



Department
for Work &
Pensions

Supplementary Estimate 2024-25

Select Committee Memorandum

February 2025

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1 Overview

1.1 Objectives

The Department for Work and Pensions (DWP) plays a vital role in delivering the UK government's Missions for Growth and Opportunity. As the UK's largest public services department, we support people to enter and thrive in employment, we steward the UK's workplace pensions system and administer the State Pension, and we deliver social security to around 20 million people.

Our plan to Get Britain Working is central to this. DWP is the HR department of the government's growth mission. But in order to realise that, we need fundamental reform – so a department for welfare becomes a genuine department for work, driven by the liberating potential of good work for individuals and by the pursuit of full and fulfilling employment in every corner of our land.

The Secretary of State has identified, and proposed as part of the Spending Review 2025 (SR25) Phase 1, five Goals that DWP will be focusing on. These are:

- 1) Enable people to get into work and to get on at work, ensuring employment opportunity for all.
- 2) Tackle child poverty and hardship, ensuring financial security for all.
- 3) Shape the pensions system to serve the interests of savers and pensioners, ensuring decent, secure retirement incomes for all.
- 4) Pursue a just, equal and inclusive society, ensuring independence and control for all disabled people.
- 5) Deliver high quality efficient services, ensuring that people are treated with dignity and respect.

This Memorandum presents DWP's main areas of spending for 2024-25 in the context of spending controls, comparing that spend to outturn for 2023-24 and the Main Estimate 2024-25.

1.2 Spending controls

DWP's spending is broken down into several different spending totals, for which Parliamentary approval is sought.

The spending totals which Parliament votes on 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 Capital DEL mainly relate to Social Fund 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, payments of Support for Mortgage Interest (SMI) loans, leasehold dilapidation provisions and Social Fund Net Lending.
- **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 Supplementary Estimate.

