CABINET OFFICE MEMORANDUM ON MAIN ESTIMATE 2024-25

Contents

1. Overview

1.1 Objectives

The Cabinet Office objectives are as follows:

1. Seize the opportunities of EU Exit, through creating the world's most effective border to increase UK prosperity and enhance security
2. 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
3. Advance equality of opportunity across the UK
4. Increase the efficiency, effectiveness and accountability of government through modernising and reforming the work of the Government Functions
5. Support the design and implementation of Government's and Prime Minister's priorities

1.2 Spending controls

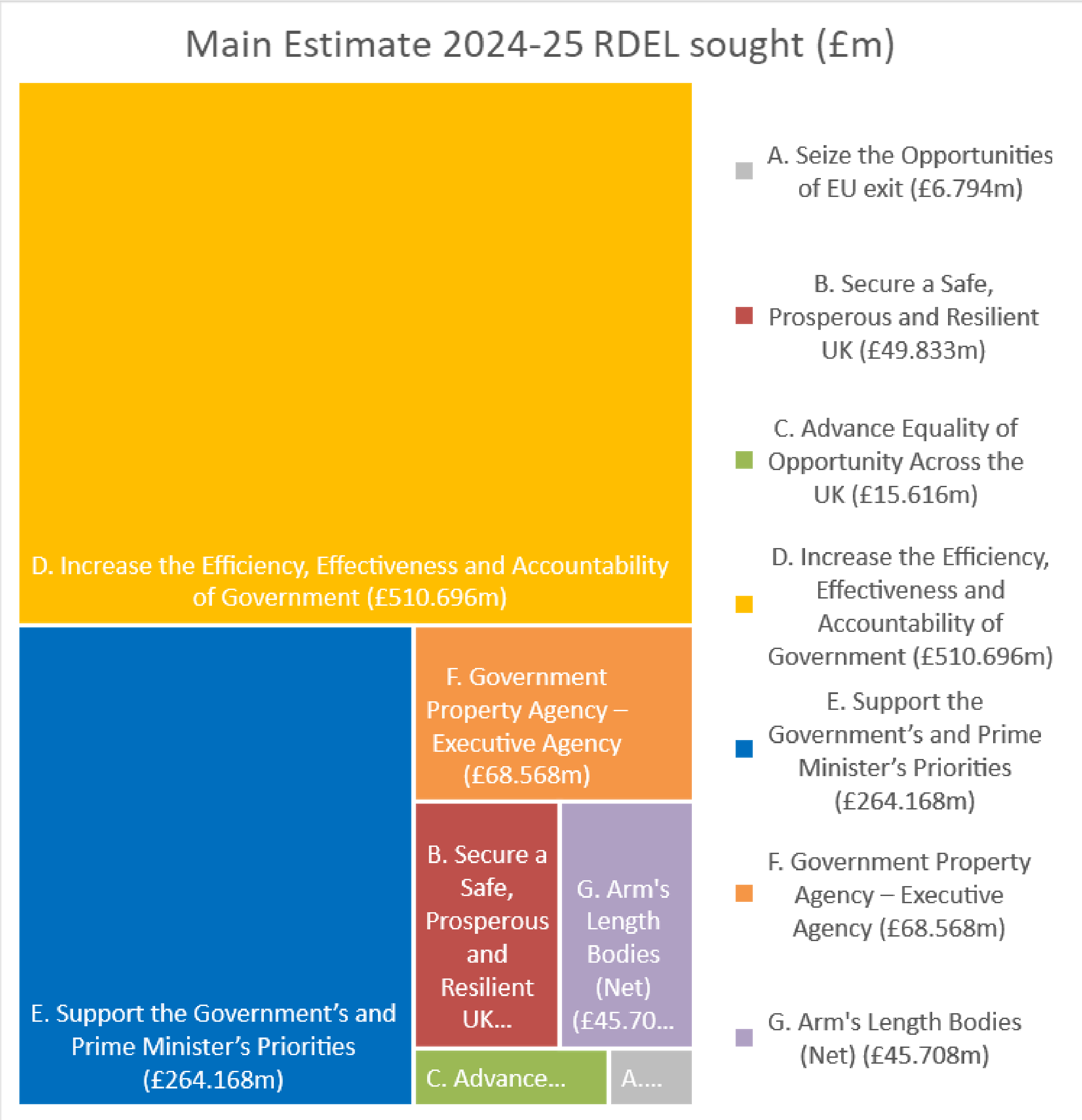
Cabinet Office spending is categorised into several different spending totals, for which Parliament's approval is sought. The spending totals which Parliament votes are:

