



Department
for Work &
Pensions

Main Estimate 2023-24

Select Committee Memorandum

May 2023

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1 Overview

1.1 Objectives

The Department for Work & Pension's vision is to improve peoples' day to day lives and help them build financial resilience and a more secure and prosperous future. We will do this by helping people to move into work and supporting those already in work to progress, with the aim of increasing overall workforce participation. We will help people to plan and save for later life, while providing a safety net for those who need it now. We want to deliver effective, efficient, and innovative services to the millions of claimants who rely on us every day, including the most vulnerable in society, improving their experience of our services while maximising value for money for the taxpayer.

To achieve this vision, we will focus on delivering against our four Strategic Outcomes, as detailed within the Outcome Delivery Plan for 2023-25:

1. Maximise employment, reduce economic inactivity, and support the progression of those in work
2. Deliver financial support to people who are entitled to it
3. Enable disabled people and people with health conditions to start, stay, and succeed in work, and get financial support
4. Support financial resilience in later life

To make sure that we are well placed to achieve our vision, our cross-cutting Delivery Objective reflects how we will work across the department to achieve our Strategic Outcomes: Deliver high quality services, tackle fraud and maximise value for money for the taxpayer.

This Memorandum presents the Department's main areas of spending for 2023-24 in the context of spending controls.

1.2 Spending controls

DWP's spending includes several individual spending totals, for which Parliamentary approval is sought.

The spending totals that Parliament votes are:

- **Resource Departmental Expenditure Limit ("Resource DEL")** - day to day running costs
- **Capital Departmental Expenditure Limit ("Capital DEL")** - investment in infrastructure and financial transactions. Financial transactions in DWP Capital DEL mainly relates to Social Fund Funeral Expense Payments and loans to

Public Corporations

- **Resource Annually Managed Expenditure (“Resource AME”)** - in DWP’s case, mainly payment of pensions and benefits
- **Capital Annually Managed Expenditure (“Capital AME”)** - in DWP’s case, mainly Universal Credit (UC) Advances to customers, leasehold dilapidation provisions and payments of Support for Mortgage Interest loans, less repayments from customers
- **Non-budget expenditure** – the cash paid into the Social Fund

In addition, Parliament votes a Net Cash Requirement, which covers the cash elements of the voted spending totals above.

1.3 Main areas of spending

The figures below show the main components of DWP’s proposed budget, included in the latest Main Estimate and the proportions of funds spent on its main activities.