Figure 1: Resource DEL 2024-25

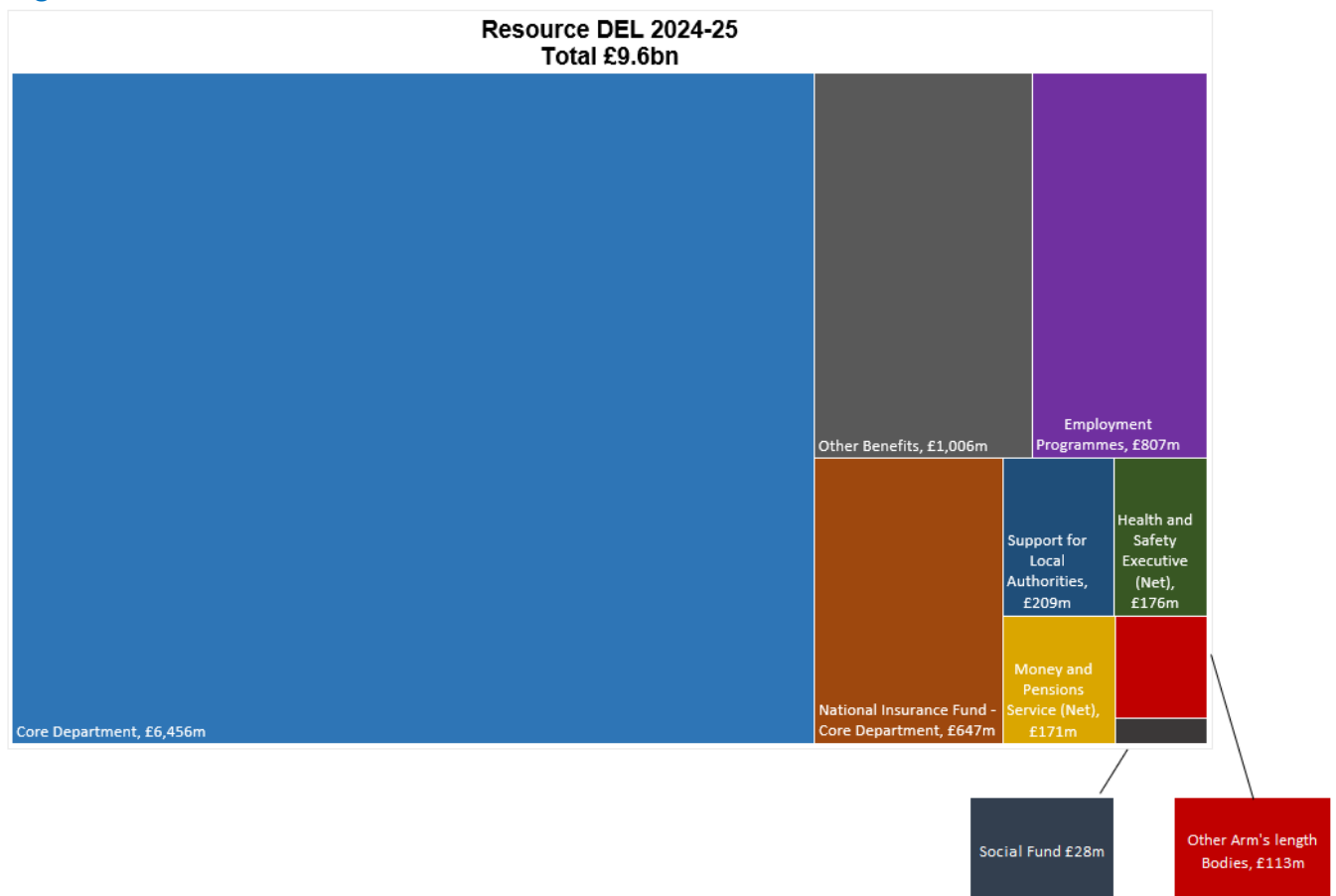


Figure 2: Capital DEL 2024-25

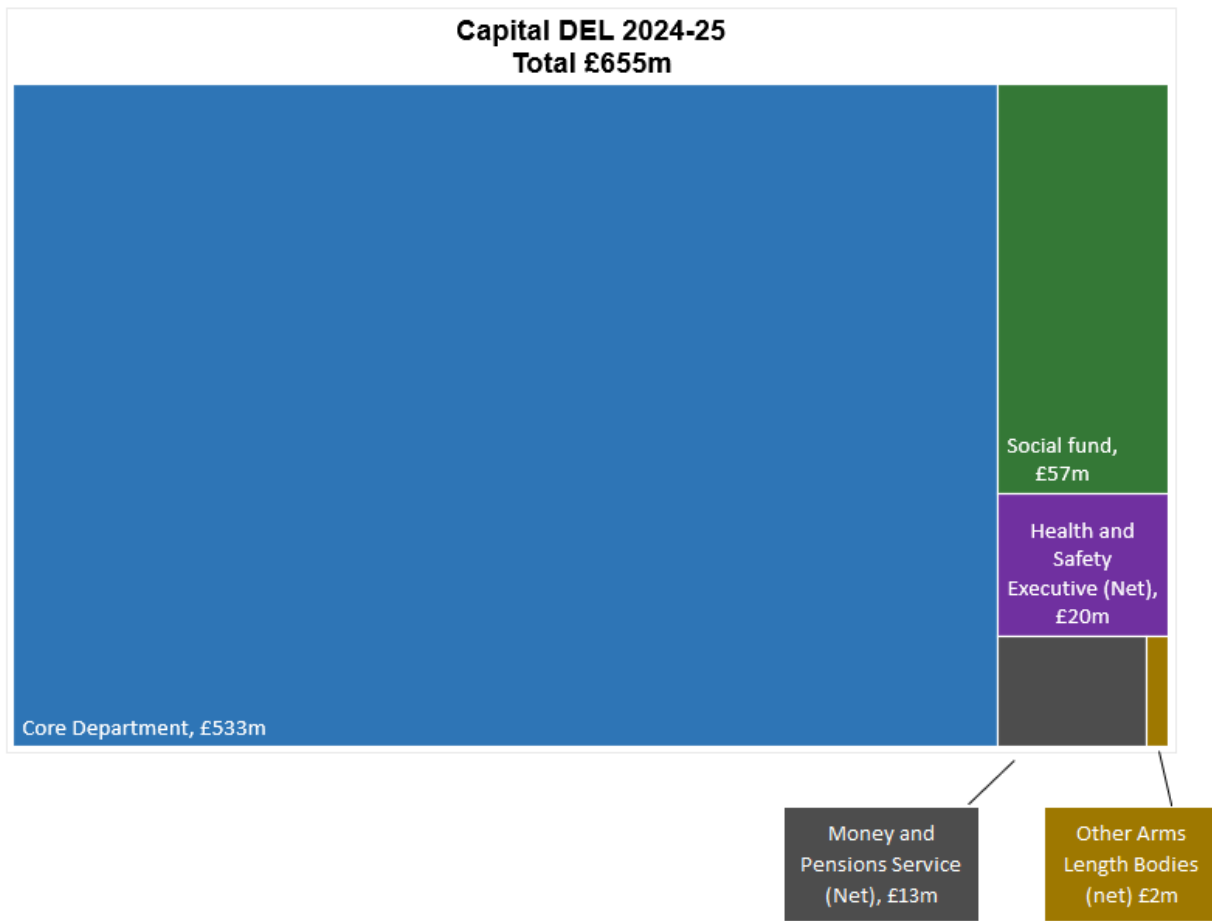


Figure 3: Resource AME 2024-25¹

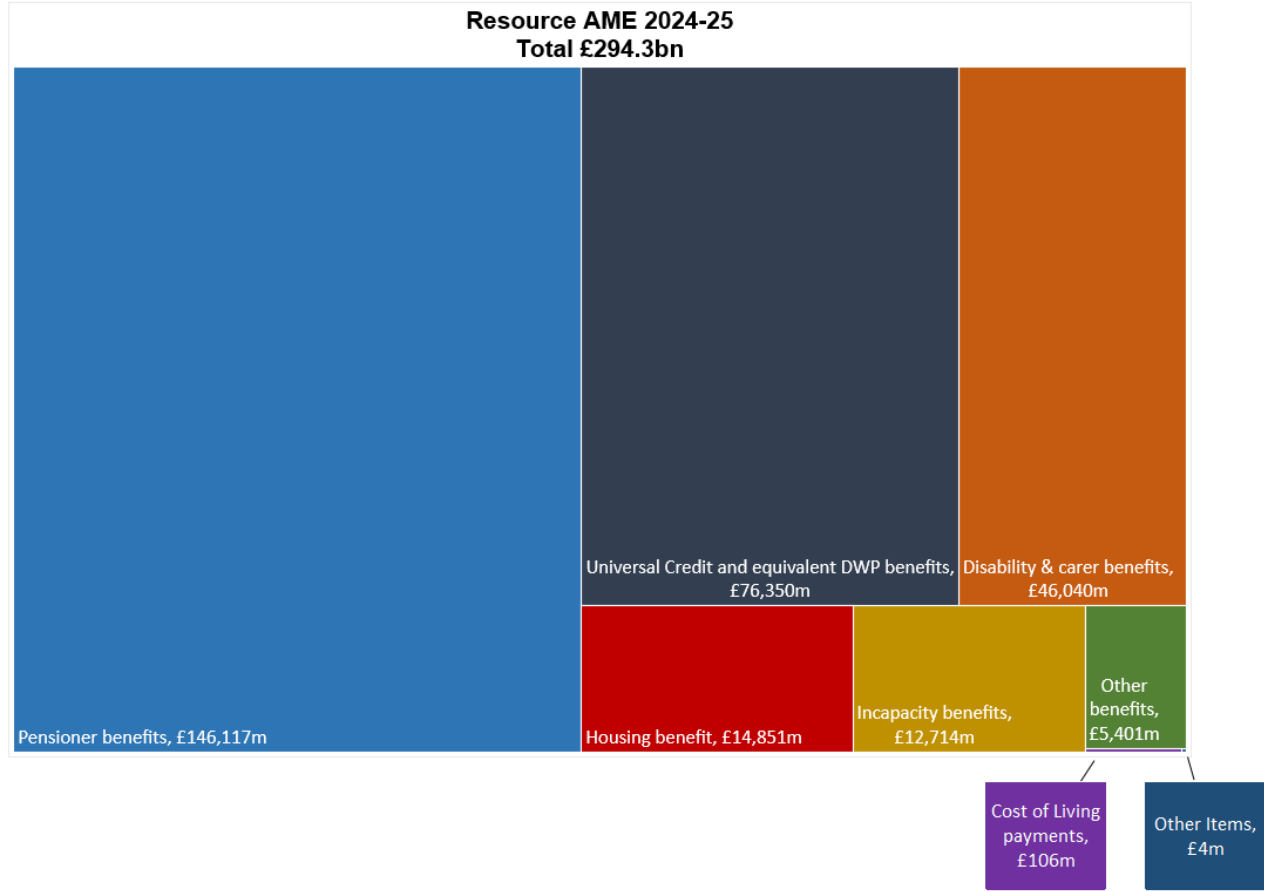
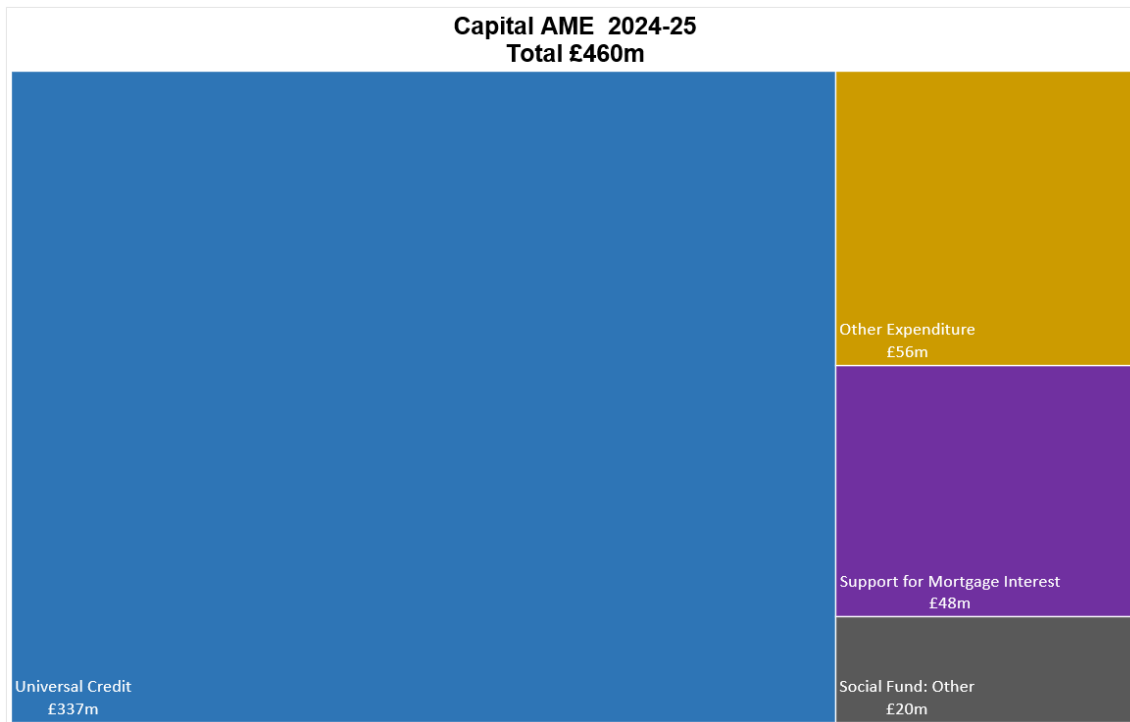


Figure 4: Capital AME 2024-25²

¹ Totals may not sum due to £7.3bn income-related Employment and Support Allowance (referred as Employment and Support Allowance (non-contributory), subhead N, in the Supplementary Estimate publication) being included in incapacity benefits (table 6) and in UC and equivalent benefits (table 8) and rounding. Employment Support Allowance (ESA) supports people with a disability or health condition that affects how much they can work and income-related ESA also forms part of the benefits we pay to support people with their living costs. This means that expenditure on this benefit features in both categories.

² Figures may not sum due to rounding.



