Department for Transport

Memorandum for Supplementary Estimate 2025-26

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Department for Transport

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1. Overview

1.1 Objectives

The Department's vision is to create a safe, accessible, reliable, and integrated transport network that connects people to opportunity, grows the economy, and supports a greener and healthier future for the UK.

DfT's Outcome Delivery Plan for 2025-26 outlines the ambition to build a modern, efficient, and sustainable transport network that raises living standards for communities. It details how resources are allocated between DfT's three Priority Outcomes:

1. Growth
2. Greener, Safer & Healthier Transport
3. Improving Transport for People

Through this ambitious Outcome Delivery Plan, the Department is set up to deliver on the Government's bold Plan for Change, playing a critical role in advancing the following government missions:

- Kickstart economic growth
- Make Britain a clean energy superpower
- Take back our streets
- Break down barriers to opportunity
- Build an NHS fit for the future

1.2 Spending Controls

Department for Transport's (DFT's) spending is broken down into control totals, for which Parliamentary approval is sought.
The spending totals which Parliament votes are:

- Resource Departmental Expenditure Limit **("Resource DEL")**: day to day running costs and costs of programme delivery, split between:
    - Administration costs: staff and associated costs.
    - Resource programme costs: resources used directly to support policy objectives.
- Capital Departmental Expenditure Limit **("Capital DEL")**: investment in infrastructure.
- Resource Annually Managed Expenditure **("Resource AME")**: mainly provisions and interest payments - in DfT's case, mainly Network Rail.

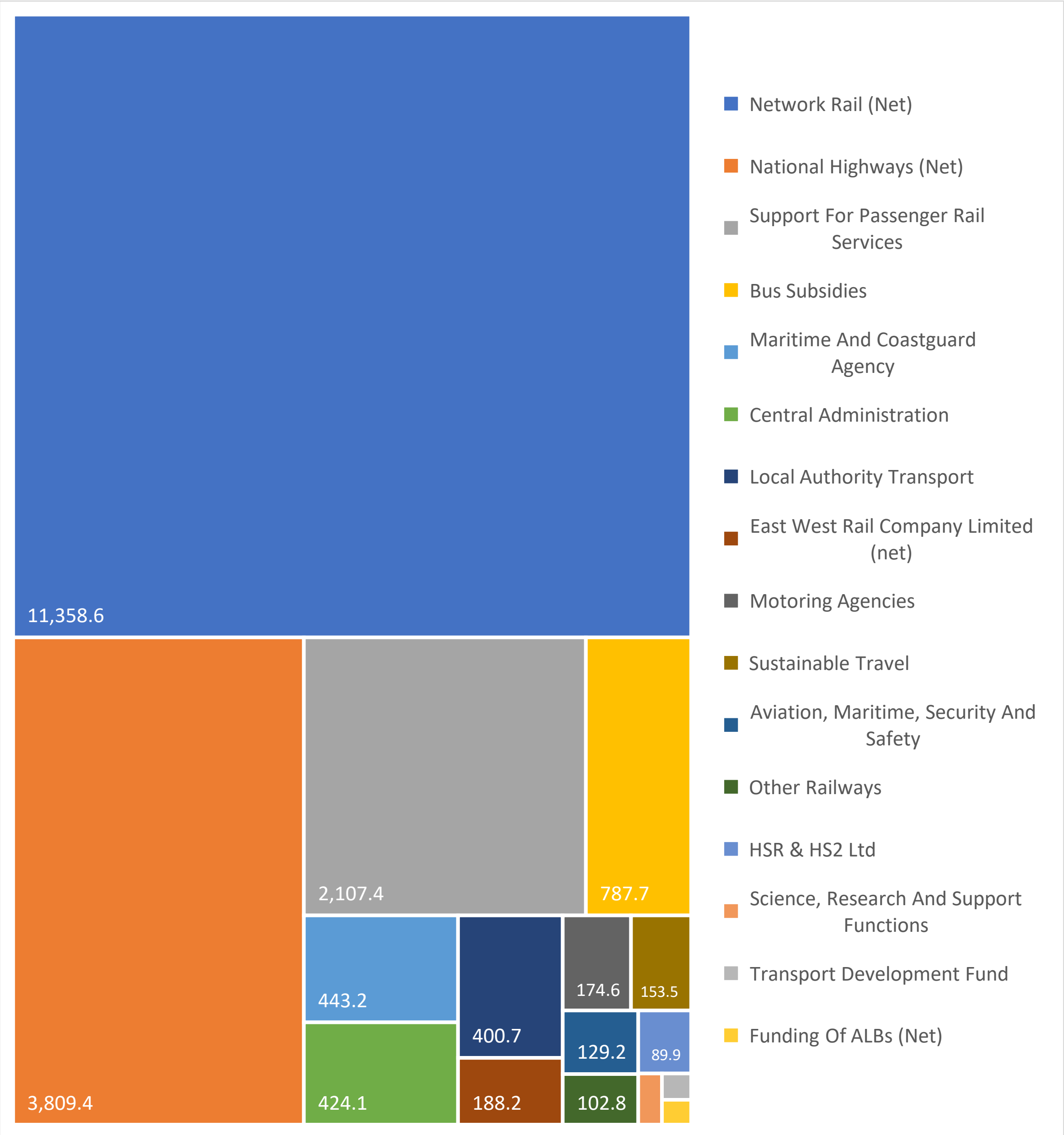
- Capital Annually Managed Expenditure **("Capital AME")**: mainly movements in capital provisions, in DfT's case, mainly High Speed Rail and National Highways.

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

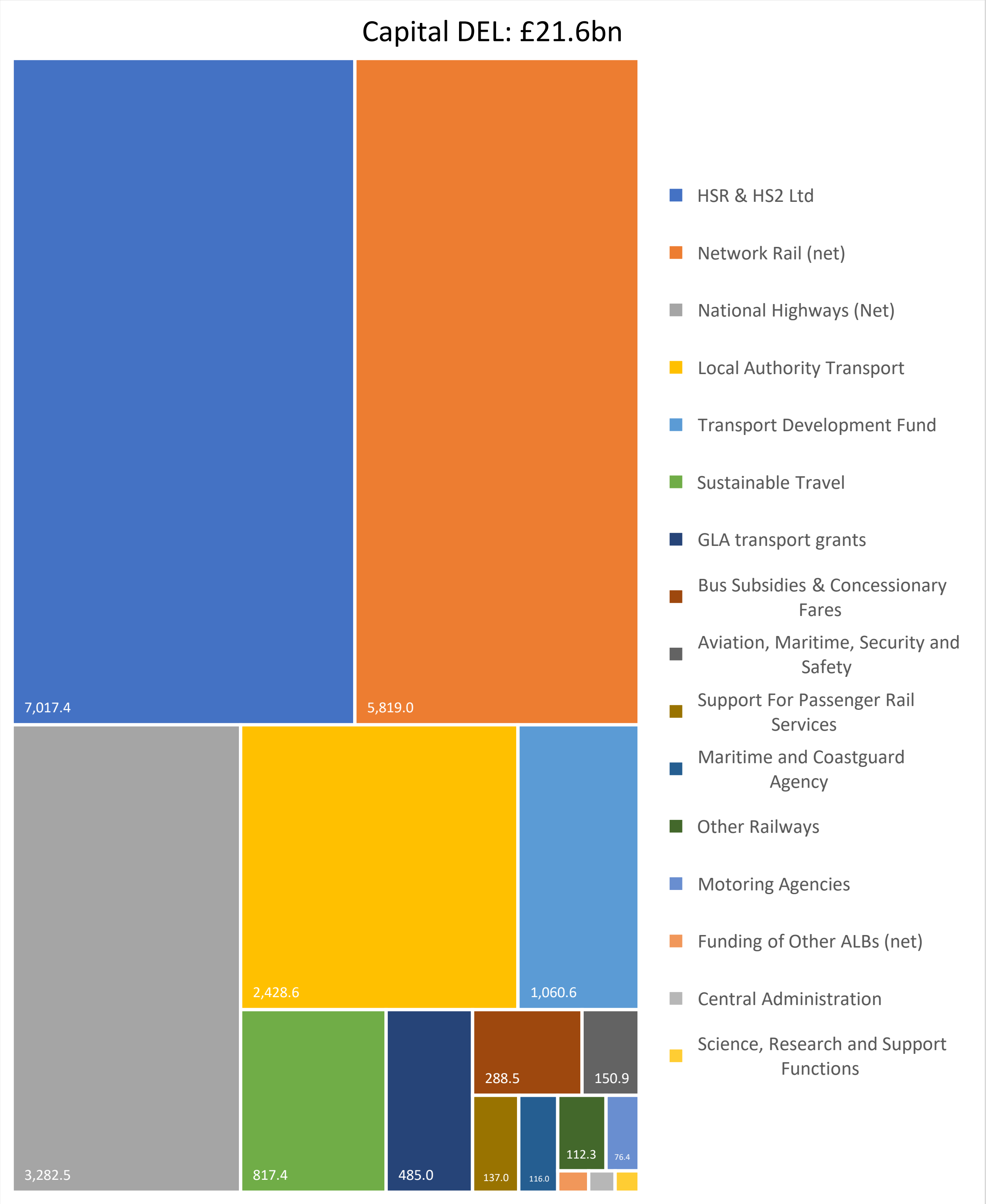
1.3 Main areas of Spending

The graphs below show the main components of DfT's proposed DEL budget for 2025-26 included in the Supplementary Estimate. The numbers include non-cash depreciation.

Resource DEL by spending area in 2025-26 (£ million) (Total budget £19,998.77 million)



Capital DEL by spending area in 2025-26 (£ million) (Total budget £21,639.15million)



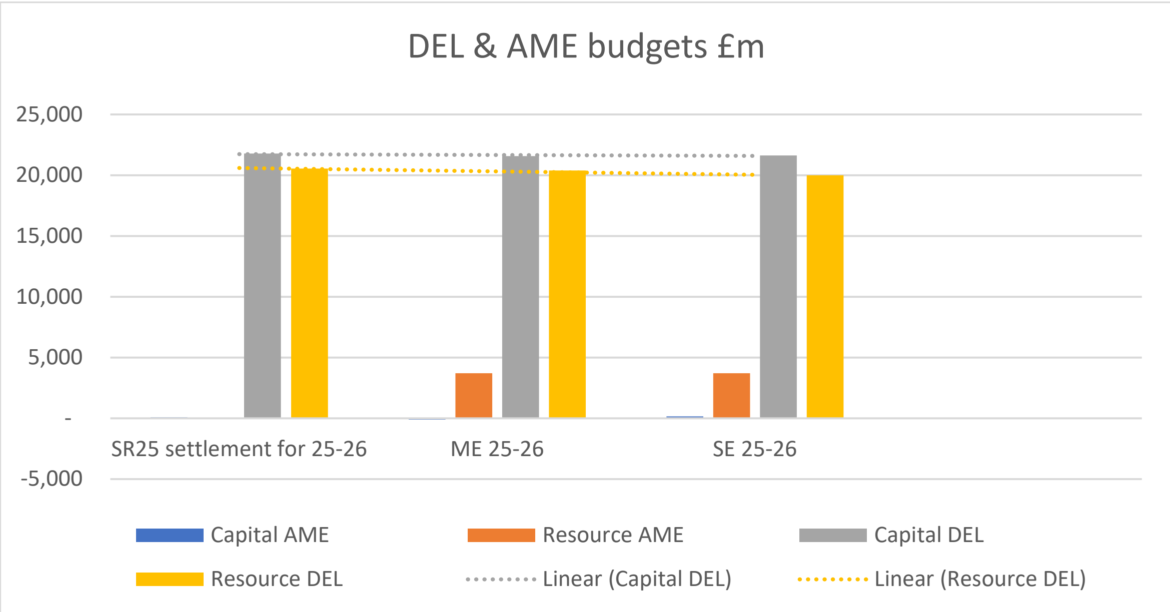
Note: Negative values were omitted from all the tree maps for presentational alignment.

1.4 Comparison of spending totals sought

The table and graph below show how the totals sought in the Supplementary Estimate 2025-26 compare with Main Estimate 2025-26, the final Outturn 2024-25 and the SR25.

