CABINET OFFICE MEMORANDUM ON MAIN ESTIMATE 2025-26

Contents

1. Overview

1.1 Objectives

The Cabinet Office objectives are as follows:

1. Drive delivery of the Government's missions and foundations, and the Prime Minister's critical priorities as set out in the Plan for Change, by cohering, challenging and coordinating across governmental departments to enable progress and remove barriers;
2. Strengthen international partnerships to support growth, deliver security at home and tackle migration;
3. Strengthen the foundations of good government, by strengthening the constitution, creating higher standards for those in public life and ensuring that public services deliver for the people of the United Kingdom, and by working within the United Kingdom to improve relations between devolved, local and national government;
4. Make the country safer, more secure and increasingly resilient, by coordinating the delivery of national security priorities and promoting resilience across the United Kingdom; and
5. Run a high-quality Civil Service, one that is characterised by pride, professionalism and performance, including by improving efficiency and productivity and by adopting a strong customer-oriented approach.

1.2 Spending controls

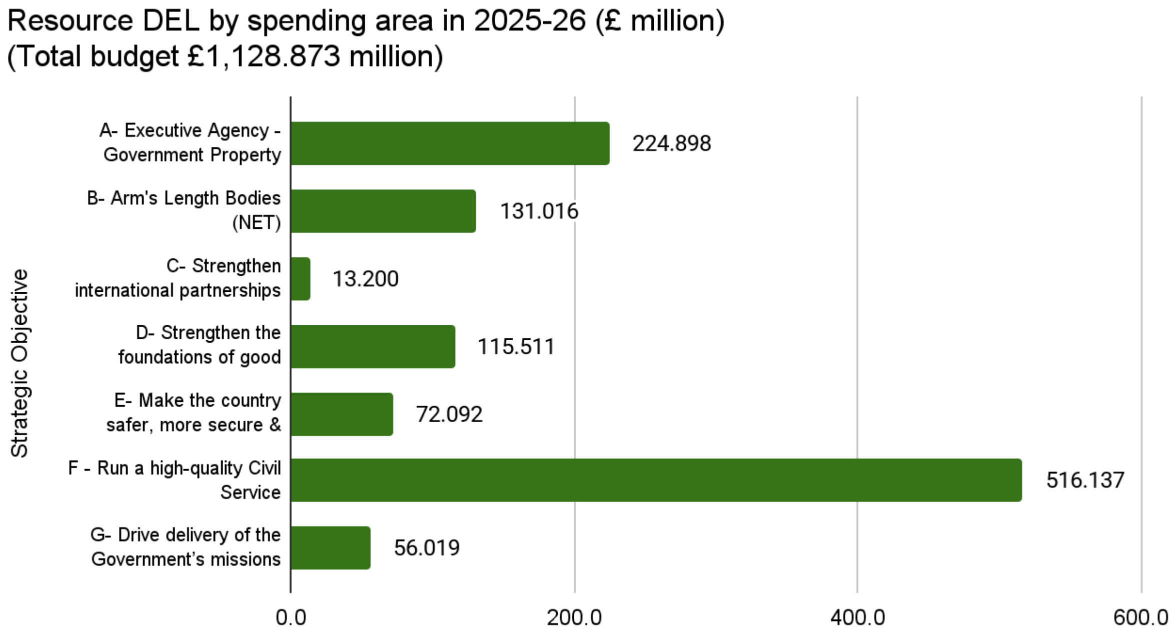
Cabinet Office spending is categorised into several different spending totals, for which Parliament's approval is sought. The spending totals which Parliament votes are:

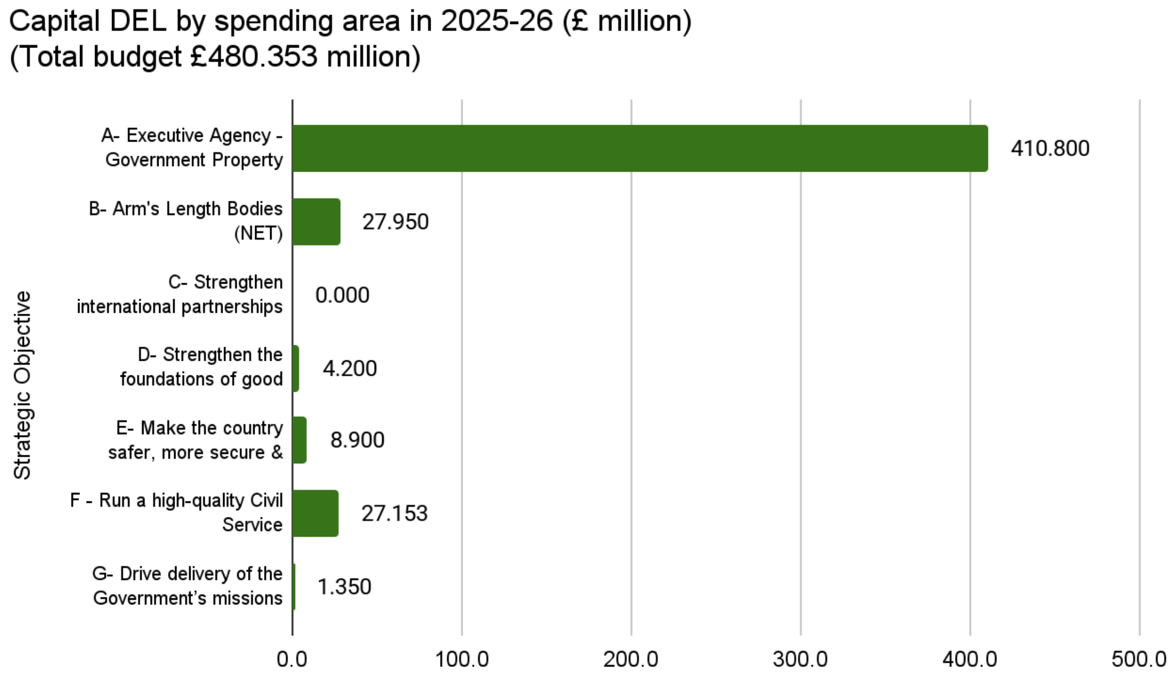
- Resource Departmental Expenditure Limit (Resource DEL) - day to day running costs;
- Capital Departmental Expenditure Limit (Capital DEL) - investment in capital equipment including property and IT;
- Resource Annually Managed Expenditure (Resource AME) - provisions for early departures, dilapidations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

