increases in liability	-	-	-
Interest on scheme liability	11,000	11,300	9,660
Other expenditure	50	200	-
Less:			
Contributions received	-	-	-
Transfers in	-	-	-
Other income	-	-	-
Net Programme Costs	11,050	11,500	9,660
Total Net Operating Costs	**11,050**	**11,500**	**9,660**
Of which:			
Resource DEL	-	-	-
Capital DEL	-	-	-
Resource AME	11,050	11,500	9,660
Capital AME	-	-	-
Non-budget	-	-	-
Adjustments to include:			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the FCRA	-	-	-
Adjustments to remove:			
Capital in the FCRA	-	-	-
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the FCRA	-	-	-
Other adjustments	-	-	-
Total Resource Budget	**11,050**	**11,500**	**9,660**
Of which:			
Resource DEL	-	-	-
Resource AME	11,050	11,500	9,660
Adjustments to include:			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
Adjustments to remove:			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	**11,050**	**11,500**	**9,660**

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PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME

No departmental income is expected in 2026-27 or 2025-26. No departmental income was received in 2024-25.

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

No CFER income or receipts are expected in 2026-27 or 2025-26. No CFER income or receipts were received in 2024-25.

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 for further details of Accounting Officer responsibilities.

Accounting Officer: Nick Dyer

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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 - AME	Payments to pensioners for service with the Cotton Research Corporation.	10
A - AME	Grants to certain former civil servants of the Republic of Yemen and its predecessors and to former civil servants of Burma, Guyana, Jamaica, Somaliland, Tanzania, Uganda, Zanzibar and the East African Community under the Carr/Robertson Assurance 1964.	38

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PART III: NOTE K - CONTINGENT LIABILITIES

Nature of liability	£'000
Hong Kong (Overseas Public Servants) Act 1996 - Sterling Safeguard for the value of public service pensions.	15,250
Hong Kong Supplementary Pension for Overseas Service.	234,770

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National Health Service Pension Scheme

INTRODUCTION

1. This Estimate covers the payment of pension and other benefits to persons covered by the National Health Service (NHS) Pension Scheme. The rules of the scheme are set out in the National Health Service Pension Scheme Regulations 1995 (as amended), 2008 and 2015.

2. Membership of the scheme is open to most employees in the NHS and for doctors and dentists in general practice and the benefits include pension and lump sum on retirement, payment to widows, widowers and dependants of participants who die in service or retirement. Provision is also made for refunds of contributions to early leavers, and for payment and receipt of transfer payments in respect of persons moving out of and into employments covered by the scheme. The Estimate includes the increase payable in accordance with the Annual Review Orders made under section 59 of the Social Security Pension Act 1975.

3. The scheme is notionally funded for the basic benefits and pensions increase. The scheme's income consists of receipts from contributions (both employer and employee), capitalised and ongoing payments for premature retirements and transfers from other pension schemes. These are used to offset the payment of benefits.

4. The costs of administering the scheme are now met by the scheme, these were previously included in the Department of Health and Social Care Estimate.

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PART I: EXPENDITURE AND AMBIT

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	**-**	-	-
Capital	**-**	-	-
Annually Managed Expenditure			
Resource	**13,576,800,000**	-	13,576,800,000
Capital	**-**	-	-
Total Net Budget			
Resource	**13,576,800,000**	-	13,576,800,000
Capital	**-**	-	-
Non-Budget Expenditure	**-**		
Net Cash Requirement	**-8,415,200,000**		

Amounts required in the year ending 31 March 2027 for expenditure by National Health Service Pension Scheme on:

Annually Managed Expenditure:

Expenditure arising from:

Non-cash items charged to and increasing the scheme liability. Release of pension provision relating to the payment of 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. The cost of administering the scheme and the cost of McCloud compensation payments.

Income arising from:

Pension contributions from members and employers and inward transfer values from or in respect of persons engaged in health services or in other approved employment. Employer contributions relating to the Compensation for Premature Retirement Scheme and a scheme administration cost levy.

NHS Business Services Authority will account for this Estimate.

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit			
Resource	-	-	**-**
Capital	-	-	**-**
Annually Managed Expenditure			
Resource	13,576,800,000	6,991,200,000	**6,585,600,000**
Capital	-	-	**-**
Non-Budget Expenditure	-	-	**-**
Net Cash Requirement	-8,415,200,000	-	**-8,415,200,000**

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PART II: SUBHEAD DETAIL

£'000

	2026-27 Plans										2025-26 Plans	
	Resources							Capital			Resources	Capital
	Administration			Programme			Total					
	Gross	Income	Net	Gross	Income	Net	Net	Gross	Income	Net	Net	Net
	1	2	3	4	5	6	7	8	9	10	11	12
Annually Managed Expenditure (AME)												
Voted expenditure												
A Pensions	-	-	-	40,408,000	-26,831,200	13,576,800	13,576,800	-	-	-	15,552,670	-
Total voted AME	**-**	**-**	**-**	**40,408,000**	**-26,831,200**	**13,576,800**	**13,576,800**	**-**	**-**	**-**	**15,552,670**	**-**
Total AME	**-**	**-**	**-**	**40,408,000**	**-26,831,200**	**13,576,800**	**13,576,800**	**-**	**-**	**-**	**15,552,670**	**-**
Voted expenditure	**-**	**-**	**-**	**40,408,000**	**-26,831,200**	**13,576,800**	**13,576,800**	**-**	**-**	**-**	**15,552,670**	**-**
Non-voted expenditure	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total for Estimate	**-**	**-**	**-**	**40,408,000**	**-26,831,200**	**13,576,800**	**13,576,800**	**-**	**-**	**-**	**15,552,670**	**-**