Figure 1: Resource DEL 2023-24

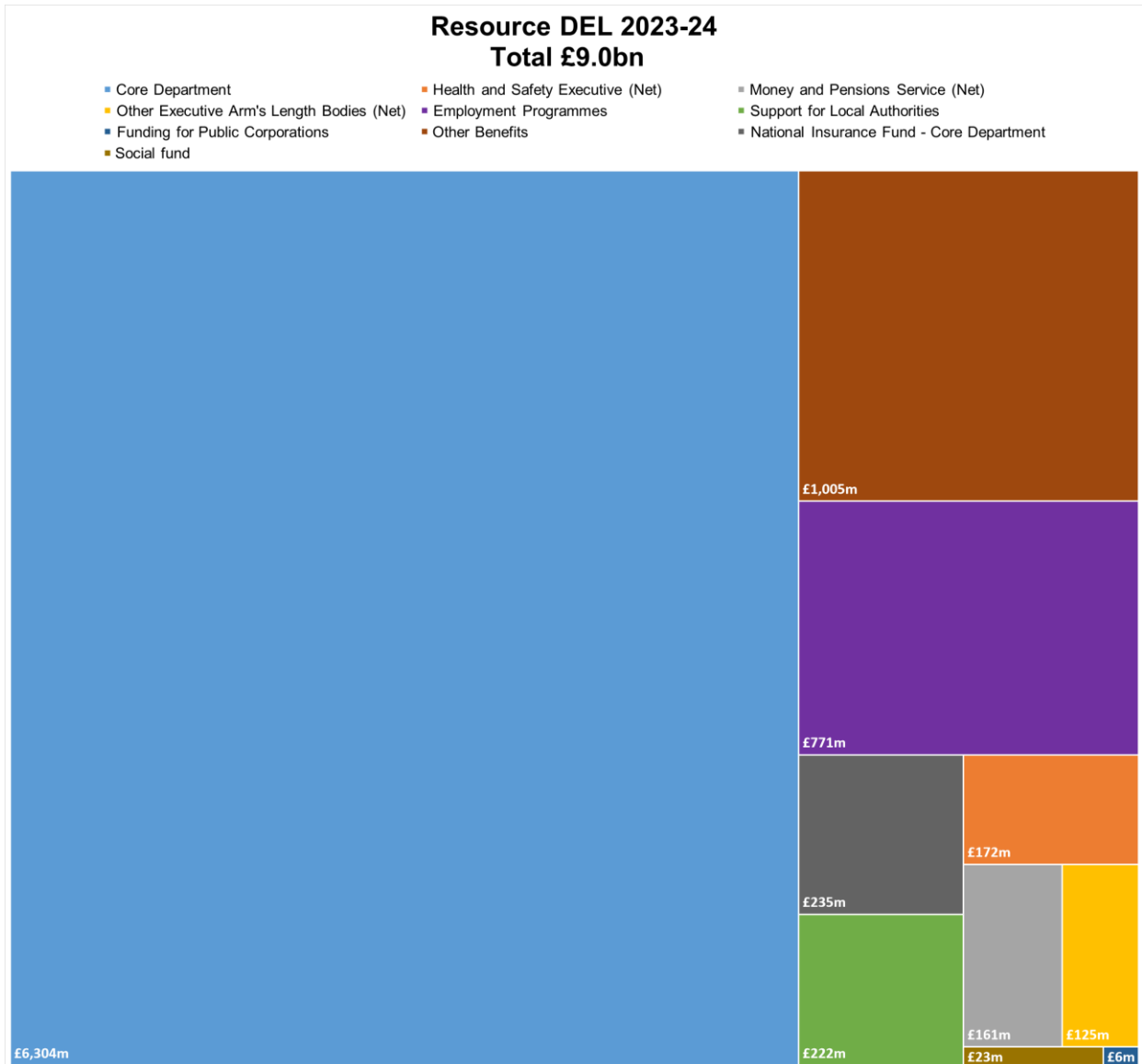


Figure 2: Capital DEL 2023-24

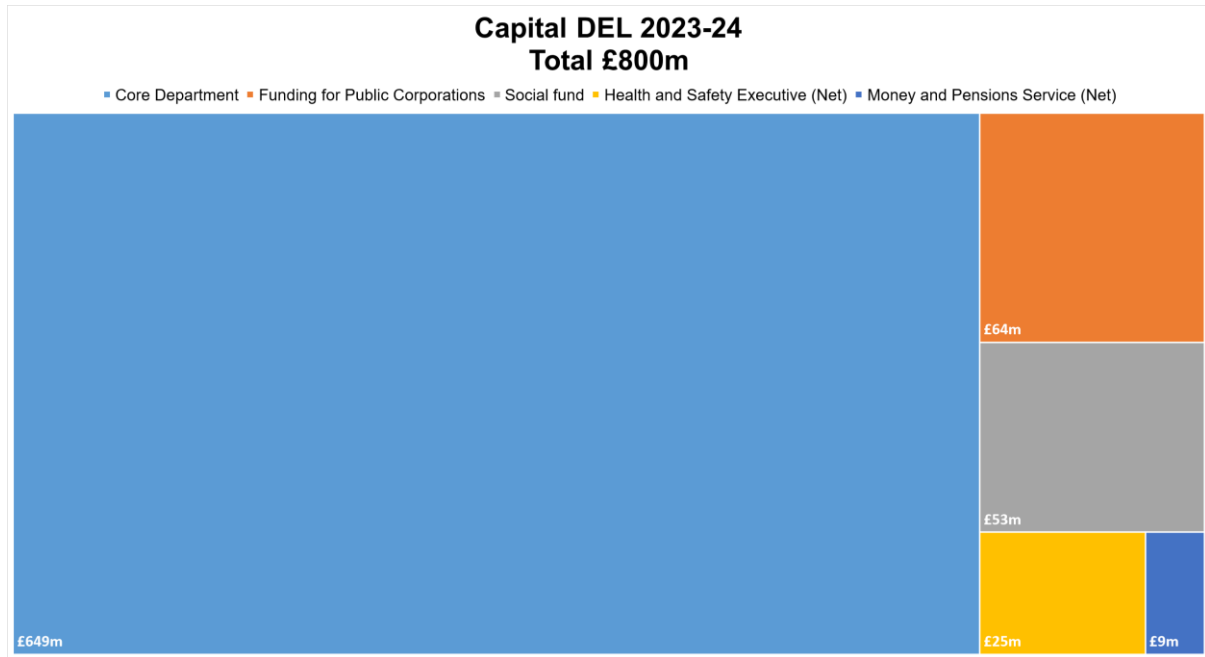
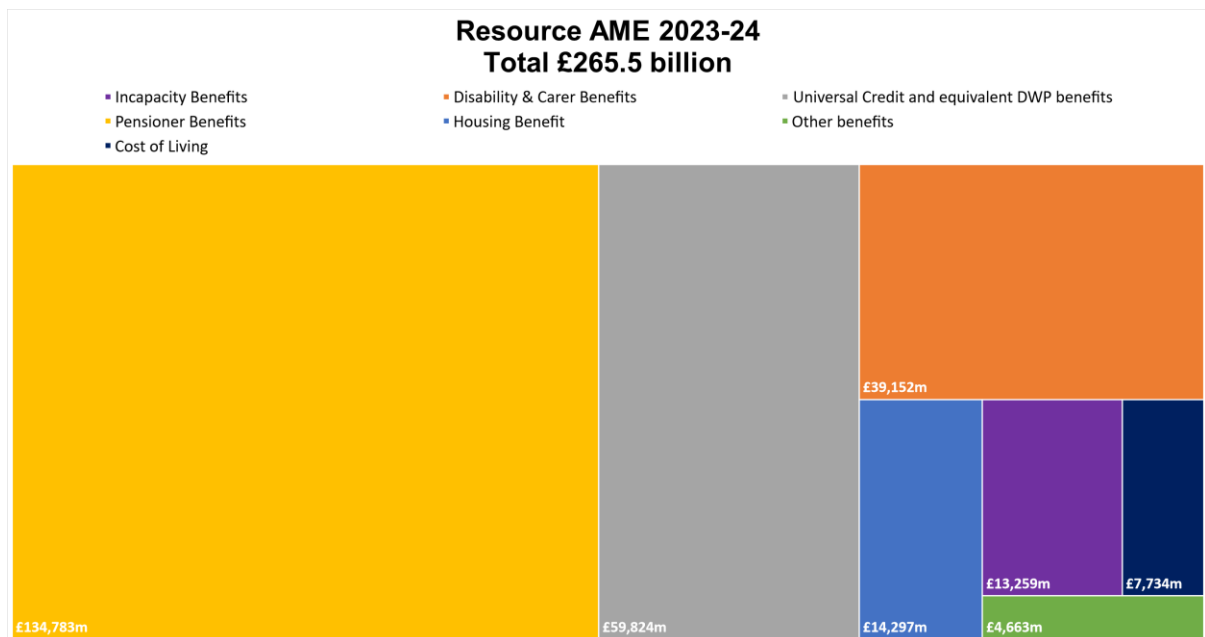


Figure 3: Resource AME 2023-24¹



¹ Total does not sum due to non-contributory Employment and Support Allowance (ESA) being included in Incapacity Benefits and in Universal Credit and equivalent benefits (see Table 5).

1.4 Comparison of spending totals sought

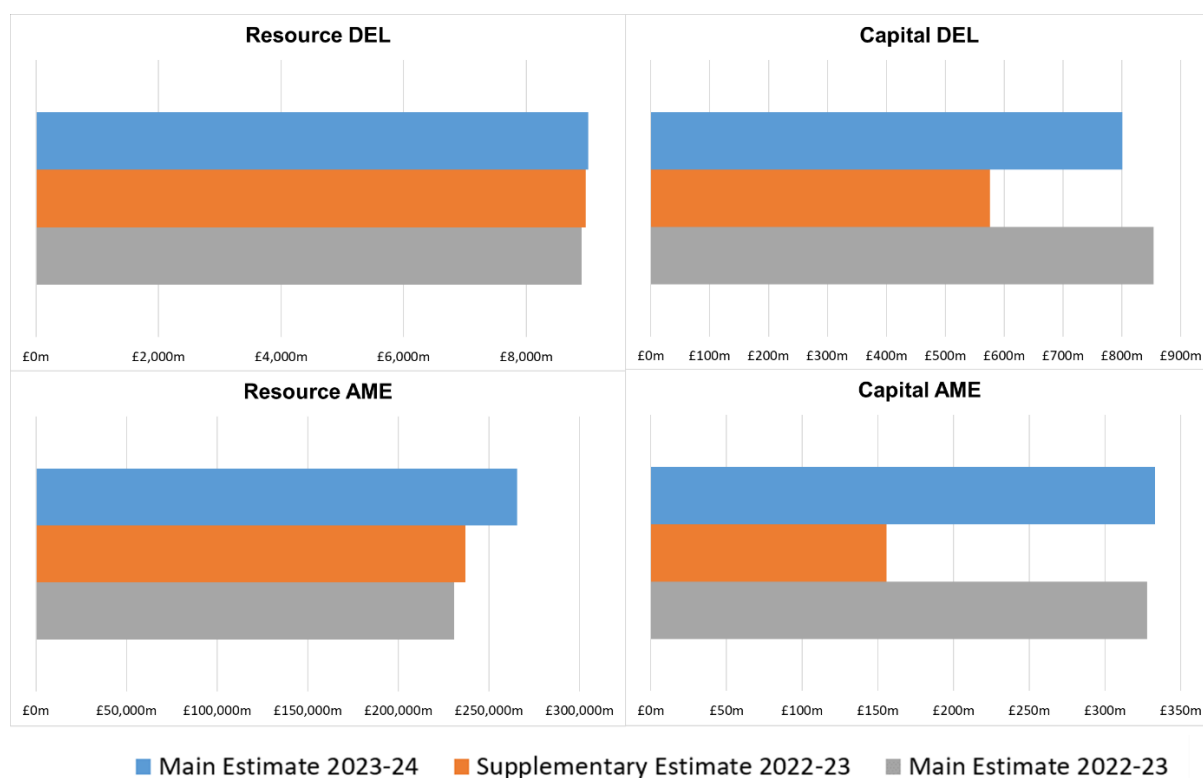
Table 1 shows how the totals sought for DWP in Main Estimate 2023-24 have changed compared with the Main Estimate and Supplementary Estimate in 2022-23:

Further details of the changes compared to the Supplementary Estimate 2022-23 are provided in Section 1.5 and 2.1 below, with details of year-on-year spending trends in Section 1.7.

Table 1: Comparison of spending totals^{2 3}

	Amounts sought in Main Estimate 2023-24	Changes compared to Supplementary Estimate 2022-23		Changes compared to Main Estimate 2022-23	
	£m	£m	%	£m	%
Resource DEL	9,024.1	257.6	2.9	124.3	1.4
Capital DEL	800.4	224.3	38.9	(53.4)	(6.3)
Resource AME	265,464.3	28,427.3	12.0	34,601.7	15.0
Capital AME	333.0	177.3	113.9	5.3	1.6

Figure 4: Comparison of spending totals



² Figures in brackets in all tables denote a decrease.

³ Figures may not sum due to rounding.

1.5 Key drivers of spending changes since last year

DWP's total DEL funding sought for 2023-24 is £9.8bn (£9.0bn RDEL, £0.8bn CDEL), this represents a £0.5bn⁴ increase in funding since Supplementary Estimate, with RDEL increasing by £0.2bn and CDEL increasing by £0.2bn. These changes are expanded on in Section 2.1.

Included within the increase of overall resource levels are efficiencies built into the 2023-24 settlement as the Department continues to reduce expenditure following the increases seen relating to the Covid-19 pandemic. This is balanced by new activity announced as part of the Spring Statement.

- **Resource DEL** – Resource DEL funding has increased £0.2bn from £8.8bn to £9.0bn from Supplementary Estimate 2022-23. The material changes include:
 - £0.3bn reduction due to Kickstart programme ending at the end of 2022-23
 - £0.2bn of new funding for Workforce Participation measure to increase employment
 - £0.2bn new funding to reduce fraud, error and debt
 - £0.1bn new funding for the Synergy project, a cross government transformation programme for a singular Enterprise Resource Planning platform (see section 3.3)
- **Capital DEL** – Capital DEL funding has increased £0.2bn from £0.6bn to £0.8bn from Supplementary Estimate 2022-23. The material changes include:
 - £0.1bn reduced funding requirement for the National Employment Savings Trust (NEST) loan
 - £0.2bn increase due to the reprofiling of estates costs (of which £0.1bn was budget exchanged from 2022-23)
 - £0.1bn new estates funding to support Workforce Participation
- **Resource AME** – Resource AME funding has increased by £28.4bn⁴ from £237.0bn to £265.5bn from Supplementary Estimate 2022-23. Table 1 compares Main Estimate for 2023-24⁵ to the Supplementary Estimate for 2022-23. The basis for Supplementary Estimate 2022-23 was the final AME Welfare Forecast following Autumn Statement 2022, including updates at the time the return was compiled. For the Supplementary Estimate 2022-23 this update took place in November 2022.