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 new 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 and graphic below show how the totals sought for the Cabinet Office in its Main Estimate compare with last year and the latest Spending Review settlement:

Budget sought this year		Difference (+/-) compared to final budget last year		Difference (+/-) compared to original budget last year		Difference (+/-) compared to spending review	
(Main Estimates 2025-26)		(Supplementary Estimate 2024-25)		(Main Estimate 2024-25)		SR25	
	£m	£m	%	£m	%	£m	%
Resource DEL	1,128.873	213.230	19%	167.490	15%	288.293	26%
Capital DEL	480.353	117.992	25%	85.101	18%	-63.143	-13%
Resource AME	-2,559.700	-17,529.705	685%	-2,776.000	108%	-2,559.700	100%
Capital AME	2,850.000	2,547.995	89%	2,820.000	99%	2,850.000	100%

1.5 Key drivers of spending changes since last year

The main causes of the overall net increase in Resource DEL of **£213.230 million** to since the 2024-25 Supplementary Estimate include the below, full details can be found in section 2.1:

- **£94.771 million** of Budget Cover Transfers inwards from other government departments for their contributions for a centralised Mission Communications Budget, to be administered by the Cabinet Office in 2025-26. This is budget neutral when considered on a cross Government basis;
- **£48.670 million** of Budget Cover Transfers inwards for the operation of National Security teams; and
- **£28.000 million** of Reserve Claim funding covering support payments to Infected Blood claimants.

There is an overall net increase in Capital DEL of **£117.992 million** is driven by an **£111.300 million** increase in IFRS16 charges due to the on-boarding of property leases within the Government Property Agency.

RAME has decreased by **£17,529.705 million**, primarily due to a **£17,520.000 million** decrease in the provision for Infected Blood Compensation Authority future compensation payments. The provision, covering an estimate of all future compensation payments of £14,700,000 million, was established in 2024-25. The 2025-26 RAME of £2,820,000 million represents the payments scheduled for 2025-26 which is a transfer from RAME to CAME (see below).

CAME has risen by **£2,547.995 million**, primarily attributable to a **£2,820.000 million** increase covering the 2025-26 claimant compensation payments by the Infected Blood Compensation Authority.

1.6 Key drivers of change since the Spending Review

The main causes of the overall increase from the published 2025 Spending Review are set out in the Table in Annex B with the most notable amongst these changes being:

- Transfer of funding to reflect Machinery of Government transfers totalling **£206.644 million,** this included transfer of functions outwards of:
  - £178.691 million for the transfer of Digital teams from Cabinet Office to the Department for Science, Innovation and Technology;
  - £24.207 million for the transfer of National Infrastructure and Service Transformation Authority to HM Treasury; and
  - £12.956 million for the transfer of the Office of Veterans Affairs from Cabinet Office to the Ministry of Defence.

  As well as transfer of functions inwards of:
  - £5.475 million for the transfer of the Europe Team from the Foreign and Commonwealth Development Office to Cabinet Office; and
  - £3.735 million for the transfer of Government Car Service from the Department for Transport to Cabinet Office.
- **£94.771 million** of Resource DEL Budget Cover Transfers inwards from other government departments for their contributions for a centralised Mission Communications Budget, to be administered by the Cabinet Office in 2025-26. This is budget neutral when considered on a cross Government basis;
- **£48.670 million** of Budget Cover Transfers inwards for the operation of National Security team;
- **£28.000 million** of Reserve Claim funding covering support payments to Infected Blood claimants;
- **£227.721 million** increase of Resource DEL Reserve Funding to cover depreciation and IFRS16 depreciation charges;
- **£2,820.000 million** decrease of Resource AME provision for Infected Blood Compensation Authority claimant compensation payments for future years;
- **£250.000 million** increase of Resource AME provision for dilapidations and property impairments in the Government Property Agency; and
- **£2,820.000 million** increase of Capital AME provision for 2025-26 Infected Blood Compensation Authority claimant compensation payments.

1.7 Reserve Claims and spending pressures

The SR25 settlement for the Cabinet Office included funding to establish the Infected Blood Compensation Authority and its associated infrastructure. In addition we received **£28.000 million** reserve claim funding to provide claimants with access to legal and financial advice to support them through the compensation process. The estimated cost, requested as a reserve claim, is £28m in 2025-26.

Spend Category	Budget sub-head	Details of spending pressure	Estimated cost (£m)
RDEL	Infected Blood Compensation Authority Support Payments	To providing Infected Blood claimants with access to legal and financial advice to support them through the compensation process	28.000

1.8 Funding: other spending announcements

No funding was received as a result of the Autumn or Spring budget statements.

1.9 New policies and programmes and ambit changes

The ambit has been updated to reflect the new strategic objective, see section 2.2 for further details.