1.4 Comparison of spending totals sought

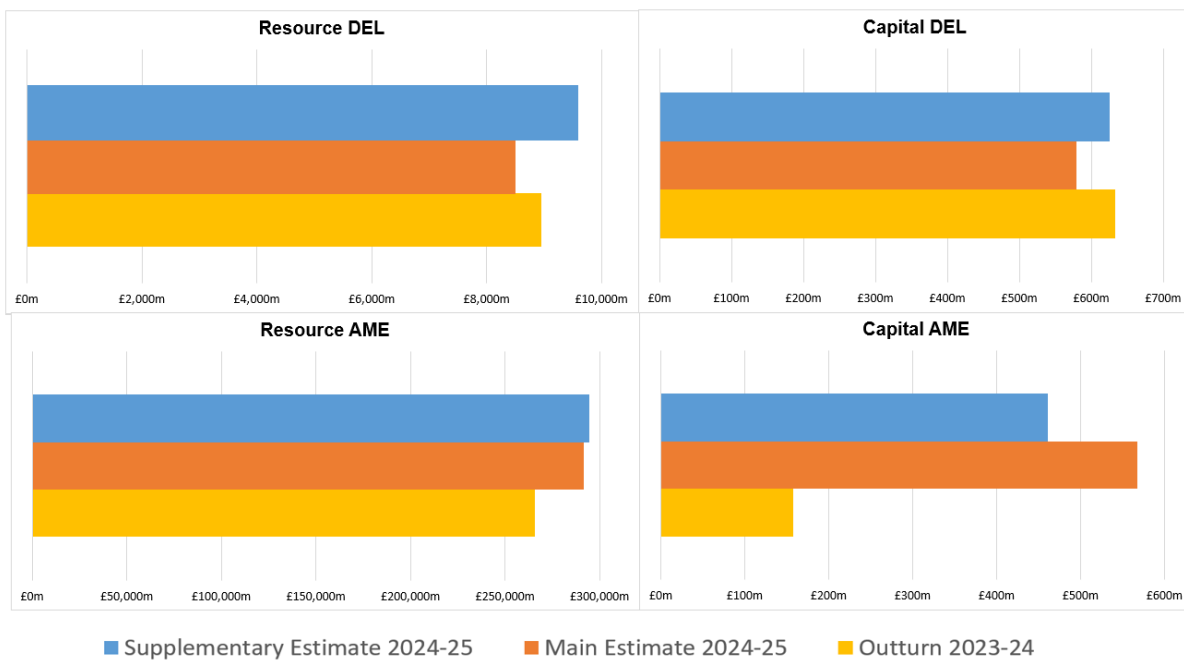
Table 1 shows how the totals sought for DWP in the Supplementary Estimate 2024-25 compare with the Main Estimate 2024-25 and outturn for 2023-24.

Further details of the changes compared to the 2023-24 outturn are provided in section 1.5, with details of year-on-year spending trends in section 1.7 and changes compared to the Main Estimate 2024-25 in section 2.1.

Table 1: Comparison of spending totals³

Amounts sought in Supplementary Estimate 2024-25		Changes compared to Main Estimate 2024-25		Changes compared to Outturn 2023-24	
	£m	£m	%	£m	%
Resource DEL	9,591.0	1,089.3	12.8	634.4	7.1
Capital DEL	624.9	45.5	7.9	(7.6)	(1.2)
Resource AME	294,262.2	2,696.4	0.9	28,338.9	10.7
Capital AME	460.4	(106.9)	(18.8)	303.3	193.1

³ Figures may not sum due rounding.

Figure 5: Comparison of spending totals

1.5 Key drivers of spending changes since last year

DWP's final DEL outturn in 2023-24 was £9.6bn (£9.0bn Resource DEL, £632m Capital DEL). The DEL Supplementary Estimate funding position for 2024-25 is £10.2bn (£9.6bn Resource DEL and £625m Capital DEL), an increase of £627m.

The main movements compared to the 2023-24 outturn, by funding category, are shown below. Changes compared to the Main Estimate are expanded on in section 2.1.

- **Resource DEL** – Resource DEL funding has increased by £634m from £9.0bn to £9.6bn from 2023-24 outturn. The material changes include:
 - £223m increase in staff pay costs due in the main to the 2024-25 consolidated pay award and impact of National Living Wage.
 - £137m increase in Targeted Case Review (TCR) programme, mainly due to the increase in the number of reviewing agents in the area in 2024. TCR aims to identify and address incorrectness by reviewing millions of UC claims to tackle the levels of residual fraud and error following the COVID-19 pandemic.
 - £99m increase in UC operations costs primarily driven by a sustained increase in staffing in Job Centres, Decision Making and Service Centres to respond to increasing demand, mainly driven by the increases to Administrative Earnings Threshold.
 - £90m increase in funding for Access to Work due to higher demand for support workers and an increase in the number of claimants.

- **Capital DEL** – Capital DEL funding has decreased by £7m⁴ from £632m to £625m from 2023-24. The material changes include:
 - £69m decrease in National Employment Savings Trust (NEST) loan payments, as NEST start to repay the loans previously provided.
 - £65m increase in the Fraud Compensation Fund loan as no payments had been made in 2023-24 due to changes in delivery plans.
 - £48m decrease in Critical Security Infrastructure driven by changes in the Estates investment strategy.
 - £39m increase in high value lease commitments for large new site acquisitions.

- **Resource AME** – Total Resource AME outturn for 2023-24 was £265.9bn. The Resource AME Supplementary Estimate for 2024-25 is £294.3bn, which represents an increase of £28.4bn⁴ (10.7%). A significant proportion of the variance is due to the margin included in the Supplementary Estimate to mitigate the risk of actual expenditure being greater than forecasted as benefit expenditure is demand-led. The increase in Resource AME since 2023-24 outturn is mainly driven by:
 - £16.1bn (26.7%) increase in UC and equivalent DWP benefits⁵. This is predominantly driven by an increase in UC of £16.6bn, the majority (£12.6bn) is due to benefit uprating of 6.7%, a 700,000 increase in caseload which is mainly due to the move to UC from equivalent DWP and His Majesty's Revenue and Customs (HMRC) legacy benefits and a £3.0bn margin added due to volatility.
 - £12.0bn (9.0%) increase in pensioner benefits. This is due to an increase in State Pension of £15.2bn, reflecting the rise in the pensioner population and uprating of 8.5% in line with the triple lock, alongside a margin of £1.6bn. This is partially offset through a reduction in Winter Fuel Payments (WFP) of £4.3bn, of which £1.7bn, reflects the decision to restrict eligibility of WFP to certain means tested benefits and £2.6bn from the ending Cost of Living Payments to pensioners in 2023-24.
 - £7.1bn (18.1%) increase in disability and carer benefits. This is predominantly due to an increase in Personal Independence Payment (PIP) of £4.5bn and Attendance Allowance (AA) of £1.1bn, caused by rising caseloads and benefit

⁴ Figures may not sum due to rounding.

⁵ Equivalent DWP benefits are Employment and Support Allowance (income-related), Income Support and Jobseeker's Allowance (income-related).

uprating in line with inflation and a margin of £721m across disability and carer benefits.

- £7.7bn (98.6%) decrease in Cost of Living Payments⁶ which ended in 2023-24. Residual payments of £106m are forecast in 2024-25.
- **Capital AME** – Total Capital AME outturn for 2023-24 was £157m. The Capital AME Supplementary Estimate funding position for 2024-25 is £460m, which represents an increase of £303m (193.1%). This increase is mainly driven by:
 - A £207m (160.4%) increase in UC Advances because of higher claim volumes and the impact of extending the repayment term from 12 to 24 months in December 2024, alongside a margin of 21.0%.
 - A £69m increase in Social Fund Net Lending. This is predominantly due to a margin of £74m due to uncertainty in the forecast for both recoveries and loans paid out.
 - A £18m (57.9%) increase in SMI loans. This is mainly due to an increase in the average standard interest rate (SIR). In 2023-24 the average SIR was 2.75% and in 2024-25, this has increased to a forecast average SIR of 3.45%.