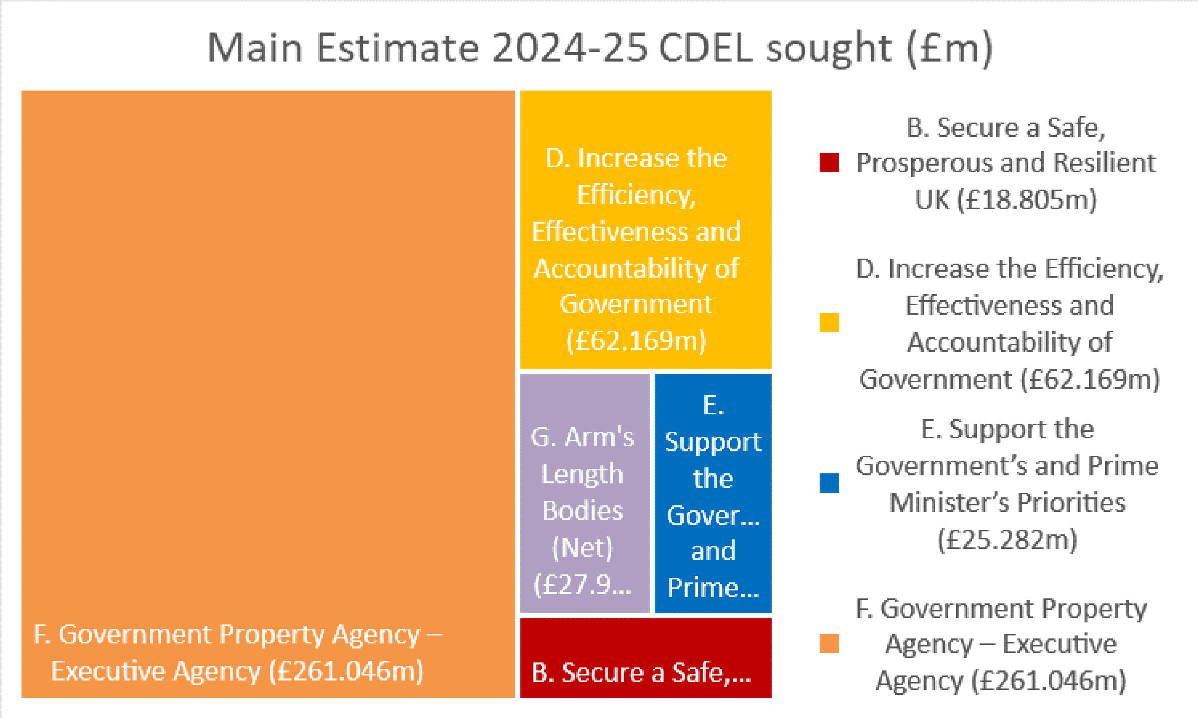
- Resource Departmental Expenditure Limit (Resource DEL) - day to day running costs;
- Capital Departmental Expenditure Limit (Capital DEL) - investment in capital equipment including property and IT;
- Resource Annually Managed Expenditure (Resource AME) - provisions for early departures, dilapidations and onerous contracts, revaluation of assets, depreciation charge on donated assets and impairments; and
- Capital Annually Managed Expenditure (Capital AME) - required to cover Capital depreciation as a result of IFRS16 implementation.

In addition, Parliament votes on a net cash requirement, designed to cover the elements of the above budgets which require Cabinet Office to pay cash in year.

1.3 Main areas of spending

The graphic below shows the main components of the Cabinet Office's proposed budget for the current year, included in the latest Main Estimate, and the proportions of funds spent on its main activities.





1.4 Comparison of spending totals sought

The table below shows how the totals sought for the Cabinet Office in its Main Estimate compare with last year:

2024-25 Main Estimate budget sought £m		Change from Supplementary Estimate 2023-24 £m		Change from Original Budget Last Year (Main Estimate 2023-24) £m	
	£m	£m	%	£m	%
Resource DEL	961.383	-133.721	-12.21%	11.551	1.22%
Capital DEL	395.252	-252.763	-39.01%	29.416	8.04%
Resource AME	216.300	-80.668	-27.16%	-54.168	-20.03%
Capital AME	30.000	-0.050	-0.17%	30.000	-

1.5 Key drivers of spending changes since last year

The main causes of the overall net decrease in Resource DEL of **£133.721 million** to since the 2023-24 Supplementary Estimate include the below, full details can be found in section 2.1:

Increases due to:

- **£25.062 million** increase of Reserve funding for Public Inquiries;

- **£27.444 million** of Reserve funding for the Team designing the Infected Blood compensation scheme and setup costs of the new Infected Blood Compensation Authority; and
- **£4.250 million** increase of Office for Veterans' Affairs funding received as part of Budget announcements.

Decrease due to:

- **£40.300 million** decrease due to one-off Reserve funding in 2023-24 for 1 Victoria Street dilapidations, settlement of Civil Service pension claims and Joint Venture sale proceeds;
- A decrease of One Login programme spend in 2024-25 of **£13.690 million** when compared with 2023-24;
- **£12.920 million** decrease in Reserve funding for the Government Property Agency from £40.220 million received in 2023-24 to £27.300 million to cover the costs of VAT on PFI contracts received in 2024-25;
- **£10.895 million** decrease in Budget Cover Transfers primarily in the transfer of the Single Trade Window to HM Revenue and Customs in 2023-24;
- **£101.203 million** decrease of depreciation and IFRS16 depreciation charges in 2024-25 when compared with 2023-24; and
- **£5.265 million** decrease of SR21 funding settlement from £551.086 million received in 2023-24 to £545.821 million received in 20245-25.

The main causes of the overall net decrease in Capital DEL of **£252.763 million** include the below, full details can be found in section 2.1:

Increase due to:

- **£27.450 million** increase in Reserve funding for setup costs of the new Infected Blood Compensation Authority;
- **£6.000 million** increase in funding for the Office of Veterans' Affairs from Budget announcements; and
- **£21.339 million** increase in SR21 funding settlement of £21.339 million from £464.310 million received in 2023-24 to £485.649 million received in 2024-25.

Decrease due to:

- A decrease in One Login funding programme spend in 2024-25 of **£17.180 million** when compared with 2023-24;
- **£2.543 million** decrease in Reserve funding for the Covid-19 Public Inquiry;
- **£10.188 million** decrease in Budget Cover Transfers primarily in the transfer of the Single Trade Window to HM Revenue and Customs in 2023-24;
- **£10.943 million** decrease in funding due to prior year Machinery of Government transfer primarily driven by the transfer of Geospatial Commission to the Department of Science, Innovation and Technology. £134.657 million was transferred in 2023-24 to £142.600 million in 2024-25; and

- **£254.910 million** decrease in IFRS16 charges in 2024-25.