Spending Total Amounts sought this year (Supplementary Estimate 2025-26)		Compared to original budget this year. (Main Estimate 2025-26)		Compared to final outturn 2024-25		Compared to Spending Review settlement for 2025-26	
	£m	£m	%	£m	%	£m	%
Resource DEL	19,998.8	-391.1	-2.0%	+1,270.7	+6.4%	- 559.6	-2.8%
Capital DEL	21,639.2	+74.0	0.3%	+1,115.9	+5.2%	- 144.8	-0.7%
Resource AME	3,701.3	-	0.0%	+1,570.1	+42.4%	n/a	
Capital AME	148.6	-	0.0%	+240.6	+161.9%	n/a	

DfT budget comparison for Supplementary Estimate 2025-26 (£ million)



1.5 Key drivers of spending changes

Drivers of changes since Main Estimate

The key changes in Resource DEL are mainly driven by a £385m RDEL to CDEL switch, which is primarily driven by the flexibilities Network Rail have called upon as per their Control Period 7 (CP7) settlement. These flexibilities allow Network Rail to respond to changes in operational requirements during the year.

The key drivers for changes in Capital DEL are: £385m RDEL to CDEL switch, £50m allocated in Autumn Budget 2025 to support the introduction of the Electric Car Grant scheme and a Budget Exchange to 26/27 of £400m to allow for the reprofiling of capital programmes.

AME is forecast to remain at the same level.

Key drivers of change since last year outturn

Our Resource DEL Supplementary Estimate position is £1.3bn higher than our 2024-25 Resource DEL outturn. This is mainly due additional depreciation following revaluations of the Strategic Road and Railway Network.

Our Capital DEL Supplementary Estimate position is £1.1bn higher than our 2024-25 Capital DEL outturn. This primarily reflects increases to Highways Maintenance funding and the introduction of the Electric Car Grant scheme.

Our Resource AME Supplementary Estimate position is £1.6bn higher than our 2024-25 Resource AME outturn. This is due to projected increase in non-cash costs arising from changes in economic variables and associated impact on market values during the year.

Our Capital AME Supplementary Estimate position is £0.2bn higher than our 2024-25 Capital AME outturn. This is due to changes in capital provisions for land acquisitions in support of major transport projects by National Highways and HS2 Ltd.

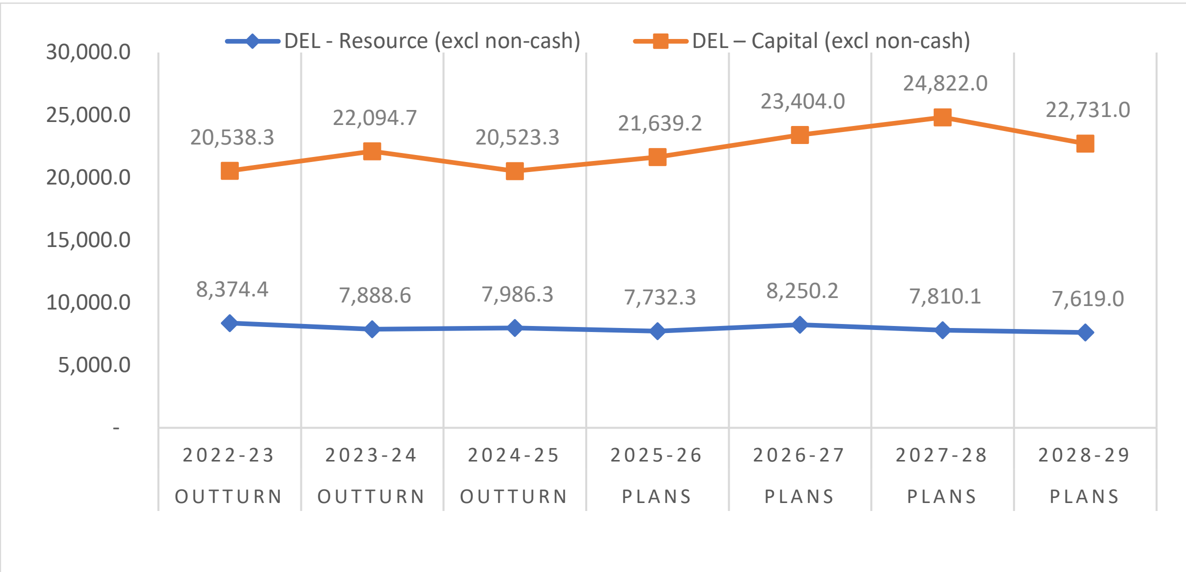
1.6 Administration costs

Administration costs have remained at the same levels as Main Estimate 2025-26.

Spending Total Amounts sought this year (Supplementary Estimate 2025-26)		Compared to original budget this year. (Main Estimate 2025-26)		Compared to final outturn last year. (Accounts outturn 2024-25)		Compared to Spending Review settlement for 2025-26	
	£m	£m	%	£m	%	£m	%
Administration costs	382.0	-0.3	0.0	+12.0	3.1%	-0.2	0.0

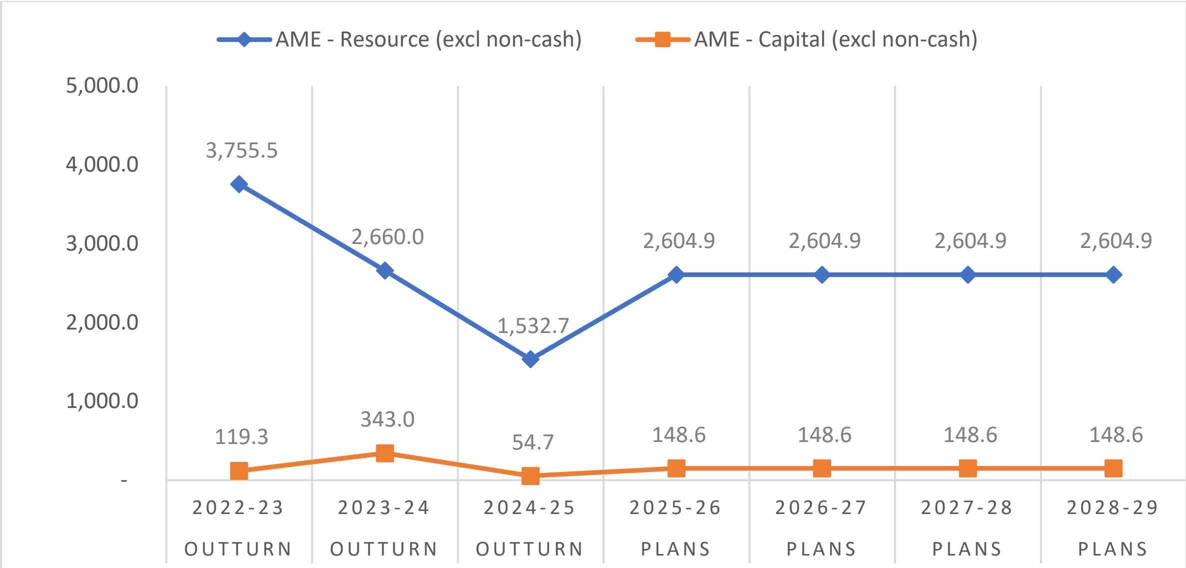
1.7 DfT Spending Trends (£million)

The charts below show overall spending trends for the last 3 years, plans presented in Estimates for 2025-26, and current future year plans covered by the latest fiscal events. **Numbers exclude depreciation and other non-cash.**



- **Resource DEL** has been broadly stable since 2023-24 and the decrease this year (2025-26) reflects the £385m RDEL to CDEL switch mentioned in section 1.5. From 2026–27, the profile primarily reflects a reducing rail passenger services subsidy.

- The department's **Capital DEL** profile mainly reflects the programmes of work delivered by National Highways, Network Rail and HS2 Ltd. Over the remainder of the Spending Review period, capital spending is forecast to increase mainly due to additional investment in Local Transport, Northern Powerhouse Rail and Decarbonisation.



- **Resource AME** moves with the rate of RPI inflation and other economic variables and increasing/decreasing index-linked interest costs.

- **Capital AME** in previous years has been affected by changes to provisions for High Speed Rail (HSR).

2. Spending detail

2.1 Explanations of changes in spending

Resource DEL

The table below shows how DfT's spending plans for RDEL compare with Main Estimate.

Subheads	Description	Resource DEL				
		£ million			%	
		Supplementary Estimate 25/26	Main Estimate 25/26	Change		note number
A	Tolled Crossings	-146.8	-110.5	**-36.3**	**33%**	1
B	Local Authority Transport	400.7	406.1	**-5.4**	**-1%**	
C	National Highways (Net)	3,809.4	3,983.2	**-173.8**	**-4%**	
D	Funding Of Other ALBs (Net)	-59.5	-51.8	**-7.7**	**15%**	
E	Other Railways	102.8	125.9	**-23.1**	**-18%**	2
F	Sustainable Travel	153.5	177.3	**-23.8**	**-13%**	3
G	Bus Subsidies & Concessionary Fares	787.7	765.8	**21.9**	**3%**	
H	GLA Transport Grants	0.5	0.5	**0.0**		
I	Crossrail	-37.4	-37.6	**0.2**		
J	Aviation, Maritime, Security and Safety	129.2	133.8	**-4.6**	**-3%**	
K	Maritime And Coastguard Agency	443.2	459.7	**-16.5**	**-4%**	
L	Motoring Agencies	174.6	115.0	**59.6**	**52%**	4
M	Science, Research and Support Functions	32.4	37.1	**-4.8**		
N	Central Administration	424.1	444.1	**-19.9**	**-4%**	
O	Support For Passenger Rail Services	2,107.4	2,093.7	**13.7**	**1%**	
P	High Speed Rail	39.5	28.3	**11.1**	**39%**	See note 6
Q	Transport Development Fund	20.8	81.7	**-60.9**	**-75%**	5
R	High Speed Two Limited (net)	50.4	141.0	**-90.6**	**-64%**	6
S	East West Rail Company Limited (net)	188.2	143.7	**44.5**	**31%**	7
T	Network Rail (Net)	11,358.6	11,423.3	**-64.7**	**-1%**	
U	Funding Of ALBs (Net)	19.6	29.7	**-10.1**	**-34%**	8
	Total voted and non-voted	**19,998.8**	**20,389.9**	**-391.1**	**-2%**	

Differences greater than both 10% and £10 million or greater than both 5% and £200 million and any significant or unusual changes, are explained below.

1. Tolled Crossings

Resource DEL income is forecast to increase by £36.3m (33%) Main Estimate. This is mainly driven by:

- Higher than planned income from road charges on the Dartford Crossing.

2. Other Railways

Resource DEL spending is forecast to decrease by 23.1m (18%) since Main Estimate. This is mainly driven by:

- Small value underspends across several rail projects.

3. Sustainable Travel

Resource DEL spending is forecast to decrease by £23.8m (13%) since Main Estimate. This is mainly driven by:

- Reprofiling of spend within Active Travel England accelerating spend into 24/25.

4. Motoring Agencies

Resource DEL spending is forecast to increase by £57.9m (50%) since Main Estimate. This is mainly driven by:

- Lower than anticipated income and increased costs partly as a result of investment by DVSA to reduce practical driving test wait times.

5. Transport Development Fund

Resource DEL spending is forecast to decrease by £60.9m (75%) since Main Estimate. This is driven by:

- Accelerated RDEL funding provided to Mayoral areas to help them deliver the final years of City Region Sustainable Transport Settlements (CRSTS) and develop plans for their Transport for City Regions settlement announced at Spending Review 2025.

6. High Speed Two ltd and High Speed Rail

Resource DEL spending is forecast to decrease by £79.4m (47%) since Main Estimate. This is mainly driven by:

- Additional time to develop Government’s plans for Northern Powerhouse Rail compared to assumptions at the Main Estimate.

7. East West Rail Company ltd

Resource DEL spending is forecast to increase by £44.5m (31%) since Main Estimate. This is mainly driven by:

- Additional funding required to deliver on the Spending Review 2025 plan.

8. Funding of ALBs (net) - non-voted

Resource DEL spending is forecast to decrease by £10.1m (52%) Main Estimate. This is mainly driven by:

- General Lighthouse Authorities' reduced requirement for unwinding of provisions.

Capital DEL

The table below shows how DfT's spending plans for Capital DEL compare to last year.