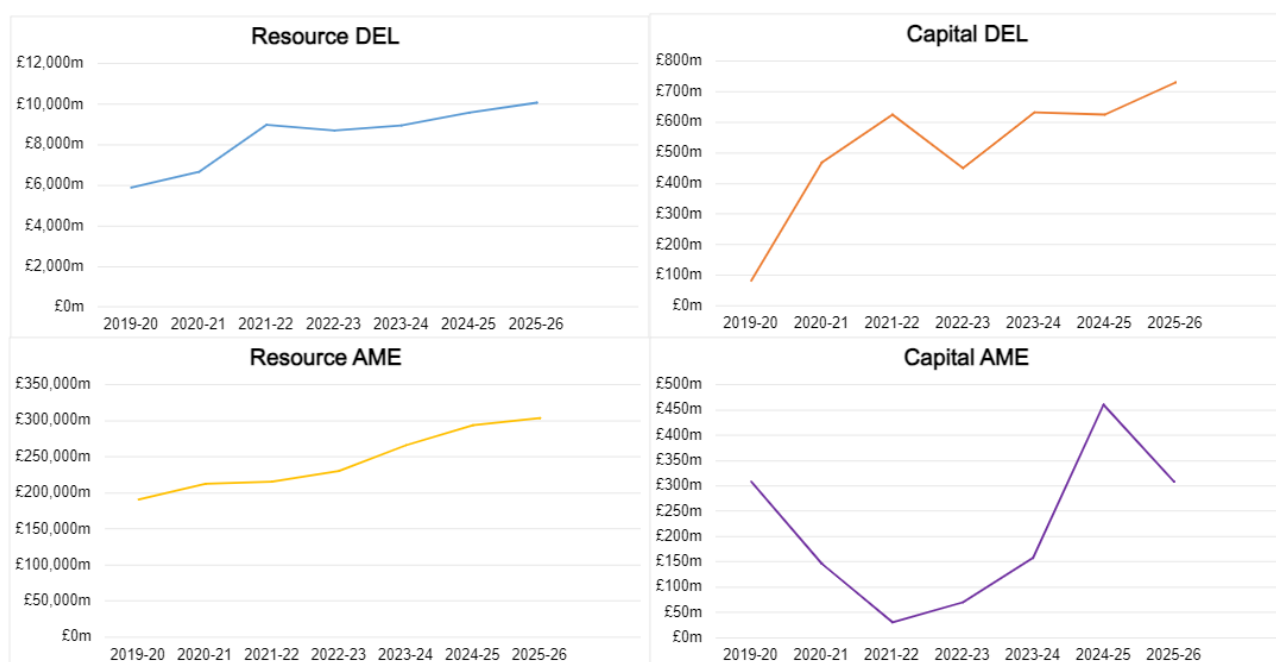
1.6 New policies and programmes; ambit changes

There were no new policies, programmes or ambit changes that impact on the Supplementary Estimate 2024-25.

1.7 Spending trends

The graphs below show overall spending trends for the last five years, plans presented in the Supplementary Estimate 2024-25, and current future spending plans for SR25: Phase 1 to 2025-26. Below the graphs are a series of explanations that describe the movements over time.

⁶ Cost of Living Payments includes those eligible through the following benefits: Universal Credit, Personal Independence Payment, Employment Support Allowance, Income Support, Pension Credit, Jobseekers Allowance, Attendance Allowance and Disability Living Allowance Cost of Living Payments. Excludes Winter Fuel Payment Cost of Living Payments, which are reflected in pensioner benefits.

Figure 6: Spending Trends

Resource DEL – An increased Resource DEL spending trend between 2019-20 and 2021-22 reflects DWP’s response to COVID-19, including the impact of “Plan for Jobs”. Resource DEL requirement reduced in 2022-23 as funding specific to the Department’s response to the impact of COVID-19 decreased. This trend continued in 2023-24 but additional resources were made available to fund new work programmes including Workforce Participation measures and increased demand for the Department’s services due to the cost-of-living pressures. In 2024-25 expenditure has continued to rise, as the Department accelerates the migration of ESA claimants to UC, impact of the WFP announcement which has seen increased demand for DWP’s services as applications for Pension Credit increase and the decision to continue with the Household Support Fund. Spending in UC for the TCR has increased as the Department tackles high levels of residual fraud and error, and Access to Work has seen an increase in demand, primarily for support workers. 2025-26 reflects a continuing upward trend in expenditure as DWP delivers Get Britain Working and Fraud and Error interventions.

- **Capital DEL** – DWP’s Capital DEL expenditure is predominantly non-recurrent investment within Digital and Estates costs, with some costs in financial transactions (Funeral Expense Payments and loans to the Office for Nuclear Regulation and Fraud Compensation Fund). Capital DEL expenditure reduced in 2022-23 as DWP scaled back its investment to support COVID-19 activities and Workplace Transformation activity saw spend in large programmes moving into future years. Capital DEL expenditure has continued to, and is expected to, increase in future years as more of DWP’s large estate comes into scope for lease re-gearing and lease renewals.
- **Resource AME** – Benefit expenditure has increased since 2019-20 due to uprating (the annual increase in most benefits) and rising caseloads (reflecting a growing and ageing population). The largest element of the increase across most years is the State Pension. This has the largest number of claimants and, except for 2022-23, has increased by the highest of earnings growth, inflation or 2.5% in line with the government’s “triple lock”.

- **Capital AME** – Capital AME expenditure has been on an upward trend since 2021-22, primarily driven by UC Advances, reflecting the increasing UC caseload, including when people have moved from equivalent DWP and HMRC benefits. Following the introduction of IFRS16 in 2023-24, DWP has also included Estates dilapidation provisions. There is a slight drop in 2025-26 as the net expenditure for UC Advances is expected to reduce due to fewer anticipated UC Advances payments and higher value of recoveries.

1.8 Administration costs and efficiency plans

Table 2: Administration budgets

Amounts sought in Supplementary Estimate 2024-25		Changes compared to Main Estimate 2024-25		Changes compared to Outturn 2023-24	
	£m	£m	%	£m	%
Administration costs	1,096.6	160.2	17.1	117.0	11.9

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 2024-25 Supplementary Estimate Resource DEL is 11.4%.

DEL Administration funding has increased overall by £117m compared to the 2023-24 outturn. This is mainly due to an increase in the Core Department (Subhead A), relating to the increase in funding for the Synergy Programme (covering costs for four government departments), forecast increases in pay-related items such as the consolidated pay award and employer pension contributions, and several Digital transformation activities.

Through our Baseline Efficiency and ESR activity, DWP is taking actions to reduce spend and achieve more with the same level of funding. DWP is currently reporting that it will exceed its Spending Review 2021 (SR21) target efficiency figure for 2024-25 for Baseline Efficiency savings. This includes items such as Service Modernisation, a change programme focused on improving services and making them more efficient (see section 3.3 for further details).

1.9 Funding: Spending Review and Budgets

The levels of DEL funding for DWP for 2024-25 were initially based on plans published in SR21. Since that time, the government has made a number of changes to 2024-25 spending plans including additional funding in the Spring and Autumn Statements (including phase 1 of SR25) and transfers of funding between government departments. Details of funding changes are included in Annex C.

2 Spending detail

This section provides details on the following:

- Changes to DEL and AME funding from the Main Estimate 2024-25 (section 2.1)
- Ringfenced funding movements compared to the Main Estimate 2024-25 and outturn 2023-24 (section 2.2)
- Changes to contingent liabilities (section 2.3)

2.1 Explanations of changes in spending

Resource DEL

The table below shows how DWP's spending plans for Resource DEL in the Supplementary Estimate compare with the Main Estimate.

Table 3: Resource Departmental Expenditure Limits (Resource DEL)⁷

Resource DEL					
Subhead	Description	Supplementary Estimate 2024-25	Main Estimate 2024-25	Change compared to Main Estimate 2024-25	
		£m	£m	£m	%
	- Core department (including NIF)	7,102.2	6,539.4	562.8	8.6
	- NIF: Adjustment for NIF administration costs	(646.7)	(431.2)	(215.5)	(50.0)
A	Core Department	6,455.5	6,108.2	347.3	5.7
B	Health and Safety Executive (Net)	176.0	150.5	25.5	16.9
C	Money and Pensions Service (Net)	171.0	177.4	(6.4)	(3.6)
D	Other Arm's Length Bodies	113.1	115.4	(2.3)	(2.0)
E	Employment Programmes	806.9	1,149.5	(342.6)	(29.8)
F	Support for Local Authorities	209.2	211.7	(2.5)	(1.2)
G	Funding for Public Corporations	(21.7)	6.8	(28.5)	(419.1)
H	Other Benefits	1,006.3	127.6	878.7	688.6
I	National Insurance Fund - Core Department	646.7	431.2	215.5	50.0
J	Social Fund	27.9	23.4	4.5	19.2
	Total Voted and Non-voted	9,591.0	8,501.7	1,089.3	12.8

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

A. Core Department – The main drivers for the increase reflect the Department's response to increased demand for our services in Pension Credit, following the announcement of the means testing of the WFP, and UC due to the acceleration of the Move to UC from ESA and to support people back in to work through a number of growth measures. This resulted in increased recruitment, digital and estates costs (£267m). Funding for Synergy has increased (£74m) as the programme moves to the next stage of delivery following its first major procurement. The impact of the increase in the discount rate

⁷ Figures may not sum due to rounding.

for the Superannuation Contributions Adjusted for Past Experience (SCAPE) on employer contributions to Civil Service Pensions (£55m) and a higher than anticipated pay award (£33m).