From here onwards in this document, for Resource AME, the comparison is against the Supplementary Estimate 2022-23 forecast, excluding any margins and provisions. This leads to a more meaningful comparison (see Table 5 for more detail) because at Supplementary Estimate it is standard practice for HM Treasury to allow DWP to add a margin to forecasts to cover potential fluctuations in the remainder of the year due to AME Welfare spending being

⁴ Figures may not cast due to rounding.

⁵ Main Estimate AME figures are based on the Office for Budgetary Responsibility's Spring Statement 2023 forecasts.

demand-led. Margins have not been included in the Main Estimate for 2023-24.

Resource AME has increased by £33.2bn against the forecast used at Supplementary Estimate (£232.2bn). The main drivers for the increase are:

- £14.9bn pensioner costs due to benefit uprating and demographic changes
 - £9.0bn in UC and equivalent benefits uprating and increasing caseloads
 - £6.7bn disability and carer benefits higher caseloads and benefit uprating
 - £2.0bn increase in Cost of Living Payments, following extension of the support package to address cost of living pressures
- **Capital AME** – Expenditure in Capital AME is £180.5m higher than at Supplementary Estimate 2022-23 (see Table 13). The changes are driven by:
 - £89.8m increase in UC Advances due to benefit uprating in line with Consumer Prices Index (CPI), increasing UC advance claim caseloads, and the extension of repayment terms for new claimant UC advances (see section 1.7)
 - £55.5m increase in Support for Mortgage Interest (SMI) loans due to policy change allowing UC claimants access to SMI Loans earlier, from removing the zero earnings rule and projected increases to the rate at which we pay SMI
 - £35.0m funding for leasehold dilapidation provisions

1.6 New policies and programmes; ambit changes

The Department has amended the ambit to remove specific measures arising from the Government's response to Covid-19, including refunding Statutory Sick Pay paid by employers to employees.

There have been no other changes to the activities included in the ambit.

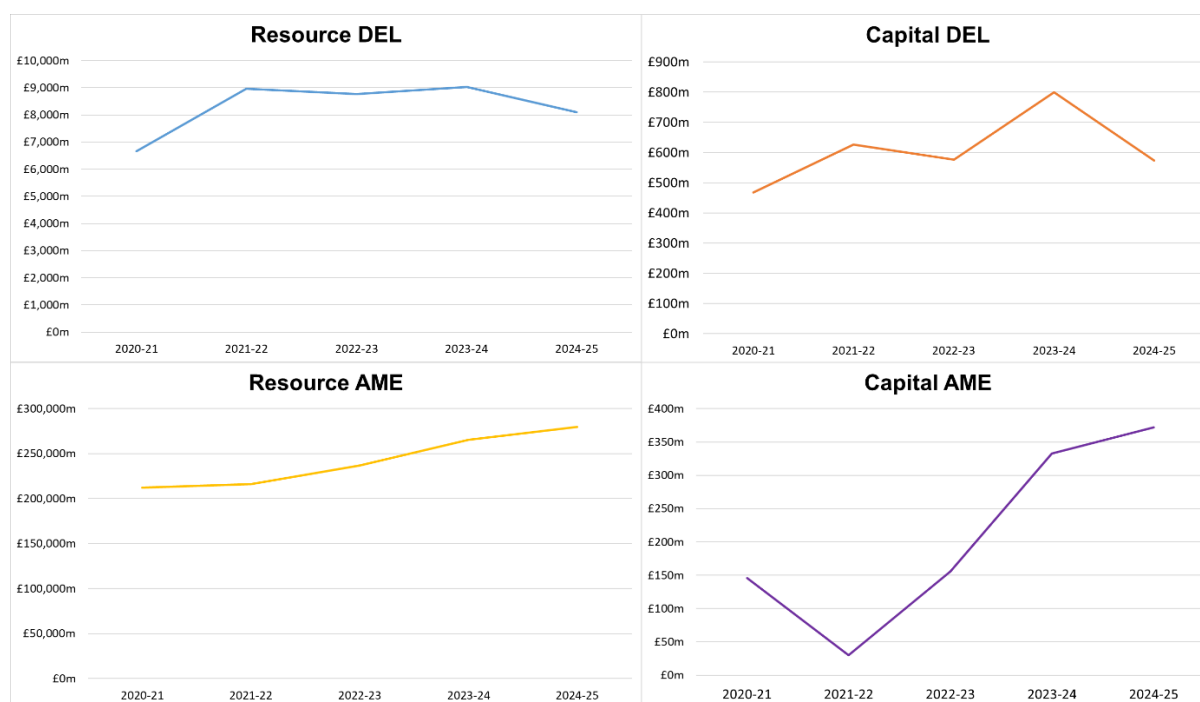
The Chancellor announced that the Department would lead a Workforce Participation Review to address the problem of inactivity in the economy. These policies were announced at the 2023 Spring Statement and are aimed at supporting the long-term sick and disabled, welfare recipients, people aged over 50, and parents to find and progress into work.

A funding package of £345.6m DEL funding was provided to support these measures at the Main Estimate 2023-24 (see Section 1.9).

1.7 Spending trends

The charts below show overall spending trends for the last 3 years, plans presented in the Main Estimate for 2023-24, and current future spending plans for the 2021 Spending Review (SR21) period to 2024-25.

Figure 5: Spending Trends



The key reasons for the movements over the medium term are set out below:

- **Resource DEL** - Covid-19 led to increases in claimant caseloads in both 2020-21 and 2021-22 and additional funding was sought to support DWP's response. Accordingly, the Resource DEL requirement reduced as the economy recovers from Covid-19 and claimant caseloads reduce in 2022-23.

This trend has continued into 2023-24 but additional resources have been made available to fund new work programmes with the level of overall funding increasing slightly. These items of additional funding include Household Support Fund, Workforce Participation measures, the Synergy programme as well as Budget Exchanges from 2022/23. These items are available for 2023/24 but not all confirmed for 2024-25.

- **Capital DEL** - This includes financial transactions for loans to Public Corporations and Social Fund Funeral Expense Payment loans which are demand driven. The remainder of Capital DEL expenditure is predominantly non-current investment within Digital, Estates and Change programmes.

The Capital DEL budget was increased in 2020-21 and 2021-22 to support the Rapid Estate Expansion Programme (REEP) resulting from increased demand for services due to Covid-19. REEP funding dropped significantly in 2022-23 with overall funding reducing slightly due to changes in the Department's estates leasehold strategy.

The increase in 2023-24 relates to costs for leased properties, charged to CDEL under IFRS16 Accounting treatment adopted in 2022-23, additional funding for Workforce Participation Estates work and the one-off budget exchanges from 2022-23 to 2023-24. Funding drops significantly in 2024-25 by £226m, reflecting the base funding awarded at SR21, which does not include these items. The 2024-25 funding is also lower than the 2023-24 figure due to the NEST loan payment ending in 2023-24.

- **Resource AME** - Benefit expenditure has increased over the period shown, driven by uprating (the annual increase in most benefits) and demographics (a growing and ageing population). The largest elements of the increase relate to pensioner benefits and disability and carer benefits.

The Basic and new State Pension increased by the highest of earnings growth, inflation or 2.5% in line with the Government's "triple lock", with the exception of 2022-23 where inflation of 3.1% was used. For 2023-24, this will be uprated by CPI of 10.1%.

2023-24 includes a £10.3bn extension of the Government's Cost of Living Payments within Resource AME, including Winter Fuel Payments (WFP).

Capital AME - There has been significant growth in Capital AME due to the introduction of a policy change in April 2021 to extend the repayment terms for UC Advances to new claimants from 12 to 24 months. This has the effect of reducing repayments that offset new advances. This, together with a greater number of UC Advances, creates a similar increase in 2023-24.