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PART II: RESOURCE TO CASH RECONCILIATION

£'000

	2026-27 Plans	2025-26 Plans	2024-25 Outturn
Net Resource Requirement	**13,576,800**	**15,552,670**	**13,918,570**
Net Capital Requirement	**-**	**-**	**-**
Accruals to cash adjustments	**-21,992,000**	**-22,055,586**	**-20,227,062**
Of which:	-	-	-
Adjustment for ALBs:	-	-	-
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
Adjustments to remove non-cash items:	-	-	-
Depreciation	-	-	-
New provisions and adjustments to previous provisions	-40,248,000	-41,568,561	-38,450,632
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
Adjustments to reflect movements in working balances:	-	-	-
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	37,000	742,554	90,444
Increase (-) / Decrease (+) in creditors	-103,000	-153,807	-25,063
Use of provisions	18,322,000	18,924,228	18,158,189
Removal of non-voted budget items	**-**	**-**	**-**
Of which:	-	-	-
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	**-8,415,200**	**-6,502,916**	**-6,308,492**

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PART III: NOTE A - FORECAST COMBINED REVENUE ACCOUNT & RECONCILIATION TABLE

£'000

	2026-27 Plans	2025-26 Plans	2024-25 Outturn
Gross Programme Costs	40,408,000	41,675,561	38,515,497
Of which:			
Increases in liability	15,748,000	17,896,850	16,450,632
Interest on scheme liability	24,500,000	23,671,711	22,000,000
Other expenditure	160,000	107,000	64,865
Less:			
Contributions received	-26,674,000	-25,953,724	-24,442,328
Transfers in	-70,000	-78,724	-69,142
Other income	-87,200	-90,443	-85,457
Net Programme Costs	13,576,800	15,552,670	13,918,570
Total Net Operating Costs	**13,576,800**	**15,552,670**	**13,918,570**
Of which:			
Resource DEL	-	-	-
Capital DEL	-	-	-
Resource AME	13,576,800	15,552,670	13,918,570
Capital AME	-	-	-
Non-budget	-	-	-
Adjustments to include:			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the FCRA	-	-	-
Adjustments to remove:			
Capital in the FCRA	-	-	-
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the FCRA	-	-	-
Other adjustments	-	-	-
Total Resource Budget	**13,576,800**	**15,552,670**	**13,918,570**
Of which:			
Resource DEL	-	-	-
Resource AME	13,576,800	15,552,670	13,918,570
Adjustments to include:			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
Adjustments to remove:			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	**13,576,800**	**15,552,670**	**13,918,570**

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PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME

£'000

	2026-27 Plans	2025-26 Plans	2024-25 Outturn
Voted Resource AME			
Programme			
A Pensions			
Pensions	-26,831,200	-26,122,891	-24,596,927
Total Pensions	**-26,831,200**	**-26,122,891**	**-24,596,927**
Total Programme	**-26,831,200**	**-26,122,891**	**-24,596,927**
Total Voted Resource AME	**-26,831,200**	**-26,122,891**	**-24,596,927**
Total Voted Resource Income	**-26,831,200**	**-26,122,891**	**-24,596,927**

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

No CFER income or receipts are expected in 2026-27 or 2025-26. No CFER income or receipts were received in 2024-25.

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 for further details of Accounting Officer responsibilities.

Accounting Officer: Michael Brodie

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Teachers' Pension Scheme (England and Wales)

INTRODUCTION

1. This Estimate provides for the payments of pensions and lump sum benefits to persons covered by the Teachers' Pension Scheme (England and Wales) (TPS). The rules of the scheme are contained in the Teachers' Pension Scheme Regulations 2014. The scheme is an unfunded, contributory, public service occupational pension scheme and applies mainly to teachers employed in schools in England and Wales and their dependants. Provision is made for the refund of contributions to early leavers, and for the payment of and receipt of transfer payments in respect of teachers moving out of and into employment covered by the scheme. The Estimate also includes the increase payable in accordance with the Annual Review orders made under Section 59 of the Social Security Pensions Act 1975 and Section 109 of the Pensions Schemes Act 1993.

2. The Estimate also provides for premature retirement compensation payments made on behalf of employers and for the recovery of costs of those payments from employers.

3. Part of the TPS income consists of actual receipts, e.g. contributions from employers and employees, transfer of payments from other superannuation schemes etc. These are used to meet expenditure on benefits, although in practice there is no correlation between receipts and expenditure.

4. Benefits and contributions are carried to a statutory account and valued every 4 years by the scheme actuary. Any deficiency or surplus revealed in valuations will be addressed by adjusting employer contributions rates for the subsequent period until the next scheduled valuation, subject to the application of the employer cost cap mechanism.