Resource AME is required to cover property impairments, legal provisions, dilapidations and doubtful debts. The main causes of the overall net decrease in RAME of **£80.668 million** in 2024-25 when compared to 2023-24 is due to:

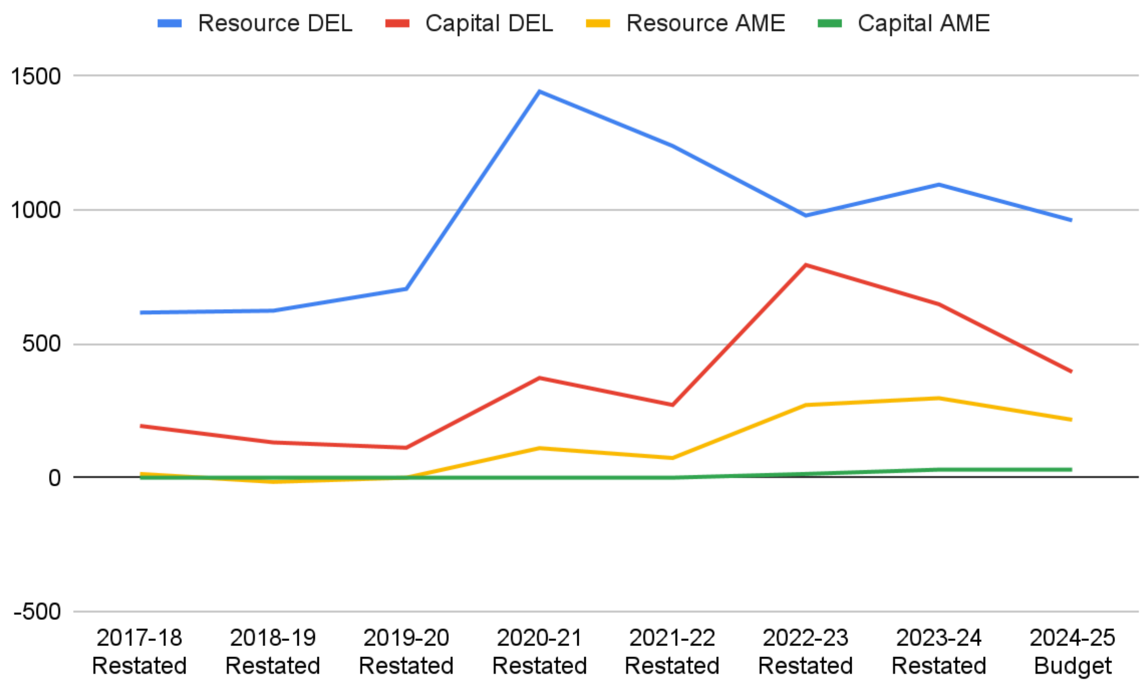
- **£62.000 million** decrease for dilapidations and impairments in the Government Property Agency and **£2.709 million** in the Cabinet Office and Equalities and Human Rights Commission;
- **£19.259 million** decrease in doubtful debt and legal provision in the Cabinet Office and Equalities and Human Rights Commission;
- **£5.000 million** increase in doubtful debt and legal provision in the Government Property Agency;
- **£3.200 million** decrease for provision of pensions for Members of the Europeans Parliament which will be requested as part of the Supplementary Estimate; and
- **£1.500 million** increase in the Government Property Agency for IFRS16 depreciation relating to the charge on peppercorn leases.

1.6 New policies and programmes and ambit changes

The ambit has been updated to reflect the establishment of the new Infected Blood Inquiry Compensation Authority. There are no other changes to the Ambit this year.

1.7 Spending trends

The chart below shows overall spending trends for the last five years and the budget in 2023-24. Prior years' outturn has been restated for machinery of government transfers.



1.8 Funding: Spending Review and Budgets

The levels of DEL funding for the Cabinet Office for 2024-25 are based on plans published in the 2021 Spending Review. Since then, the Cabinet Office has made a number of changes to the Department's 2024-25 Spending Plans. Details of funding changes are set out in the Annex at Table B.

The main causes of the overall net increase in Resource DEL of **£415.562 million** from the 2021 Spending Review total of **£545.821 million** to the amount now sought of **£961.383 million** are set out below.

- **£99.000 million** in Reserve funding to support the delivery of the Covid-19 Public Inquiry;
- **£4.709 million** of Reserve funding to support the delivery of the Grenfell Tower Inquiry;
- **£27.444 million** increase of Reserve funding for the setup costs of the Infected Blood Compensation Authority to administrator the Infected Blood Compensation Scheme and to fund the team delivering the design of the Compensation scheme;
- **£71.000 million** in Reserve funding to recognise the surrender of the CCS dividends;
- **£67.910 million** increase in spending on the One Login programme;
- **£36.500 million** of Reserve funding to recognise joint venture sales proceeds to fund productivity measures;
- **£27.300 million** in Reserve funding to cover the costs of PFI contracts transferred to the Government Property Agency;

- **£20.295 million** of funding confirmed in Budgets including 11.020 million for the Public Sector Fraud Authority and £13.525 million for the Office for Veterans' Affairs;
- A budget exchange from 2023-24 into 2024-25 of **£1.006 million** to continue delivery of the Health Innovation Fund programme;
- The surrender of **£5.374 million** of funding in support of increased National Insurance costs;
- Incoming Budget Cover Transfers totalling **£67.657 million** including £35.700 million from the Ministry of Defence in support of national security and crisis management, £14.875 million of UK Integrated Security Fund transfers from the Foreign, Commonwealth and Development Office in support of Cyber and other programmes, and £2.311 million from HM Treasury for the Infected Blood Inquiry;
- Outgoing Budget Cover Transfers sent totalling **£63.115 million** including £59.500 million to HM Revenue and Customs for the development of the Single Trade Window and £3.365 million for the department's contribution for the Osaka Expo 2025;
- Machinery of Government transfers of **£5.351 million** received for the transfer of National Cyber Security programmes from Security and Intelligence Agency;
- **£80.700 million** of depreciation funding; and
- Adjustments to the initial SR21 settlement totalling **£29.257 million** baseline funding transferred due to prior year Machinery of Governments transfers. The key drivers include the transfer of £12.377 million for Geospatial Commission to the Department of Science, Innovation and Technology and £12.727 for Constitution Group to the Department for Levelling Up, Housing and Communities.