1.10 Administration costs and efficiency plans

2025-26 Main Estimate budget sought £m		Difference (+/-), compared to final budget last year (Supplementary Estimate 2024-25)		Difference (+/-), compared to original budget last year (Main Estimate 2024-25)		Difference (+/-), compared to Spending Review (SR 25)	
	£m	£m	%	£m	%	£m	%
Administration costs	722.244	114.046	16%	168.132	23%	211.032	29%

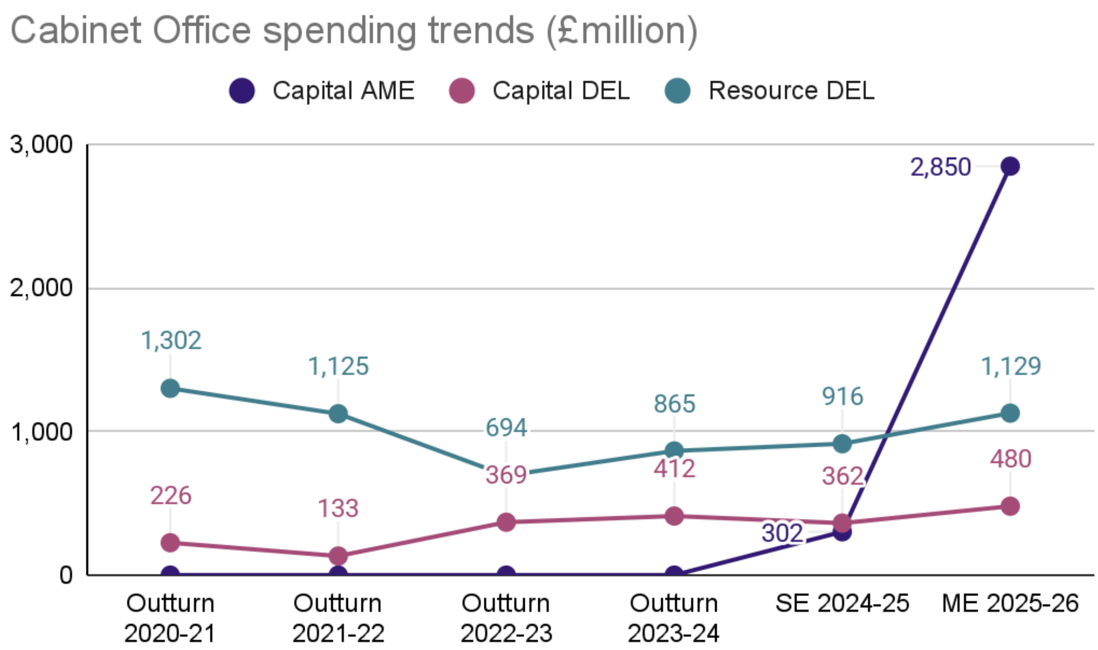
Administration costs are set to increase by **£114.046 million**, (16%) in 2025-26 compared to last year's final budget, primarily driven by:

- **£32.822 million** increase due to Budget Cover Transfer inwards from the Ministry of Defence for the operation of National Security teams;
- **£83.204 million** increase in resourcing costs within the Infected Blood Compensation Authority and increased support payments to claimants;
- **£20.957 million** increase due to Budget Cover Transfers inwards from other government departments for their contributions for a centralised Mission Communications Budget, to be administered by the Cabinet Office in 2025-26; and

The Cabinet Office is committed to delivering 15% savings by the end of 2029-30 in alignment with the Chancellor of the Exchequer announcement.

1.11 Spending trends

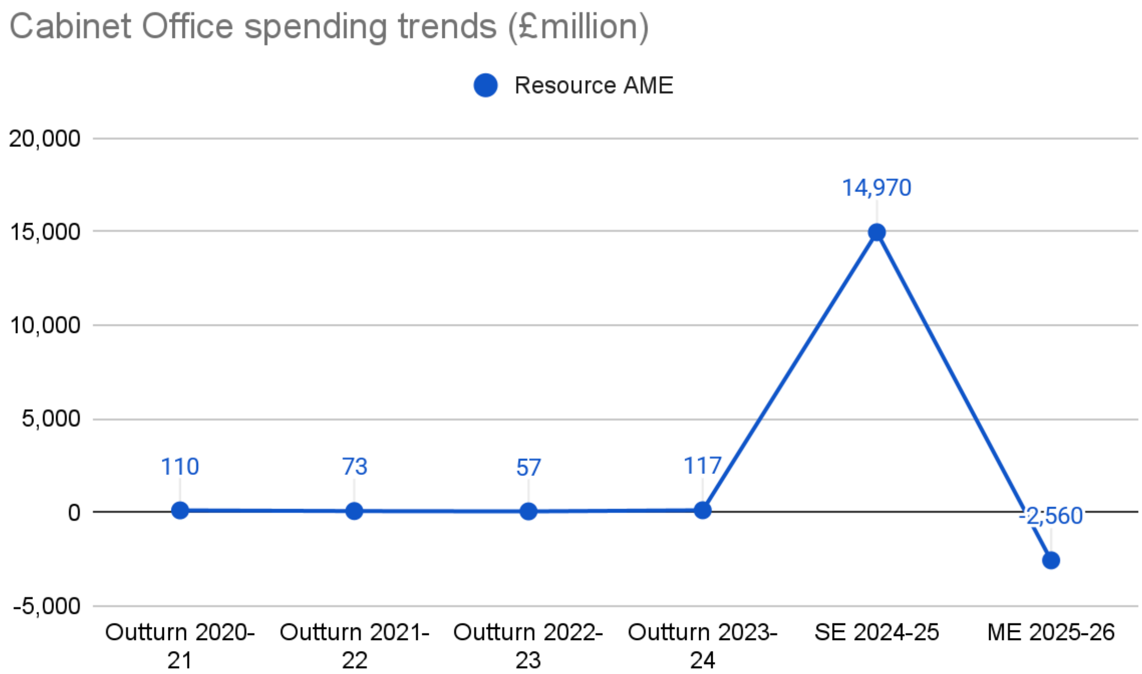
The charts below show overall spending trends for the last five years, plans presented in Estimates for 2025-26. The data has been re-stated to reflect Machinery of Government changes to the Cabinet Office. Future spending plans will be settled as part of the 2025 Spending Review.