5. The Scheme charges Employers a levy of 0.08% of pensionable costs to cover the cost of administration.

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PART I: EXPENDITURE AND AMBIT

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	**-**	-	-
Capital	**-**	-	-
Annually Managed Expenditure			
Resource	**9,007,470,000**	-	9,007,470,000
Capital	**-**	-	-
Total Net Budget			
Resource	**9,007,470,000**	-	9,007,470,000
Capital	**-**	-	-
Non-Budget Expenditure	**-**		
Net Cash Requirement	**1,053,112,000**		

Amounts required in the year ending 31 March 2027 for expenditure by Teachers' Pension Scheme (England and Wales) on:

Annually Managed Expenditure:

Expenditure arising from:

Superannuation allowances and gratuities, and other related expenditure, including compensation payments in relation to the Public Service Pension Remedy 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.

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit			
Resource	-	-	**-**
Capital	-	-	**-**
Annually Managed Expenditure			
Resource	9,007,470,000	4,378,358,000	**4,629,112,000**
Capital	-	-	**-**
Non-Budget Expenditure	-	-	**-**
Net Cash Requirement	1,053,112,000	489,600,000	**563,512,000**

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PART II: SUBHEAD DETAIL

£'000

	2026-27 Plans										2025-26 Plans	
	Resources							Capital			Resources	Capital
	Administration			Programme			Total					
	Gross	Income	Net	Gross	Income	Net	Net	Gross	Income	Net	Net	Net
	1	2	3	4	5	6	7	8	9	10	11	12
Annually Managed Expenditure (AME)												
Voted expenditure												
A Pensions and associated payments	-	-	-	21,830,960	-12,823,490	9,007,470	9,007,470	-	-	-	9,807,899	-
Total voted AME	**-**	**-**	**-**	**21,830,960**	**-12,823,490**	**9,007,470**	**9,007,470**	**-**	**-**	**-**	**9,807,899**	**-**
Total AME	**-**	**-**	**-**	**21,830,960**	**-12,823,490**	**9,007,470**	**9,007,470**	**-**	**-**	**-**	**9,807,899**	**-**
Voted expenditure	**-**	**-**	**-**	**21,830,960**	**-12,823,490**	**9,007,470**	**9,007,470**	**-**	**-**	**-**	**9,807,899**	**-**
Non-voted expenditure	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total for Estimate	**-**	**-**	**-**	**21,830,960**	**-12,823,490**	**9,007,470**	**9,007,470**	**-**	**-**	**-**	**9,807,899**	**-**

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PART II: RESOURCE TO CASH RECONCILIATION

£'000

	2026-27 Plans	2025-26 Plans	2024-25 Outturn
Net Resource Requirement	**9,007,470**	**9,807,899**	**9,171,767**
Net Capital Requirement	**-**	**-**	**-**
Accruals to cash adjustments	**-7,954,358**	**-8,644,098**	**-8,019,694**
Of which:	-	-	-
Adjustment for ALBs:	-	-	-
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
Adjustments to remove non-cash items:	-	-	-
Depreciation	-	-	-
New provisions and adjustments to previous provisions	-21,783,919	-22,213,567	-20,951,279
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
Adjustments to reflect movements in working balances:	-	-	-
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	41,818	77,794	166,852
Increase (-) / Decrease (+) in creditors	-24,775	-27,874	-83,779
Use of provisions	13,812,518	13,519,549	12,848,512
Removal of non-voted budget items	**-**	**-**	**-**
Of which:	-	-	-
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	**1,053,112**	**1,163,801**	**1,152,073**

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PART III: NOTE A - FORECAST COMBINED REVENUE ACCOUNT & RECONCILIATION TABLE

£'000

	2026-27 Plans	2025-26 Plans	2024-25 Outturn
Gross Programme Costs	21,830,960	22,262,009	20,998,595
Of which:			
Increases in liability	6,479,608	7,410,069	6,888,460
Interest on scheme liability	15,304,311	14,803,498	14,062,819
Other expenditure	47,041	48,442	47,316
Less:			
Contributions received	-12,785,275	-12,417,566	-11,787,488
Transfers in	-11,552	-10,920	-14,489
Other income	-26,663	-25,624	-24,851
Net Programme Costs	9,007,470	9,807,899	9,171,767
Total Net Operating Costs	**9,007,470**	**9,807,899**	**9,171,767**
Of which:			
Resource DEL	-	-	-
Capital DEL	-	-	-
Resource AME	9,007,470	9,807,899	9,171,767
Capital AME	-	-	-
Non-budget	-	-	-
Adjustments to include:			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the FCRA	-	-	-
Adjustments to remove:			
Capital in the FCRA	-	-	-
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the FCRA	-	-	-
Other adjustments	-	-	-
Total Resource Budget	**9,007,470**	**9,807,899**	**9,171,767**
Of which:			
Resource DEL	-	-	-
Resource AME	9,007,470	9,807,899	9,171,767
Adjustments to include:			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
Adjustments to remove:			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	**9,007,470**	**9,807,899**	**9,171,767**

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PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME

£'000

	2026-27 Plans	2025-26 Plans	2024-25 Outturn
Voted Resource AME			
Programme			
A Pensions and associated payments			
Pensions	-12,823,490	-12,454,110	-11,826,828
Total Pensions	**-12,823,490**	**-12,454,110**	**-11,826,828**
Total Programme	**-12,823,490**	**-12,454,110**	**-11,826,828**
Total Voted Resource AME	**-12,823,490**	**-12,454,110**	**-11,826,828**
Total Voted Resource Income	**-12,823,490**	**-12,454,110**	**-11,826,828**

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

No CFER income or receipts are expected in 2026-27 or 2025-26. No CFER income or receipts were received in 2024-25.