As repayments start to take effect in 2023-24 the increase reduces, however this is countered by increased caseloads on SMI, as from April 2023 the SMI payment policy will change to reduce the waiting period for UC recipients to claim SMI from 9 months to 3 months and abolish the zero-earning requirement. 2023-24 also includes increased funding requirement for dilapidations on our estates per the new accounting requirement, IFRS 16.

1.8 Administration costs and efficiency plans

Table 2: Administration budgets

	Amounts sought in Main Estimate 2023-24		Changes compared to Supplementary Estimate 2022-23		Changes compared to Main Estimate 2022-23	
	£m		£m	%	£m	%
Administration costs	1,027.4		57.6	5.6	78.4	8.3

Within DWP, DEL Administration relates to expenditure to maintain departmental infrastructure and provide necessary business services including improvements to digital services for users and customers. Administration as a proportion of DWP's Resource DEL expenditure is 11.4% of Main Estimate 2023-24 Resource DEL.

DEL Administration funding has increased overall by £57.6m since Supplementary Estimate, mainly due to additional funding received for the Synergy Programme as DWP continues to invest in its digital infrastructure. Synergy was created with a ring fenced £20m budget at Supplementary Estimate 2022-23, £5.2m of which was transferred to DEFRA for work they were delivering. Funding for the programme has increased by £45.0m to £65.0m at Main Estimate 2023-24.

1.9 Funding: Spending Review and Budgets

The DEL funding for 2023-24 was set at SR21. Since SR21, the Government has made changes to 2023-24 spending plans including measures announced at the Spring and Autumn Statements. Full details of funding changes since the original settlement are provided at Annex B. Significant changes are:

- Resource DEL funding of £842.0m for the extension of the Household Support Fund
- £240.5m Resource DEL and £105.1m Capital DEL to fund Workforce Participation measures
- £178.7m Resource DEL and £2.0m Capital DEL to support activity to reduce fraud, error and debt in the benefit system

2. Spending detail

This section provides further details of the following:

- Changes to DEL and AME funding from the Supplementary Estimate 2022-23 (Section 2.1)
- Ring fenced funding movements compared to the Main Estimate 2022-23 and Supplementary Estimate 2022-23 (Section 2.2)
- Changes to contingent liabilities from the Supplementary Estimate 2022-23 (Section 2.3)

2.1 Explanations of changes in spending

Resource DEL

The table below shows how DWP's spending plans for Resource DEL at the Main Estimate 2023-24 compare with the Supplementary Estimate 2022-23.

Table 3: Resource Departmental Expenditure Limits (Resource DEL)⁶

Resource DEL					
Subhead	Description	Main Estimate 2023-24	Supplementary Estimate 2022-23	Change compared to Supplementary Estimate 2022-23	
		£m	£m	£m	%
	- Core department (including NIF)	6,539.2	6,393.8	145.4	2.3
	- NIF: Adjustment for 2023-24 administration costs	(437.7)	(444.2)	6.5	(1.5)
	- NIF: Adjustment for prior years' costs	202.9	232.9	(30.0)	(12.9)
A	Core Department	6,304.4	6,182.5	121.9	2.0
B	Health and Safety Executive (Net)	171.9	161.2	10.8	6.7
C	Money and Pensions Service (Net)	160.7	154.7	6.0	3.9
D	Other Executive Arm's Length Bodies (Net)	125.0	111.1	13.9	12.5
E	Employment Programmes	771.2	749.0	22.2	3.0
F	Support for Local Authorities	222.4	211.6	10.8	5.1
G	Funding for Public Corporations	5.8	(8.6)	14.4	(167.4)
H	Other Benefits	1,004.9	963.8	41.0	4.3
	2023-24 NIF administration costs	437.7	444.2	(6.5)	(1.5)
	Adjustment for prior years' cost	(202.9)	(232.9)	30.0	(12.9)
I	National Insurance Fund - Core Department	234.8	211.3	23.5	11.1
J	Social fund	22.9	29.9	(7.0)	(23.4)
	Total Voted and Non-voted	9,024.1	8,766.5	257.6	2.9

The major differences are explained below. These are referenced to the relevant Subhead in the table above.

A. Core Department – the adjustment between Supplementary Estimate and Main Estimate of £121.9m (2.0%) is due to the inclusion of £202.2m for Workforce Participation measures from the Spring Statement. This is offset by Budget Cover Transfers to Other Government Departments.

D. Other Executive Arm's Length Bodies (Net) – The increase in funding since Supplementary Estimate 2022-23 is due to expenditure relating to the pensions general levy. The Pension Regulator (TPR) and The Pension Ombudsman (TPO)

⁶ Figures may not sum due to rounding.

are funded by the pensions general levy which is recorded as revenue funding. DWP will provide funding cover at Supplementary Estimates switching revenue to match any capital spend requirements.

E. Employment Programmes – This increase is due to additional support for Restart, Access to Work and Universal Support, while removing the funding for Kickstart as this program has now ceased. Restart supports UC claimants who have been out of work for at least 9 months with enhanced support to find jobs in their local area. Providers will work with employers, local government, and other partners to deliver tailored support for individuals. Access to Work provides advice and a financial grant for practical support to overcome work related barriers due to disability and is available to customers with a disability who are in employment or with a job to start.

G. Funding for Public Corporations – This is mainly due to a £13m decrease of loan interest repayments from the NEST fund.

I. National Insurance Fund - The amount of non-voted DEL funding to be received from HMRC in respect of the administration of contributory benefits in 2023-24 is £437.7m. In accordance with the Service Level Agreement signed by both Departments, this charge has been reduced by £202.9m, reflecting that for previous years, the final agreed costs were lower than those charged. The cost reductions resulted from the operational changes made during the Covid-19 pandemic and a significant revision to the digital cost allocation model.

Capital DEL

The table below shows how spending plans for Capital DEL compare with the Supplementary Estimate.

Table 4: Capital Departmental Expenditure Limits (Capital DEL) ⁷

Resource DEL					
Subhead	Description	Main Estimate 2023-24	Supplementary Estimate 2022-23	Change compared to Supplementary Estimate 2022-23	
		£m	£m	£m	%
A	Core Department	649.2	352.2	297.1	84.3
B	Health and Safety Executive (Net)	25.1	15.1	10.0	66.4
C	Money and Pensions Service (Net)	9.0	12.6	(3.6)	(28.5)
D	Other Executive Arm's Length Bodies (Net)	0.0	10.7	(10.7)	(100.0)
E	Employment Programmes	0.0	0.0	0.0	0.0
F	Support for Local Authorities	0.0	0.0	0.0	0.0
G	Funding for Public Corporations	64.0	139.5	(75.5)	(54.1)
H	Other Benefits	0.0	0.0	0.0	0.0
I	National Insurance Fund - Core Department	0.0	0.0	0.0	0.0
J	Social fund	53.0	46.1	6.9	15.0
	Total Voted and Non-voted	800.4	576.1	224.3	38.9

The major differences are explained below. These are referenced to the relevant Subhead in the table above.

A. Core Department – As part of the Main Estimate DWP Estates received

⁷ Figures may not sum due to rounding.

additional funding to the value of £105.1m to support new Workforce Participation measures announced in Spring Statement 2023 of which £100m is to support additional leasing costs. A departmental budget exchange also transferred £128.1m of funding from 2022-23 into 2023-24. This leads to a variance of £256.2m compared to Supplementary Estimate. The £128.1m transfer includes £65.0m for ongoing Workplace Transformation estates work, £46.0m for the reprofiling of the Department's lease events and £17.1m to support general capital requirements in 2023-24.

B. Health and Safety Executive – The increase is mainly driven by £13.8m additional funding received from the Department for Levelling Up, Housing and Communities for the Building Safety Regulator.

D. Other Executive Arm's Length Bodies – The decrease in funding since Supplementary Estimate 2022-23 is due to expenditure relating to the pensions general levy which funds TPR and TPO. Capital spend is recorded upon consolidation of their accounts into DWP. DWP provide the budgetary cover at Supplementary Estimates switching revenue to fund any Capital DEL requirements.

G. Funding for Public Corporations – The variance is driven by the reduction in funding requirement for NEST. In 2022-23 the total loan was increased to £138.0m, mainly to support the transition of administration services to a new provider. The loan requirement for 2023-24 is £63.0m, a reduction of £75.0m from Supplementary Estimate.

Resource AME

In DWP, AME is primarily demand-led expenditure on social security and social assistance benefits. These cover a range of life events such as being out of work, retirement, disability, maternity and/or bereavement.

