Department for Environment, Food and Rural Affairs

Supplementary Estimate 2025-26

Select Committee Memorandum

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Annexes

1. Overview

The purpose of this memorandum is to provide an overview and analysis of the Resource, Capital and cash sought in the 2025-26 Supplementary Estimate and to demonstrate consistency with the plans approved in the 2025 Spending Review (SR25). It also sets out changes from the 2025-26 Main Estimate and provides background information.

This memorandum has been prepared with reference to guidance provided by the House of Commons Scrutiny Unit. The information in this memorandum has been approved by Paul Kissack, Accounting Officer and Permanent Secretary of the Department for Environment, Food and Rural Affairs (Defra).

1.1 Priority Outcomes

Defra's Priority Outcomes reflect the government's priorities, with the department focussed on delivering the Secretary of State's four priorities. These are as follows:

- Priority Outcome 1: Clean up Britain's rivers, lakes and seas
- Priority Outcome 2: Ensure nature's recovery
- Priority Outcome 3: Support farmers to boost food security
- Priority Outcome 4: Support trade by resetting our relationship with the European Union (EU)

In addition to these priorities, Defra continues to manage a number of critical sectors, systems and risks on behalf of the government. These are:

- Improve our nation's resilience to the dangers of flooding
- Create a roadmap to a circular economy
- Reduce carbon emissions (to achieve Net Zero) and manage the impacts of climate change
- Manage and respond to environmental hazards and incidents
- Maintain and improve animal health and welfare standards
- Enhance biosecurity
- Deliver for rural communities
- Facilitate economic resilience and sustainable practices in the forestry and fisheries sectors
- Ensure smooth transfer of goods from, to and between all parts of the UK

1.2 Spending controls

Defra's spending is broken down into five spending totals, for which Parliament's approval is sought.

The information below sets out the key budgeted activities covered by each spending total supported by provision in this Estimate. The budgets support delivery of the Department's Priority Outcomes. They reflect the settlements agreed for Defra as part of SR25, plus further changes announced in subsequent fiscal events.

The spending totals which Parliament votes are:

- The Resource Departmental Expenditure Limit (**Resource DEL**) includes the Administration budget for running Core Defra and its Delivery Bodies and the Programme budget for spend on responsibilities including Farm Support; Waste, including the Extended Producer Responsibility for Packaging (pEPR) scheme which is net of income received; Animal Disease, Health and Welfare; Natural Environment; and Flood and Coastal Risk Management. Included within Resource DEL budgets are ring-fenced budgets for depreciation and specific policy activities. These ring-fences are detailed in section 2.3.

- The Capital Departmental Expenditure Limit (**Capital DEL**) mainly includes the budget relating to Flood and Coastal Risk Management. It also includes funding to support the National Biosecurity Centre; the Critical Works programme at Weybridge; Farm Support payments; the Nature for Climate Fund; and Official Development Assistance (ODA) funding. Ring-fences are detailed in section 2.3. The remainder of the Capital DEL budget has been allocated in accordance with the Department's prioritisation of capital projects.

- Resource Annually Managed Expenditure (**Resource AME**) is all classified as Programme and includes movements on provisions, including for the commitment to pay area-based direct payments to farmers linked to 2023 claims and the Environment Agency (EA) pension schemes. Budget is also included for Flood Re and Levy Funded Bodies (the Agriculture and Horticulture Development Board (AHDB) and the Sea Fish Industry Authority (SFIA)), net of levy income and their other income streams.

- Capital Annually Managed Expenditure (**Capital AME**) covers the capital costs of the Levy Funded Bodies and Flood Re, and the budget for capitalised dilapidation provisions.