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 for further details of Accounting Officer responsibilities.

Accounting Officer: Susan Acland-Hood

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UK Atomic Energy Authority Pension Schemes

INTRODUCTION

1. This Estimate covers the provision of pensions and lump sums to retired members or their dependants, transfer values for members transferring to other schemes and repayments of contributions under the UK Atomic Energy Authority (UKAEA) Pension Schemes.

2. The Authority's Public Service Pension Schemes comprise the Combined Pension Scheme (CPS), the Principal Non-Industrial Superannuation Scheme (PNISS) and the Protected Persons Superannuation Scheme (PPSS).

   They relate to the employees of the Authority and until 31 October 2009 UKAEA Ltd, Dounreay Site Restoration Limited (DSRL) and Research Sites Restoration Limited (RSRL). In addition, the Schemes relate to former employees of British Nuclear Fuels plc (BNFL), employees of the National Nuclear Laboratory (NNL) and International Nuclear Services Limited (INSL), the Civil Nuclear Police Authority (CNPA) and the Health Protection Agency (HPA), which later became part of Public Health England (PHE) (in respect of members who prior to 1 April 2005 were employed by the National Radiological Protection Board), and former INSL employees who are now employed by the Nuclear Decommissioning Authority (NDA), together with some employees of the Engineering and Physical Sciences Research Council (EPSRC), the Science and Technology Facilities Council (STFC), former employees of the Council for the Central Laboratory of the Research Councils (CCLRC), the Particle Physics and Astronomy Research Council (PPARC) and the Science and Engineering Research Council (SERC), the RCUK Shared Services Centre Limited (now UK Shared Business Services (UKSBS) Limited) and former Authority employees who transferred to the Ministry of Defence (Atomic Weapons Establishment).

   The Research Councils referred to above were absorbed into the United Kingdom Research and Innovation (UKRI) from 1 April 2018 and employees who were members of the UKAEA Pension Schemes at that point were permitted to remain in the UKAEA Pension Schemes.

   The PNISS and PPSS are closed to new entrants.

   It is expected that on 1 October 2026 the UKAEA Pension Schemes will close to future accrual and active members will begin building up pension in the civil service scheme 'alpha'. This will have the effect of reducing the resource requirement and increasing the net cash requirement.

3. The income consists of contributions from employers and employees, and transfer values in respect of staff joining from other schemes.

4. Associated administrative costs are borne by the UKAEA who recover the appropriate proportion from the other participating employers and the Department for Energy Security and Net Zero for those members where the liability lies with the department.

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PART I: EXPENDITURE AND AMBIT

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	**-**	-	-
Capital	**-**	-	-
Annually Managed Expenditure			
Resource	**260,900,000**	-	260,900,000
Capital	**-**	-	-
Total Net Budget			
Resource	**260,900,000**	-	260,900,000
Capital	**-**	-	-
Non-Budget Expenditure	**-**		
Net Cash Requirement	**317,600,000**		

Amounts required in the year ending 31 March 2027 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.

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit			
Resource	-	-	**-**
Capital	-	-	**-**
Annually Managed Expenditure			
Resource	260,900,000	135,676,000	**125,224,000**
Capital	-	-	**-**
Non-Budget Expenditure	-	-	**-**
Net Cash Requirement	317,600,000	186,215,000	**131,385,000**

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PART II: SUBHEAD DETAIL

£'000

	2026-27 Plans										2025-26 Plans	
	Resources							Capital			Resources	Capital
	Administration			Programme			Total					
	Gross	Income	Net	Gross	Income	Net	Net	Gross	Income	Net	Net	Net
	1	2	3	4	5	6	7	8	9	10	11	12
Annually Managed Expenditure (AME)												
Voted expenditure												
A Pensions, transfer values, repayments of contributions	-	-	-	296,300	-35,400	260,900	260,900	-	-	-	289,499	-
Total voted AME	**-**	**-**	**-**	**296,300**	**-35,400**	**260,900**	**260,900**	**-**	**-**	**-**	**289,499**	**-**
Total AME	**-**	**-**	**-**	**296,300**	**-35,400**	**260,900**	**260,900**	**-**	**-**	**-**	**289,499**	**-**
Voted expenditure	**-**	**-**	**-**	**296,300**	**-35,400**	**260,900**	**260,900**	**-**	**-**	**-**	**289,499**	**-**
Non-voted expenditure	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total for Estimate	**-**	**-**	**-**	**296,300**	**-35,400**	**260,900**	**260,900**	**-**	**-**	**-**	**289,499**	**-**

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PART II: RESOURCE TO CASH RECONCILIATION