The main cause of the overall net decrease in Capital DEL of **£90.397 million** from the 2021 Spending Review total **£485.649 million** to the amount now sought of **£395.252 million** is due to:

- Adjustments to the initial SR21 settlement totalling **£142.600 million** baseline funding transferred out of the department due to prior year Machinery of Governments transfer. The key drivers are a transfer of £143.000 million for the Geospatial Commission to the Department of Science, Innovation and Technology offset by a transfer in of £0.400 million for the Investment and Security Unit from from the Department for Business, Energy and Industrial Strategy;
- **£27.450 million** additional Reserve funding for the setup costs of the Infected Blood Compensation Authority to administrator the Infected Blood Compensation Scheme;
- **£26.110 million** of Reserve funding for the One Login Programme;
- **£1.500 million** of Reserve funding to recognise Joint Venture sales proceeds to fund productivity measures;
- **£0.479 million** of Reserve funding for the Covid- 19 Public Inquiry;
- **£8.000 million** of funding for the Office of Veterans' Affairs announced within the Budget;
- Incoming Budget Cover Transfers received totalling **£19.014 million** including £17.199 million from various departments for the ROSA Renewal Programme and

£1.815 million from the Ministry of Defence for the development of the Spotlight Confidential software; and

- Outgoing Budget Cover Transfers sent totalling **£30.350 million** primarily £30.000 million to HM Revenue and Customs for development of the Single Trade Window.

The causes of the increase in Resource AME of **£216.300 million** in 2024-25 from the 2021 Spending Review is due to:

- **£203.000 million** increase for dilapidations, impairments and provisions in the Government Property Agency;
- **£10.000 million** increase in doubtful debt provisions for Government Property Agency;
- **£3.000 million** increase in the Government Property Agency for IFRS16 depreciation relating to the charge on leases; and
- An increase in **£0.300 million** for legal and pension provisions within the Equalities and Human Rights Commission.

The increase in Capital AME of **£30.000 million** is due to Government Property Agency dilapidation provisions on right of use assets under IFRS16.

2. Spending detail

2.1 Explanations of changes in spending

Explanations of changes in spending - Resource DEL

The table below shows how spending plans for Resource DEL compare with 2023-24 Supplementary Estimate plans. Resource DEL spending has reduced by **£133.721 million (12.2%)**.

Description	2024-25 Main Estimate budget sought £m	2023-24 Supplementary Estimate budget approved £m	Change from Supplementary Estimate 2023-24 £m	%	See note ref
A. Seize the Opportunities of EU exit	6.794	18.603	-11.809	-63.5%	A
B. Secure a Safe, Prosperous and Resilient UK	49.833	41.241	8.592	20.8%	
C. Advance Equality of Opportunity Across the UK	15.616	19.167	-3.551	-18.5%	

D. Increase the Efficiency, Effectiveness and Accountability of Government	510.696	405.971	104.725	25.8%	D
E. Support the Government's and Prime Minister's Priorities	264.168	405.514	-141.346	-34.9%	E
F. Government Property Agency – Executive Agency	68.568	184.037	-115.469	-62.7%	F
G. Arm's Length Bodies (Net)	45.708	20.571	25.137	122.2%	G
Total	**961.383**	**1,095.104**	**-133.721**	**-12.2%**	

Differences of either more than 10% and £10 million, or more than 5% and £200 million are explained below. Numbers relate to the relevant row in the table above. Further detail of spending within these totals is given in the Annex at Table A.

(A) Seize the opportunities of EU Exit, through creating the world's most effective border to increase UK prosperity and enhance security

A decrease of **£11.809 million** consisting of:

- **£10.061 million** decrease due to the net increase in outgoing Budget Cover Transfer to HM Revenue and Customs for the Single Trade Window; and
- **£1.370 million** decrease in incoming Budget Cover Transfers for contributions for the Border Flow Service from the Department for Food and Rural Affairs and the Department for Transport.

(D) Increase the Efficiency, Effectiveness and Accountability of Government

An increase of **£104.725 million** consisting of:

- **£21.439 million** increase in Reserve funding for the surrender of Joint Venture sale proceeds to fund acceleration of shared services and productivity measures;
- **£4.100 million** increase in Reserve funding for the surrender of the CCS dividend;
- **£13.690 million** decrease of One Login programme funding;
- **£3.000 million** increase in budget confirmed as part of Budget announcements for the Public Sector Fraud Authority from £8.020 million received in 2023-24 to £11.020 million received in 2024-25;
- **£9.411 million** decrease in incoming Budget Cover Transfers including reduced GREAT campaign contributions from various other government departments £6.099 million, Shared Service programme costs from Department for Science, Innovation and Technology £2.533 million and Local Authority PFI costs from the Department for Levelling Up, Housing and Communities £2.000 million;

- **£24.128 million** increase from lower outgoing Budget Cover Transfers mostly due to an GREAT campaign contributions to various other government departments of £24.872 million;
- A decrease of **£3.450 million** due to the downward trajectory of SR21 baseline funding and prior year Machinery of Government transfers; and
- An increase of **£78.373 million** due to the reclassification of IFRS16 and depreciation charges from strategic objective E to strategic objective D.