Subheads	Description	**Capital DEL**				
		£ million			%	
		Supplementary Estimate 25/26	Main Estimate 25/26	Change		note number
A	Tolled Crossings	0.0	0.0	**0.0**		
B	Local Authority Transport	2,428.6	2,451.5	**-22.9**	**-1%**	
C	National Highways (Net)	3,282.5	3,404.0	**-121.5**	**-4%**	
D	Funding of Other ALBs (net)	20.5	20.5	**0.0**	**0%**	
E	Other Railways	112.3	100.0	**12.3**	**12%**	9
F	Sustainable Travel	817.4	627.7	**189.7**	**30%**	10
G	Bus Subsidies & Concessionary Fares	288.5	388.4	**-99.9**	**-26%**	11
H	GLA transport grants	485.0	485.0	**0.0**	**0%**	
I	Crossrail	-209.0	-209.0	**0.0**	**0%**	
J	Aviation, Maritime, Security and Safety	150.9	101.7	**49.2**	**48%**	12
K	Maritime and Coastguard Agency	115.9	87.6	**28.3**	**32%**	13
L	Motoring Agencies	76.4	67.2	**9.2**		
M	Science, Research and Support Functions	16.0	24.0	**-8.0**	**-33%**	
N	Central Administration	17.4	15.4	**2.0**		
O	Support For Passenger Rail Services	137.0	134.1	**2.9**	**2%**	
P	High Speed Rail	201.4	337.8	**-136.4**	**-40%**	
Q	Transport Development Fund	1,060.6	974.1	**86.4**	**9%**	
R	High Speed Two Limited (net)	6,816.0	6,858.0	**-42.0**	**-1%**	
S	East West Rail Company Limited (net)	2.8	0.3	**2.6**		
T	Network Rail (net)	5,819.0	5,697.0	**122.0**	**2%**	
U	Funding of Other ALBs (net) non-voted	0.0	0.0	**0.0**		
	Total voted and non-voted	**21,639.2**	**21,565.2**	**74.0**	**0%**	

Differences greater than both 10% and £10 million or greater than both 5% and £200 million plus any significant or unusual changes, are explained below.

9. Other Railways

Capital DEL spending is forecast to increase by £12.3m (12%) since Main Estimate. This is mainly driven by:

- The transfer of budget from Network Rail for enhancement projects funded from the Rail Network Enhancements Pipeline (RNEP) but delivered by third parties by agreement with DfT. Predominantly this relates to the funding of the Northumberland Line Scheme.

10. Sustainable Travel

Capital DEL spending is forecast to increase by £189.7m (30%) since Main Estimate. This is mainly driven by:

- The introduction of the new Electric Car Grant scheme from July 2025.

11. Bus Subsidies & Concessionary Fares

Capital DEL spending is forecast to decrease by £99.8m (26%) since Main Estimate. This is driven by:

- The erroneous allocation of CRSTS funding to this line at the Main Estimate. This has been corrected by a movement to Transport Development Fund (Section Q).

12. Aviation, Maritime, Security & Safety

Capital DEL spending is forecast to increase by £49.2m (48%) since Main Estimate. This is mainly driven by:

- Increased borrowing by the Trust Ports which requires capital cover in the Department's Estimate owing to their status as Public Corporations sponsored by the Department.

13. Maritime & Coastguard Agency (net)

Capital DEL spending is forecast to increase by £28.3m (32%) since Main Estimate. This is mainly driven by:

- Reprofiling of UK Second-Generation Search and Rescue Aviation programme (UKSAR2G) spend.

Resource AME

The table below shows how spending plans for Resource AME compare with last year.

Subheads	Description		Resource AME			
		£ million			%	
		Supplementary Estimate 25/26	Main Estimate 25/26	Change		note number
V	National Highways (Net)	50.0	10.0	**40.0**	**400%**	14
W	Network Rail (net)	3,240.7	3,306.8	**-66.1**	**-2%**	
X	Funding of Other ALBs (net)	111.8	111.8	**0.0**		
Y	Other Railways	207.3	203.6	**3.7**		
Z	Aviation, Maritime, Security & Safety	-0.5	-0.4	**-0.1**		
AA	Maritime & Coastguard Agency	1.0	0.0	**1.0**		
AB	Motoring Agencies	-0.2	-1.0	**0.8**		
AC	Central Administration	90.4	96.0	**-5.6**		
AD	High Speed Rail	0.0	0.0	**0.0**		
AE	High Speed Two Limited (net)	0.7	-14.8	**15.5**		
AF	East West Rail Company Limited (net)	0.2	0.3	**-0.1**		
AG	Funding of Other ALBs (net)	-0.1	-11.0	**11.0**		
	Total voted and non-voted	**3,701.3**	**3,701.3**	**0.0**	**0%**	

Significant difference explained below.

14. National Highways

Resource AME in this section is forecast to increase by £40m since Main Estimate. This is mainly driven by an increase in corporation tax costs.

Capital AME

The table below shows how spending plans for Resource AME compare with last year.

Subheads	Description		Capital AME			
		£ million			%	
		Supplementary Estimate 25/26	Main Estimate 25/26	Change		note number
V	National Highways (Net)	70.2	100.0	**-29.8**	**-30%**	15
X	Funding of Other ALBs (net)	1.0	1.0	**0.0**		
Z	Aviation, Maritime, Security and Safety	-23.3	-11.7	**-11.7**	**100%**	16
AC	High Speed Rail	86.2	56.8	**29.4**	**52%**	
AD	High Speed Two Limited (net)	6.1	1.5	**4.6**	**308%**	17
AE	East West Rail Company Limited (net)	8.4	0.9	**7.4**		
	Total voted and non-voted	**148.6**	**148.6**	**0.0**	**0%**	

Significant differences explained below.

15. National Highways

Capital AME is forecast to decrease by £29.8m (30%) since Main Estimate. This is mainly driven by:

- The utilisation of provisions being higher than anticipated at the Main Estimate.

16. Aviation, Maritime, Security and Safety

Capital AME is forecast to decrease by £11.7m (100%) since Main Estimate. This is mainly driven by:

- Additional loan repayments from the General Lighthouse Fund.

17. High Speed Two ltd and High Speed Rail

Capital AME is forecast to increase by £36.1 (62%) since Main Estimate. This is mainly driven by:

- Slower utilisation of capital provisions than anticipated in the Main Estimate.

2.2 Ring fenced budgets

Within the totals, the following elements are ring fenced. Changes below have been agreed with HMT.

Spending Total Amounts sought this year (Supplementary Estimate 2025-26)		Compared to original budget this year. (Main Estimate 2025-26)		Compared to final outturn last year (Accounts outturn 2024-25)	
	£m	£m	%	£m	%
High Speed Two Ltd (Resource DEL)	50.40	-90.58	-64%	-16.73	-25%
High Speed Two Ltd (Capital DEL)	6,816.03	-41.98	-1%	-29.58	0%
High Speed Rail (Capital DEL)	201.35	-133.15	-40%	+108.96	118%
Depreciation (Resource DEL)	12,266.44	0.00	0%	+1,435.87	13%
Depreciation (Resource AME)	343.58	0.00	0%	+371.69	1322%

2.3 Changes to contingent liabilities

The following statutory liabilities have been revised since Main Estimate:

- The estimate for the contingent liability for Railways Act 1993, Transport Act 2000 has reduced by £303m since Main Estimate, from £1,808m to £1,505m. These liabilities tend to reduce in year as leases are repaid.
- The estimate for the contingent liability for CTRL Act 1996 has reduced by £72m since Main Estimate, from £3,811m to £3,739m. The amount payable in the event of crystallisation would reflect the financial circumstances of the HS1 concession agreement and of its operator at that time including borrowings and breakage penalties as under certain termination scenarios, the Department would be required to repay the debt.

The following non-statutory liabilities have been revised since Main Estimate:

- National Highways third party claims have been reduced by £0.650m, from £16.4m to £15.75m. This is a group of claims, and the total amount will therefore fluctuate over time.
- Quantifiable (disclosed) and unquantifiable assurances, warranties, indemnities and potential losses to external parties under the Thameslink Rolling Stock contracts with

Siemens, Network Rail and Cross London Trains. The estimate for the contingent liability has been reduced by £13m since the Main Estimate, from £620m to £607m reflecting the reduction in value of one item, which covers the remaining lease payments that reduce over time, as the lessee makes payments when due.

- Cross-guarantees within NR Group - indemnities given by companies within the Network Rail Group to support entities that are not consolidated within the DfT resource accounts, to deliver value for money to the taxpayer. The estimate for this contingent liability has reduced by £4.1m since Main Estimate from £155.1m to £150.9m. This category includes guarantees for commercial projects; the amount covered will reflect the extent of work done, outstanding balances and exchange rates.
- The estimate for other contingent liabilities including legal claims, comprising both quantifiable (disclosed) and unquantifiable amounts has reduced by £92.4m since Main Estimate, from £284.4m to £192m. This summarises more than thirty individual items and the change in amount reflects new claims received, the expiry of some existing claims, and net increases in the others.
- Indemnities to stakeholders relating to infrastructure works, comprising quantifiable (disclosed) and unquantifiable elements: The estimate for this contingent liability has been reduced by £100m since Main Estimate from £201m to £101m as indemnities relating to cancelled phases have lapsed without costs.

3. Priorities and Performance

3.1 How spending relates to objectives

DfT operates within the Planning and Performance Framework to ensure consistency in delivery and reporting across HMG and produced an Outcome Delivery Plan (ODP) for 2025-26. DfT reports quarterly on progress against this plan. The Secretary of State approved three Priority Outcomes and the Outcome Delivery Plan for the planning period, namely:

- Growth - we will boost economic growth through a transport network and improved infrastructure that, together with freight, housing, skills, innovation and trade, raises living standards and productivity for people, places, and businesses across the country.
- Greener, Safer and Healthier Transport - we will continue the greening of transport to meet environmental ambitions, adapt to climate change, and improve public health by enabling walking, wheeling and cycling, promoting cleaner air, improving road safety, and other key interventions, contributing to a more resilient and future-ready NHS.

- Improving Transport for People - we will improve the transport system to focus on people's needs, ensuring it is safe, accessible, reliable and integrated, enabling people to access work, essential services and opportunities.

In the Chancellor's speech on 26 November 2025, a new Planning and Performance Framework was announced for 2026 and beyond. In spring 2026, departments will publish the outcomes that were funded at Spending Review 2025 (SR25) and their first set of annual strategic plans.

3.2 Measures of performance against each priority outcome

As per the Planning and Performance Framework requirements for 2025-26, DfT's ODP includes delivery strategies, delivery plans and a suite of core metrics to articulate progress against each Priority Outcome.

3.3 Major DfT Projects

The most recent Annual Report on the Government Major Projects Portfolio (GMPP) from the National Infrastructure and Service Transformation Authority (previously from the Infrastructure and Projects Authority) can be found here: Major projects data - GOV.UK

All DfT funding is confirmed through the Spending Review process.

4. Accounting Officer Approval

This memorandum has been prepared according to the requirements and guidance set out by the House of Common Scrutiny Unity, available on the Scrutiny Unit website. The information in this Estimates Memorandum has been approved by the Departmental Accounting Officer.

Table A

Table provided separately in excel.

Table B

Table provided separately in excel.