£'000

	2026-27 Plans	2025-26 Plans	2024-25 Outturn
Net Resource Requirement	**260,900**	**289,499**	**258,433**
Net Capital Requirement	**-**	**-**	**-**
Accruals to cash adjustments	**56,700**	**1,761**	**-6,840**
Of which:	-	-	-
Adjustment for ALBs:	-	-	-
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
Adjustments to remove non-cash items:	-	-	-
Depreciation	-	-	-
New provisions and adjustments to previous provisions	-296,300	-359,909	-321,758
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
Adjustments to reflect movements in working balances:	-	-	-
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	10,000	10,000	-70
Use of provisions	343,000	351,670	314,988
Removal of non-voted budget items	**-**	**-**	**-**
Of which:	-	-	-
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	**317,600**	**291,260**	**251,593**

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PART III: NOTE A - FORECAST COMBINED REVENUE ACCOUNT & RECONCILIATION TABLE

£'000

	2026-27 Plans	2025-26 Plans	2024-25 Outturn
Gross Programme Costs	296,300	359,909	321,977
Of which:			
Increases in liability	22,600	63,019	53,996
Interest on scheme liability	273,700	296,890	267,762
Other expenditure	-	-	-
Less:			
Contributions received	-33,400	-64,800	-60,765
Transfers in	-1,800	-4,290	-2,779
Other income	-200	-1,320	-
Net Programme Costs	260,900	289,499	258,433
Total Net Operating Costs	**260,900**	**289,499**	**258,433**
Of which:			
Resource DEL	-	-	-
Capital DEL	-	-	-
Resource AME	260,900	289,499	258,433
Capital AME	-	-	-
Non-budget	-	-	-
Adjustments to include:			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the FCRA	-	-	-
Adjustments to remove:			
Capital in the FCRA	-	-	-
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the FCRA	-	-	-
Other adjustments	-	-	-
Total Resource Budget	**260,900**	**289,499**	**258,433**
Of which:			
Resource DEL	-	-	-
Resource AME	260,900	289,499	258,433
Adjustments to include:			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
Adjustments to remove:			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	**260,900**	**289,499**	**258,433**

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PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME

£'000

	2026-27 Plans	2025-26 Plans	2024-25 Outturn
Voted Resource AME			
Programme			
A Pensions, transfer values, repayments of contributions			
Pensions	-35,400	-70,410	-63,544
Total Pensions	**-35,400**	**-70,410**	**-63,544**
Total Programme	**-35,400**	**-70,410**	**-63,544**
Total Voted Resource AME	**-35,400**	**-70,410**	**-63,544**
Total Voted Resource Income	**-35,400**	**-70,410**	**-63,544**

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

No CFER income or receipts are expected in 2026-27 or 2025-26. No CFER income or receipts were received in 2024-25.

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 for further details of Accounting Officer responsibilities.

Accounting Officer: Jonathan Brearley

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Ministry of Justice: Judicial Pensions Scheme

INTRODUCTION

1. This Estimate covers the payment of pensions and other benefits to persons covered by the Judicial Pensions Scheme (JPS). This is comprised of a number of distinct pension schemes providing for both salaried and fee paid judiciary.

2. Provision is made within this Estimate for:

   a) Interest costs arising on the accruing cost of all judicial pensions during the year. This amount is equivalent to unwinding the discount originally included in the scheme liabilities and it accounts for the fact that future pension benefits are one year closer to settlement;

   b) The increase in the value of the future pension liability (core pension entitlements and pension increases), earned during the period but payable in the future, with respect to currently serving members of the judiciary whose salaries are paid from the departmental resources;

   c) The increase in the value of the future pension liability (core pension entitlements and pension increases), earned during the period but payable in future, with respect to currently serving members of the judiciary whose salaries are met directly from the Consolidated Fund; and

   d) The increase in the value of the future pension liability (core pension entitlements and pension increases), expected to arise from ongoing litigation.

3. The Scheme's Appointing Bodies meet the costs of pension cover for their Judicial Office Holders by payments of set charges on an accruals basis. These charges are known as "Accruing Superannuation Liability Charges (ASLCs)". In addition scheme members pay personal pension contributions (PPC) towards their future pensions. ASLCs and PPCs constitute the income of the JPS.

4. This Estimate assumes an ASLC rate of 62.55% and the personal pension contributions of members of 4.26% as recommended by the Government Actuary's Department.

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PART I: EXPENDITURE AND AMBIT

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	**-**	-	-
Capital	**-**	-	-
Annually Managed Expenditure			
Resource	**148,124,000**	97,971,000	246,095,000
Capital	**-**	-	-
Total Net Budget			
Resource	**148,124,000**	97,971,000	246,095,000
Capital	**-**	-	-
Non-Budget Expenditure	**-**		
Net Cash Requirement	**-148,069,000**		

Amounts required in the year ending 31 March 2027 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; payment 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.