(E) Support the Government's and Prime Minister's Priorities

A decrease of **£141.346 million** consisting of:

- **£25.062 million** increase of Reserve funding for the Public Inquiries, mainly costs of the Covid-19 Inquiry £25.267 million;
- **£2.644 million** increase in Reserve funding for the Infected Blood Inquiry Response Team delivering the design of the compensation scheme;
- **£7.750 million** decrease of Reserve funding for the one-off settlement of Civil Service pensions claims in 2023-24;
- **£5.634 million** decrease of Reserve funding for His Majesty's the King Official Portraits received in 2023-24;
- **£2.100 million** decrease of Reserve funding received from the surrender of CCS dividend income;
- **£1.802 million** decrease in Reserve funding for non-consolidated payment to staff in 2023-24;
- **£1.000 million** decrease in Reserve funding to fund the Infected Blood Inquiry Compensation Team Expert Panel costs;
- **£1.250 million** increase of funding confirmed from Budget announcements for the Office of Veterans' Affairs;
- **£17.033 million** decrease in funding from incoming Budget Cover Transfers including £9.009 million of funding received from the Department for Health and Social Care for the Infected Blood Inquiry, and reclassification of £10.500 million funding received from the Ministry of Defence in support of national security and crisis management now reflected in strategic objective B;
- **£3.841 million** increase in funding due to lower outgoing Budget Cover Transfers mainly due to £2.397 million of funding to the Department for Science, Innovation and Technology for Emergency Alert funding and £1.500 million sent to Ministry of Defence for contributions to Veterans Digital ID cards; and
- A decrease of **£138.848 million** due to reclassification of funding between strategic objectives including the reclassification of IFRS16 and depreciation charges from strategic objective E to strategic objective D.

(F) Government Property Agency – Executive Agency

A decrease of **£115.469 million** consisting of:

- **£25.500 million** decrease of Reserve funding to cover the one-off dilapidation costs for 1 Victoria Street property in 2023-24;
- **£15.229 million** decrease of Reserve funding to cover the costs of PFI contracts transferred to the Government Property Agency;
- **£8.809 million** decrease of Reserve funding to cover freehold rebates on freehold accommodation;
- **£3.380 million** decrease in funding due to a switch from Capital to Resource for the Private Finance Initiative unitary contract costs which was only received in 2023-24;
- **£30.900 million** decrease in depreciation charges in 2024-25 compared with 2023-24; and
- **£31.831 million** decrease due to transfer between strategic objectives D and F and decrease IFRS16 charges and depreciation in 2024-25 compared with 2023-24.

(G) Arm's Length Bodies

An increase of **£25.137 million** consisting mainly of **£24.800 million** increase of Reserve funding for the setup costs of the Infected Blood Compensation Authority to administer the Infected Blood Compensation Scheme.

Explanations of changes in spending - Capital DEL

The table below shows how spending plans for Capital DEL compare with Supplementary Estimate 2022-23. Capital DEL spending has reduced by **£252.763 million (39.0%)**.

Description	2024-25 Main Estimate budget sought £m	2023-24 Supplementary Estimate budget approved £m	Change from Supplementary Estimate 2023-24 £m	%	See note ref
A. Seize the Opportunities of EU exit	0.000	0.000	0.000	0.0%	
B. Secure a Safe, Prosperous and Resilient UK	18.805	20.468	-1.663	-8.1%	
C. Advance Equality of Opportunity Across the UK	0.000	0.000	0.000	0.0%	
D. Increase the Efficiency, Effectiveness and Accountability of Government	62.169	85.338	-23.169	-27.1%	D
E. Support the Government's and Prime Minister's Priorities	25.282	18.199	7.083	38.9%	

F. Government Property Agency – Executive Agency	261.046	523.210	-262.164	-50.1%	F
G. Arm's Length Bodies (Net)	27.950	0.800	27.150		G
Total	**395.252**	**648.015**	**-252.763**	**-39.0%**	

Differences of either more than 10% and £10 million, or more than 5% and £200 million are explained below. Numbers relate to the relevant row in the table above. Further detail of spending within these totals is given in the Annex at Table A.

(D) Increase the Efficiency, Effectiveness and Accountability of Government

A decrease of **£23.169 million** due to:

- A decrease in One Login programme costs of **£17.180 million**;
- **£1.675 million** reduction in Reserve funding for the development of the Find a Grant platform;
- **£1.500 million** increase in Reserve funding to progress productivity measures;
- **£1.815 million** increase in funding received from incoming Budget Cover Transfers from the Ministry of Defence for the development of Spotlight Confidential;
- **£0.784 million** increase in funding due to lower outgoing Budget Cover Transfers for the Evaluation Accelerator Fund to various other government departments;
- **£8.403 million** decrease due to funding transferred for prior year Machinery of Government transfers. The key driver is due to an increase of £8.343 million funding transferred for the Geospatial Commission to the Department of Science, Innovation and Technology.

(F) Government Property Agency – Executive Agency

A decrease of **£262.164 million** is due to:

- **£254.600 million** decrease in IFRS16 charges;
- **£4.780 million** net decrease in Budget Cover Transfers for capital project contributions from various other government departments. £3.648 was transferred to the Home Office to account for the disposal of Aragon Court offset by an increase of £5.050 million received from the Department for Science, Innovation and Technology for 22-26 Whitehall and £3.378 million received from the Department for Energy Security and Net Zero for 2-8 and 55 Whitehall;
- **£3.380 million** increase in funding due to a switch from Capital to Resource for the Private Initiative unitary contract costs which was only received in 2023-24; and
- **£6.164 million** decrease due to transfer between strategic objectives E and F.

(G) Arm's Length Bodies (Net)

An increase of **£27.150 million** is mostly due to an increase of Reserve funding of **£27.450 million** for the setup costs of the Infected Blood Compensation Authority to administer the Infected Blood Compensation Scheme.