Resource DEL has remained broadly stable in real terms since 2023-24. There is an expected increase in 2025-26 driven by increased Infected Blood Compensation Authority support costs of **£28.000 million** and **£94.771 million** of Budget Cover Transfers inwards from other government departments for their contributions for a centralised Mission Communications Budget. This will be administered by the Cabinet Office as part of the Supplementary Estimate process and is considered budget neutral when considered on a cross Government basis;

Capital DEL expenditure is expected to increase since last year’s final budget due increase of **£111.300 million** for the capitalisation of lease costs under the IFSR16 accounting standard in Government Property Agency;

Capital AME expenditure is to significantly increase due to increased compensation payments of **£2,548.000 million** expected to be made by the Infected Blood Compensation Authority in 2025-26.



There has been a **£17,520.000 million** decrease in the provision for Infected Blood Compensation Authority future compensation payments. The provision, covering an estimate of all future compensation payments of £14,700.000 million, was established in 2024-25. The 2025-26 RAME of £2,820.000 million represents the payments scheduled for 2025-26 which is a transfer from RAME to CAME.

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 2024-25 Supplementary Estimate plans. Resource DEL spending has increased by **£213.230 million (23%)**.

Description	2025-26 Main Estimate budget sought £m
A- Executive Agency - Government Property Agency	224.898
B- Arm's Length Bodies (NET)	131.016
C- Strengthen international partnerships to support growth	13.200
D- Strengthen the foundations of good government	115.511
E- Make the country safer, more secure & increasingly resilient	72.092
F - Run a high-quality Civil Service	516.137
G- Drive delivery of the Government's missions and foundations	56.019
Total for Voted and non-voted	**1,128.873**

Description	2024-25 Supplementary Estimate £m
A. Seize the Opportunities of EU exit	6.068
B. Secure a Safe, Prosperous and Resilient UK	49.410
C. Advance Equality of Opportunity Across the UK	16.191
D. Increase the Efficiency, Effectiveness and Accountability of Government	310.550
E. Support the Government's and Prime Minister's Priorities	254.302
F. Government Property Agency – Executive Agency	231.336
G. Arm's Length Bodies (Net)	47.786
Total for Voted and non-voted	**915.643**

Due to internal restructuring it is not possible to compare the Main Estimate 2025-26 to the Supplementary Estimate 2024-25 by strategic objective. As such prior year's Strategic Objective figures are shown for completeness rather than to allow for comparison. Key changes at the Cabinet Office level include:

- **£24.207 million** decrease in spending reflecting the Machinery of Government transfers of functions to the National Infrastructure and Service Transformation Authority;
- **£83.204 million** increase in resourcing costs within the Infected Blood Compensation Authority and increased support payments to claimants;
- **£6.163 million** decrease in UK Integrated Security Fund Budget Cover Transfers inwards compared to 2024-25;
- **£51.670 million** increase in Budget Cover Transfer funding inwards from the Ministry of Defence for the operation of National Security teams; and
- **£77.192 million** net increase of inward Budget Cover Transfers from various government departments for their contributions to the Mission Communications Budget, to be administered by the Cabinet Office in 2025-26. This is budget neutral when considered on a cross Government basis.

Explanations of changes in spending - Capital DEL

The table below shows how spending plans for Capital DEL compare with Supplementary Estimate 2024-25. Capital DEL spending has increased by **£117.992 million (33%)**.

Description	2025-26 Main Estimate budget sought £m	Description	2024-25 Supplementary Estimate £m
A- Executive Agency - Government Property Agency	410.800	A. Seize the Opportunities of EU exit	0.000
B- Arm's Length Bodies (NET)	27.950	B. Secure a Safe, Prosperous and Resilient UK	26.050
C- Strengthen international partnerships to support growth	0.000	C. Advance Equality of Opportunity Across the UK	0.000
D- Strengthen the foundations of good government	4.200	D. Increase the Efficiency, Effectiveness and Accountability of Government	16.731
E- Make the country safer, more secure & increasingly resilient	8.900	E. Support the Government's and Prime Minister's Priorities	6.299

F - Run a high-quality Civil Service	27.153	F. Government Property Agency – Executive Agency	286.646
G- Drive delivery of the Government's missions and foundations	1.350	G. Arm's Length Bodies (Net)	26.635
Total for Voted and non-voted	**480.353**	**Total for Estimate**	**362.361**

Due to internal restructuring it is not possible to compare the Main Estimate 2025-26 to the Supplementary Estimate 2024-25 by strategic objective. As such prior year's Strategic Objective figures are shown for completeness rather than to allow for comparison. Key changes at the Cabinet Office level include:

- **£4.135 million** decrease in ROSA Budget Cover Transfers inwards from various departments compared to 2024-25; and
- **£111.300 million** increase in IFRS16 funding due to the on-boarding of property leases as part of the Spending Review 2025 settlement.

Explanations of changes in spending - Resource AME

The table below shows how spending plans for Resource AME compares with Supplementary Estimate 2024-25. Resource AME funding has been reduced by **£17,529.705 million (-117%).**

Description	2025-26 Main Estimate budget sought £m	2024-25 Supplementary Estimate £m	Change from Supplementary Estimate 2025-26 £m	%	See note ref
Cabinet Office RAME	-2,819.700	14,704.005	-17,523.705	-119%	A
Government Property Agency – Executive Agency AME	260.000	266.000	-6.000	-2%	
Total	**-2,559.700**	**14,970.005**	**-17,529.705**	-117%	

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: Cabinet Office

A decrease of **£17,523.705 million** due to:

- **£17,520.000 million** decrease in the provision for Infected Blood Compensation Authority future compensation payments. The provision covering an estimate of all future compensation payments of £14,700,000 million was established in 2024-25. The 2025-26 RAME of £2,820,000 million represents the payments scheduled for 2025-26 which is a transfer from RAME to CAME;
- **£3.200 million** decrease provision of pensions for Members of the European Parliament which will be requested as part of the Supplementary Estimate; and
- **£0.505 million** decrease in dilapidation and impairments costs.