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit			
Resource	-	-	**-**
Capital	-	-	**-**
Annually Managed Expenditure			
Resource	148,124,000	69,568,000	**78,556,000**
Capital	-	-	**-**
Non-Budget Expenditure	-	-	**-**
Net Cash Requirement	-148,069,000	-	**-148,069,000**

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PART II: SUBHEAD DETAIL

£'000

	2026-27 Plans										2025-26 Plans	
	Resources							Capital			Resources	Capital
	Administration			Programme			Total					
	Gross	Income	Net	Gross	Income	Net	Net	Gross	Income	Net	Net	Net
	1	2	3	4	5	6	7	8	9	10	11	12
Annually Managed Expenditure (AME)												
Voted expenditure												
A Judicial Pension Scheme	-	-	-	488,745	-340,621	148,124	148,124	-	-	-	149,804	-
Total voted AME	**-**	**-**	**-**	**488,745**	**-340,621**	**148,124**	**148,124**	**-**	**-**	**-**	**149,804**	**-**
Non-voted expenditure												
B Judicial Pension Scheme	-	-	-	97,971	-	97,971	97,971	-	-	-	103,061	-
Total non-voted AME	**-**	**-**	**-**	**97,971**	**-**	**97,971**	**97,971**	**-**	**-**	**-**	**103,061**	**-**
Total AME	**-**	**-**	**-**	**586,716**	**-340,621**	**246,095**	**246,095**	**-**	**-**	**-**	**252,865**	**-**
Voted expenditure	**-**	**-**	**-**	**488,745**	**-340,621**	**148,124**	**148,124**	**-**	**-**	**-**	**149,804**	**-**
Non-voted expenditure	**-**	**-**	**-**	**97,971**	**-**	**97,971**	**97,971**	**-**	**-**	**-**	**103,061**	**-**
Total for Estimate	**-**	**-**	**-**	**586,716**	**-340,621**	**246,095**	**246,095**	**-**	**-**	**-**	**252,865**	**-**

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PART II: RESOURCE TO CASH RECONCILIATION

£'000

	2026-27 Plans	2025-26 Plans	2024-25 Outturn
Net Resource Requirement	**246,095**	**252,865**	**153,540**
Net Capital Requirement	**-**	**-**	**-**
Accruals to cash adjustments	**-296,193**	**-288,911**	**-214,176**
Of which:			
Adjustment for ALBs:			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
Adjustments to remove non-cash items:			
Depreciation	-	-	-
New provisions and adjustments to previous provisions	-482,429	-465,939	-382,285
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
Adjustments to reflect movements in working balances:			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	6,981
Use of provisions	186,236	177,028	161,128
Removal of non-voted budget items	**-97,971**	**-103,061**	**-89,000**
Of which:			
Consolidated Fund Standing Services	-97,971	-103,061	-89,000
Other adjustments	-	-	-
Net Cash Requirement	**-148,069**	**-139,107**	**-149,636**

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PART III: NOTE A - FORECAST COMBINED REVENUE ACCOUNT & RECONCILIATION TABLE

£'000

	2026-27 Plans	2025-26 Plans	2024-25 Outturn
Gross Programme Costs	586,716	575,247	473,122
Of which:			
Increases in liability	316,800	324,000	242,285
Interest on scheme liability	263,600	245,000	229,000
Other expenditure	6,316	6,247	1,196
Less:			
Contributions received	-340,621	-322,382	-319,582
Transfers in	-	-	-
Other income	-	-	-
Net Programme Costs	246,095	252,865	153,540
Total Net Operating Costs	**246,095**	**252,865**	**153,540**
Of which:			
Resource DEL	-	-	-
Capital DEL	-	-	-
Resource AME	246,095	252,865	153,540
Capital AME	-	-	-
Non-budget	-	-	-
Adjustments to include:			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the FCRA	-	-	-
Adjustments to remove:			
Capital in the FCRA	-	-	-
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the FCRA	-	-	-
Other adjustments	-	-	-
Total Resource Budget	**246,095**	**252,865**	**153,540**
Of which:			
Resource DEL	-	-	-
Resource AME	246,095	252,865	153,540
Adjustments to include:			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
Adjustments to remove:			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	**246,095**	**252,865**	**153,540**

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PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME

£'000

	2026-27 Plans	2025-26 Plans	2024-25 Outturn
Voted Resource AME			
Programme			
A Judicial Pension Scheme			
Pensions	-340,621	-322,382	-319,582
Total Pensions	**-340,621**	**-322,382**	**-319,582**
Total Programme	**-340,621**	**-322,382**	**-319,582**
Total Voted Resource AME	**-340,621**	**-322,382**	**-319,582**
Total Voted Resource Income	**-340,621**	**-322,382**	**-319,582**

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

No CFER income or receipts are expected in 2026-27 or 2025-26. No CFER income or receipts were received in 2024-25.

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 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

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Cabinet Office: Civil Superannuation

INTRODUCTION

1. This Estimate covers the cost of the Civil Service Pension Arrangements, including those under the Public Service Pensions Act 2013, and the payment of pension benefits to members under those arrangements. It also covers certain other statutory schemes and small pension related payments by agreement, including schemes for civil servants and others made under the Superannuation Act 1972.

2. Provision is made for the payment of annual compensation arising from early retirement that was pre-funded by employers covered by the Civil Service Compensation Scheme (CSCS) in previous years and for payment of compensation under the CSCS which is then recovered from employers.

3. Employer members' contributions, employee members' contributions and receipts arising from transfers into the scheme partly offset the cost of the scheme and partly fund the payment of pension benefits.