Department for Transport

INTRODUCTION

This Supplementary Estimate is required for the following purposes:

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
Budget Cover Transfers			
Transfer to Scottish Government for A75 funding (Sustainable Travel) (Section F).		-370,000	
Transfer to Foreign, Commonwealth and Development Office to cover the costs associated with the legal resource at International Civil Aviation Organization (Aviation, Maritime Security and Safety) (Section J).		-118,000	
Transfer to Home Office providing contribution towards Access Passholders Information Distribution System (Aviation, Maritime Security and Safety) (Section J).		-3,333,000	
Transfer from Ministry of Housing, Communities and Local Government to National Highways providing funding for New Homes Acceleration (National Highways) (Section C).	75,000		
Transfer to Scottish Government for Regional Airports Connectivity - Dundee Payment (Aviation, Maritime Security and Safety) (Section J).		-1,664,000	
Transfer to Cabinet Office towards licensing costs for the public appointments applicant tracking system (Central Administration) (Section N).		-20,000	
Transfer from Foreign, Commonwealth and Development Office as part of Integrated Security Fund (UKISF) allocations and MCA overseas (Aviation, Maritime Security and Safety) (Section J).	137,000		
Transfer from Foreign, Commonwealth and Development Office as part of Integrated Security Fund (UKISF) allocations and MCA overseas (Maritime and Coastguard Agency) (Section K).	860,000		
Transfer to Cabinet Office for Special Advisor costs (SpAds) (Central Administration) (Section N).		-133,000	
Transfer to National Crime Agency to cover costs associated with the delivery of the Transport Sanctions Criminal Enforcement team established and managed by the National Crime Agency (Aviation, Maritime Security and Safety) (Section J).		-496,000	
Transfer to Cabinet Office providing a contribution towards increasing the capability and scale of the IT services for working up to and at SECRET (Central Administration) (Section N).		-838,000	

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
Transfer to Ministry of Housing, Communities and Local Government as part of Cross Pavement Grants (Sustainable Travel) (Section F).		-337,000	
Transfer to Department for Business and Trade towards the Autonomous Vehicles educational programme (Sustainable Travel) (Section F).		-20,000	
Transfer from Department for Science, Innovation and Technology towards the Government Efficiency Accelerator AI project fund (Science, Research And Support Functions) (Section M).	323,000		
Budget Neutral Changes			
Higher than planned income for Tolled Crossings (Section A) for the Dartford Crossing.		-36,301,000	
Net reduction in Local Authority Transport (Section B) reflecting movement of resources between sections.		-5,384,000	
Net reduction in National Highways (Section C) mainly due to a lower than planned non cash depreciation requirement. The non-cash budgets have been diverted to other sections, mainly to Network Rail (Section T).		-173,884,000	
Net reduction in Funding of Other ALBs (Section D) due to underspends in BTPA which have been reallocated internally.		-7,705,000	
Net reduction in funding of Other Railways (Section E) reflecting a movement of resources between sections.		-23,093,000	
Net reduction in funding of Sustainable Travel (Section F) reflecting movement of resources between sections.		-23,032,000	
Net increase in funding of Bus Subsidies and Concessionary Fares (Section G) due to the extension of the £3 bus fare cap. This has been covered by movement of resources between sections.	21,891,000		
A net reduction in GLA Transport Grants (Section H) reflecting movement of resources between sections.		-47,000	
Net increase in Crossrail (Section I) funded by movement of resources between sections.	202,000		
Net increase in Aviation, Maritime, Security & Safety (Section J) funded by movements of resources between sections.	909,000		
Net reduction in Maritime And Coastguard Agency (Section K) reflecting movement of resources between sections.		-17,330,000	

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
			£
Lower than planned income for Motoring Agencies (Section L). This has been covered by movement of resources between sections.	59,586,000		
Net reduction in Science, Research And Support Functions (Section M) reflecting movement of resources between sections.		-5,078,000	
Net increase in Central Administration (Section N) funded by movements of resources between sections.	131,255,000		
Net Increase in Support For Passenger Rail Services (Section O) for increased subsidies required by Train Operating Companies (TOCs).	13,730,000		
Net increase in High Speed Rail (Section P) covered by underspends in High Speed Two Limited.	11,147,000		
Reduction Transport Development Fund (Section Q) reflecting movement of resources between sections.		-60,937,000	
Net reduction in High Speed Two Limited (net) (Section R) mainly due to the delay to an NPR announcement and plans for Phase 2 close out costs which are currently paused while HMG consider options.		-90,578,000	
Net increase East West Rail Company Limited (Section S) mainly due to additional funding required to deliver on the SR25 plan. This has been covered by movements between sections.	44,493,000		
Net increase in Network Rail (Section T) mainly due to a higher than planned non cash depreciation requirement. This has been covered by movement of resources between sections (mainly Section C).	170,305,000		
Other Changes			
RDEL to CDEL switch from Network Rail (Section T) agreed with HMT.		-235,000,000	
RDEL to CDEL switch from Central Administration (Section N) agreed with HMT.		-150,000,000	
Cash Management Adjustments			
Reduction in Central Administration (Section N) DEL funding reflecting net charges under the Cash Management scheme.		-191,000	
Total change in Resource DEL (voted)	**454,913,000**	**-835,889,000**	**-380,976,000**
Budget Neutral Changes			
Net reduction in Other ALBs (net) non-voted (Section U) reflecting movements in provisions for the General Lighthouse Authority.		-10,149,000	
Total change in Resource DEL (non-voted)		**-10,149,000**	**-10,149,000**

			£
Changes in budgets, non-budget voted provision and cash	**Increases**	**Reductions**	**Total**
Budget Neutral Changes			
Increase in National Highways (Section V) reflecting movement of resources between sections.	40,000,000		
Reduction in Network Rail (Section W) reflecting movement of resources between sections.		-66,144,000	
Net reduction in Funding of Other ALBs (Section X) reflecting movement of resources between sections.		-9,000	
Net increase in Other Railways (Section Y) reflecting movement of resources between sections.	3,744,000		
Reduction in Funding for Aviation, Maritime, Security And Safety (Section Z) reflecting movement of resources between sections.		-125,000	
Increase in Maritime And Coastguard Agency (Section AA) reflecting movement of resources between sections.	1,000,000		
Increase in Motoring Agencies (Section AB) reflecting movement of resources between sections.	788,000		
Reduction in Central Administration (Section AC) reflecting movement of resources between sections.		-5,609,000	
Increase in High Speed Two Limited (Section AE) reflecting movement of resources between sections.	15,485,000		
Reduction in East West Rail Company Limited (Section AF) reflecting movement of resources between sections.		-79,000	
Total change in Resource AME (voted)	**61,017,000**	**-71,966,000**	**-10,949,000**
Budget Neutral Changes			
Increase in Other ALBs (net) non-voted (Section AG) due movement in provisions for General Lighthouse Authority.	10,950,000		
Total change in Resource AME (non-voted)	**10,950,000**		**10,950,000**
Budget Cover Transfers (BCTs)			
Transfer to DHSC for the NHS Chargepoint Accelerator Scheme (Sustainable Travel) (Section F).		-8,000,000	
Transfer from DESNZ for the Electric Car Grant scheme (Sustainable Travel) (Section F).	50,000,000		
Transfer to MHCLG part of Cross Pavement Grants (Sustainable Travel) (Section F).		-3,033,000	
Budget Exchange (BX)			
Reduction in Local Authority Transport (Section A) reflecting a Budget Exchange to 2026-27 agreed with HMT.		-210,000,000	

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
Reduction in Network Rail (Section T) reflecting a Budget Exchange to 2026-27 agreed with HMT.		-190,000,000	
Budget Neutral Changes			
Net increase in Local Authority Transport (Section B). This has been covered by movement of resources between sections.	37,135,000		
Net reduction National Highways (Net) (Section C) reflecting a movement of resources between sections. This has been used to offset other capital pressures.		-121,500,000	
Net increase in Other Railways (Section E) reflecting movement of resources between sections.	12,287,000		
Net increase in Sustainable Travel (Section F) mainly due to funding required for the Electric Car Grant scheme. This has been covered by movement of resources between sections.	100,749,000		
Net reduction in Bus Subsidies & Concessionary Fares (Section G) for the erroneous allocation of CRSTS funding at the Main Estimate. This has been corrected by a movement to Transport Development Fund (Section Q).		-99,850,000	
Net increase in GLA transport grants (Section H). This has been covered by movement of resources between sections.	11,000		
Net increase in Aviation, Maritime, Security and Safety (Section J) driven by increased Trust Ports borrowing. This has been covered by movement of resources between sections.	49,227,000		
Net increase in Maritime and Coastguard Agency (Section K) reflecting reprofiling of UKSAR2G Programme spend. This has been covered by movement of resources between sections.	28,258,000		
Net increase in Motoring Agencies (Section L) reflecting movement of resources between sections.	9,195,000		
Decrease in Science, research and support functions (Section M). This has been used to offset other capital pressures.		-8,006,000	
Increase in Central Administration (Section N) reflecting movement of resources between sections.	1,991,000		
Increase in Support For Passenger Rail Services (Section O) reflecting movement of resources between sections.	2,904,000		

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
Net reduction in High Speed Rail (Section P) mainly due to underspends on the Land and Property portfolio.		-136,448,000	
Increase in Transport Development Fund (Section Q), which will be offset by the decrease in Section G.	86,430,000		
Net reduction in High Speed Two Limited (net) (Section R) due to programme underspends.		-41,975,000	
Increase in East West Rail Company Ltd (Section S) reflecting movement of resources between sections.	2,588,000		
Net increase in Network Rail (net) (Section T) mainly due to new capital requirements. This has been covered by movement of resources between sections.	77,004,000		
Other Changes			
Increase in Local Authority Transport (Section A) reflecting movement between Resource and Capital (RDEL/CDEL switch) agreed with HMT.	150,000,000		
Increase in Network Rail (Section T) reflecting movement between Resource and Capital (RDEL/CDEL switch) agreed with HMT.	235,000,000		
Additional support announced at Autumn Budget 2025 for the Electric Car Grant (Sustainable Travel) (Section F).	50,000,000		
Total change in Capital DEL (voted)	**892,779,000**	**-818,812,000**	**73,967,000**
Budget Neutral Changes			
Net reduction in National Highways (Section V) as a result of movements in capital provisions.		-29,772,000	
Reduction in Aviation, Maritime, security and Safety (Section Z) reflecting additional General Lighthouse Fund (GLF) loan repayments.		-11,666,000	
Net increase in High Speed Rail (Section AD) due to slower utilisation of capital provisions than anticipated in the Main Estimate.	29,368,000		
Net increase in High speed Two Limited (Section AE) as a result of movements in capital provisions.	4,635,000		
Net increase in East West Rail Company Limited (Section AF) as a result of movements in capital provisions.	7,434,000		
Total change in Capital AME (voted)	**41,437,000**	**-41,438,000**	**-1,000**

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
			£
Revisions to the Net Cash Requirement reflect changes to resources and capital as set out above. It also takes account of movements in creditors.		-335,181,000	
Total change in Net Cash Requirement		**-335,181,000**	**-335,181,000**

PART I: EXPENDITURE AND AMBIT

	Voted	Non-Voted	Total
			£
Departmental Expenditure Limit			
Resource	**-380,976,000**	-10,149,000	-391,125,000
Capital	**73,967,000**	-	73,967,000
Annually Managed Expenditure			
Resource	**-10,949,000**	10,950,000	1,000
Capital	**-1,000**	-	-1,000
Total Net Budget			
Resource	**-391,925,000**	801,000	-391,124,000
Capital	**73,966,000**	-	73,966,000
Non-Budget Expenditure	**-**		
Net Cash Requirement	**-335,181,000**		

Supplementary amounts required in the year ending 31 March 2026 for expenditure by Department for Transport on:

Departmental Expenditure Limit:

Expenditure arising from:

Improving transport connections across the United Kingdom. Support of transport-related activities including roads; vehicles and driving; rail; shipping and maritime; mountain rescue; ports; sustainable travel; aviation; search and rescue; local transport; transport security and safety; and highway services. Net spending by Arm's length bodies. Grants to Transport for London and local authorities in respect of local transport programmes. Support for other minor transport services; use of European funding for transport-related schemes; administrative costs and associated other non-cash items falling in DEL. Smart-ticketing and related technology. Work to support the government's new relationship with the EU under the Trade and Cooperation Agreement and associated workstreams. Grants to Transport for the North and Statutory Bodies. Loans for Shimmer Relocation Assistance Scheme and transport-related activities. The Public Sector Decarbonisation Scheme. Financial assistance under the UK Internal Markets Act 2020 in any area of the United Kingdom. Losses and special payments relating to the administration of the Department for Transport and its associated Agencies. Rail reform. Costs associated with cancellation of HS2 Phase 2.

Income arising from:

Sales of assets; loan repayments; interest receivable and European grants for transport-related activities including roads; vehicles and driving; rail; shipping and maritime; mountain rescue; ports; sustainable travel; aviation; search and rescue; local transport; transport security and safety; highway services. Shipping and maritime income including, but not limited to Registration fees. Contributions from other organisations to cover the cost of activities they have agreed to fund in total or in part. Dividend income from shareholdings. Public Sector Decarbonisation Scheme. Fees for use of clean air zones central services.

PART I: EXPENDITURE AND AMBIT (CONTINUED)

Annually Managed Expenditure:

Expenditure arising from:

Grant and pension provisions and associated non-cash costs incurred by the Department for Transport and its associated agencies in respect of transport-related activities including roads; vehicle and driving; rail; sustainable travel; aviation; local transport; transport security and safety; and highway services. Shipping and maritime activities. Other costs incurred by the Department for Transport and its associated agencies in respect of transport-related activities including Payments to General Lighthouse Authorities. Net spending by ALBs.

Income arising from:

Loan repayments and other income for transport-related activities. Dividends and interest receivable.

Department for Transport will account for this Estimate.