Explanations of changes in spending - Resource AME

The table below shows how spending plans for Resource AME compares with Supplementary Estimate 2023-24. Resource AME funding has been reduced by **£80.668 million (-27.2%).**

Description	2024-25 Main Estimate budget sought £m	2023-24 Supplementary Estimate budget approved £m	Change from Supplementary Estimate 2023-24 £m	%	See note ref
Cabinet Office	0.300	25.468	-25.168	-98.8%	A
Government Property Agency – Executive Agency	216.000	271.500	-55.500	-20.4%	B
Total	**216.300**	**296.968**	**-80.668**	**-27.2%**	

A: Cabinet Office and Equalities and Human Rights Commission

A decrease of **£25.168 million** due to:

- **£2.709 million** decrease in dilapidation and impairments costs;
- **£19.259 million** decrease in doubtful debts and legal provisions; and
- **£3.200 million** decrease provision of pensions for Members of the European Parliament which will be requested as part of the Supplementary Estimate.

B: Government Property Agency – Executive Agency

A decrease of **£55.500 million** due to:

- **£62.000 million** decrease for dilapidations, impairments;
- **£5.000 million** increase in doubtful debt provisions; and
- **£1.500 million** increase for IFRS16 depreciation relating to the charge on peppercorn leases.

2.2 Ring fenced budgets

Within the totals, the following elements are ring fenced i.e. savings in these budgets may not be used to fund pressures on other budgets.

2024-25 Main Estimate budget sought £m		Change from Supplementary Estimate 2023-24 £m		Change from Original Budget Last Year (Main Estimate 2023-24) £m	
Resource DEL					
Depreciation	80.700	-101.203	-56%	-104.861	-57%
One Login and Data Exchange Programmes	65.110	-51.620	-44%	-35.870	-36%
Grenfell Public Inquiry	4.709	-0.205	-4%	-10.091	-68%
Covid Public Inquiry	99.000	25.110	34%	37.536	61%
Infected Blood Inquiry Compensation Team Expert Panel	2.644	2.644	-	2.644	-
Fraud Measures	11.020	3.000	37%	3.000	37%
Veterans' initiatives	14.531	2.256	18%	2.256	18%
Funding for the official portraits of His Majesty the King	0.662	-4.972	-88%	0.662	-
GPA PFI VAT	27.300	2.300	9%	2.300	9%
GPA PFI unitary charges	24.800	9.580	63%	24.800	-
GPA freehold rebates	12.530	6.030	93%	6.030	93%
GPA property voids	9.300	9.300	-	9.300	-
Capital DEL					
One Login and Data Exchange Programmes	26.110	-17.050	-40%	-11.050	-30%
Veterans' Affairs	8.000	6.000	300%	6.000	300%
Covid Public Inquiry	0.479	-2.543	-84%	0.479	-

2.3 Changes to contingent liabilities

All of the contingent liabilities present at the 2022-23 Supplementary Estimate still apply.

3. Priorities and performance

3.1 Major projects

The Major Projects Authority reports on the delivery of major projects annually. Its latest report can be found here:
https://www.gov.uk/government/publications/co-government-major-projects-portfolio-data-2023

4. Accounting Officer approval

This memorandum has been prepared according to the requirements and guidance set out by the House of Common Scrutiny Unit, available on the Scrutiny Unit website.

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

Catherine Little CB

Permanent Secretary of the Cabinet Office and Civil Service Chief Operating Officer

July 2024

ANNEX

Cabinet Office
TABLE A: Departmental Expenditure Limits (DELs)

Subhead	Description	Resource				Capital			
		2024-25 Main Estimate	2023-24 Supplementary Estimate	Changes from Supplementary Estimate 2023-24		2024-25 Main Estimate	2023-24 Supplementary Estimate	Changes from Supplementary Estimate 2023-24	
		£million			%	£million			%
A	Seize the opportunities of EU Exit, through creating the world's most effective border to increase UK prosperity and enhance security	6.8	18.6	-11.8	-64%	0.0	0.0	0.0	-
	of which:								
	Borders Unit	0.0	1.4	-1.4	-100%	0.0	0.0	0.0	-
	Other costs including SR21 settlement	6.8	17.2	-10.4	-61%	0.0	0.0	0.0	-
B	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	49.8	41.2	8.6	21%	18.8	20.5	-1.7	-8%
	of which:								
	Government Security Function	10.2	4.7	5.5	117%	17.2	4.9	12.3	250%
	Joint Intelligence Organisation	11.9	-0.2	12.1	-6900%	0.0	2.0	-2.0	-100%
	Other costs including SR21 settlement	27.7	36.5	-8.8	-24%	1.6	13.6	-12.0	-88%
C	Advance equality of opportunity across the UK	15.6	19.2	-3.6	-19%	0.0	0.0	0.0	-
	of which:								
	Other costs including SR21 settlement	15.6	19.2	-3.6	-19%	0.0	0.0	0.0	-
D	Increase the efficiency, effectiveness and accountability of government through modernising and reforming the work of the Government Functions	510.7	406.0	104.7	26%	62.2	85.3	-23.1	-27%
	of which:								
	Government Digital Service	65.1	2.1	63.1	3076%	26.1	6.0	20.1	335%
	Government Communication Service	-3.4	-20.1	16.7	-83%	0.0	0.0	0.0	-
	Office of Government Property	6.2	2.8	3.4	123%	0.5	0.0	0.5	-
	Public Sector Fraud Authority	11.0	-0.3	11.3	-3279%	0.0	0.0	0.0	-
	Central Digital and Data Office	21.0	3.5	17.5	500%	1.0	0.0	1.0	100%
	CO Digital	0.0	2.0	-2.0	-100%	0.0	0.0	0.0	-
	CO Strategy, Finance, and Performance	4.3	2.5	1.8	70%	0.0	0.0	0.0	-
	Government Commercial and Grants Function	0.2	0.7	-0.5	-70%	1.8	1.7	0.1	8%
	Government People Group	10.1	0.2	9.9	5806%	0.0	0.0	0.0	-
	Office of Government Property	0.0	2.8	-2.8	-100%	0.0	0.0	0.0	-
	Depreciation	45.0	-46.4	91.4	-197%	0.0	0.0	0.0	-
	IFRS16 (cash)	0.0	-14.1	14.1	-100%	0.0	0.0	0.0	-
	IFRS16 (depreciation)	0.0	14.9	-14.9	-100%	0.0	0.0	0.0	-
	Other costs including SR21 settlement	351.2	455.6	-104.4	-23%	32.8	77.7	-44.9	-58%
E	Support the design and implementation of Government's and Prime Minister's priorities	264.2	405.5	-141.3	-35%	25.3	18.2	7.1	39%
	of which:								
	Infected Blood Inquiry Response & Compensation Team	0.0	1.2	-1.2	-100%	0.0	0.0	0.0	-