Explanations of changes in spending - Capital AME

The table below shows how spending plans for Capital AME compares with Supplementary Estimate 2024-25. Capital AME funding has been increased by **£2,547.995 million (844%).**

Description	2025-26 Main Estimate budget sought £m	2024-25 Supplementary Estimate	Change from Supplementary Estimate 2025-26		See note ref
			£m	%	
Cabinet Office CAME	2,820.000	272.005	2,547.995	100%	A
Government Property Agency – Executive Agency AME	30.000	30.000	0.000	0%	
Total	**2,850.000**	**302.005**	**2,547.995**	**844%**	

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: Cabinet Office

- **£2,548.000 million** increase in funding due to increased 2025-26 Infected Blood Compensation Authority claimant compensation payments.

2.2 Restructuring

The Cabinet Office has undertaken an internal restructure to reflect the new Strategic Objectives, and as such, the prior year's Strategic Objective figures are shown for completeness rather than to allow for comparison.

We are not spending less on our key ministerial priorities as the restructure enables our spend to be focused on delivering ministerial priorities as part of our core strategic framework. The **£216.009 million** increase in spending between 'Increase the efficiency, effectiveness and accountability of government through modernising and reforming the work of the Government Functions' 2024-25 spend and 'Run a high-quality Civil Service' 2025-26 spend is primarily due to:

- Government Security Group budget of £30.080 million has moved from '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' to 'Run a high-quality Civil Service';
- The Office for Equality and Opportunity budget of £17.676 million has moved from 'Advance equality of opportunity across the UK' to 'Run a high-quality Civil Service';
- Public Inquiry Response Unit budget of £13.377 million has moved from 'Support the Government's and the Prime Minister's Priorities' into 'Run a high-quality Civil Service';
- Government Communication Service has increased its budget by £77.192 million million mainly due to the consolidation of campaign spend into the new Missions Campaign Budget in 2025-26;
- Corporate Services has increased its budget by £27.681 million due to the centralisation of corporate overheads; and
- The changes also reflect a reduction of £44.000 million in the level of dividend drawn down from Crown Commercial Service in 2025-26 when compared to dividends in 2024-25.

The **£203.232 million** decrease in spending between 'Support the design and implementation of HM Government's policies and the Prime Minister's priorities' 2024-25 spend and 'Drive delivery of the Government's missions and foundations' 2025-26 spend is primarily due to:

- Covid Inquiry budget of £78.000 million has been moved from 'Support the Government's and the Prime Minister's Priorities' to 'Strengthen the foundations of good government';
- National Security Secretariat budget of £58.750 million has been moved from 'Support the Government's and the Prime Minister's Priorities' to 'Make the country safer, more secure & increasingly resilient';
- Propriety and Constitution Group budget of £33.037 million has been moved from 'Support the Government's and the Prime Minister's Priorities' to 'Strengthen the foundations of good government';

- Public Inquiry Response Unit budget of £13.377 million has been moved from 'Support the Government's and the Prime Minister's Priorities' into 'Run a high-quality Civil Service'; and
- The EU Relations Secretariat budget of £15.638 million has been moved from 'Support the Government's and the Prime Minister's Priorities' to 'Strengthen international partnerships to support growth'.

This year (2025-26 Main Estimate budget sought)	**RDEL £m**	**CDEL £m**
D- Strengthen the foundations of good government	115.511	4.200
E- Make the country safer, more secure & increasingly resilient	72.092	8.900
F - Run a high-quality Civil Service	516.137	27.153
G- Drive delivery of the Government's missions and foundations	56.019	1.350
Total	772.959	41.603

Last year (2024-25 Supplementary Estimate budget approved)	**RDEL £m**	**CDEL £m**
Advance equality of opportunity across the UK.	16.191	0
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.	49.410	26.050
Increase the efficiency, effectiveness and accountability of government through modernising and reforming the work of the Government Functions.	310.550	16.731
Support the design and implementation of HM Government's policies and the Prime Minister's priorities	254.302	6.299
	636.521	49.080

* *Tables exclude the Government Property Agency and ALBs which were excluded from the restructure.*

2.3 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.

Amounts sought this year Main Estimate (2025-26)		Difference (+/-) compared to final budget last year. Supplementary Estimate (2024-25)		Difference compared to original budget last year. Main Estimate (2024-25)	
Resource DEL	**£m**	**£m**	**%**	**£m**	**%**
Depreciation	227.721	1.039	0%	147.021	182%
Infected Blood Inquiry Compensation Authority	28.000	6.184	28%	3.200	13%

2.4 Changes to contingent liabilities

The contingent liability relating to legal privilege within the Government Property Agency no longer applies. Two new contingent liabilities relating to construction activity and property leases that are deemed unquantifiable have been recognised.

3. Priorities and performance

3.1 How spending relates to objectives

The table below shows how DEL expenditure against each subhead contributes to Departmental priorities.