Over half of DWP AME is spent on contributory benefits, significantly State Pension, where entitlement is based on National Insurance contributions. A third of DWP's Resource AME is income-related where entitlement is affected by the recipient's other income and capital. Examples of income-related benefits include UC and Pension Credit.

The remainder of the benefit expenditure is neither contributory nor income-related. The main area of spending of this type includes Disability Living Allowance (DLA), Personal Independence Payment (PIP) and Attendance Allowance. Additional details of individual benefits and eligibility requirements can be found on the [gov.uk](https://www.gov.uk) website.

To help households tackle the globally rising cost of living, stemming from the pandemic and the war in Ukraine, Cost of Living payments have been extended for 2023-24 to claimants of eligible benefits. Further information can be found on the [gov.uk](https://www.gov.uk) website.

The following summary tables show spending by broad benefit group to illustrate general trends. There is some overlap between Table 6 (incapacity benefits) and

Table 8 (Universal Credit and equivalent DWP benefits) because we include Employment and Support Allowance (non-contributory) in both tables.

Table 5: Resource AME^{8 9}

Subheads	Description	Main Estimate 2023-24	Supplementary Estimate 2022-23	Change compared to Supplementary Estimate 2022-23	
		£m	£m	£m	%
K, AD, N, AE	Incapacity Benefits	13,259.2	12,516.2	743.0	5.9
R, S, T, U	Disability & Carer Benefits	39,151.9	32,501.0	6,650.9	20.5
M, N, O, Y	Universal Credit and equivalent DWP benefits	59,823.9	50,787.4	9,036.5	17.8
P, Q, AF, AJ, Z, AL	Pensioner Benefits	134,783.2	119,885.9	14,897.3	12.4
V	Housing Benefit	14,297.3	14,457.6	(160.3)	(1.1)
L, W, X, AG, AH, AI, AK, AA	Other benefits	4,663.0	4,349.0	313.9	7.2
AC	Other Items	(3.9)	0.0	(3.9)	(100.0)
AB	Cost of Living	7,734.1	5,709.1	2,025.0	35.5
N	Less items double-counted above (ESA non-contributory)	(8,244.3)	(7,913.6)	(330.7)	4.2
	Total voted and Non-voted	265,464.3	232,292.5	33,171.8	14.3

Main Estimate AME figures are based on the Office for Budget Responsibility's Spring Budget 2023 forecasts.

Main changes in Resource AME funding since Supplementary Estimate

Incapacity benefits¹⁰

Table 6: Incapacity benefits¹¹

	Main Estimate 2023-24	Supplementary Estimate 2022-23	Change compared to Supplementary Estimate 2022-23	
	£m	£m	£m	%
Severe Disablement Allowance	57.2	58.3	(1.1)	(1.8)
Incapacity Benefit	2.5	0.5	2.0	392.4
Employment and Support Allowance (non-contributory)	8,244.3	7,913.6	330.7	4.2
Employment and Support Allowance (contributory)	4,955.2	4,543.8	411.4	9.1
Incapacity Benefits	13,259.2	12,516.2	743.0	5.9

Table 6 shows the net change in incapacity benefits spending. It does not cover similar spending in UC.

Overall spending on incapacity benefits is forecast to increase by £0.7bn (5.9%). Only contributory Employment and Support Allowance (ESA) is open for new claims to still be made. Contributory ESA is forecast to cost £5.0bn in 2023-24, rising by £0.4bn (9.1%) compared to 2022-23 due to uprating of 10.1% and increases in the forecast caseload.

⁸ Totals may not sum due to non-contributory ESA being included in Incapacity benefit and in Universal Credit and equivalent benefits and rounding.

⁹ Comparatives for Supplementary Estimate 2022-23 come from forecasts following the Autumn Budget 2022, updated with the latest data at the time the Supplementary Estimate was compiled (November 2022). These figures do not include any margins or provisions.

¹⁰ Excluding UC spending estimated to be ESA equivalent.

¹¹ Totals may not sum due to rounding.

Disability and carer benefits

Table 7: Disability and carer benefits ¹²

	Main Estimate 2023-24	Supplementary Estimate 2022-23	Change compared to Supplementary Estimate 2022-23	
	£m	£m	£m	%
Attendance Allowance	6,685.8	5,625.9	1,059.9	18.8
Personal Independence Payment*	21,854.7	17,617.8	4,236.9	24.0
Disability Living Allowance	6,732.2	5,944.6	787.6	13.2
Carer's Allowance	3,879.3	3,312.7	566.6	17.1
Disability and carer benefits	39,151.9	32,501.0	6,650.9	20.5

*Includes Armed Forces Independence Payment expenditure

Total spending on disability and carer benefits is planned to increase by £6.7bn (20.5%). This is due to increasing caseloads in PIP, DLA, Carer's Allowance and Attendance Allowance, as well as an increase in average awards due to benefit uprating of 10.1% in 2023-24.

DLA is only open to new claims from those under 16, there is no corresponding increase in working age claimants. The increase in PIP is also due to PIP continuing to replace DLA for working age claimants, albeit there are now less than 200 thousand DLA claimants still to move over to PIP.

Universal Credit and equivalent DWP benefits¹³

Table 8: Universal Credit and equivalent DWP benefits¹⁴

	Main Estimate 2023-24	Supplementary Estimate 2022-23	Change compared to Supplementary Estimate 2022-23	
	£m	£m	£m	%
Universal Credit	50,819.2	41,974.5	8,844.6	21.1
Employment and Support Allowance (non-contributory)	8,244.3	7,913.6	330.7	4.2
Income Support	618.2	699.9	(81.7)	(11.7)
Jobseeker's Allowance (non-contributory)	142.3	199.4	(57.1)	(28.7)
Universal Credit and equivalent DWP benefits	59,823.9	50,787.4	9,036.5	17.8

UC is gradually replacing non-contributory Jobseeker's Allowance (JSA), non-contributory ESA (also included in Table 6), Income Support and Housing Benefit for working age people, as well as Tax Credits administered by HMRC.

UC spend is forecast to be £50.8bn in 2023-24, £8.8bn (21.1%) higher than in the Supplementary Estimate 2022-23. The increase reflects both average awards and caseload increasing in 2023-24. Average award increases are primarily driven by benefit uprating. Caseload increases are driven by the continued roll-out of UC, as well as increasing number of UC claimants with Limited Capability for Work Related Activities, Limited Capability for Work or those awaiting a Work Capability

¹² Figures may not sum due to rounding.

¹³ Excluding Housing Benefit for people of working age.

¹⁴ Totals may not sum due to rounding.

Assessment.

Non-contributory ESA is £0.3bn (4.2%) higher than 2022-23 primarily due to benefit uprating.

Non-contributory JSA is £0.1bn (28.7%) lower than 2022-23 due to the impact of the caseload moving to UC.

The main rates of UC and the associated legacy benefits are being uprated by 10.1% in 2023-24.

Pensioner benefits^{15,16,17}

Table 9: Pensioner benefits ^{18 19}

	Main Estimate 2023-24	Supplementary Estimate 2022-23	Changes compared to Supplementary Estimate 2022-23	
	£m	£m	£m	%
Pension Credit	5,437.2	4,922.9	514.3	10.4
Financial Assistance Scheme (benefits only)	238.8	235.4	3.4	1.4
Winter Fuel Payments (including Pensioner Cost of Living Payments)	4,624.0	4,497.4	126.6	2.8
Christmas Bonus (contributory)	128.3	126.2	2.1	1.7
State Pension	124,354.8	110,103.9	14,250.9	12.9
Pensioner benefits	134,783.2	119,885.9	14,897.3	12.4

Benefit expenditure on pensioners (excluding Housing Benefit, see Table 10) is due to increase by £14.9bn (12.4%) in 2023-24, mainly driven by increases in State Pension, Pension Credit and WFP.

There are two main drivers behind the increase in State Pension of £14.3bn (12.9%). Firstly, there is the impact of demographic effects of an ageing population resulting in increased caseloads. Secondly, there is the uprating of the basic and new State Pension and components by CPI inflation (10.1%).

The increase in Pension Credit of £0.5bn (10.4%) is primarily due to uprating using CPI inflation (10.1%) in 2023-24 rather than earnings.

Additional Cost of Living Payments to pensioner households to help with the increased costs of energy bills (delivered alongside WFP) are also being extended in 2023-24. This means expenditure on WFP includes £2.6bn to deliver these payments, £25.5m (1.0%) higher than the Supplementary Estimate 2022-23.

¹⁵ Excluding Housing Benefit for people over pension age.