	Covid Inquiry	99.0	12.3	**86.7**	**707%**	0.5	3.0	**-2.5**	**-84%**
	Delivery Group	0.1	0.1	**0.0**	**0%**	-0.4	-1.9	**1.5**	**-81%**
	Economic And Domestic Secretariat	1.6	0.2	**1.4**	**599%**	0.0	0.0	**0.0**	**-**
	Grenfell Inquiry	4.7	-9.9	**14.6**	**-148%**	0.0	0.0	**0.0**	**-**
	Infected Blood Inquiry	2.3	6.5	**-4.2**	**-64%**	0.0	0.0	**0.0**	**-**
	National Security Secretariat	33.8	-2.1	**35.8**	**-1724%**	0.0	0.0	**0.0**	**-**
	Office For Veterans' Affairs	14.3	0.0	**14.3**	**-**	8.0	0.0	**8.0**	**100%**
	Propriety & Constitution Group	9.4	0.3	**9.1**	**2972%**	0.0	0.0	**0.0**	**-**
	Union and Windsor Framework Group	0.0	2.1	**-2.1**	**-100%**	0.0	0.0	**0.0**	**-**
	Public Inquiry Response Unit	3.1	0.0	**3.1**	**-**	0.0	0.0	**0.0**	**-**
	Other costs including SR21 settlement	95.9	394.8	**-298.8**	**-76%**	17.2	17.1	**0.1**	**1%**
F	**Government Property Agency - Executive Agency**	**68.6**	**184.0**	**-115.4**	**-63%**	**261.1**	**523.2**	**-262.1**	**-50%**
	of which:								
	Government Property Agency	27.3	43.0	**-15.7**	**-37%**	0.0	1.4	**-1.4**	**-100%**
	Depreciation	35.1	-16.6	**51.7**	**-311%**	0.0	0.0	**0.0**	**-**
	IFRS16 (cash)	0.0	15.4	**-15.4**	**-100%**	0.0	254.6	**-254.6**	**-100%**
	IFRS16 (depreciation)	0.0	44.0	**-44.0**	**-100%**	0.0	0.0	**0.0**	**-**
	Other costs including SR21 settlement	6.2	98.2	**-92.0**	**-94%**	261.1	267.2	**-6.1**	**-2%**
G	**Arm's Length Bodies**	**45.7**	**20.6**	**25.1**	**122%**	**28.0**	**0.8**	**27.2**	**3400%**
	of which:								
	ALB6- Infected Blood Inquiry ALB	24.8	0.0	**24.8**	**-**	27.5	0.0	**27.5**	**-**
	IFRS16 (cash)	0.0	0.0	**0.0**	**-**	0.0	0.3	**-0.3**	**-100%**
	IFRS16 (depreciation)	0.0	0.5	**-0.5**	**-100%**	0.0	0.0	**0.0**	**-**
	Depreciation	0.6	0.1	**0.5**	**500%**	0.0	0.0	**0.0**	**-**
	Other costs including SR21 settlement	20.3	20.0	**0.3**	**1%**	0.5	0.5	**0.0**	**0%**
	Total voted	**961.4**	**1,095.2**	**- 133.7**	**-12.2%**	**395.4**	**648.0**	**- 252.6**	**-39.0%**

Cabinet Office

TABLE B: How DEL funding plans for 2024-25 have altered since Spending Review 2021