B. Health and Safety Executive (Net) – Increase driven by the receipt of funding from Ministry of Housing, Communities and Local Government for the Building Safety Regulator (£20m).

E. Employment Programmes – Decrease mainly driven by a reduction in Restart (£362m). This is due to fewer eligible claimants as a result of lower than expected unemployment levels post COVID-19. This has been further impacted by a reprofiling of expenditure across the life of the contract extension in line with the commercial process.

G. Funding for Public Corporations – The main driver for the change since Main Estimate is the change in income from NEST because of a higher rate of interest being paid.

H. Other Benefits – Increase driven by Household Support Fund (£821m). Funding announced in the Spring Budget 2024 and further funding announced at the Autumn Budget 2024, will be received in the Supplementary Estimate.

I. National Insurance Fund (NIF) – The costs of administering contributory benefits, funded from the NIF. The increase since Main Estimate is due to an increase in NIF activities.

Capital DEL

The table below shows how spending plans for Capital DEL compare with Main Estimate 2024-25.

Table 4: Capital Departmental Expenditure Limits (Capital DEL)⁸

⁸ Figures may not sum due to rounding.

Capital DEL					
Subhead	Description	Supplementary Estimate 2024-25	Main Estimate 2024-25	Change compared to Main Estimate 2024-25	
		£m	£m	£m	%
A	Core Department	532.7	500.4	32.3	6.4
B	Health and Safety Executive (Net)	20.0	14.8	5.2	35.0
C	Money and Pensions Service (Net)	13.3	6.2	7.1	115.5
D	Other Arm's Length Bodies	1.9	0.0	1.9	-
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	0.0	1.0	(1.0)	(100.0)
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	57.0	57.0	0.0	0.0
	Total Voted and Non-voted	624.9	579.4	45.5	7.9

Changes in funding since Main Estimate 2024-25 are mainly due to increases in spending in Core Department. Main Estimate funding excluded funding for lease renewal and regearing related activity (£101m) and funding from 2023-24 budget exchanges (£42m) which was provided in the Supplementary Estimate 2024-25. This is offset by decreases in our Capital DEL requirement due to the detailed estates strategy (£80m) and Fraud Compensation Fund (£19m).

Resource AME

AME is primarily a 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 bereavement.

About half of DWP's Resource AME is spent on contributory benefits, mainly State Pension, where entitlement is based on National Insurance contributions. About a third of DWP's Resource AME is on income-related benefits, where entitlement depends on a recipient's other income and capital. Examples include UC and Pension Credit. The remainder of the Resource AME benefit expenditure is spent on non-contributory, non-income-related disability benefits including Disability Living Allowance (DLA), PIP and AA.

In addition to benefit expenditure, Resource AME also includes non-cash expenditure relating to the accounting treatment of impairments⁹ and provisions¹⁰. Table 5 shows how the Supplementary Estimate for Resource AME compares with the Main Estimate.

⁹ An impairment is a reduction in the value of debt to reflect the amount (of a debt) expected to be recovered in future.

¹⁰ A provision is an in-year expense to recognise a liability that exists but for which the exact timing and amount will be settled in the future.

Table 5: Resource AME¹¹

Subheads	Description	Supplementary Estimate 2024-25	Main Estimate 2024-25	Change compared to Main Estimate 2024-25	
		£m	£m	£m	%
K, AF, N, AH	Incapacity benefits	12,714.4	13,121.2	(406.8)	(3.1)
R, S, T, U	Disability and carer benefits	46,039.5	44,701.2	1,338.3	3.0
M, N, O, Y	Universal Credit and equivalent DWP benefits	76,350.3	76,449.4	(99.1)	(0.1)
P, Q, AE, AK, Z, AM	Pensioner benefits	146,117.0	146,253.1	(136.1)	(0.1)
V	Housing Benefit	14,851.4	13,827.7	1,023.7	7.4
L, W, X, AG, AI, AJ, AL, AA	Other benefits	5,401.0	5,012.6	388.4	7.7
AB	Cost of Living Payments	106.4	2.3	104.1	4,526.1
AC, AD	Other expenditure	4.1	(7.5)	11.6	154.7
N	Less items double-counted above (ESA income-related)	(7,321.9)	(7,794.1)	472.2	6.1
	Total voted and Non-voted	294,262.2	291,565.7	2,696.4	0.9

Key drivers of spending changes since Main Estimate

Funding for Resource AME expenditure has increased by £2.7bn (0.9%) to £294.3bn from Main Estimate to Supplementary Estimate.

The forecasts used for Supplementary Estimate are aligned to the Office for Budget Responsibility (OBR) Autumn Budget 2024 forecast. These forecasts are a central estimate and reflect the economic assumptions provided to DWP by OBR as well as the latest administrative data in relation to volume of claims and average awards.

However, as benefit expenditure is demand-led, a margin is included in the Supplementary Estimate to mitigate the risk of actual expenditure being greater than forecast.

Main changes in Resource AME funding

Incapacity benefits¹²

Table 6: Incapacity benefits¹³

¹¹ Figures may not sum due to rounding.

¹² Excluding UC spending estimated to be Employment and Support Allowance equivalent.

¹³ Figures may not sum due to rounding.

	Supplementary Estimate 2024-25	Main Estimate 2024-25	Change compared to Main Estimate 2024-25	
	£m	£m	£m	%
Severe Disablement Allowance	54.7	53.1	1.6	3.1
Incapacity Benefit	0.4	(0.3)	0.7	233.3
Employment and Support Allowance (income-related)	7,321.9	7,794.1	(472.2)	(6.1)
Employment and Support Allowance (contributory)	5,337.3	5,274.3	63.0	1.2
Incapacity benefits	12,714.4	13,121.2	(406.8)	(3.1)

Table 6 shows a breakdown of the movement in incapacity benefits.

Overall funding has decreased by £407m (3.1%) since Main Estimate. There are two key movements contributing to this change:

Firstly, Employment and Support Allowance (income-related) (ESA IR) has decreased by £472m (6.1%). This is partly due to the accelerated delivery plan to move claimants from ESA IR to UC and changes to assumptions on how quickly people leave the benefit. These are partially offset by the addition of a £212m (3.0%) margin.

Secondly, Employment and Support Allowance (contributory) (ESA C) has increased by £63m (1.2%). Whilst the Autumn Budget forecast is broadly in-line with the Main Estimate, a margin of £205m (4.0%) has been included to account for uncertainty.

Disability and carer benefits

Table 7: Disability and carer benefits

	Supplementary Estimate 2024-25	Main Estimate 2024-25	Change compared to Main Estimate 2024-25	
	£m	£m	£m	%
Attendance Allowance	7,802.4	7,684.1	118.3	1.5
Personal Independence Payment*	26,159.2	25,470.6	688.6	2.7
Disability Living Allowance	7,803.2	7,318.3	484.9	6.6
Carer's Allowance	4,274.7	4,228.2	46.5	1.1
Disability and carer benefits	46,039.5	44,701.2	1,338.3	3.0

**Includes Armed Forces Independence Payment expenditure*

Table 7 shows a breakdown of the movement in disability and carer benefits.

Overall funding has increased by £1.3bn (3.0%) since Main Estimate. There are three key movements contributing to this change:

Firstly, an increase in PIP of £689m (2.7%). This is due to new population projections increasing forecast caseloads, increased average awards, and a margin of £259m (1.0%).

Secondly, an increase in DLA of £485m (6.6%). This is due to increased child new claims, alongside a margin of £227m (3.0%).

Finally, an increase in AA of £118m (1.5%). Whilst the Autumn Budget forecast is broadly in-line with the Main Estimate, DWP has added a margin of £152m (2.0%).

Universal Credit and equivalent DWP benefits

Table 8: Universal Credit and equivalent DWP benefits^{14 15}

	Supplementary Estimate 2024-25	Main Estimate 2024-25	Change compared to Main Estimate 2024-25	
	£m	£m	£m	%
Universal Credit	68,636.7	68,359.0	277.7	0.4
Employment and Support Allowance (income-related)	7,321.9	7,794.1	(472.2)	(6.1)
Income Support	285.7	200.6	85.1	42.4
Jobseeker's Allowance (income-related)	106.0	95.6	10.4	10.9
Universal Credit and equivalent DWP benefits	76,350.3	76,449.4	(99.1)	(0.1)

Table 8 shows a breakdown of movements in UC and equivalent DWP benefits.