¹⁶ Includes Financial Assistance Scheme benefit payments only.

¹⁷ Does not include other benefits paid to both pensioners and non-pensioners, such as Bereavement Benefits.

¹⁸ As in 2022-23, 2023-24 Pensioner Cost of Living Payments will be delivered alongside WFP.

¹⁹ Figures may not sum due to rounding.

Housing Benefit

Table 10: Housing Benefit

	Main Estimate 2023-24	Supplementary Estimate 2022-23	Change compared to Supplementary Estimate 2022-23	
	£m	£m	£m	%
Housing Benefit	14,297.3	14,457.6	(160.3)	(1.1)

Housing Benefit expenditure is forecast to fall by £0.2bn (1.1%) in 2023-24, driven by spending on working age people falling as their housing costs are increasingly paid through UC. A small part of this is offset by increased rents and a slight increase in Pensioner caseload.

Other benefits

Table 11: Other benefits ^{20 21}

	Main Estimate 2023-24	Supplementary Estimate 2022-23	Change compared to Supplementary Estimate 2022-23	
	£m	£m	£m	%
Industrial injuries benefits scheme	737.1	697.4	39.7	5.7
Statutory Maternity Pay	2,843.2	2,626.4	216.9	8.3
Christmas Bonus (non-contributory)	40.6	38.8	1.9	4.8
Social Fund: Other	80.4	65.5	14.9	22.8
Maternity Allowance	435.4	388.4	47.0	12.1
Bereavement benefits	432.9	451.5	(18.5)	(4.1)
Jobseeker's Allowance (contributory)	100.1	88.5	11.7	13.2
Support for Mortgage Interest loans	(6.9)	(7.4)	0.5	(6.8)
Other benefits	4,663.0	4,349.0	313.9	7.2

Spending on other benefits is forecast to increase by £0.3bn (7.2%) in 2023-24.

The predominate driver of this increase is Statutory Maternity Pay, increasing by £0.2bn (8.3%) This is due to an uprating of the Standard Rate from £156.66 to £172.48 per week. The Variable Rate is also forecasted to increase due to rises in average earnings. Additional factors include increases in the forecasted fertility and employment rates.

This increase is also driven by the £11.7m rise in contributory JSA compared to 2022-23. This is due to a combination of benefit uprating and an increase in the unemployment forecast for 2023-24 compared to 2022-23.

There is an increase in Cold Weather Payments of £16.3m (95.8%), due to the Main Estimate forecast being produced on a historic 10-year average to take account of the unpredictability of the weather. This average increased for Main Estimate 2023-24 due to the impact of the extreme cold weather seen in the previous financial year.

Statutory Maternity Pay, Maternity Allowance and JSA are being uprated by 10.1% in line with CPI for 2023-24, alongside most industrial injuries benefits.

²⁰ Figures may not sum due to rounding.

²¹ Social Fund – Other Benefits for 2023-24, including £33.3m (2022-23: £17.0m) for Cold Weather Payments and £47.1m (2022-23: £48.5m) Funeral Expenses Payments Write-Offs.

Cost of Living Payments

Table 12: Cost of Living Payments (Pensioner Cost of Living Payments excluded)

	Main Estimate 2023-24	Supplementary Estimate 2022-23	Change compared to Supplementary Estimate 2022-23	
	£m	£m	£m	%
Cost of Living Payments	7,734.1	5,709.1	2,025.0	35.5

Cost of Living Payments are forecast to be £7.7bn in 2023-24. The increase can be explained by the increase in the caseloads for qualifying benefits, alongside an increase in the value of the Means-Tested Benefit (MTB) Cost of Living Payments in 2023-24.

The Pensioner Cost of Living Payment will be delivered alongside existing WFP, so is not captured here (see Pensioner benefits).

Capital AME

Table 13: Capital AME ^{22 23}

	Main Estimate 2023-24	Supplementary Estimate 2022-23	Change compared to Supplementary Estimate 2022-23	
	£m	£m	£m	%
Universal Credit Advances	216.8	126.9	89.8	70.8
Support for Mortgage Interest loans	81.3	25.7	55.5	215.7
Other Expenditure	35.0	0.0	35.0	100.0
Capital AME	333.0	152.7	180.4	118.1

Capital AME has increased by £180.4m for 2023-24 compared to 2022-23. Capital AME is made up of SMI loans, capitalised UC Advances, leased estates dilapidations.

UC Advances are forecast to increase compared to the assumptions applied at the Supplementary Estimate, predominately due to uprating of UC raising the value of advances claimed, increase in caseloads and the extension of repayment terms for new claimant UC advances. (See UC narrative for Table 8).

SMI Interest changed to a loan from 1st April 2018. The benefit caseload in payment has decreased as a substantial proportion of eligible claimants decide not to apply for a loan. In April 2023, a new SMI policy, relaxing eligibility requirements for UC claimants, goes live. Under the new policy, the waiting period for UC recipients to claim SMI is reduced from 9 months to 3 months. The policy also abolishes the zero-earning requirement. We forecast that the number of eligible SMI claimants will

²² Comparatives for Supplementary Estimate 2022-23 come from forecasts following the Autumn Budget 2022, updated with the latest data at the time the Supplementary Estimate was compiled (November 2022). These figures do not include any margins or provisions.

²³ Figures may not sum due to rounding.

increase when the policy goes live. The average loan value is also expected to increase in line with the published average mortgage rate.

Other expenditure includes £35.0m funding for leased estate dilapidations, required under IFRS 16 accounting treatment.

2.2 Ring fenced budgets

Table 14: Ring fenced budgets^{24 25}

Ring fenced budgets Amount sought this year (Main Estimate 2023-24)	Difference (+/-) compared to final budget last year (Supplementary Estimate 2022-23)		Difference (+/-) compared to original budget last year (Main Estimate 2022-23)		
	£m	£m	%	£m	%
Resource DEL					
Depreciation	611.6	18.9	3.2	127.7	26.4
Kickstart	0.0	(232.0)	(100.0)	(258.0)	(100.0)
Discretionary Housing Payments	100.0	2.7	2.8	0.0	0.0
Restart	0.0	(455.4)	(100.0)	(542.0)	(100.0)
Money & Pensions Service	129.4	5.6	4.5	(7.0)	(5.1)
Money & Pensions Service: Debt Advice	15.0	0.0	0.0	0.0	0.0
Official Development Assistance	6.0	0.0	0.0	0.0	0.0
Synergy	65.1	50.3	339.8	65.1	0.0
Household Support Fund	842.0	0.4	0.0	0.4	0.0
Universal Support	38.7	38.7	0.0	38.7	0.0
Increase AET from 15 to 18 hours	20.4	20.4	0.0	20.4	0.0
Total Resource DEL	1,828.2	(550.3)	(23.1)	(554.6)	(23.3)
Capital DEL					
Financial Transactions:					
- NEST Loan	63.0	(75.0)	(54.3)	(75.0)	(54.3)
- Fraud Compensation Fund	15.0	15.0	0.0	(59.0)	(79.7)
- ONR Loan	1.0	(0.5)	(33.3)	(1.0)	(50.0)
- Funeral Expense Payments	53.0	6.9	15.0	3.0	6.0
Reprofiling of lease events	46.0	46.0	0.0	46.0	0.0
Workplace Transformation Programme	65.0	65.0	0.0	65.0	0.0
Research & Development	5.0	1.3	35.4	0.0	0.0
Health & Safety Executive	0.0	(5.0)	(100.0)	(5.0)	(100.0)
Money & Pensions Service	9.0	(3.6)	(28.4)	1.0	12.5
Total Capital DEL	257.0	50.1	24.2	(25.0)	(8.9)
Total DEL Ringfence	2,085.2	(500.2)	(19.3)	(579.6)	(21.8)

2.3 Changes to contingent liabilities

A contingent liability has been added to the Main Estimate 2023-24 for refunds to insurance companies. This is a contingent liability, that was not known at the time of the Supplementary Estimate 2022-23. This relates to refunds arising, following mandatory review of payments made by insurance companies to the Department in relation to compensation claims by benefit recipients.

A contingent liability has been removed relating to a contractual dispute brought by the Independent Assessment Services (IAS) in respect of work carried out assessing

²⁴ The ringfence for Restart has been relaxed from 2023-24 onwards.

²⁵ Figures may not sum due to rounding.

PIP cases prior to March 2020. As part of the extension of the IAS PIP contracts, there is no longer the possibility of legal action, therefore disclosure is no longer required.