PART II: CHANGES PROPOSED

£'000

	Net Resources						Net Capital		
	Present		Changes		Revised		Present	Changes	Revised
	Admin	Prog	Admin	Prog	Admin	Prog			
	1	2	3	4	5	6	7	8	9
Departmental Expenditure Limit (DEL)									
Voted expenditure									
A Tolled Crossings	-	-110,462	-	-36,301	-	-146,763	-	-	-
B Local Authority Transport	-	406,059	-	-5,384	-	400,675	2,451,483	-22,864	2,428,619
C National Highways (net)	45,000	3,938,233	-	-173,809	45,000	3,764,424	3,404,000	-121,500	3,282,500
D Funding of Other ALBs (net)	1,281	-53,056	-36	-7,669	1,245	-60,725	20,500	-	20,500
E Other Railways	-	125,905	-	-23,093	-	102,812	99,982	12,286	112,268
F Sustainable Travel	-	177,253	-	-23,759	-	153,494	627,718	189,717	817,435
G Bus Subsidies & Concessionary Fares	-	765,796	-	21,891	-	787,687	388,375	-99,850	288,525
H GLA Transport Grants	-	500	-	-47	-	453	485,000	12	485,012
I Crossrail	-	-37,649	-	202	-	-37,447	-209,000	-	-209,000
J Aviation, Maritime, Security and Safety	-	133,762	-	-4,565	-	129,197	101,676	49,225	150,901
K Maritime and Coastguard Agency	8,656	451,029	-501	-15,969	8,155	435,060	87,600	28,258	115,858
L Motoring Agencies	-	114,978	-	59,586	-	174,564	67,200	9,195	76,395
M Science, Research and Support Functions	-	37,117	-	-4,755	-	32,362	23,956	-8,006	15,950
N Central Administration	325,794	118,270	203	-20,130	325,997	98,140	15,379	1,991	17,370
O Support for Passenger Rail Services	-	2,093,709	-	13,730	-	2,107,439	134,135	2,904	137,039
P High Speed Rail	-	28,317	-	11,147	-	39,464	337,800	-136,448	201,352
Q Transport Development Fund	-	81,714	-	-60,937	-	20,777	974,131	86,430	1,060,561
R High Speed Two Limited (net)	1,617	139,355	-192	-90,386	1,425	48,969	6,858,000	-41,975	6,816,025
S East West Rail Company Limited (net)	175	143,534	-5	44,498	170	188,032	250	2,588	2,838
T Network Rail (net)	-	11,423,297	-	-64,695	-	11,358,602	5,696,999	122,004	5,819,003
Total voted DEL	**382,523**	**19,977,661**	**-531**	**-380,445**	**381,992**	**19,597,216**	**21,565,184**	**73,967**	**21,639,151**
Non-voted expenditure									
U Funding of Other ALBs (net)	-166	29,877	187	-10,336	21	19,541	-	-	-
Total non-voted DEL	**-166**	**29,877**	**187**	**-10,336**	**21**	**19,541**	**-**	**-**	**-**
Total DEL			**-344**	**-390,781**				**73,967**	

PART II: CHANGES PROPOSED (CONTINUED)

£'000

	Net Resources						Net Capital		
	Present		Changes		Revised		Present	Changes	Revised
	Admin	Prog	Admin	Prog	Admin	Prog			
	1	2	3	4	5	6	7	8	9
Annually Managed Expenditure (AME)									
Voted expenditure									
V National Highways (net)	-	10,000	-	40,000	-	50,000	100,000	-29,772	70,228
W Network Rail (net)	-	3,306,797	-	-66,144	-	3,240,653	-	-	-
X Funding of Other ALBs (net)	-	111,809	-	-9	-	111,800	1,000	-	1,000
Y Other Railways	-	203,591	-	3,744	-	207,335	-	-	-
Z Aviation, Maritime, Security and Safety	-	-408	-	-125	-	-533	-11,667	-11,666	-23,333
AA Maritime and Coastguard Agency	-	-	-	1,000	-	1,000	-	-	-
AB Motoring Agencies	-	-1,034	-	788	-	-246	-	-	-
AC Central Administration	-	96,000	-	-5,609	-	90,391	-	-	-
AD High Speed Rail	-	-	-	-	-	-	56,844	29,368	86,212
AE High Speed Two Limited (net)	-	-14,768	-	15,485	-	717	1,505	4,635	6,140
AF East West Rail Company Limited (net)	-	279	-	-79	-	200	916	7,434	8,350
Total voted AME	**-**	**3,712,266**	**-**	**-10,949**	**-**	**3,701,317**	**148,598**	**-1**	**148,597**
Non-voted expenditure									
AG Funding of Other ALBs (net)	-	-11,004	-	10,950	-	-54	-	-	-
Total non-voted AME	**-**	**-11,004**	**-**	**10,950**	**-**	**-54**	**-**	**-**	**-**
Total AME			**-**	**1**				**-1**	
Voted expenditure			**-531**	**-391,394**				**73,966**	
Non-voted expenditure			**187**	**614**				**-**	
Total for Estimate			**-344**	**-390,780**				**73,966**	

£'000

	Present Plans	Changes	Revised Plans
Net Cash Requirement	**35,006,588**	**-335,181**	**34,671,407**

PART II: REVISED SUBHEAD DETAIL INCLUDING ADDITIONAL PROVISION

£'000

	Revised Plans									
	Resources							Capital		
	Administration			Programme			Total			
	Gross	Income	Net	Gross	Income	Net	Net	Gross	Income	Net
	1	2	3	4	5	6	7	8	9	10
Departmental Expenditure Limit (DEL)										
Voted expenditure										
A Tolled Crossings	-	-	-	45,272	-192,035	-146,763	-146,763	-	-	-
B Local Authority Transport	-	-	-	400,675	-	400,675	400,675	2,428,619	-	2,428,619
C National Highways (net)	45,000	-	45,000	3,764,424	-	3,764,424	3,809,424	3,282,500	-	3,282,500
D Funding of Other ALBs (net)	1,245	-	1,245	-60,725	-	-60,725	-59,480	20,500	-	20,500
E Other Railways	-	-	-	550,168	-447,356	102,812	102,812	112,268	-	112,268
F Sustainable Travel	-	-	-	158,490	-4,996	153,494	153,494	817,435	-	817,435
G Bus Subsidies & Concessionary Fares	-	-	-	793,188	-5,501	787,687	787,687	288,525	-	288,525
H GLA Transport Grants	-	-	-	453	-	453	453	485,012	-	485,012
I Crossrail	-	-	-	-	-37,447	-37,447	-37,447	-	-209,000	-209,000
J Aviation, Maritime, Security and Safety	-	-	-	187,138	-57,941	129,197	129,197	150,901	-	150,901
K Maritime and Coastguard Agency	8,648	-493	8,155	451,544	-16,484	435,060	443,215	115,858	-	115,858
L Motoring Agencies	-	-	-	1,277,032	-1,102,468	174,564	174,564	77,084	-689	76,395
M Science, Research and Support Functions	-	-	-	32,999	-637	32,362	32,362	17,201	-1,251	15,950
N Central Administration	348,154	-22,157	325,997	169,281	-71,141	98,140	424,137	17,370	-	17,370
O Support for Passenger Rail Services	-	-	-	2,157,317	-49,878	2,107,439	2,107,439	137,039	-	137,039
P High Speed Rail	-	-	-	65,779	-26,315	39,464	39,464	201,352	-	201,352
Q Transport Development Fund	-	-	-	20,777	-	20,777	20,777	1,060,561	-	1,060,561
R High Speed Two Limited (net)	1,425	-	1,425	48,969	-	48,969	50,394	6,816,025	-	6,816,025
S East West Rail Company Limited (net)	170	-	170	188,032	-	188,032	188,202	2,838	-	2,838
T Network Rail (net)	-	-	-	11,358,602	-	11,358,602	11,358,602	5,819,003	-	5,819,003
Total voted DEL	**404,642**	**-22,650**	**381,992**	**21,609,415**	**-2,012,199**	**19,597,216**	**19,979,208**	**21,850,091**	**-210,940**	**21,639,151**
Non-voted expenditure										
U Funding of Other ALBs (net)	21	-	21	19,541	-	19,541	19,562	-	-	-
Total non-voted DEL	**21**	**-**	**21**	**19,541**	**-**	**19,541**	**19,562**	**-**	**-**	**-**
Total DEL	**404,663**	**-22,650**	**382,013**	**21,628,956**	**-2,012,199**	**19,616,757**	**19,998,770**	**21,850,091**	**-210,940**	**21,639,151**

PART II: REVISED SUBHEAD DETAIL INCLUDING ADDITIONAL PROVISION (CONTINUED)

£'000

	Revised Plans									
	Resources							Capital		
	Administration			Programme			Total			
	Gross	Income	Net	Gross	Income	Net	Net	Gross	Income	Net
	1	2	3	4	5	6	7	8	9	10
Annually Managed Expenditure (AME)										
Voted expenditure										
V National Highways (net)	-	-	-	50,000	-	50,000	50,000	70,228	-	70,228
W Network Rail (net)	-	-	-	3,240,653	-	3,240,653	3,240,653	-	-	-
X Funding of Other ALBs (net)	-	-	-	111,800	-	111,800	111,800	1,000	-	1,000
Y Other Railways	-	-	-	296,066	-88,731	207,335	207,335	-	-	-
Z Aviation, Maritime, Security and Safety	-	-	-	-	-533	-533	-533	-23,333	-	-23,333
AA Maritime and Coastguard Agency	-	-	-	1,000	-	1,000	1,000	-	-	-
AB Motoring Agencies	-	-	-	-246	-	-246	-246	-	-	-
AC Central Administration	-	-	-	90,391	-	90,391	90,391	-	-	-
AD High Speed Rail	-	-	-	-	-	-	-	86,212	-	86,212
AE High Speed Two Limited (net)	-	-	-	717	-	717	717	6,140	-	6,140
AF East West Rail Company Limited (net)	-	-	-	200	-	200	200	8,350	-	8,350
Total voted AME	**-**	**-**	**-**	**3,790,581**	**-89,264**	**3,701,317**	**3,701,317**	**148,597**	**-**	**148,597**
Non-voted expenditure										
AG Funding of Other ALBs (net)	-	-	-	-54	-	-54	-54	-	-	-
Total non-voted AME	**-**	**-**	**-**	**-54**	**-**	**-54**	**-54**	**-**	**-**	**-**
Total AME	**-**	**-**	**-**	**3,790,527**	**-89,264**	**3,701,263**	**3,701,263**	**148,597**	**-**	**148,597**
Voted expenditure	**404,642**	**-22,650**	**381,992**	**25,399,996**	**-2,101,463**	**23,298,533**	**23,680,525**	**21,998,688**	**-210,940**	**21,787,748**
Non-voted expenditure	**21**	**-**	**21**	**19,487**	**-**	**19,487**	**19,508**	**-**	**-**	**-**
Total for Estimate	**404,663**	**-22,650**	**382,013**	**25,419,483**	**-2,101,463**	**23,318,020**	**23,700,033**	**21,998,688**	**-210,940**	**21,787,748**

PART II: RESOURCE TO CASH RECONCILIATION

			£'000
	Present Plans	**Changes**	**Revised Plans**
Net Resource Requirement	**24,091,157**	**-391,124**	**23,700,033**
Net Capital Requirement	**21,713,782**	**73,966**	**21,787,748**
Accruals to cash adjustments	**-10,779,644**	**-17,222**	**-10,796,866**
Of which:			
Adjustment for ALBs:			
Remove voted resource and capital	-35,136,723	359,702	-34,777,021
Add cash grant-in-aid	23,714,714	-115,883	23,598,831
Adjustments to remove non-cash items:			
Depreciation	-265,514	-5,115	-270,629
New provisions and adjustments to previous provisions	-100,285	8,114	-92,171
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	53,780	-54,959	-1,179
Adjustments to reflect movements in working balances:			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	605,365	-68,358	537,007
Use of provisions	349,019	-140,723	208,296
Removal of non-voted budget items	**-18,707**	**-801**	**-19,508**
Of which:			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-18,707	-801	-19,508
Net Cash Requirement	**35,006,588**	**-335,181**	**34,671,407**