Overall funding has decreased by £99m (0.1%) since Main Estimate. There are four key movements contributing to this change:

Firstly, ESA IR has decreased by £472m (6.1%). This is partly due to the accelerated move of claimants from ESA IR to UC and changes to assumptions on how quickly people leave the benefit. This is partially offset by the addition of a £212m (3.0%) margin.

Secondly, UC has increased by £278m (0.4%). Whilst there has been a reduction to the forecast of around £2.0bn, driven by higher forecasted earnings for UC claimants and a caseload reduction because of incorporating post-COVID data trends on claimant characteristics, this is offset when a margin of £3.0bn (4.6%) has been included.

Thirdly, Income Support has increased by £85m (42.4%). Whilst the Autumn Budget forecast is broadly in-line with the Main Estimate, a margin of £72m (35.0%) has been included to account for uncertainty around when these claimants will move to UC.

Finally, Jobseeker's Allowance (income-related) (JSA IR) has increased by £10m (10.9%). Whilst the Autumn Budget forecast is broadly in-line with the Main Estimate, a margin of £18m (20%) has been included to account for uncertainty in the timing of move to UC.

¹⁴ Figures may not sum due to rounding.

¹⁵ Jobseeker's Allowance (income-related) is referred as Jobseeker's Allowance (non-contributory), subhead Y, in the Supplementary Estimate publication.

Pensioner benefits

Table 9: Pensioner benefits

	Supplementary Estimate 2024–25	Main Estimate 2024–25	Change compared to Main Estimate 2024–25	
	£m	£m	£m	%
Pension Credit	6,204.6	5,863.8	340.8	5.8
Financial Assistance Scheme	147.3	149.8	(2.5)	(1.7)
Winter Fuel Payments	346.9	1,888.9	(1,542.0)	(81.6)
Christmas Bonus (contributory)	133.8	128.2	5.6	4.4
State Pension	139,284.4	138,222.4	1,062.0	0.8
Pensioner benefits	146,117.0	146,253.1	(136.1)	(0.1)

Table 9 shows a breakdown of movements in pensioner benefits.

Overall funding has decreased by £136m (0.1%) since Main Estimate. There are three key movements contributing to this change:

Firstly, WFP has reduced by £1.5bn (81.6%). This is due to the policy announcement of restricting the eligibility of WFP to claimants in receipt of certain means tested benefits, primarily Pension Credit.

Secondly, an increase in State Pension of £1.1bn (0.8%). The State Pension forecast is broadly in-line with Main Estimate but a margin of £1.6bn (1.2%) has been included.

Finally, an increase in Pension Credit of £341m (5.8%). This is mainly driven by an assumed five percentage points increase in claims because of the Winter Fuel policy change. A margin of £179m (3.0%) has been included.

Housing Benefit

Table 10: Housing Benefit

	Supplementary Estimate 2024–25	Main Estimate 2024–25	Change compared to Main Estimate 2024–25	
	£m	£m	£m	%
Housing Benefit	14,851.4	13,827.7	1,023.7	7.4

Table 10 shows the movement of Housing Benefit (HB).

Overall, funding has increased by £1.0bn (7.4%) since Main Estimate.

Compared to Main Estimate, the forecast is higher by £682m driven by a greater proportion of HB cases now being in Supported Housing or Temporary Accommodation which are more expensive and will not move to UC in 2024-25. A margin of £342m (2.3%) has been included to reflect uncertainty in rent growth and the impact of a higher number of Pension Credit claims leading to more claims for Pensioner HB.

Other benefits

Table 11: Other benefits¹⁶

	Supplementary Estimate 2024-25	Main Estimate 2024-25	Change compared to Main Estimate 2024-25	
	£m	£m	£m	%
Industrial Injuries Benefits Scheme	767.9	770.3	(2.4)	(0.3)
Statutory Maternity Pay	3,029.7	3,180.2	(150.5)	(4.7)
Christmas Bonus (non-contributory)	51.0	46.7	4.3	9.2
Social Fund: Other	523.5	83.0	440.5	530.7
Maternity Allowance	413.8	438.7	(24.9)	(5.7)
Bereavement Benefits	380.4	367.2	13.1	3.6
Jobseeker's Allowance (contributory)	230.9	133.5	97.4	72.9
Support for Mortgage Interest loans	3.9	(7.1)	11.0	154.9
Other benefits	5,401.0	5,012.6	388.5	7.8

Table 11 shows the breakdown of movements in other benefits.

Overall, funding has increased by £388m (7.7%) since Main Estimate. There are three key movements contributing to this change:

Firstly, Social Fund: Other has increased by £441m (530.7%). Whilst the Autumn Budget is broadly in-line with the Main Estimate, a margin of £436m has been included to take account of the uncertainty of Cold Weather Payments (CWP), which are weather dependent.

Secondly, Jobseeker's Allowance (contributory) has increased by £97m (72.9%). This reflects new claims outturn being higher than forecast. A margin of £11m (5.0%) has been included.

Finally, these increases are partially offset through a decrease in Statutory Maternity Pay expenditure of £151m (4.7%). This is mainly due to reductions in caseload which is partly offset by updating the standard rate and average earnings. A margin of £30m (1.0%) has been included.

Cost of Living Payments

Table 12: Cost of Living Payments (Pensioner Cost of Living Payments excluded)¹⁶

	Supplementary Estimate 2024-25	Main Estimate 2024-25	Change compared to Main Estimate 2024-25	
	£m	£m	£m	%
Cost of Living Payments	106.4	2.3	104.1	4,526.1

Table 12 shows the movement in Cost of Living Payments.

¹⁶ Figures may not sum due to rounding.

Overall, funding has increased by £104m (4,527.0%) since Main Estimate.

Whilst temporary Cost of Living Payments ended in 2023-24 in line with announcements in the Autumn Statement 2022, latest information suggests that there are a small number of cases that DWP have yet to determine eligibility. A margin of £53m (100%) has been included reflecting high levels of volatility in Cost of Living Payments where we are yet to determine eligibility.

Capital AME

Table 13: Capital AME

	Supplementary Estimate 2024-25	Main Estimate 2024-25	Change compared to Main Estimate 2024-25	
	£m	£m	£m	%
Universal Credit Advances	336.5	436.1	(99.6)	(22.8)
Support for Mortgage Interest loans	47.9	83.6	(35.7)	(42.7)
Social Fund Net Lending	20.1	(8.3)	28.4	342.2
Other Expenditure	55.9	55.9	0.0	0.0
Capital AME	460.4	567.3	(106.9)	(18.8)

Table 13 shows the breakdown of movements in Capital AME.

Overall, funding has decreased by £107m (18.8%) since Main Estimate. There are three key reasons contributing to this change:

Firstly, UC Advances have decreased by £100m (22.8%). This is due to a reduction in UC caseload and modelling improvements leading to a lower expectation of advances take-up. The reduction is offset by a £58m (21.0%) margin.

Secondly, SMI loans have decreased by £36m (42.7%). This is due to lower than expected outturn data.

Finally, this is partially offset by an increase in Social Fund Net Lending of £28m (342.2%). As more claimants move to UC this reduces the priority order of Social Fund loan recoveries. A margin has been included in the Supplementary Estimate to ensure sufficient funding to cover demand for new loans if required.

2.2 Ringfenced budgets

Elements of DWP's DEL funding are ringfenced. Funding that is ringfenced cannot be used to fund spending outside the ringfence, although the ringfenced funding is part of the overall DEL control totals.

To the extent DWP no longer plans to apply DEL ringfenced funding in the current financial year, the Department has returned funding to HMT in the Supplementary Estimate.

The table below sets out the components of DWP's ring fenced budget for Supplementary Estimate 2024-25, compared to Main Estimate 2024-25 and 2023-24 outturn.