3 Priorities and performance

3.1 How spending relates to objectives

The table below shows how expenditure against each Subhead contributes to departmental core objectives under the Outcome Delivery Plan:

		Maximise employment, reduce economic inactivity, and support the progression of those in work	Deliver financial support to people who are entitled to it	Enable disabled people and people with health conditions to start, stay and succeed in work, and get financial support	Support financial resilience in later life	Deliver high quality services, tackle fraud and maximise value for money for the taxpayer
A	Core Department	✓	✓	✓	✓	✓
B	Health and Safety Executive (Net)					✓
C	Money and Pensions Service (Net)		✓		✓	✓
D	Other Executive Arm's Length Bodies (Net)				✓	✓
E	Employment Programmes	✓		✓		✓
F	Support for Local Authorities		✓			✓
G	Funding for Public Corporations				✓	✓
H	Other Benefits		✓	✓	✓	✓
I	National Insurance Fund – Core Department	✓	✓	✓	✓	✓
J	Social Fund		✓			✓

3.2 Measures of performance against each priority

DWP's Outcome Delivery Plan sets out the following core objectives, and measures of performance, for DWP for 2023-24.

1. Maximise employment, reduce economic inactivity, and support the progression of those in work
 - Employment rate of 16-64 year olds
 - Employment rate of 16-24 year olds
 - Employment rate of 50-64 year olds
 - Unemployment rate of 16-64 year olds
 - Unemployment rate of 50-64 year olds
 - Employment rate gap between 35-49 and 50-64 year olds
 - Economic inactivity rate 16-64 year olds
 - Number of children in workless households
 - Starts on Restart
 - Outcomes from Restart
 - Starts on Sector-based Work Academy Programmes
2. Deliver financial support to people who are entitled to it
 - Absolute low income rate, after housing costs, for working age adults
 - Absolute low income rate, after housing costs, for children
3. Enable disabled people and people with health conditions to start, stay, and succeed in work, and get financial support
 - Disability Employment Rate Gap
 - Absolute low income rate, after housing costs, for individuals in families where someone is disabled
4. Support financial resilience in later life
 - Percentage of pensioners in absolute low income after housing costs
 - Number of people automatically enrolled in workplace pensions
 - Proportion of automatic enrolment eligible employees participating in a workplace pension
5. Deliver high-quality services, tackle fraud, and maximise value for money for the taxpayer
 - Percentage of claimants satisfied with DWP services overall
 - Percentage of claims processed within planned timescales
 - Percentage of UC claims processed within planned timescales
 - Gross monetary value of fraud and error by rate/value

3.3 Major Projects

DWP has the following projects on the Government Major Projects Portfolio (GMPP).

- **Universal Credit:** UC replaces six separate benefits and tax credits for working age people, bringing together in and out of work systems into one, to make work pay. When fully rolled out it is expected that around 6.5 million households will benefit from UC.
- **Health Transformation Programme:** The Health Transformation Programme (HTP) is modernising Health and Disability benefit services. It will create a more efficient service and a vastly improved claimant experience, reducing journey times and improving trust in our services and decisions. HTP will build greater capability to innovate and create change, including supporting the delivery of White Paper initiatives.
- **Pensions Dashboard Programme:** Established by the Money and Pensions Service, an arms-length body of DWP, the Programme's vision is: "To enable individuals to access their pensions information online, securely, and all in one place, thereby supporting better planning for retirement and growing financial wellbeing. The Programme is developing the technical architecture necessary for Pensions Dashboards ecosystem to operate, the governance arrangements and standards to protect all ecosystem participants, and the service design and steady state operating model. Funding is provided by DWP who recover costs from two existing levies raised on the financial and pension industries. The Programme began in 2019 and is currently undergoing a formal reset with the full involvement of DWP.
- **The Building Safety Regulator** - The Building Safety Regulator, under One HSE, will lead the regulatory regime to protect people and places in all forms of buildings, across England. The Building Safety Regulator will have three key functions:
 1. leading the implementation of the new, more stringent regulatory regime for higher risk residential buildings in scope
 2. promoting competence among industry professionals and regulators who have key roles in delivering safe, high-performing buildings
 3. oversight of the building safety and performance system
- **Synergy** - The Department for Environment, Food and Rural Affairs (DEFRA), Department for Work and Pensions (DWP), Home Office (HO) and Ministry of Justice (MOJ) are collaborating together in a cluster to achieve the Government's Shared Services Strategy by transforming shared services to make them smarter, swifter and more streamlined. Synergy is a business transformation programme to replace the current services provided by Shared Services Connected Limited (SSCL) and focusing simplifying and aligning processes, data systems and services, to transform our users' experiences and drive interoperability between departments, resulting in increased productivity and value for money, provided through a single Software as a Service (SaaS) Enterprise Resource Planning (ERP) platform and business process service. The four departments have committed to working as a single

cluster with departments responsible for their departmental transformations.

- **Workplace Transformation** - Workplace Transformation is a 10-year programme to support the change to the Department's operating model, consolidate the estate to the right size and shape and provide more flexible, efficient and better quality sustainable buildings in alignment with the Government's greening commitments, Places for Growth, levelling up the economy and Building Back Better. It will deliver far more than estates modernisation, fundamentally reshaping our support to customers, how we work, where we work and when we work, helping to make DWP a great place to work. Workplace Transformation requires significant capital investment but will deliver huge financial and social benefits by consolidating and improving our workplace with a direct positive impact on customer experience and outcomes.

Funding for implementation of these projects, except for the Building Safety Regulator, is provided under Subhead A - Core Department. Funding for the Building Safety Regulator is provided under Subhead B - Health and Safety Executive (Net).

The Infrastructure and Projects Authority (IPA) reports on the delivery of major projects annually. Its latest report on the DWP's projects can be found on [gov.uk](https://www.gov.uk). The latest date published by IPA reflects data to March 2022. The next report will be published in summer 2023 and will cover information as of 31 March 2023.

4 Accounting Officer Approval

This Memorandum has been prepared according to the requirements and guidance set out by the House of Commons Scrutiny Unit, available on the Scrutiny Unit [website](#).

The information in this Estimates Memorandum has been approved by me as Departmental Accounting Officer.



Peter Schofield

Accounting Officer

Permanent Secretary

Department for Work and Pensions

17 May 2023

Annex A (i) Departmental Expenditure Limits ²⁶

Subhead	Description	Resource DEL				Capital DEL			
		Main Estimate	Supplementary Estimate	Change from Supplementary Estimate		Main Estimate	Supplementary Estimate	Change from Supplementary Estimate	
		2023-24	2022-23	2022-23		2023-24	2022-23	2022-23	
		£m	£m	£m	%	£m	£m	£m	%
A	Core Department	6,304.4	6,182.5	121.9	2.0	649.2	352.2	297.1	84.3
B	Health and Safety Executive (Net)	171.9	161.2	10.8	6.7	25.1	15.1	10.0	66.4
C	Money and Pensions Service (Net)	160.7	154.7	6.0	3.9	9.0	12.6	(3.6)	(28.5)
D	Other Executive Arm's Length Bodies (Net)	125.0	111.1	13.9	12.5	0.0	10.7	(10.7)	(100.0)
E	Employment Programmes	771.2	749.0	22.2	3.0	0.0	0.0	0.0	0.0
F	Support for Local Authorities	222.4	211.6	10.8	5.1	0.0	0.0	0.0	0.0
G	Funding for Public Corporations	5.8	(8.6)	14.4	(167.4)	64.0	139.5	(75.5)	(54.1)
H	Other Benefits	1,004.9	963.8	41.0	4.3	0.0	0.0	0.0	0.0
I	National Insurance Fund - Core Department	234.8	211.3	23.5	11.1	0.0	0.0	0.0	0.0
J	Social fund	22.9	29.9	(7.0)	(23.4)	53.0	46.1	6.9	15.0
	Total	9,024.1	8,766.5	257.6	2.9	800.4	576.1	224.3	38.9

²⁶ Figures may not sum due to rounding.