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

	£'000
	Revised Plans
Gross Administration Costs	404,663
Less:	
Administration DEL Income	-22,650
Net Administration Costs	**382,013**
Gross Programme Costs	30,322,816
Less:	
Programme DEL Income	-2,223,139
Programme AME Income	-89,264
Non-budget income	-
Net Programme Costs	**28,010,413**
Total Net Operating Costs	**28,392,426**
Of which:	
Resource DEL	19,982,198
Capital DEL	4,692,395
Resource AME	3,717,833
Capital AME	-
Non-budget	-
Adjustments to include:	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
Adjustments to remove:	
Capital in the SoCNE	-4,692,395
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	2
Total Resource Budget	**23,700,033**
Of which:	
Resource DEL	19,998,770
Resource AME	3,701,263
Adjustments to include:	
Grants to devolved administrations	-
Prior period adjustments	-
Adjustments to remove:	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
Total Resource (Estimate)	**23,700,033**

PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME

	£'000
	Revised Plans
Voted Resource DEL	
Administration	
K Maritime and Coastguard Agency	
Sales of Goods and Services	-493
N Central Administration	
Sales of Goods and Services	-21,587
Other Income	-570
Total Sales of Goods and Services	**-22,080**
Total Other Income	**-570**
Total Administration	**-22,650**
Programme	
A Tolled Crossings	
Sales of Goods and Services	-192,035
E Other Railways	
Sales of Goods and Services	-392,969
Other Income	-54,387
F Sustainable Travel	
Sales of Goods and Services	-4,952
Other Income	-44
G Bus Subsidies & Concessionary Fares	
Other Income	-5,501
I Crossrail	
Interest and Dividends	-37,447
J Aviation, Maritime, Security and Safety	
EU Grants Received	-52,414
Sales of Goods and Services	-3,313
Interest and Dividends	-1,983
Other Income	-231
K Maritime and Coastguard Agency	
Sales of Goods and Services	-16,484
L Motoring Agencies	
Sales of Goods and Services	-693,543
Interest and Dividends	-16
Other Grants	-539
Other Income	-408,000
Taxation	-370
M Science, Research and Support Functions	
Sales of Goods and Services	-637
N Central Administration	
Sales of Goods and Services	-2,256
Interest and Dividends	-68,818
Other Income	-67
O Support for Passenger Rail Services	
Other Income	-49,878
P High Speed Rail	
Sales of Goods and Services	-183
Other Income	-26,132

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

	£'000
	Revised Plans
Total EU Grants Received	**-52,414**
Total Sales of Goods and Services	**-1,306,372**
Total Interest and Dividends	**-108,264**
Total Other Grants	**-539**
Total Other Income	**-544,240**
Total Taxation	**-370**
Total Programme	**-2,012,199**
Total Voted Resource DEL	**-2,034,849**
Voted Resource AME	
Programme	
Y Other Railways	
Interest and Dividends	-88,731
Z Aviation, Maritime, Security and Safety	
Interest and Dividends	-533
Total Interest and Dividends	**-89,264**
Total Programme	**-89,264**
Total Voted Resource AME	**-89,264**
Total Voted Resource Income	**-2,124,113**
Voted Capital DEL	
Programme	
I Crossrail	
Other Grants	-209,000
L Motoring Agencies	
Other Grants	-689
M Science, Research and Support Functions	
Other Grants	-1,251
Total Other Grants	**-210,940**
Total Programme	**-210,940**
Total Voted Capital DEL	**-210,940**
Total Voted Capital Income	**-210,940**

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

In addition to income retained by the Department the following income is payable to the Consolidated Fund:

£'000

	Present Plans		Changes		Revised Plans	
	Income	***Receipts***	**Income**	***Receipts***	**Income**	***Receipts***
Income in budgets surrendered to the Consolidated Fund (resource)	-	-	-	-	-	-
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-	-
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-	*-155,506*	-	-	-	*-155,506*
Total	**-**	***-155,506***	**-**	**-**	**-**	***-155,506***

DETAILED DESCRIPTION OF CFER SOURCES

£'000

	Present Plans		Changes		Revised Plans	
	Income	***Receipts***	**Income**	***Receipts***	**Income**	***Receipts***
Non-Budget						
Fees relating to the sale and transfer of personalised registration marks by the Driver and Vehicle Licensing Agency.	-	*-150,000*	-	-	-	*-150,000*
Income from River Crossings.	-	*-5,506*	-	-	-	*-5,506*
Total	**-**	***-155,506***	**-**	**-**	**-**	***-155,506***

PART III: NOTE D - EXPLANATION OF ACCOUNTING OFFICER RESPONSIBILITIES

The Accounting Officer prepares resource accounts for each financial year. See Section 2, Part III - Other statements and notes of Main Estimates 2025-26 for further details of Accounting Officer responsibilities.

Accounting Officer:	Jo Shanmugalingam

Executive Agency Accounting Officers:

Virginia McVea for Sections K and AA	Maritime and Coastguard Agency
Tim Moss for Sections L and AB	Driver and Vehicle Licensing Agency
Pia Wilkes CBE for Sections L and AB	Vehicle Certification Agency
Beverley Warmington for Sections L and AB	Driver and Vehicle Standards Agency
Danny Williams for Section F	Active Travel England

ALB Accounting Officers:

Nick Harris, Chief Executive Officer	National Highways
Jeremy Westlake, Chief Executive Officer	Network Rail
Hugh Ind, Chief Executive Officer	British Transport Police Authority
Mark Wild, Chief Executive Officer	High Speed Two (HS2) Limited
Alex Robertson, Chief Executive Officer	Transport Focus
Admiral Iain Lower, Chief Executive Officer	Trinity House
Yvonne Shields O’Connor, Chief Executive Officer	Commissioners of Irish Lights
Mike Bullock, Chief Executive Officer	Northern Lighthouse Board
David Hughes, Chief Executive Officer	East West Rail Company Limited

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

£'000

Section in Part II: Subhead Detail	Body	Resources	Capital	Grant-in-aid
C	National Highways	3,809,349	3,282,500	5,247,883
D	Air Travel Trust	-72,039	-	-
D	British Transport Police Authority	5,945	20,500	-
D	Transport Focus	6,562	-	7,748
D	Train Fleet	52	-	-
R	High Speed 2	50,394	6,816,025	7,316,000
S	East West Rail	188,202	2,838	207,200
T	Network Rail	11,358,602	5,819,003	10,820,000
V	National Highways	50,000	70,228	-
W	Network Rail	3,240,653	-	-
X	British Transport Police Authority	111,800	1,000	-
AE	High Speed 2	717	6,140	-
AF	East West Rail	200	8,350	-
Total		**18,750,437**	**16,026,584**	**23,598,831**

PART III: NOTE K - CONTINGENT LIABILITIES

Nature of liability	£'000
Statutory liabilities:	
Channel Tunnel Act 1987, s 25, 26 and 29 : potential liabilities in the event of termination of Eurotunnel's concession.	100,000
Marine and Aviation Insurance Act 1952, s 1 : Government war risk reinsurance for British shipowners insuring their vessels with the British Mutual War Risks Associations (Clubs). Under the current agreement with Clubs, the Government provides 95% reinsurance for King's Enemy Risks (KER). A contingent liability arises from the continuous KER cover for the hull and machinery value of British flag vessels entered with the Clubs.	Unquantifiable
Railways Act 1993, s 29(5) : Liabilities in direct agreements with rolling stock companies re Environmental Deed of Indemnity.	Unquantifiable
Railways Act 1993, Transport Act 2000: Contingent liabilities arise from signing of new, replacement and extended passenger rail franchise and successor agreements, and other agreements to encourage railways investment, including investments in assets that will be leased to train operating companies. This includes undertakings that cover the period after an individual National Rail Contract (NRC) has expired. Due to the NRCs' terms and conditions, the Department has narrowed the range of risks to which it is exposed, compared to the predecessor arrangements, so the likelihood of payment would be lower. The exposure will tend to reduce as the leases are repaid.	1,505,130
CTRL Act 1996. Undertaking under the HS1 concession agreement. The amount payable in the event of crystallisation would reflect the financial circumstances of the concession agreement and of its operator at that time and will therefore fluctuate in line with market conditions.	3,739,000
Town and Country Act 1990; The Department has issued a Safeguarding Order for the proposed route of HS2 Phase 1 and 2b; the Safeguarding Order for Phase 2a has been lifted. This creates an obligation on the Department to purchase properties that have been blighted.	Unquantifiable
Liabilities for statutory blight for the furtherance of transport infrastructure projects.	Unquantifiable
Legacy liabilities for railway structures sold by British Rail and transferred from British Railways Board (Residuary) Limited (BRBR) on its abolition.	Unquantifiable
Non-statutory liabilities	
Reinstatement of International Maritime Organisation (IMO) building, and abatement of rent, if IMO building destroyed; and rehousing of IMO during rebuilding. The reinstatement cost has been updated based on a valuation commissioned during the year.	136,394
National Highways third party claims.	15,750
Indemnities have been issued to non-executive members of the departmental board, and to civil servants appointed to represent the Department on the boards of other organisations, and to individuals in analogous roles.	1,000
North Atlantic Treaty Organisation (NATO) agreement relating to the indemnification of civil aircraft in respect of their use on NATO tasks in times of crises and war.	Unquantifiable
Letters of comfort have been issued providing an indemnity in relation to legal action taken against the Judge, Counsel, solicitors and secretaries to the Thames Safety Inquiry (report published in year 2000) and the Victim Identification Inquiry (report published in year 2001) following major transport disasters. The amount has been updated to reflect a current estimate of the costs.	10,000

PART III: NOTE K - CONTINGENT LIABILITIES (CONTINUED)

Nature of liability	£'000
Under the HS1 Concession agreement the Secretary of state may be liable for a number of quantifiable and unquantifiable payments. As the unquantifiable proportion is significant, the category is presented as unquantifiable.	Unquantifiable
In 2013 the Secretary of State agreed to quantifiable (disclosed) and unquantifiable assurances, warranties, indemnities and potential losses to external parties under the Thameslink Rolling Stock contracts with Siemens, Network Rail and Cross London Trains. The reduction reflects repayments on some of the liabilities covered by the warranties.	607,000
In 2012 the Secretary of State agreed to quantifiable (disclosed) and unquantifiable assurances, warranties, indemnities and potential losses to external parties under the Inter City Express Rolling Stock contracts with Agility Consortium and Network Rail.	5,900,000
Commitment by the Department to fund any shortfall of toll revenue from the Mersey Gateway Bridge to meet Halton Borough Council's financial obligations under the Demand Management Participation Agreement. The financial exposure reduces as toll revenues are collected.	1,070,000
Cross-guarantees within NR Group - indemnities given by companies within the Network Rail Group to support entities that are not consolidated within the DfT resource accounts, to deliver value for money to the taxpayer. The amount will fluctuate in line with the balances covered.	150,930
Other contingent liabilities, including legal claims, comprising both quantifiable (disclosed) and unquantifiable amounts. This summarises more than thirty individual items. The change in amount reflects new claims received, the expiry of some existing and net increases in the amount of other claims.	192,023
Indemnities to stakeholders relating to infrastructure works, comprising quantifiable (disclosed) and unquantifiable elements.	101,110
The Department has a potential constructive obligation to cover the costs of managing the SS Richard Montgomery, which ran aground off Sheerness in 1944, with a cargo of munitions. The Department has funded the costs of marking, guarding, inspections and mitigation works, indicating that it would fund other works as required. The potential cost is considered to be unquantifiable.	Unquantifiable
The Department has accepted obligations to indemnify operators under the Space Industry Act 2018 (the 2018 Act) and Space Industry Regulations 2021 for losses occurring before the satellite reaches orbit. During 2022-23, one launch took place: Cosmic Girl, on 9 January 2023. There was no cost to the taxpayer under the indemnity. There have been no further launches to date.	Unquantifiable

PART III: NOTE L - INTERNATIONAL SUBSCRIPTIONS

Section in Part II: Subhead Detail	Body	£'000
J	International Civil Aviation Organisation	2,646
J	European Civil Aviation Conference	154
J	International Maritime Organisation	1,100