Objective >>>>	**1. Drive delivery of the Government's missions and foundations, and the Prime Minister's critical priorities as set out in the Plan for Change, by cohering, challenging and coordinating across governmental departments to enable progress and remove barriers.**	**2. Strengthen international partnerships to support growth**	**3. Strengthen the foundations of good government, by strengthening the constitution, creating higher standards for those in public life and ensuring that public services deliver for the people of the United Kingdom, and by working within the United Kingdom to improve relations between devolved, local and national government**	**4. Make the country safer, more secure and increasingly resilient, by coordinating the delivery of national security priorities and promoting resilience across the United Kingdom.**	**5. Run a high-quality Civil Service, one that is characterised by pride, professionalism and performance, including by improving efficiency and productivity and by adopting a strong customer oriented approach.**
Estimate subheads					
A, B, F					1315.483
C		13.200			
D, B			142.182		
E				80.992	
G	57.369				

3.2 Measures of performance against each priority outcome

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Metrics to measure performance against new strategic outcomes for 2025/26 are under development and to be agreed with ministers.

Metrics against the 2024/25 outcomes were proposed but had not been approved by ministers before the general election was announced in May 2024. These metrics, which therefore relate to the priorities of the prior administration, were as follows:

- Biological security strategy % of outcomes under each pillar rated as on track or delivered;
- % of China strategy objectives on track across the five pillars of the China Strategic

Framework Delivery Plan;
- Number of online public services at great standard;
- Percent of honours recipients candidates who are women or are ethnic minority;
- Government skills campus rollout;
- Staff transfer user volumes.

3.3 Commentary on steps being taken to address performance issues

Following advice from the National Audit Office, the Government Property Agency has implemented the below key recommendations to improve performance:

- Establishment of an IFRS16 project plan to improve processes and management of leases;
- Increased management controls to improve the process on contract awards; and
- Introduction of additional business process controls for the monitoring of assets under construction.

3.4 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-2024

4.0 Other information

4.1 Research & Development Expenditure

The Cabinet Office did not incur any R&D expenditure under ESA10 in financial year 2024-25 and does not expect to in financial year 2025-26.

4.2 Additional specific information required by the select committee

No further information has been requested.

5. 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.

Sarah Harrison

Cabinet Office Chief Operating Officer
Acting with delegated authority from Cat Little Permanent Secretary of the Cabinet Office and Civil Service Chief Operating Officer

May 2025

ME 25-26 (New Strategic Objectives)

Subheads	Description	Programme	Resource	Capital
			This year (Main Estimates budget sought)	*This year (Main Estimates budget sought)*
			£ million	£ million
A	A- Executive Agency - Government Property Agency	*IFRS16 (depreciation)*	40.000	0.000
		Depreciation	100.100	0.000
		Other costs including SR25 settlement	84.798	410.800
	sub total		**224.898**	**410.800**
B	B- Arm's Length Bodies (NET)	*Infected Blood Compensation Authority (reserve claim)*	28.000	0.000
		IFRS16 (depreciation)	0.408	0.000
		Depreciation	1.100	0.000
		Other costs including SR25 settlement	101.508	27.950
	sub total		**131.016**	**27.950**
C	C- Strengthen international partnerships to support growth	*Other costs including SR25 settlement*	13.200	0.000
	sub total		**13.200**	**0.000**
D	D- Strengthen the foundations of good government	*Propriety & Constitution Group*	9.362	0.000
		Other costs including SR25 settlement	106.149	4.200
	sub total		**115.511**	**4.200**
E	E- Make the country safer, more secure & increasingly resilient	*National Security Secretariat*	35.202	0.000
		Joint Intelligence Organisation	17.100	3.000
		Other costs including SR25 settlement	19.790	5.900
	sub total		**72.092**	**8.900**
F	F - Run a high-quality Civil Service	*Government Security Group*	11.543	0.000
		Office of Government Property	3.810	0.000
		Government Communication Service	96.056	0.000
		IFRS16 (depreciation)	17.082	0.000
		Depreciation	69.031	0.000
		Machinery of Government changes	-21.439	0.967
		Other costs including SR25 settlement	340.054	26.186
	sub total		**516.137**	**27.153**
G	G- Drive delivery of the Government's missions and foundations	*Other costs including SR25 settlement*	56.019	1.350
	sub total		**56.019**	**1.350**
Total voted and non-voted			**1128.873**	**480.353**

SE 24-25 (Old Strategic Objectives)

Subheads	Description	Programme	Resource	Capital
			Last year (Supp Estimates budget approved)	*Last year (Supp Estimates budget approved)*
			£ million	£ million
A	Seize the Opportunities of EU Exit	*Other costs including SR25 settlement*	6.100	0.000
	sub total		**6.100**	**0.000**
B	Secure a Safe, Prosperous and Resilient UK	*Government Security Function*	16.100	22.300
		Joint Intelligence Organisation	11.600	2.000
		Other costs including SR25 settlement	21.700	1.800
	sub total		**49.400**	**26.100**
C	Advance Equality of Opportunity Across the UK	*Other costs including SR25 settlement*	16.200	0.000
	sub total		**16.200**	**0.000**
D	Increase the Efficiency, Effectiveness and Accountability of Government	*Government Digital Service*	-44.800	-25.000
		Central Digital and Data Office	-27.700	0.800
		Government Communication Service	-19.500	0.000
		Office of Government Property	6.200	0.500
		Public Sector Fraud Authority	10.700	0.000
		CO Finance	9.300	0.000
		Government Commercial and Grants Function	0.200	1.800
		Government People Group	10.100	0.000
		Public Sector Efficiency and Reform Unit	0.000	-2.200
		Infrastructure and Projects Authority	3.000	0.000
		Depreciation	68.300	0.000
		IFRS16 (cash)	14.600	0.000
		IFRS16 (depreciation)	16.800	0.000
		Other costs including SR25 settlement	263.500	40.800
	sub total		**310.700**	**16.700**
E	Support the Government's and the Prime Minister's Priorities	*Covid Inquiry*	99.000	0.500
		Infected Blood Inquiry	5.200	0.000
		Mission Delivery Unit	-3.600	-8.400
		Economic And Domestic Secretariat	1.500	0.000
		Grenfell Inquiry	4.700	0.000
		National Security Secretariat	33.000	0.000
		Office For Veterans' Affairs	-4.700	0.000
		Propriety & Constitution Group	9.600	0.000
		Public Inquiry Response Unit	3.600	0.000
		Union and Windsor Framework	5.500	0.000
		Other costs including SR25 settlement	100.500	14.200
	sub total		**254.300**	**6.300**
F	Government Property Agency - Executive Agency	*Government Property Agency*	27.300	0.300
		Depreciation	100.100	0.000
		IFRS16 (cash)	33.700	20.000
		IFRS16 (depreciation)	40.000	0.000
		Other costs including SR25 settlement	30.200	266.200
	sub total		**231.300**	**286.500**
G	Arm's Length Bodies	*Infected Blood Compensation Authority*	23.800	-1.100
		IFRS16 (depreciation)	0.400	0.000
		Depreciation	1.100	0.000
		Other costs including SR25 settlement	22.500	27.800
	sub total		**47.800**	**26.700**
Total voted and non-voted			**915.600**	**362.200**