Annex A (ii) Annually Managed Expenditure^{27 28}

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Subhead	Description	2023-24	2022-23	2022-23 Change from		
		Main Estimate budget sought	Supplementary Estimate budget approved	Supplementary Estimate		
Resource		£m	£m	£m	%	
K, AD, N, AE	Incapacity benefits	Severe Disablement allowance	57.2	59.5	(2.3)	(3.9)
		Incapacity benefit	2.5	0.8	1.7	208.4
		Employment and Support Allowance (non-contributory)	8,244.3	8,162.6	81.7	1.0
		Employment and Support Allowance (contributory)	4,955.2	4,680.1	275.1	5.9
			13,259.2	12,903.0	356.2	2.8
R, S, T, U	Disability and carer benefits	Attendance Allowance	6,685.8	5,794.7	891.1	15.4
		Personal Independence Payment	21,854.7	18,315.3	3,539.4	19.3
		Disability Living Allowance	6,732.2	6,122.9	609.3	10.0
		Carer's Allowance	3,879.3	3,378.9	500.4	14.8
			39,151.9	33,611.8	5,540.1	16.5
M, N, O, Y	Universal Credit and equivalent DWP benefits	Universal Credit (all)	50,819.2	44,096.5	6,722.7	15.2
		Employment and Support Allowance (non-contributory)	8,244.3	8,162.6	81.7	1.0
		Income Support	618.2	720.9	(102.7)	(14.3)
		Jobseeker's Allowance (non-contributory)	142.3	203.4	(61.1)	(30.1)
			59,823.9	53,183.3	6,640.6	12.5
P, Q, AF, AJ, AL, Z	Pensioner benefits	Pension Credit	5,437.2	5,070.6	366.6	7.2
		Financial Assistance scheme	238.8	(1,611.8)	1,850.6	(114.8)
		Winter fuel payments (including Pensioner Cost of Living Payments)	4,624.0	4,587.4	36.6	0.8
		Christmas bonus (contributory)	128.3	126.2	2.1	1.7
		State Pension (contributory)	124,114.4	111,741.4	12,373.0	11.1
		State Pension (non-contributory)	240.4	211.4	29.0	13.7
			134,783.2	120,125.3	14,657.9	12.2
V	Housing Benefit	Housing benefit (All)	14,297.3	14,746.8	(449.5)	(3.0)
L, W, X, AG, AH, AI, AK, AA	Other benefits	Industrial injuries benefits schemes	737.1	711.2	25.9	3.6
		Statutory Maternity Pay	2,843.2	2,652.6	190.6	7.2
		Christmas bonus (non contributory)	40.6	38.8	1.8	4.8
		Social Fund: Other	80.4	498.5	(418.1)	(83.9)
		Maternity Allowance	435.4	390.4	45.0	11.5
		Bereavement payments	432.9	489.9	(57.0)	(11.6)
		Jobseeker's Allowance (contributory)	100.1	91.1	9.0	9.9
		Support for Mortgage Interest Loans	(6.9)	(7.5)	0.6	(8.1)
			4,663.0	4,865.0	(202.0)	(4.2)
AB	Cost of Living Support Payments	Cost of Living Payments	7,734.1	5,742.2	1,991.9	34.7
AC	Other items	Other items	(3.9)	22.3	(26.2)	(117.6)
N	less items double counted above	Employment and Support Allowance (non-contributory)	(8,244.3)	(8,162.6)	(81.7)	1.0
	Total RAME		265,464.3	237,036.9	28,427.4	12.0
Capital						
M, AA, AC	AME Capital	Universal Credit Advances	216.8	129.5	87.3	67.4
		Support for Mortgage Interest Loans	81.3	26.3	55.0	209.0
		Other Expenditure	35.0	0.0	35.0	100.0
	Total CAME		333.0	155.7	177.3	113.9

²⁷ Comparatives per published Supplementary Estimate 2022-23, therefore do not agree to figures in Section 2 which excluded margins and provisions.

²⁸ Subhead AG Social Fund Other, including Cold Weather Payments and Funeral Expenses Payments Write-Offs.

²⁹ Total does not sum to the above due to rounding and non-contributory ESA being included in Incapacity Benefit and in Universal Credit and equivalent benefits (see Table 5).

Annex B Summary of changes to DEL Funding since Spending Review 2021³⁰

Description	Administration £m	Programme £m	Total Resource £m	Capital £m
Spending Review 2021 funding for 2023-24	956.5	6,392.0	7,348.6	457.0
Depreciation adjustment	(11.7)	196.5	184.8	0.0
Spring/Autumn Statement measures				
Fraud, Error and Debt spend to save	0.0	178.7	178.7	2.0
Household Support Fund	0.0	842.0	842.0	0.0
Workforce Participation Measures	9.2	231.3	240.5	105.1
Targeted Case Review	0.0	62.0	62.0	0.0
Health and Disability Pressures	0.0	25.0	25.0	0.0
UC Taper	0.0	46.7	46.7	0.0
Reserve claims:				
Synergy	65.1	0.0	65.1	0.0
Estates	0.0	4.0	4.0	0.0
Budget surrenders:				
UKCloud surrender	0.0	(0.0)	(0.0)	0.0
NICs funding surrender	0.0	(26.2)	(26.2)	0.0
IFRS16 adjustments:				
Net funding for adoption of IFRS16 (Non-depreciation)	(33.3)	(176.2)	(209.5)	94.8
Funding for adoption of IFRS16 (Depreciation)	32.8	199.1	231.9	0.0
Budget exchange transfers from 2022/23	9.5	74.6	84.1	128.1
Transfers to/from Other Government Departments				
to Cabinet Office SpAds and ATS system	(0.3)	0.0	(0.3)	0.0
to HMRC delivery of Universal Credit programme	0.0	(19.4)	(19.4)	(0.6)
to HMRC delivery of Universal Credit programme - depreciation	0.0	(2.5)	(2.5)	0.0
to DHSC Individual Personal Support	0.0	(9.2)	(9.2)	0.0
to DHSC Health Led Trials	0.0	(20.7)	(20.7)	0.0
to HMCTS PIP/DLA	0.0	(23.5)	(23.5)	0.0
to HMRC for shared deliverable	0.0	(4.3)	(4.3)	0.0
to Cabinet Office - DWP contribution to CSS event	(0.1)	0.0	(0.1)	0.0
to DLUHC for shared deliverable	0.0	(0.1)	(0.1)	0.0
to Cabinet Office for shared deliverable	(0.2)	0.0	(0.2)	0.0
from DfE Shared Outcome Fund	0.0	0.0	0.0	0.0
from FCDO platform fee adjustment	0.0	0.1	0.1	0.0
from DLUHC	0.0	18.3	18.3	13.8
from DHSC for individual personal support	0.0	8.4	8.4	0.0
from DHSC for shared deliverable	0.0	0	0.0	0.2
Main Estimate total	1,027.4	7,996.6	9,024.1	800.4

³⁰ Figures may not sum due to rounding.

Annex C Caseloads by benefit ³¹

Total Caseloads by benefit (thousands) Spring Statement 2023				
	Spring Statement 2023	Autumn Budget 2023	Change from Autumn Budget 2023	
	Thousands			%
Armed Forces Independence Payment †	2	1	1	100.0
Attendance Allowance	1,503	1,413	90	6.4
Bereavement related benefits	83	88	(5)	(5.7)
Carer's Allowance	1,303	1,241	62	5.0
Christmas Bonus	16,897	16,501	396	2.4
of which contributory	12,832	12,622	210	1.7
of which non-contributory	4,065	3,879	186	4.8
Disability Living Allowance	1,217	1,207	10	0.8
Employment and Support Allowance	1,569	1,659	(90)	(5.4)
of which contributory only	437	416	21	5.0
of which contributory and income-based	325	356	(31)	(8.7)
of which income-based only	707	783	(76)	(9.7)
Housing Benefits	2,335	2,499	(164)	(6.6)
Incapacity Benefit	18	19	(1)	(5.3)
Income Support	121	160	(39)	(24.4)
Industrial Injuries benefits	214	222	(8)	(3.6)
Jobseeker's Allowance*	58	72	(14)	(19.4)
of which contributory only	24	21	3	14.3
of which income-based only	26	41	(15)	(36.6)
Maternity Allowance	46	45	1	2.2
Pension Credit	1,380	1,373	7	0.5
Personal Independence Payment	3,207	2,842	365	12.8
Severe Disablement Allowance	10	12	(2)	(16.7)
State Pension (includes contributory and non-contributory)	12,804	12,629	175	1.4
Statutory Maternity Pay	248	247	1	0.4
Universal Credit	4,630	4,279	351	8.2
Winter Fuel Payments	11,694	11,503	191	1.7

Note - figures in paranthesis represent a reduction in caseload

† Please note this movement in AFIP is driven by rounding - underlying movement is 0.6k

* Denotes totals which do not match the breakdown below, due to credit only cases

³¹ Caseload numbers above only include claims that result in a payment or a credit towards National Insurance Contributions.