Table 14: Ring fenced budgets^{17 18 19 20}

Ring fenced budgets Amount sought this year (Supplementary Estimate 2024-25)	Difference (+/-) compared to original budget this year (Main Estimate 2024-25)			Difference (+/-) compared to final budget last year (Outturn 2023-24)	
	£m	£m	%	£m	%
Resource DEL					
Depreciation	451.4	(33.5)	(6.9)	(105.6)	(19.0)
Discretionary Housing Payments	100.0	0.0	0.0	(3.0)	(2.9)
Money & Pensions Service	142.4	0.0	0.0	9.7	7.3
Money & Pensions Service: Debt Advice	15.0	0.0	0.0	0.0	0.0
Official Development Assistance	10.0	4.0	66.7	4.0	66.7
Synergy	73.7	73.7	-	34.0	85.6
Household Support Fund	842.0	842.0	-	0.0	0.0
Connect to Work	72.8	(90.0)	(55.3)	48.5	199.6
Increase AET from 15 to 18 hours	36.2	0.0	0.0	36.2	-
Conditionality for non-working/low earning partners in UC	0.0	(26.1)	(100.0)	0.0	0.0
Labour Market Evaluation Pilots: Jobs Plus	2.1	0.0	0.0	0.7	49.4
Labour Market Evaluation Pilots: Rent Support	2.3	0.0	0.0	1.9	475.0
Total Resource DEL	1,747.8	770.0	78.7	26.3	1.5
Capital DEL					
Financial Transactions:					
- NEST Loan	0.0	0.0	0.0	(63.0)	(100.0)
- Fraud Compensation Fund	66.9	(19.1)	(22.2)	66.9	-
- ONR Loan	0.0	(1.0)	(100.0)	0.0	0.0
- Funeral Expense Payments	57.0	0.0	0.0	5.9	11.5
Money & Pensions Service	0.0	0.0	0.0	(5.6)	(100.0)
Labour Market Evaluation Pilots - Jobs Plus	0.0	0.0	0.0	(0.1)	(100.0)
Reprofiling of lease events (IFRS16)	0.0	0.0	0.0	(46.0)	(100.0)
Large Capital Projects - Workplace Transformation	11.4	11.4	-	(28.5)	(71.4)
Research & Development	5.0	0.0	0.0	1.3	35.1
Total Capital DEL	140.3	(8.7)	(5.8)	(69.1)	(33.0)
Total DEL Ringfence	1,888.1	761.3	67.6	(42.8)	(2.2)

2.3 Changes to contingent liabilities

The following contingent liabilities have been added to the Supplementary Estimate 2024-25. These are contingent liabilities that were not known at the time of the Main Estimate 2024-25:

- Capital Diminution of UC overpayments
- Recognition of a contingent liability for the impact of the Bauer Judgement²¹ on Financial Assistance Scheme cashflows. The judgement was previously reflected in a provision but this change in treatment is consistent with that of the Pension Protection Fund.

¹⁷ Connect to Work was formerly known as the Universal Support programme.

¹⁸ Ringfenced underspends for Connect to Work (£90m Resource DEL) and Conditionality for non-working/low earning partners in UC (£26m) were relaxed in Supplementary Estimate 2024-25.

¹⁹ The £421m six-month continuation of the Household Support Fund was announced in the Spring Budget. Funding for this, and £421m for a further six months announced in the Autumn Budget 2024, will be received in the Supplementary Estimate.

²⁰ Funding reprofiled from 2023-24 into 2024-25 for Large Capital Projects – Workplace Transformation will be received in the Supplementary Estimate.

²¹ For further details of the Bauer Judgement see DWP [ANNUAL REPORT & ACCOUNTS 2023-24](#) pages 358-360.

3 Priorities and performance

3.1 How spending relates to objectives

The table below shows how expenditure against each Subhead contributes to DWP's Goals:

Table 15: Linking Subhead sections to Departmental Goals:

		Enable people to get into work and to get on at work, ensuring employment opportunity for all	Tackle child poverty and hardship, ensuring financial security for all	Pursue a just, equal and inclusive society, ensuring independence and control for all disabled people	Shape the pensions system to serve the interests of savers and pensioners, ensuring decent, secure retirement incomes for all	Deliver high quality efficient services, ensuring that people are treated with dignity and respect
A	Core Department	✓	✓	✓	✓	✓
B	Health and Safety Executive (Net)					✓
C	Money and Pensions Service (Net)				✓	✓
D	Other Executive Arm's Length Bodies				✓	✓
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 Goals:

The measures that the Department will use to demonstrate delivery of its Goals are being agreed as part of SR25. The Department publishes official and national statistics on a regular basis at [Statistics at DWP - Department for Work and Pensions - GOV.UK](https://statistics.dwp.gov.uk). They provide accurate and impartial information about the Department. Broad themes of departmental business covered by the Goals are:

1. Enable people to get into work and to get on at work, ensuring employment opportunity for all:
 - Work and unemployment
 - Employment support schemes
2. Tackle child poverty and hardship, ensuring financial security for all:
 - Income and living standards
 - Children, families and bereavement
 - Housing and heating
3. Pursue a just, equal and inclusive society, ensuring independence and control for all disabled people:
 - Health, disability and care
4. Shape the pensions system to serve the interests of savers and pensioners, ensuring decent, secure retirement incomes for all:
 - Pensions and older people
5. Deliver high quality efficient services, ensuring that people are treated with dignity and respect:
 - Spending, fraud and error
 - Equality information

3.3 Major projects

Throughout 2024-25 DWP had 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 up to seven million households will benefit from UC.
- **Health Transformation Programme:** The Health Transformation Programme will transform the health and disability services we provide for people with disabilities and health conditions; looking at opportunities to re-shape assessment services and deliver improvements.

- **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 working closely with the pensions industry to deliver a dashboards service in the UK.
- **The Building Safety Regulator:** The Building Safety Regulator, under Health and Safety Executive, 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; and
 - 3) Oversight of the building safety and performance system.
- **Synergy:** Synergy is a business transformation programme to replace the current services provided by Shared Services Connected Limited. It focuses on simplifying and aligning processes, data systems and services, to transform our users' experiences and drive interoperability between departments, provided through a single Software as a Service (SaaS) Enterprise Resource Planning platform. DWP, the Department for Environment, Food and Rural Affairs, Home Office and Ministry of Justice 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 DWP's operating model, consolidate the estate to the right size and shape and provide more flexible, efficient and better-quality sustainable buildings. Workplace Transformation requires significant capital investment but will deliver financial and social benefits by consolidating and improving our workplace with a direct positive impact on customer experience and outcomes.
- **Service Modernisation:** Service Modernisation is a cross-cutting change programme that supports DWP's policy and delivery aims by modernising key services, investing in our colleagues and continuous transformation, and – through that - delivers better, cost effective services that our customers can rely on. The programme will transform 11 service lines, impacting over 20,000 colleagues and deliver cultural and digital transformation to create modern services for the future.
- **Connect to Work:** The Connect to Work Programme will deliver, through grant funding to Local Authorities, a national voluntary programme focused on helping disabled people, people with health conditions and people with additional barriers to employment into sustained work. Once fully rolled out across England and Wales, the Programme is expected to support up to 100,000 people per year to enter or remain within sustained employment. It will do this by providing locally-based employment specialists, offering intensive/ personalised support based on proven Supported Employment models – Individual Placement and Support and Supported Employment Quality Framework.

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 DWP's projects can be found [here on gov.uk](#) Please note the latest data published by IPA reflects data to March 2024.

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 Estimate's Memorandum has been approved by myself as Departmental Accounting Officer.

A handwritten signature in black ink, appearing to read 'Peter Schofield'.

Peter Schofield

Accounting Officer

Permanent Secretary

Department for Work and Pensions

05 February 2025

Annex A: Departmental Expenditure Limits²²

Subhead	Description	Resource DEL				Capital DEL			
		Supplementary Estimate 2024-25	Main Estimate 2024-25	Change compared to Main Estimate 2024-25		Supplementary Estimate 2024-25	Main Estimate 2024-25	Changes compared to Main Estimate 2024-25	
		£m	£m	£m	%	£m	£m	£m	%
A	Core Department	6,455.5	6,108.2	347.3	5.7	532.7	500.4	32.3	6.4
B	Health and Safety Executive (Net)	176.0	150.5	25.5	16.9	20.0	14.8	5.2	35.1
C	Money and Pensions Service (Net)	171.0	177.4	(6.4)	(3.6)	13.3	6.2	7.1	115.5
D	Other Arm's Length Bodies	113.1	115.4	(2.3)	(2.0)	1.9	0.0	1.9	-
E	Employment Programmes	806.9	1,149.5	(342.6)	(29.8)	0.0	0.0	0.0	0.0
F	Support for Local Authorities	209.2	211.7	(2.5)	(1.2)	0.0	0.0	0.0	0.0
G	Funding for Public Corporations	(21.7)	6.8	(28.5)	(419.1)	0.0	1.0	(1.0)	(100.0)
H	Other Benefits	1,006.3	127.6	878.7	688.6	0.0	0.0	0.0	0.0
I	National Insurance Fund - Core Department	646.7	431.2	215.5	50.0	0.0	0.0	0.0	0.0
J	Social Fund	27.9	23.4	4.5	19.2	57.0	57.0	0.0	0.0
	Total	9,591.0	8,501.7	1,089.3	12.8	624.9	579.4	45.5	7.9

²² Figures may not sum due to rounding.