Table A (ii) AME budgets

ME 25-26 (New Strategic Objectives)

Subheads	Description	Programme	Resource				Capital			
			This year (Main Estimates budget sought)	*Last year (Supp Estimates budget approved)*	Change from last year		*This year (Main Estimates budget sought)*	*Last year (Supp Estimates budget approved)*	Change from last year	
			£ million			%	£ million			%
H	Cabinet Office AME	*Infected Blood Compensation Authority*	-2,820.000	14,700.000	-17,520.000	-119%	2,820.000	272.000	2,548.000	937%
		Equality and Human Rights Commission	0.300	0.305	-0.005	-2%	0.000	0.005	-0.005	-100%
		Cabinet Office	0.000	3.700	-3.700	-100%	0.000	0.000	0.000	0%
	sub total		**-2,819.700**	**14,704.005**	**-17,523.705**	**-119%**	**2,820.000**	**272.005**	**2,547.995**	**937%**
I	Executive Agency - Government Property Agency - AME	*Government Property Agency*	260.000	266.000	-6.000	-2%	30.000	30.000	0.000	0%
	sub total		**260.000**	**266.000**	**-6.000**	**-2%**	**30.000**	**30.000**	**0.000**	**0%**
	total voted and non voted		**-2,559.700**	**14,970.005**	**-17,529.705**	**-117%**	**2,850.000**	**302.005**	**2,547.995**	**844%**