4. This Estimate also includes funding for the other schemes superannuation.

5. Further details of spending covered under this Estimate can be found in the Annual Report and Accounts.

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PART I: EXPENDITURE AND AMBIT

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	**-**	-	-
Capital	**-**	-	-
Annually Managed Expenditure			
Resource	**9,926,000,000**	-	9,926,000,000
Capital	**-**	-	-
Total Net Budget			
Resource	**9,926,000,000**	-	9,926,000,000
Capital	**-**	-	-
Non-Budget Expenditure	**-**		
Net Cash Requirement	**1,448,400,000**		

Amounts required in the year ending 31 March 2027 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.

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit			
Resource	-	-	**-**
Capital	-	-	**-**
Annually Managed Expenditure			
Resource	9,926,000,000	4,387,500,000	**5,538,500,000**
Capital	-	-	**-**
Non-Budget Expenditure	-	-	**-**
Net Cash Requirement	1,448,400,000	447,075,000	**1,001,325,000**

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PART II: SUBHEAD DETAIL

£'000

	2026-27 Plans										2025-26 Plans	
	Resources							Capital			Resources	Capital
	Administration			Programme			Total					
	Gross	Income	Net	Gross	Income	Net	Net	Gross	Income	Net	Net	Net
	1	2	3	4	5	6	7	8	9	10	11	12
Annually Managed Expenditure (AME)												
Voted expenditure												
A Civil superannuation	-	-	-	18,595,600	-8,669,600	9,926,000	9,926,000	-	-	-	9,750,000	-
Total voted AME	**-**	**-**	**-**	**18,595,600**	**-8,669,600**	**9,926,000**	**9,926,000**	**-**	**-**	**-**	**9,750,000**	**-**
Total AME	**-**	**-**	**-**	**18,595,600**	**-8,669,600**	**9,926,000**	**9,926,000**	**-**	**-**	**-**	**9,750,000**	**-**
Voted expenditure	**-**	**-**	**-**	**18,595,600**	**-8,669,600**	**9,926,000**	**9,926,000**	**-**	**-**	**-**	**9,750,000**	**-**
Non-voted expenditure	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total for Estimate	**-**	**-**	**-**	**18,595,600**	**-8,669,600**	**9,926,000**	**9,926,000**	**-**	**-**	**-**	**9,750,000**	**-**

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PART II: RESOURCE TO CASH RECONCILIATION

£'000

	2026-27 Plans	2025-26 Plans	2024-25 Outturn
Net Resource Requirement	**9,926,000**	**9,750,000**	**9,643,385**
Net Capital Requirement	**-**	**-**	**-**
Accruals to cash adjustments	**-8,477,600**	**-8,470,819**	**-8,931,072**
Of which:	-	-	-
Adjustment for ALBs:	-	-	-
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
Adjustments to remove non-cash items:	-	-	-
Depreciation	-	-	-
New provisions and adjustments to previous provisions	-18,588,600	-18,384,500	-17,925,855
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
Adjustments to reflect movements in working balances:	-	-	-
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	285,681	-
Use of provisions	10,111,000	9,628,000	8,994,783
Removal of non-voted budget items	**-**	**-**	**-**
Of which:	-	-	-
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	**1,448,400**	**1,279,181**	**712,313**

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PART III: NOTE A - FORECAST COMBINED REVENUE ACCOUNT & RECONCILIATION TABLE

£'000

	2026-27 Plans	2025-26 Plans	2024-25 Outturn
Gross Programme Costs	18,595,600	18,409,116	17,934,796
Of which:			
Increases in liability	6,728,600	7,144,500	7,115,859
Interest on scheme liability	11,860,000	11,240,000	10,809,996
Other expenditure	7,000	9,000	8,941
Less:			
Contributions received	-8,502,000	-8,395,000	-8,039,299
Transfers in	-81,000	-111,000	-110,483
Other income	-86,600	-137,500	-141,629
Net Programme Costs	9,926,000	9,751,287	9,643,385
Total Net Operating Costs	**9,926,000**	**9,751,287**	**9,643,385**
Of which:			
Resource DEL	-	-	-
Capital DEL	-	-	-
Resource AME	9,926,000	9,750,000	9,643,385
Capital AME	-	-	-
Non-budget	-	1,287	-
Adjustments to include:			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the FCRA	-	-	-
Adjustments to remove:			
Capital in the FCRA	-	-	-
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the FCRA	-	-	-
Other adjustments	-	-1,287	-
Total Resource Budget	**9,926,000**	**9,750,000**	**9,643,385**
Of which:			
Resource DEL	-	-	-
Resource AME	9,926,000	9,750,000	9,643,385
Adjustments to include:			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
Adjustments to remove:			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	**9,926,000**	**9,750,000**	**9,643,385**

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PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME

£'000

	2026-27 Plans	2025-26 Plans	2024-25 Outturn
Voted Resource AME			
Programme			
A Civil superannuation			
Pensions	-8,669,600	-8,643,500	-8,291,411
Total Pensions	**-8,669,600**	**-8,643,500**	**-8,291,411**
Total Programme	**-8,669,600**	**-8,643,500**	**-8,291,411**
Total Voted Resource AME	**-8,669,600**	**-8,643,500**	**-8,291,411**
Total Voted Resource Income	**-8,669,600**	**-8,643,500**	**-8,291,411**

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

No CFER income or receipts are expected in 2026-27 or 2025-26. No CFER income or receipts were received in 2024-25.