Annex B: Annually Managed Expenditure²³

Subhead	Description		Supplementary Estimate 2024-25	Main Estimate 2024-25	Change compared to Main Estimate 2024-25	
Resource			£m	£m	£m	%
K, AF, N, AH	Incapacity benefits	Severe Disablement Allowance	54.7	53.1	1.6	3.1
		Incapacity Benefit	0.4	(0.3)	0.7	233.3
		Employment and Support Allowance (income-related)	7,321.9	7,794.1	(472.2)	(6.1)
		Employment and Support Allowance (contributory)	5,337.3	5,274.3	63.0	1.2
			12,714.4	13,121.2	(406.8)	(3.1)
R, S, T, U	Disability and carer benefits	Attendance Allowance	7,802.4	7,684.1	118.3	1.5
		Personal Independence Payment	26,159.2	25,470.6	688.6	2.7
		Disability Living Allowance	7,803.2	7,318.3	484.9	6.6
		Carer's Allowance	4,274.7	4,228.2	46.5	1.1
			46,039.5	44,701.2	1,338.3	3.0
M, N, O, Y	Universal Credit and equivalent DWP benefits	Universal Credit	68,636.7	68,359.0	277.7	0.4
		Employment and Support Allowance (income-related)	7,321.9	7,794.1	(472.2)	(6.1)
		Income Support	285.7	200.6	85.1	42.4
		Jobseeker's Allowance (income-related)	106.0	95.6	10.4	10.9
			76,350.3	76,449.4	(99.1)	(0.1)
P, Q, AE, AK, AM, Z	Pensioner benefits	Pension Credit	6,204.6	5,863.8	340.8	5.8
		Financial Assistance Scheme	147.3	149.8	(2.5)	(1.7)
		Winter Fuel Payments	346.9	1,888.9	(1,542.0)	(81.6)
		Christmas Bonus (contributory)	133.8	128.2	5.6	4.4
		State Pension (contributory)	139,017.7	138,006.4	1,011.2	0.7
		State Pension (non-contributory)	266.8	215.9	50.8	23.5
			146,117.0	146,253.1	(136.1)	(0.1)
V	Housing Benefit	Housing Benefit	14,851.4	13,827.7	1,023.7	7.4
L, W, X, AG, AI, AJ, AL, AA	Other benefits	Industrial Injuries Benefits Scheme	767.9	770.3	(2.4)	(0.3)
		Statutory Maternity Pay	3,029.7	3,180.2	(150.5)	(4.7)
		Christmas Bonus (non-contributory)	51.0	46.7	4.3	9.2
		Social Fund: Other	523.5	83.0	440.5	530.7
		Maternity Allowance	413.8	438.7	(24.9)	(5.7)
		Bereavement Benefits	380.4	367.2	13.2	3.6
		Jobseeker's Allowance (contributory)	230.9	133.5	97.4	72.9
		Support for Mortgage Interest loans	3.9	(7.1)	11.0	154.9
			5,401.0	5,012.6	388.4	7.7
AB	Cost of Living Support Payments	Cost of Living Payments	106.4	2.3	104.1	4,526.1
AC, AD	Other expenditure	Other Expenditure	4.1	(7.5)	11.6	154.7
N	Less items double counted above	Employment and Support Allowance (income-related)	(7,321.9)	(7,794.1)	472.2	6.1
	Total RAME		294,262.2	291,565.7	2,696.4	0.9
Capital						
M, AA, AG, AC	AME Capital	Universal Credit Advances	336.5	436.1	(99.6)	(22.8)
		Support for Mortgage Interest loans	47.9	83.6	(35.7)	(42.7)
		Social Fund Net Lending	20.1	(8.3)	28.4	(340.7)
		Other Expenditure	55.9	55.9	0.0	0.0
	Total CAME		460.4	567.3	(106.9)	(18.8)

²³ Figures may not sum due to rounding.

Annex C: Summary of Changes to DEL Funding since Spending Round 2021

Description	Administration £m	Programme £m	Total Resource £m	Capital £m
Spending Review 2021 funding for 2024-25	941.3	6,107.2	7,048.4	375.0
Funding agreed at Fiscal Events for 2024-25	9.8	1,414.4	1,424.1	104.4
Other funding changes agreed at Main Estimate 2024-25	(14.6)	43.7	29.1	100.0
Funding at Main Estimate 2024-25	936.4	7,565.3	8,501.7	579.4
Spending Review 2025 - Phase 1:				
Household Support Fund	0.0	842.0	842.0	0.0
Additional Funding announced at Autumn Budget 2024	179.2	261.4	440.6	143.3
Budget Exchanges:				
Transfer of RDEL/CDEL underspends to 2025-26	0.0	(97.8)	(97.8)	(14.5)
Transfer of IP address sales proceeds to 2025-26	0.0	0.0	0.0	(11.0)
Funding Surrenders:				
Handback of RDEL/CDEL underspends	(13.0)	(27.0)	(40.0)	(55.0)
Ringfenced Funding Surrenders:				
Depreciation	(7.0)	(28.0)	(35.0)	0.0
Fraud Compensation Fund	0.0	0.0	0.0	(19.1)
ONR Loan	0.0	0.0	0.0	(1.0)
Cash Management Rebate	1.2	0.0	1.2	0.0
Transfers to/from Other Government Departments:				
Transfer from Cabinet Office for Government Security Academy	0.0	0.6	0.6	0.0
Transfer from HMRC for UC Programme Delivery	0.0	0.2	0.2	0.3
Transfer from HMRC for Money & Pensions Service Debt Advice	0.0	1.2	1.2	0.9
Transfer from MHCLG for Building Safety Regulator	0.0	19.6	19.6	2.0
Transfer from DHSC for Occupational Health Programmes	0.0	0.7	0.7	0.0
Transfer to HMRC for Jointly Managed Enquiries Team	0.0	(4.2)	(4.2)	0.0
Transfer to HMRC for UC Programme Delivery	0.0	(1.2)	(1.2)	0.0
Transfer to Cabinet Office for Special Advisors severance costs	0.0	0.0	0.0	0.0
Transfer to Home Office for Fraud Prevention Fund	0.0	(1.7)	(1.7)	0.0
Transfer to DHSC for Individual Placement and Support	0.0	(5.1)	(5.1)	0.0
Transfer to DHSC for Work & Health Unit: Talking Therapies	0.0	(21.9)	(21.9)	0.0
Transfer to DHSC for Work & Health Unit: Occupational Health Workforce Expansion	0.0	(0.3)	(0.3)	0.0
Transfer to DHSC for Work & Health Unit: WorkWell Leadership	0.0	(3.8)	(3.8)	0.0
Transfer to DHSC for Work & Health Unit: MSK Community	0.0	(3.5)	(3.5)	0.0
Transfer to DHSC for Work & Health Unit: Barrow Work & Health	0.0	(0.2)	(0.2)	0.0
Transfer to DHSC for Work & Health Unit: Individual Placement Support growth	0.0	(1.3)	(1.3)	0.0
Transfer to Cabinet Office for Civil Service Live contribution	(0.2)	0.0	(0.2)	0.0
Transfer to Welsh Government for Individual Placement Support in Primary Care	0.0	(0.8)	(0.8)	0.0
Funding at Supplementary Estimate 2024-25	1,096.6	8,494.4	9,591.0	625.3

Annex D: Departmental Expenditure Limits 2019-20 to 2024-25

	Limit	Outturn	Variance
	£m	£m	£m
Administration			
2019-20 Outturn	912	797	115
2020-21 Outturn	963	911	52
2021-22 Outturn	928	920	8
2022-23 Outturn	970	874	96
2023-24 Outturn	1,047	980	67
2024-25 Supplementary Estimate	1,097		
Resource			
2019-20 Outturn	5,905	5,883	22
2020-21 Outturn	6,932	5,751	1,181
2021-22 Outturn	9,180	8,972	208
2022-23 Outturn	8,767	8,696	71
2023-24 Outturn	9,163	8,957	206
2024-25 Supplementary Estimate	9,591		
Capital			
2019-20 Outturn	195	81	114
2020-21 Outturn	644	468	176
2021-22 Outturn	635	626	9
2022-23 Outturn	576	450	126
2023-24 Outturn	691	632	59
2024-25 Supplementary Estimate	625		