Table B: how DEL funding plans have altered since Spending Review

Cabinet Office	Admin	Programme	Resource DEL Total	Capital DEL
				£ million
DEL baseline for SR25	503.300	327.390	830.690	543.496
SR25 addition for 2025-26, compared to baseline (NIC)	7.912	1.978	9.890	
Spending Review outcome	511.212	329.368	840.580	543.496
Adjustments to reflect Estimates treatment	-	-	-	-
Depreciation- pre agreed outside of the SR25 settlement	109.941	60.290	170.231	-
Prior Year MoGs		0.519	0.519	(8.000)
SR25 control total- non ring fenced	511.212	329.887	841.099	535.496
SR25- control total - ring fenced depreciation	109.941	60.290	170.231	-
Spending Review total on Estimates basis	621.153	390.177	1,011.330	535.496
Additional, new money awarded since SR2025:-				
Autumn Budget 2025				
Spring Statement 2026				-
			-	
Estimating, forecasting and reprofiling changes:-				
IFRS16 Depreciation	45.546	11.944	57.490	-
Neutral funding changes between departments:-				
Machinery of government changes:-	*(42.579)*	*(98.441)*	*(141.020)*	*(58.143)*
Transfer of responsibilities for Infrastructure and Projects Authority (IPA) from Cabinet Office to His Majesty's Treasury (HMT)	(24.207)	-	(24.207)	-
Transfer of responsibilities for Government Car Service from the Department for Transport (DFT) to Cabinet Office.	2.768	-	2.768	0.967
Transfer of responsibilities for Digital from Cabinet Office to the Department for Science, Innovation and Technology (DSIT)	(21.140)	(98.441)	(119.581)	(59.110)
Other funding transfers:-	*70.124*	*102.949*	*166.773*	*3.000*
From the Wales Office (WO) to cover the pay cost of Special Advisers	0.222		0.222	
From the Home Office (HO) to cover the pay cost of Special Advisers	0.651		0.651	
From the Ministry of Housing, Communities and Local Government (MHCLG) to cover the pay cost of Special Advisers	0.755		0.755	
From the Northern Ireland Office (NIO) to cover the pay cost of Special Advisers	0.230		0.230	
From the Department for Work and Pensions (DWP) to cover the pay cost of Special Advisers	0.449		0.449	
From the Scotland Office (SO) to cover the pay cost of Special Advisers	0.250		0.250	
From the HM Treasury (HMT) to cover the pay cost of Special Advisers	1.510		1.510	
From the Department for Transport (DFT) to cover the pay cost of Special Advisers	0.392		0.392	
From the Department for Culture, Media & Sports (DCMS) to cover the pay cost of Special Advisers	0.355		0.355	
From the Department for Food and Rural Affairs (DEFRA) to cover the pay cost of Special Advisers	0.341		0.341	
From the Department for Education (DFE) to cover the pay cost of Special Advisers	0.553		0.553	
From the Department for Health and Social Care (DHSC) to cover the pay cost of Special Advisers	0.652		0.652	
From the Department for Science, Innovation and Technology (DSIT) to cover the pay cost of Special Advisers	0.359		0.359	
From the Department for Energy Security and Net Zero (DESNZ) to cover the pay cost of Special Advisers	0.484		0.484	
From the Ministry of Justice (MOJ) to cover the pay cost of Special Advisers	0.539		0.539	
From the Attorney General's Office (AGO) to cover the pay cost of Special Advisers	0.125		0.125	
From the Foreign and Commonwealth Development Office (FCDO) to cover the pay cost of Special Advisers	0.662		0.662	
From the Ministry of Defence (MOD) to cover the pay cost of Special Advisers	0.361		0.361	
From the Department for Business and Trade (DBT) to cover the pay cost of Special Advisers	0.472		0.472	
From the Ministry of Defence (MoD) for Heads of Place Officers in Places for Growth	0.205		0.205	
From the HM Revenue & Customs (HMRC) for Heads of Place Officers in Places for Growth	0.205		0.205	
From the Ministry of Justice (MOJ) for Heads of Place Officers in Places for Growth	0.205		0.205	
From the Department for Work & Pensions (DWP) for Heads of Place Officers in Places for Growth	0.205		0.205	
From the Ministry of Justice (MOJ) for contribution towards costs associated with Civil Service Live 2025.	0.158		0.158	
From the Department for Work and Pensions (DWP) for contribution towards costs associated with Civil Service Live 2025.	0.226		0.226	
From the HM Revenue and Customs (HMRC) for contribution towards costs associated with Civil Service Live 2025.	0.258		0.258	
From the Ministry of Defence (MOD) for contribution towards costs associated with Civil Service Live 2025.	0.269		0.269	
From the Department For Transport (DFT) for contribution towards costs associated with Civil Service Live 2025.	0.072		0.072	
From the Department for Food and Rural Affairs (DEFRA) for contribution towards costs associated with Civil Service Live 2025.	0.050		0.050	
From the Department for Health and Social Care (DHSC) for contribution towards costs associated with Civil Service Live 2025.	0.072		0.072	
From the Department for Business and Trade (DBT) for contribution towards costs associated with Civil Service Live 2025.	0.072		0.072	
From the Foreign and Commonwealth Development Office (FCDO) for contribution towards costs associated with Civil Service Live 2025.	0.023		0.023	
From the Department for Education (DFE) for contribution towards costs associated with Civil Service Live 2025.	0.023		0.023	
From the Crown Prosecution Service (CPS) for contribution towards costs associated with Civil Service Live 2025.	0.023		0.023	
From the Department for Science, Innovation and Technology (DSIT) for contribution towards costs associated with Civil Service Live 2025.	0.023		0.023	
From the Welsh Government (WG) for contribution towards costs associated with Civil Service Live 2025.	0.016		0.016	
From the Department for Work and Pensions (DWP) for contribution to the Mission Communications Budget FY25/26	8.600		8.600	
From the HM Revenue and Customs (HMRC) for contribution to the Mission Communications Budget FY25/26	0.250		0.250	
From the National Savings and Investments (NS & I) for contribution to the Mission Communications Budget FY25/26	1.485		1.485	
From the Ministry of Defence (MOD) for contribution to the Mission Communications Budget FY25/26	10.622		10.622	
From the Ministry of Defence (MOD) for the operation of National Security teams	22.200	9.370	31.570	3.000
From the Ministry of Defence (MOD) for the operation of National Security teams	15.500	1.600	17.100	
From the Foreign and Commonwealth Development Office (FCDO) for ISF-funded Cyber Portfolio staffing		1.200	1.200	
From the Foreign and Commonwealth Development Office (FCDO) for ISF-funded COBR BSS activity		1.500	1.500	
From the Ministry of Housing, Communities and Local Government (MHCLG) for One Public Estate team		2.990	2.990	
From the Department for Culture, Media & Sport (DCMS) for contribution to the Mission Communications Budget FY25/26		1.381	1.381	
From the Department for Food and Rural Affairs (DEFRA) for contribution to the Mission Communications Budget FY25/26		0.360	0.360	
From the Department for Energy Security and Net Zero (DESNZ) for contribution to the Mission Communications Budget FY25/26		5.000	5.000	
From the Department for Education (DFE) for contribution to the Mission Communications Budget FY25/26		21.680	21.680	
From the Department for Transport (DFT) for contribution to the Mission Communications Budget FY25/26		6.698	6.698	
From the Department for Health and Social Care (DHSC) for contribution to the Mission Communications Budget FY25/26		21.000	21.000	
From the Department for Science, Innovation and Technology (DSIT) for contribution to the Mission Communications Budget FY25/26		6.300	6.300	
From the Department for Work and Pensions (DWP) for contribution to the Mission Communications Budget FY25/26		1.250	1.250	
From the Foreign and Commonwealth Development Office (FCDO) for contribution to the Mission Communications Budget FY25/26		4.000	4.000	
From the HM Revenue and Customs (HMRC) for contribution to the Mission Communications Budget FY25/26		0.200	0.200	
From the Home Office (HO) for contribution to the Mission Communications Budget FY25/26		5.820	5.820	
For the Ministry of Justice (MOJ) from contribution to the Mission Communications Budget FY25/26		0.125	0.125	
From the Foreign and Commonwealth Development Office (FCDO) for ISF-funded GSG Cyber Allocation		11.543	11.543	
From the Security and Intelligence Agencies (SIA) as contribution to National Security costs		0.900	0.900	
From the Foreign and Commonwealth Development Office (FCDO) to support the closure of NSCT Programme		0.032	0.032	
Reserve claims	*28.000*	*-*	*28.000*	*-*
Infected Blood Compensation Authority Support Payments	28.000	-	28.000	-

2025-26 Main Estimates DEL totals as at May 2025	722.244	406.629	1,122.573	480.353