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 for further details of Accounting Officer responsibilities.

Accounting Officer: Catherine Little

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Royal Mail Statutory Pension Scheme

INTRODUCTION

1. The Estimate covers all costs and payments of pension benefits (including transfer payments for members transferring to other schemes) for the Royal Mail Statutory Pension Scheme (RMSPS).

2. Where income from commission is received from payroll providers it can be used to offset the administration and other costs of the Scheme.

3. Associated administrative costs are borne by the Cabinet Office.

4. The RMSPS is a closed scheme.

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PART I: EXPENDITURE AND AMBIT

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	**-**	-	-
Capital	**-**	-	-
Annually Managed Expenditure			
Resource	**1,600,400,000**	-	1,600,400,000
Capital	**-**	-	-
Total Net Budget			
Resource	**1,600,400,000**	-	1,600,400,000
Capital	**-**	-	-
Non-Budget Expenditure	**-**		
Net Cash Requirement	**1,964,000,000**		

Amounts required in the year ending 31 March 2027 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.

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit			
Resource	-	-	**-**
Capital	-	-	**-**
Annually Managed Expenditure			
Resource	1,600,400,000	675,180,000	**925,220,000**
Capital	-	-	**-**
Non-Budget Expenditure	-	-	**-**
Net Cash Requirement	1,964,000,000	883,800,000	**1,080,200,000**

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PART II: SUBHEAD DETAIL

£'000

	2026-27 Plans										2025-26 Plans	
	Resources							Capital			Resources	Capital
	Administration			Programme			Total					
	Gross	Income	Net	Gross	Income	Net	Net	Gross	Income	Net	Net	Net
	1	2	3	4	5	6	7	8	9	10	11	12
Annually Managed Expenditure (AME)												
Voted expenditure												
A RMSPS Pension Scheme	-	-	-	1,600,400	-	1,600,400	1,600,400	-	-	-	1,500,400	-
Total voted AME	**-**	**-**	**-**	**1,600,400**	**-**	**1,600,400**	**1,600,400**	**-**	**-**	**-**	**1,500,400**	**-**
Total AME	**-**	**-**	**-**	**1,600,400**	**-**	**1,600,400**	**1,600,400**	**-**	**-**	**-**	**1,500,400**	**-**
Voted expenditure	**-**	**-**	**-**	**1,600,400**	**-**	**1,600,400**	**1,600,400**	**-**	**-**	**-**	**1,500,400**	**-**
Non-voted expenditure	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total for Estimate	**-**	**-**	**-**	**1,600,400**	**-**	**1,600,400**	**1,600,400**	**-**	**-**	**-**	**1,500,400**	**-**

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PART II: RESOURCE TO CASH RECONCILIATION

£'000

	2026-27 Plans	2025-26 Plans	2024-25 Outturn
Net Resource Requirement	**1,600,400**	**1,500,400**	**1,614,513**
Net Capital Requirement	**-**	**-**	**-**
Accruals to cash adjustments	**363,600**	**363,600**	**146,244**
Of which:	-	-	-
Adjustment for ALBs:	-	-	-
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
Adjustments to remove non-cash items:	-	-	-
Depreciation	-	-	-
New provisions and adjustments to previous provisions	-1,600,400	-1,500,400	-1,614,513
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
Adjustments to reflect movements in working balances:	-	-	-
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	1,964,000	1,864,000	1,760,757
Removal of non-voted budget items	**-**	**-**	**-**
Of which:	-	-	-
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	**1,964,000**	**1,864,000**	**1,760,757**

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PART III: NOTE A - FORECAST COMBINED REVENUE ACCOUNT & RECONCILIATION TABLE

£'000

	2026-27 Plans	2025-26 Plans	2024-25 Outturn
Gross Programme Costs	1,600,400	1,500,400	1,614,513
Of which:			
Increases in liability	-	-	-
Interest on scheme liability	1,600,400	1,500,400	1,614,513
Other expenditure	-	-	-
Less:			
Contributions received	-	-	-
Transfers in	-	-	-
Other income	-	-	-
Net Programme Costs	1,600,400	1,500,400	1,614,513
Total Net Operating Costs	**1,600,400**	**1,500,400**	**1,614,513**
Of which:			
Resource DEL	-	-	-
Capital DEL	-	-	-
Resource AME	1,600,400	1,500,400	1,614,513
Capital AME	-	-	-
Non-budget	-	-	-
Adjustments to include:			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the FCRA	-	-	-
Adjustments to remove:			
Capital in the FCRA	-	-	-
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the FCRA	-	-	-
Other adjustments	-	-	-
Total Resource Budget	**1,600,400**	**1,500,400**	**1,614,513**
Of which:			
Resource DEL	-	-	-
Resource AME	1,600,400	1,500,400	1,614,513
Adjustments to include:			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
Adjustments to remove:			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	**1,600,400**	**1,500,400**	**1,614,513**

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PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME

No departmental income is expected in 2026-27 or 2025-26. No departmental income was received in 2024-25.

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

No CFER income or receipts are expected in 2026-27 or 2025-26. No CFER income or receipts were received in 2024-25.

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 for further details of Accounting Officer responsibilities.

Accounting Officer: Catherine Little

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