1	2	3	4	5	5	7	8	9	10	11	12	13	14	15
Subheads	Column	Description	Programme	Resource DEL						Capital DEL				
				Supplementary Estimate 25/26	Main Estimate 25/26	Change				Supplementary Estimate 25/26	Main Estimate 25/26	Change		
				£ million			%	see note number		£ million			%	see note number
A	Gross	Tolled Crossings	Tolled Crossings	0.0	0.2	-0.2				0.0	0.0	0.0		
	Gross		Dartford Crossing Tolls	45.3	44.9	0.3	1%			0.0	0.0	0.0		
	Income		Dartford Crossing Tolls	-192.0	-155.6	-36.4	23%	1		0.0	0.0	0.0		
		Sub total		-146.8	-110.5	-36.3	33%	1		0.0	0.0	0.0		
B		Local Authority Transport	LA Major Schemes	28.1	28.0	0.1				593.8	650.0	-56.2		
	Gross		LA Major Schemes Road Strategy	21.8	21.8	0.0				363.7	418.0	-54.3		
	Income		LA Major Schemes Road Strategy	0.0	0.0	0.0				0.0	0.0	0.0		
			LA Road Maintenance	0.4	0.4	0.0				1,469.2	1,379.3	89.9		
			LA PFI Schemes	322.3	322.3	0.0				0.0	0.0	0.0		
			Integrated Transport Block Grant	0.0	0.5	-0.5				0.0	1.9	-1.9		
			Northern Transport Strategy (Transport for North)	17.1	19.9	-2.8				0.0	0.0	0.0		
			Other LA Schemes	10.9	13.1	-2.2				1.9	2.3	-0.4		
		Sub total		400.7	406.1	-5.4				2,428.6	2,451.5	-22.9	-1%	
C		National Highways (net)	National Highways administration	45.0	45.0	0.0				0.0	0.0	0.0		
			Making better use of the network	1049.0	1,410.0	-361.0				0.0	0.0	0.0		
			Maintenance	244.3	0.0	244.3				0.0	0.0	0.0		
			Traffic Officer Services	136.4	0.0	136.4				0.0	0.0	0.0		
			Associated costs of investment	2334.7	2,528.2	-193.5				0.0	0.0	0.0		
			Capital programmes							3,282.5	3,404.0	-121.5	-4%	
		Sub total		3809.4	3,983.2	-173.8	-4%			3,282.5	3,404.0	-121.5	-4%	
D		Funding of Other ALBs (net)	Transport Focus (net)	6.6	6.8	-0.3				0.0	0.0	0.0		
	Gross		Air Travel Trust Fund	0.2	11.5	-11.3				0.0	0.0	0.0		
	Income		Air Travel Trust Fund	-72.3	-83.6	11.3				0.0	0.0	0.0		
			Operator of Last Resort	0.0	0.0					0.0	0.0	0.0		
			Train Fleet	0.1	0.2	-0.1				0.0	0.0	0.0		
			British Transport Police (net)	5.9	13.3	-7.3				20.5	20.5	0.0	0%	
		Sub total		-59.5	-51.8	-7.7				20.5	20.5	0.0	0%	
E	Gross	Other Railways	British Rail Board Residuary	7.5	6.7	0.8				0.0	0.0	0.0		
	Income		British Rail Board Residuary	-12.0	-11.8	-0.2				0.0	0.0	0.0		
			Community Rail & Research & Freightliner	0.8	0.8	0.0				0.2	0.2	0.0		
	Gross		Channel Tunnel Rail Link Eurotunnel	395.5	374.3	21.2	6%			0.0	0.0	0.0		
	Income		Channel Tunnel Rail Link Eurotunnel	-381.0	-360.0	-21.0	6%			0.0	0.0	0.0		
		(new)	Enhancements	1.0	0.0	1.0				21.5	0.0	21.5	#DIV/0!	9
		(from HSR)	Euston Delivery Company	0.9	0.0	0.9				0.5	0.0	0.5		
		(new)	Great British Railways	8.1	0.0	8.1		2		0.0	0.0	0.0		
			Nexus	30.8	29.4	1.4	5%			70.2	79.8	-9.6	-12%	9
			Rail pensions	10.8	10.2	0.7				0.0	0.0	0.0		
			Rail projects (incl Digital) (net)	0.0	14.1	-14.1	-100%			13.1	13.5	-0.4		
		(new)	Heathrow	14.9	0.0	14.9	#DIV/0!							
			London and Continental Railways	1.1	0.5	0.6				1.9	1.8	0.1		
			Strategy	0.7	0.3	0.3				0.6	0.6	0.0		
	Gross		HS1 and Ashford	47.0	51.6	-4.6	-9%	2		0.0	0.0	0.0		
	Income		HS1 and Ashford	-54.4	-54.4	0.0	0%			0.0	0.0	0.0		
			Rail Trans, Policy, Legislation & Gov	0.0	0.0	0.0	#DIV/0!			0.0	0.0	0.0		
			Rail Workforce Transformation	0.0	0.0	0.0				0.0	0.0	0.0		
			Workforce Pay & Productivity	0.0	7.6	-7.6	-100%			0.0	0.0	0.0		
		(new)	Rail Change Portfolio	6.8	0.0	6.8								
		(new)	Rail DG	0.3	0.0	0.3								
			Rail Reform	4.2	14.1	-9.9	-70%			0.0	0.0	0.0		
			Rail Infrastructure	0.1	17.0	-16.9	-100%	2		0.0	0.0	0.0		
			Rail Infrastructure Strategy and Portfolio	0.4	3.3	-2.9	-87%	2		0.0	0.0	0.0		
			Northern Powerhouse and Intergrated Rail Plan	18.5	21.9	-3.4	-16%	2		2.0	0.0	2.0		
			Rail Analysis & Research	0.7	0.1	0.7				2.4	4.2	-1.8	-43%	9
		Sub total		102.8	125.9	-23.1	-18%	2		112.3	100.0	12.3	12%	9
F		Sustainable Travel	Cleaner Vehicles & Low Carbon	56.2	35.4	20.8	59%	3		578.6	382.3	196.4	51%	10
			Low Carbon Fuels	4.5	0.0	4.5	#DIV/0!			63.4	0.0	63.4	#DIV/0!	10
			R&D Cleaner Vehicles & Low Carbon	0.3	6.6	-6.2	-95%			0.1	67.5	-67.3	-100%	10
			Chief Scientific Officer Research	0.0	0.0	0.0				4.7	4.9	-0.2		
			Cleaner and Smarter Transport	5.3	8.6	-3.3	-39%			11.2	12.9	-1.8	-14%	
			Active Travel England	51.1	85.4	-34.3	-40%	3		129.2	129.5	-0.3	0%	
			Centres of Excellence	0.0	0.0	0.0				0.0	0.0	0.0		
			Cycling England (net)	0.1	0.0	0.1				0.0	0.0	0.0		
			Decarbonisation, Technology and Strategy Director General Office	0.0	0.3	-0.3				0.0	0.0	0.0		
			Economy, Union and Levelling Up	2.4	2.2	0.2				1.1	1.2	-0.2		
			Europe	0.3	2.2	-1.9				1.1	1.1	0.0		
			Road Freight grants	18.1	18.0	0.1				3.9	3.8	0.2		
			Smart and integrated ticketing	15.3	18.7	-3.4	-18%	3		24.2	24.6	-0.4		
			Sustainable Transport	0.0	0.0	0.0				0.0	0.0	0.0		
		Sub total		153.5	177.3	-23.8	-13%	3		817.4	627.7	189.7	30%	10
G		Bus Subsidies and Concessionary Fares	Bus Service Operator Grant	786.6	676.8	109.9				245.5	245.0	0.5	0%	
			Urban Bus Challenge	0.0	88.0	-88.0				0.0	100.0	-100.0	-100%	
			Green Buses	0.0	0.0	0.0				40.0	40.0	0.0	0%	
			Concessionary Fares	0.0	0.0	0.0				0.0	0.0	0.0		
			Accessibility (net)	1.1	1.0	0.0				3.0	3.4	-0.4	-11%	
		Sub total		787.7	765.8	21.9	3%			288.5	388.4	-99.9	-26%	11
H		GLA Transport grants	Transport for London grant	0.5	0.5	0.0				485.0	485.0	0.0	0%	
I		Crossrail (net)		-37.4	-37.6	0.2				-209.0	-209.0	0.0	0%	
J		Aviation, Maritime, Security & Safety	Air Accident Investigation Branch (net)	8.9	9.1	-0.2				0.3	0.3	0.0		
			Airport Capacity Costs (net)	4.4	0.0	4.4				0.0	0.0	0.0		
	Gross		Aviation (incl R&D)	100.7	100.5	0.2				10.7	8.6	2.1		
	Income		Aviation	-52.4	-45.4	-7.1				0.0	0.0	0.0		
			Aviation Serv Trans, Security & Royal Travel	18.6	20.8	-2.2				13.4	12.1	1.3		
			Dangerous Goods (incl R&D)	1.2	1.5	-0.3				0.6	0.7	-0.1		
		(new)	Heathrow expansion	3.7	0.0	3.7				0.0	0.0	0.0		
			Freight (previously Logistics) and Borders	14.2	14.7	-0.5				4.3	4.8	-0.5	-10%	
			Marine Accident Investigation Branch (net)	5.0	4.8	0.2				0.3	0.3	0.0		
			Maritime (net)	4.0	7.3	-3.3				51.0	56.9	-5.9	-10%	
			Rail Accident Investigation Branch (net)	5.7	5.8	-0.1				0.6	0.3	0.4		