	Administration	Programme	Total	Total Capital DEL
	£000	£000	£000	£000
Spending Review total on Estimates basis	**322,000**	**223,821**	**545,821**	**485,649**
MoGs processed since SR21	-18,608	-10,649	-29,257	-142,600
Border Flow Servce BCT funding FY 24/25 already processed		-59,500	-59,500	-30,000
NIC surrender already processed	-5,374		-5,374	
Adjusted Spending Review totals	298,018	153,672	451,690	313,049
Additional new money awarded since SR2021	256,094	253,599	509,693	82,203
<u>2023 Spring Statement Measures:-</u>	**16,020**	**4,275**	**20,295**	**8,000**
Main Estimate 2024-25				
Office for Veteran's Affairs	5,000	4,275	9,275	8,000
	11,020		11,020	
<u>Autumn Statement:-</u>	**-**	**4,250**	**4,250**	**-**
Main Estimate 2024-25				
Office of Veterans Affairs		4,250	4,250	
<u>Reserve Claims:-</u>	**162,410**	**150,639**	**313,049**	**55,539**
Main Estimate 2024-25				
Funding to cover the costs of VAT on PFI contracts	27,300		27,300	
To recognise the surrender of the CCS dividend	71,000		71,000	
Funding for One Login Programme	2,810	44,100	46,910	26,110
To recognise the JV sales proceeds to fund Productivity measures	36,500		36,500	1,500
Infected Blood ALB setup costs	24,800		24,800	27,450
Funding from HMT to support the delivery of the Grenfell Tower Inquiry		4,709	4,709	
Costs of the C-19 inquiry.		99,000	99,000	479
Funding for the continuation of the Grants Application Portal pilot		92	92	
Funding for the Infected Blood Inquiry Response Team delivering on the design of the		2,644	2,644	
Labour Markets Evaluation Funding		94	94	
Budget Exchanges from FY 22/23				
Main Estimate 2024-25	**-**	**21,000**	**21,000**	**-**
One Login budget exchange				
		21,000	21,000	
Budget Exchanges from FY 23/24				
Main Estimate 2024-25	**-**	**1,006**	**1,006**	**-**
Health Innovations Fund within the Office for Veterans Affairs				
		1,006	1,006	
Returns to HMT			-	
Machinery of Government Transfers:-				
Main Estimate 2024-25	**-**	**5,351**	**5,351**	**-**
National Security Cyber Programme Funding				
		5,351	5,351	
Budgetary cover transfers:-				
Main Estimate 2024-25	**36,964**	**27,078**	**64,042**	**18,664**
From Ministry of Defence in support of national security and crisis management - National				
From the Northern Ireland Office (NIO) to cover costs of Special Advisors	16,000		16,000	
From the Department for Food and Rural Affairs (DEFRA) to cover costs of Special Advisors and	230		230	
From the Department for Energy Security and Net Zero (DESNEZ) to cover costs of Special	572		572	
From Ministry of Defence in support of national security and crisis management - Joint	474		474	
From the Department for Digital Culture Media Sports (DCMS) to cover costs of Special	10,500		10,500	
From the Department for Transport (DFT) to cover costs of Special Advisors	380		380	
From the Department for Business and Trade (DBT) to cover costs of Special Advisors	443		443	
From the Department for Health and Social Care (DHSC) to cover costs of Special Advisors and	687		687	
From the HM Treasury (HMT) to cover costs of Special Advisors and Public Appointments	514		514	
From the Home Office (HO) to cover costs of Special Advisors	706		706	
From the Department for Work and Pensions (DWP) to cover costs of Special Advisors and	1,044		1,044	
From the Wales Office to cover costs of Special Advisors	367		367	
From the Ministry of Defence (MOD) to cover costs of Special Advisors and Public	206		206	
From the Department for Education (DFE) to cover costs of Special Advisors and Public	662		662	
From the Attorney General's Office (AGO) to cover costs of Special Advisors	465		465	
From the Scotland Office (SO) to cover costs of Special Advisors	77		77	
From the Ministry of Justice (MOJ) to cover costs of Special Advisors and Public Appointments	292		292	
From the Foreign and Commonwealth Development Office (FCDO) to cover costs of Special	404		404	
From the Department for Science, Innovation and Technology (DSIT) to cover costs of Special	602		602	
From the Department for Levelling Up, Housing and Communities (DLUHC) to cover costs of	383		383	
From the Ministry of Defence to cover the pay and associated on cost for Heads of Place	931		931	
From HM Revenue & Customs to cover the pay and associated on cost for Heads of Place	205		205	
From the Minsitry of Justice to cover the pay and associated on cost for Heads of Place officers	205		205	
From the Home Office to cover the pay and associated on cost for Heads of Place officers in	205		205	
From the Department for Work & Pensions to cover the pay and associated on cost for Heads	205		205	
From Ministry of Defence in support of national security and crisis management - National	205		205	

FCDO Prosperity Fund for CSSF contracts (OGD Funding)GMEL's contract		8,200	8,200	
National Security Communications Team		5,885	5,885	
From HM Treasury (HMT) to cover costs of the Infected Blood Inquiry.		2,472	2,472	
From Ministry of Defence in support of national security and crisis management - Joint		2,311	2,311	
Funding for the INDEX project		1,000	1,000	
From the Department for Levelling Up, Housing & Communities to cover programme costs, pay		400	400	
From the Department for Health and Social care to contribute to pay and non-pay costs of the		2,280	2,280	
Funding to support BAU delivery of Cyber Security Programme		452	452	
From the Foreign and Commonwealth Development Office (FCDO) transformational funding for		6,518	6,518	
Contribution to Veterans Digital ID card project		1,175	1,175	
CO contrbution to the Osaka Expo		- 250	- 250	
Funding from Defence Innovation fund for the development of Spotlight Confidential		- 3,365	- 3,365	
From the Foreign, Commonwealth & Development Office to invest on improvements of our				1,815
From the Department from Transport to invest on improvements of our system and services				4,951
From the Department for Transport to provide capital for key hardware which is necessary to				304
From the Department for Business and Trade for investment in systems for secure working.				629
From the Department for Culture, Media and Sport to invest on improvements of our system				1,850
From the HM Revenue & Customs to invest on improvements of our system and services for				503
From the UK Space Agency to invest on improvements of our system and services for working				544
From the UK Space Agency to provide capital for key hardware which is necessary to increase				28
From the Home Office to invest on improvements of our system and services for working up to				28
From the Welsh Government to provide capital for key hardware which is necessary to increase				600
From UKIC (North) to invest on improvements of our system and services for working up to and				53
From UK Research and Innovation to provide capital for key hardware which is necessary to				367
From the Department for Energy Security and Net Zero to invest on improvements of our				58
From the Department for Science, Innovation and Technology to invest on improvements of				250
From the Ministry of Defence to provide capital which is necessary to increase the capability				250
From the National Cyber Security Centre to invest on improvements of our system and services				6,418
From the Department fro Education to invest on improvements of our system and services for				306
From Cabinet Office to Department of transfer to cover exploration of mobile data on EV usage				60
				- 350
Switches:-				
Other Adjustments:-				
Main Estimate 2024-25	**40,700**	**40,000**	**80,700**	**-**
IFRS16 Adjustments - non depreciation				
IFRS16 Adjustments- depreciation only			-	
Depreciation Adjustments	40,700	40,000	80,700	-
2024-25 Main Estimate DEL totals	554,112	407,271	961,383	395,252