			Road Safety Grants (incl R&D)	4.0	4.1	-0.1				13.2	16.9	-3.7	-22%	
			Maritime Trust Port	0.0	0.0	0.0				54.7	0.0	54.7	#DIV/0!	12
			Transport security	5.6	6.0	-0.4				1.2	0.0	1.2		
			Transitional Aviation Security	5.6	4.6	1.1				0.7	0.9	-0.2		
			National Air Traffic Services	0.0	0.0	0.0				0.0	0.0	0.0		
			COVID 19 Domestic	0.0	0.0	0.0				0.0	0.0	0.0		
		Sub total		129.2	133.8	-4.6				150.8	101.7	49.2	48%	12
K		Maritime & Coastguard Agency (net)		443.2	459.7	-16.5	-4%			115.9	87.6	28.3	32%	13
L	Gross	Motoring Agencies	Driver & Vehicle Licensing Agency	712.3	703.1	9.2	1%			24.1	21.1	3.0		
	Income		Driver & Vehicle Licensing Agency	-533.0	-551.1	18.0	-3%			0.0	0.0	0.0		
	Gross		Vehicle Certification Agency	35.8	32.1	3.7	12%			3.1	3.0	0.1		
	Income		Vehicle Certification Agency	-25.2	-28.4	3.2	-11%			0.0	0.0	0.0		
	Income		Driver and Vehicle Standards Agency (formerly VOSA)	-117.4	-110.4	-7.0	6%			0.0	0.0	0.0		
	Gross		Driver and Vehicle Standards Agency	528.9	507.6	21.3	4%			58.9	43.1	15.8		
	Income		Driver and Vehicle Standards Agency	-426.8	-438.0	11.2	-3%			-9.7	0.0	-9.7		
		Sub total		174.6	115.0	59.6	52%	4		76.4	67.2	9.2		
M		Science, research and support functions	Technical & Safety	0.0	0.0	0.0				0.0	0.0	0.0		
			Analysis and Strategy	1.1	0.8	0.2				5.7	6.7	-1.0		
			Freight research & statistics	0.0	0.0	0.0				0.0	0.0	0.0		
	Gross		Road Investment Strategy Client	4.1	3.8	0.3				0.0	0.0	0.0		
	Income		Road Investment Strategy Client	0.0	0.0	0.0				-1.3	-1.3	0.0		
			Road Safety research	4.7	5.9	-1.2				5.4	4.9	0.5		
			Rail Research	0.0	0.0	0.0				0.0	0.0	0.0		
			Transport statistics - roads	8.0	8.5	-0.5				0.2	0.2	0.0		
			Transport analysis and economics research	0.0	0.0	0.0				0.0	0.0	0.0		
			Statistics personal travel	10.6	14.4	-3.8				5.3	7.5	-2.1		
			Local Research Programme	0.0	0.0	0.0				0.0	0.0	0.0		
			Rail and Land Transport Compliance Secuity	3.9	3.7	0.2				0.6	6.0	-5.5		
			National Roads Policy Assessment	0.0	0.0	0.0				0.0	0.0	0.0		
		Sub total		32.4	37.1	-4.8				15.9	24.0	-8.1		
N		Central Administration	Road Safety Publicity	4.9	-1.1	6.1				0.0	0.0	0.0		
			Central administration	326.0	325.8	0.2				0.0	0.0	0.0		
			Capital Infrastructure Investment (net)	0.0	0.0	0.0				0.0	0.0	0.0		
			Finance & Estates	6.9	7.2	-0.4				0.0	0.0	0.0		
			Group Property (net)	6.7	7.3	-0.6				11.5	5.5	5.9		
			Human Resources Programme expenditure	121.0	106.5	14.6				0.2	3.3	-3.1		
			Project Delivery Capability	6.8	7.2	-0.4				0.1	0.4	-0.3		
			Digital Services	15.7	12.3	3.5				5.0	5.9	-0.9		
			Shared Services (net)	0.1	0.1	0.0				0.5	0.2	0.4		
			Commercial Contracts	0.0	0.0	0.0				0.0	0.0	0.0		
	Gross		Shareholding, Appointments & Inquiry	3.9	3.7	0.1				0.0	0.0	0.0		
	Income		Shareholding, Appointments & Inquiry	-68.4	-25.0	-43.4				0.0	0.0	0.0		
		(new)	Strategy & Operations	0.5	0.0	0.5								
		Sub total		424.1	444.1	-19.9	-4%			17.4	15.4	2.0		
		Departmental Unallocated Provision		0.0	0.0	0.0				0.0	0.0	0.0		
O		Support for Passenger Rail Services	Goods & Services	0.0	0.0	0.0				0.0	0.0	0.0		
			Current grants to Local Government	0.0	0.0	0.0				0.0	0.0	0.0		
			Capital Grants to Public Corporations	0.0	0.0	0.0				0.0	0.0	0.0		
			Capital Grants to Private Sector	0.0	0.0	0.0				0.0	0.0	0.0		
			Capital Grants to Central Government	0.0	0.0	0.0				0.0	0.0	0.0		
			Capital Loans	0.0	0.0	0.0				0.0	0.0	0.0		
			Rail Markets	2104.2	2,087.5	16.6				130.1	123.4	6.7		
			Rail Policy Operations & Change	3.3	6.2	-2.9				6.9	10.8	-3.8		
			Subsidies to Public Corporations	0.0	0.0	0.0				0.0	0.0	0.0		
			Subsidies to Private Sector	0.0	0.0	0.0				0.0	0.0	0.0		
			Staff Costs	0.0	0.0	0.0				0.0	0.0	0.0		
		Sub total		2107.4	2,093.7	13.7	1%			137.0	134.1	2.9	2%	
P		High Speed Rail	Transport Development Fund -Rail	0.0	0.4	-0.4				0.0	0.0	0.0		
	Gross		High Speed 2 Policy, Legislation & Funding	48.3	45.4	2.9				197.1	333.5	-136.4	-41%	
	Income		High Speed 2 Policy, Legislation & Funding	-26.1	-24.2	-1.9				0.0	0.0	0.0		
			High Speed 2 Finance & Commercial	0.0	0.0	0.0				0.0	0.0	0.0		
			High Speed 2 Project Sponsorship	0.2	1.6	-1.3				0.0	0.0	0.0		
			Project Hexagon (Eastern Leg Development)	13.1	0.1	13.0	12960%			0.0	0.0	0.0		
			Euston	4.0	4.8	-0.7	-16%			4.3	4.3	0.0		
			East West Rail - (High Speed Rail)	0.0	0.4	-0.4	-100%			0.0	0.0	0.0	#DIV/0!	
			HS2 Interface	0.0	0.0	0.0				0.0	0.0	0.0		
		Sub total		39.5	28.3	11.1	39%	See Note 6		201.4	337.8	-136.4	-40%	
Q		Transport Development Fund		20.8	81.7	-60.9	-75%	5		1,060.6	974.1	86.4	9%	
R		High Speed Two Limited		50.4	141.0	-90.6	-64%	6		6,816.0	6,858.0	-42.0	-1%	
S		East West Rail Company Limited		188.2	143.7	44.5	31%	7		2.8	0.3	2.6		
T		Network Rail (net)		11358.6	11,423.3	-64.7	-1%			5,819.0	5,697.0	122.0	2%	
U		Funding of ALBs (net) - Non-Voted	Norther Lighthouse Board (net)	9.0	7.8	1.2				0.0	0.0	0.0		

		Commissioners of Irish Lights (net)	0.4	0.4	0.0				0.0	0.0	0.0		
		Trinity Lighthouse Service (net)	10.1	21.5	-11.4	-53%	8		0.0	0.0	0.0		
		Sub total	19.6	29.7	-10.1	-34%	8		0.0	0.0	0.0		
			19,998.8	20,389.9	- 391.2				21,639.1	21,565.2	73.8		

1	2	3	4
Subheads	Column	Description	Programme
V		National Highways (net)	
W		Network Rail (net)	
X		Funding of Other ALBs (net)	Air Travel Trust Fund British Transport Police
Y		Other Railways	Channel Tunnel Rail Link Eurotunnel (net) Rail pensions London and Continental Railways (net) Rail Projects
Z		Aviation, Maritime, Security & Safety	GLA's Pension
AA		Maritime & Coastguard Agency	
AB		Motoring Agencies	Driver & Vehicle Licensing Agency Vehicle Certification Agency Driver and Vehicle Standards Agency Government Car & Discpatch Agency
AC		Central Administration	Human Resources Programme

AD		High Speed Rail	
AE		High Speed Two Limited	
AF		East West Rail Company Limited	
AG		Funding of Other ALBs Non-Voted	Norther Lighthouse Board
			Trinity Lighthouse Service
			Commissioners of Irish Lights

5	6	7	8	9	10	11
Resource AME						
Supplementary Estimate 25/26	Main Estimate 25/26	Change				Supplementary Estimate 25/26
million			%	see note number		
50.0	10.0	40.0	400%	14		70.2
3,240.7	3,306.8	-66.1	-2%			0.0
0.0	0.0	0.0				0.0
111.8	111.8	0.0				1.0
111.8	111.8	0.0				1.0
90.5	86.4	4.2	5%			0.0
-9.4	-9.5	0.1				0.0
126.2	126.7	-0.5				0.0
0.0	0.0	0.0				
207.3	203.6	3.7	2%			0.0
-0.5	-0.4	-0.1				-23.3
1.0	0.0	1.0				0.0
-0.4	-1.5	1.1				0.0
0.0	0.0	0.0				0.0
0.2	0.5	-0.3				0.0
0.0	0.0	0.0				0.0
-0.2	-1.0	0.8				0.0
90.4	96.0	-5.6	-6%			0.0

0.0	0.0	0.0				86.2
0.7	-14.8	15.5				6.1
0.2	0.3	-0.1				8.4
0.0	0.0	0.0				0.0
0.0	-11.0	11.0				0.0
0.0	0.0	0.0				0.0
-0.1	-11.0	-10.9				0.0
3,701.3	**3,701.3**					**148.6**

12	13	14	15
Capital AME			
Main Estimate 25/26	Change		
million		%	see note number
100.0	-29.8	-30%	15
0.0			
0.0			
1.0	0.0		
1.0	0.0		
0.0			
0.0			
0.0			
0.0	0.0		
-11.7	-11.7	100%	16
0.0			
0.0			
0.0			
0.0			
0.0			
0.0			
0.0			

56.8	29.4		17
1.5	4.6		See note 17
0.9	7.4		
0.0 0.0 0.0			
0.0			

148.6

Table B: how DEL & AME funding plans for 2024-25 have altered since Spending

Spending Review 2025 (Phase 1) setllement for 2025-26

Additional, new, money awarded since SR25

Additional funding Autumn Budget 2024 :
Cover for National Insurance Contributions

Additional funding Autumn Budget 2025 :
Cover for Electric Car Grants

Non-cash Depreciation
Depreciation cover in ME 25-26

Estimating, forecasting and reprofiling changes:-

AME forecast :
Network Rail
National Highways
Rail
HS2/HSR
Other AME

Switch
Prog to Admin for National Insurance Contributions
RDEL to CDEL

Budget Exchange
2025-26 to 2026-27

Neutral funding changes between departments:-

Transfer to DSIT re PNT (Positioning, Navigation and Timing) office
Transfer to CO re CS Live
Transfer to CO re SpAds
MOG transfer to CO: Transfering the Governemnt Car Service to Cabinet Office.
Transfer to MoJ for JITs

Transfer to CO re Missions Campaigns contribution
Transfer to the Northern Ireland Executive for Derry PSO
Transfer to Scottish Government_ for A75
Transfer to Home Office (JMSC Funding RDEL element)
Transfer to MOD RE funding for National Shipping Office
Transfer from FCDO to DfT in respect of the ISF (former Conflict, Stability & Security Fund) shared between Maritime Security Operations and Aviation Security. AvSec portion(Cyber & Tech)
Transfer from FCDO to DfT in respect of the ISF (former Conflict, Stability & Security Fund) shared between Maritime Security Operations and Aviation Security. AvSec portion (CT)
Transfer from FCDO to DfT in respect of the ISF (former Conflict, Stability & Security Fund) shared between Maritime Security Operations and Aviation Security. Oversea Territories (MCA)
Transfer to MHCLG - Devolution Deals _Greater Manchester Earnback
Transfer to MHCLG re Integrated Settlements - GMCA & WMCA
Transfer to Scottish Governement for A75 funding
Transfer to FCDO to cover the costs associated with the legal resource at ICAO.
Transfer to HO re Access Passholders Information Distribution System (Aphids)
Transfer from MHCLG re funding National Highways for New Homes Acceleration
Transfer to SG for Regional AIrports Connectivity Dundee Payment
Transfer to CO for licencing costs for the public appointments applicant tracking system
Transfer from FCDO to DfT in respect of the UKISF (former Conflict, Stability & Security Fund) shared between Maritime Security Operations and Aviation Security. Counter Terrorism, Cyber & Tech funding
Transfer from FCDO to DfT in respect of the UKISF (former Conflict, Stability & Security Fund) shared between Maritime Security Operations and Aviation Security. ASSET element
Transfer from FCDO to DfT in respect of the UKISF (former Conflict, Stability & Security Fund) shared between Maritime Security Operations and Aviation Security.MCA Overseas Territory
Transfer to DHSC for the NHS Chargepoint Accelerator Scheme
Transfer from DESNZ : committed £50m to fund the Electric Car Grant.
Transfer to CO re cost for SpAds
Transfer to NCA re costs associated with the delivery of the Transport Sanctions Criminal Enforcement team established and managed by the NCA.
Transfer to CO: to increase the capability and scale of the IT services for working up to and at SECRET.
Transfer to MHCLG re: Cross Pavement Grants
Transfer to MHCLG re: Cross Pavement Grants
Transfer to DBT re AV eduactional programme
Transfer from DSIT re GEA AI project fund.

Other

2025-26 Supplementary Estimate totals as at January 2025

DfT		£ million			£ million	
admin	programme	**Resource DEL total**	**Capital DEL**	Resource AME	Capital AME	**AME total**
		-				-
						-
357.00	**7,836.91**	**8,193.91**	**21,784.00**	**-**	**-**	**-**
		-				
	97.01	97.01				
		-				
		-				
		-	50.00			
25.26	12,242.22	12,267.48				-
				3,240.65	70.23	3,310.88
				50.00	-	50.00
				207.33	87.30	294.63
				0.72	- 11.67	- 10.95
				202.56	2.74	205.30
3.51	- 3.51	-				
	- 385.00	- 385.00	385.00			
		-				
			- 400.00			
- 0.18		- 0.18				
- 0.07		- 0.07				
- 0.39		- 0.39				
- 2.77		- 2.77	- 0.97			
	- 0.13	- 0.13				

	- 6.70	- 6.70				
	- 1.13	- 1.13				
	- 3.49	- 3.49				
	- 11.50	- 11.50	- 2.50			
	- 0.26	- 0.26				
	0.01	0.01				
	0.53	0.53				
	0.84	0.84				
	- 5.00	- 5.00				
	- 138.32	- 138.32	- 215.35			
	- 0.37	- 0.37				
	- 0.12	- 0.12				
	- 3.33	- 3.33				
	0.08	0.08				
	- 1.66	- 1.66				
- 0.02		- 0.02				
	0.04	0.04				
	0.09	0.09				
	0.86	0.86				
		-	- 8.00			
		-	50.00			
- 0.13		- 0.13				
	- 0.50	- 0.50				
	- 0.84	- 0.84				
	- 0.34	- 0.34				
		-	- 3.03			
	- 0.02	- 0.02				
	0.32	0.32				
- 0.19	0.06	- 0.13				
382.01	19,616.76	19,998.77	21,639.15	3,701.26	148.60	3,849.87