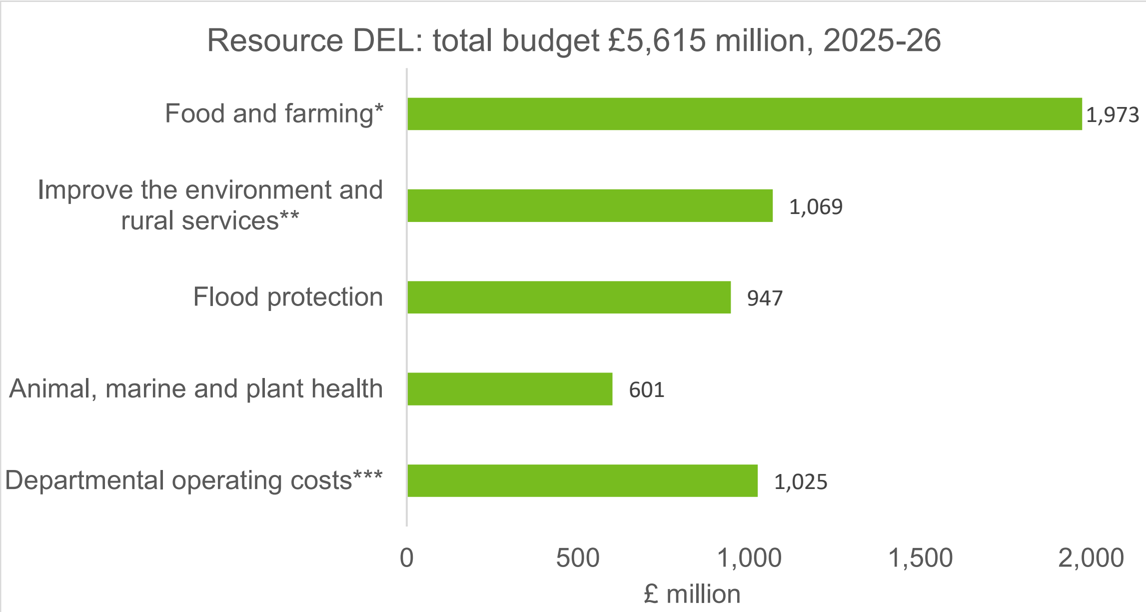
- **Non-Budget** covers possible exchange rate differences relating to legacy Rural Development programmes.

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

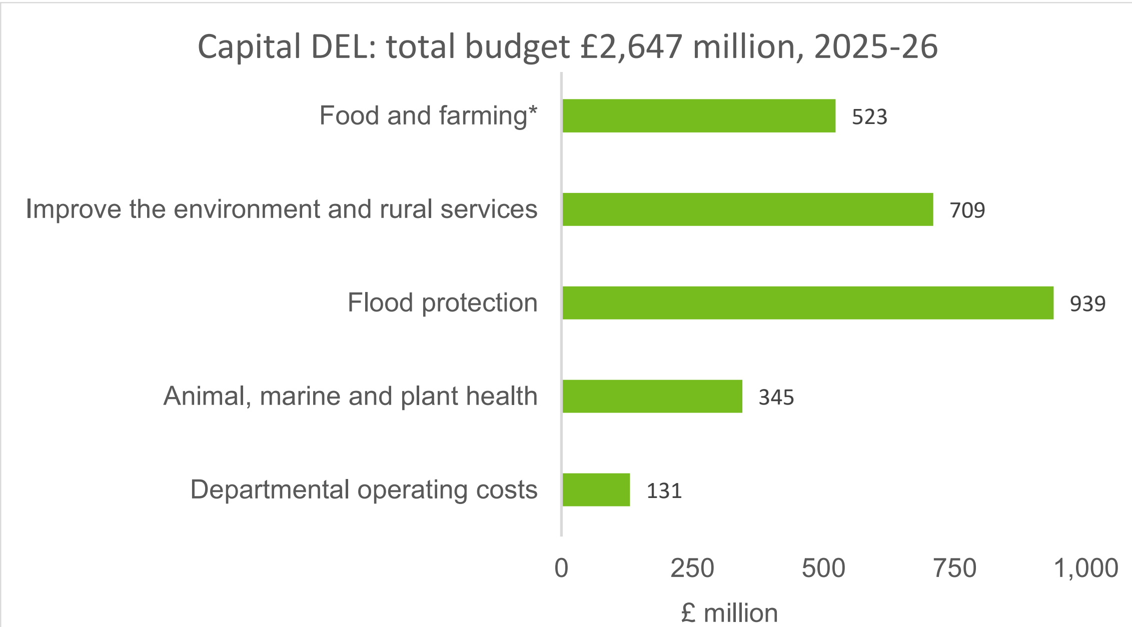
Main Estimates are presented to Parliament by HM Treasury in order to seek Parliament's authority for departmental spending plans. They are usually presented in April/May each year. Departments should seek a Supplementary Estimate in order to change voted spending provision, reallocate spending provision between budgetary limits or amend the Ambit. Supplementary Estimates are usually presented to Parliament by HM Treasury in January/February each year.

1.3 Main areas of spending

The graphic below shows the main components of Defra's proposed budget for 2025-26 included in this Supplementary Estimate, and the proportions of funds spent on its main activities.



*Food and farming includes £1.78 billion of the £1.84 billion Resource DEL budget for the Farm Support programme
**Improve the environment and rural services includes £1.15 billion expenditure and £1.15 billion income for pEPR
***Departmental operating costs includes HR, IT, estates, communications and finance functions from the largest network bodies, including associated depreciation. These have been brought into the core Department and have formed group-wide functions, which will improve prioritisation, decision-making, professionalism and efficiency. Many of these costs directly support the front line work in the main operating areas.

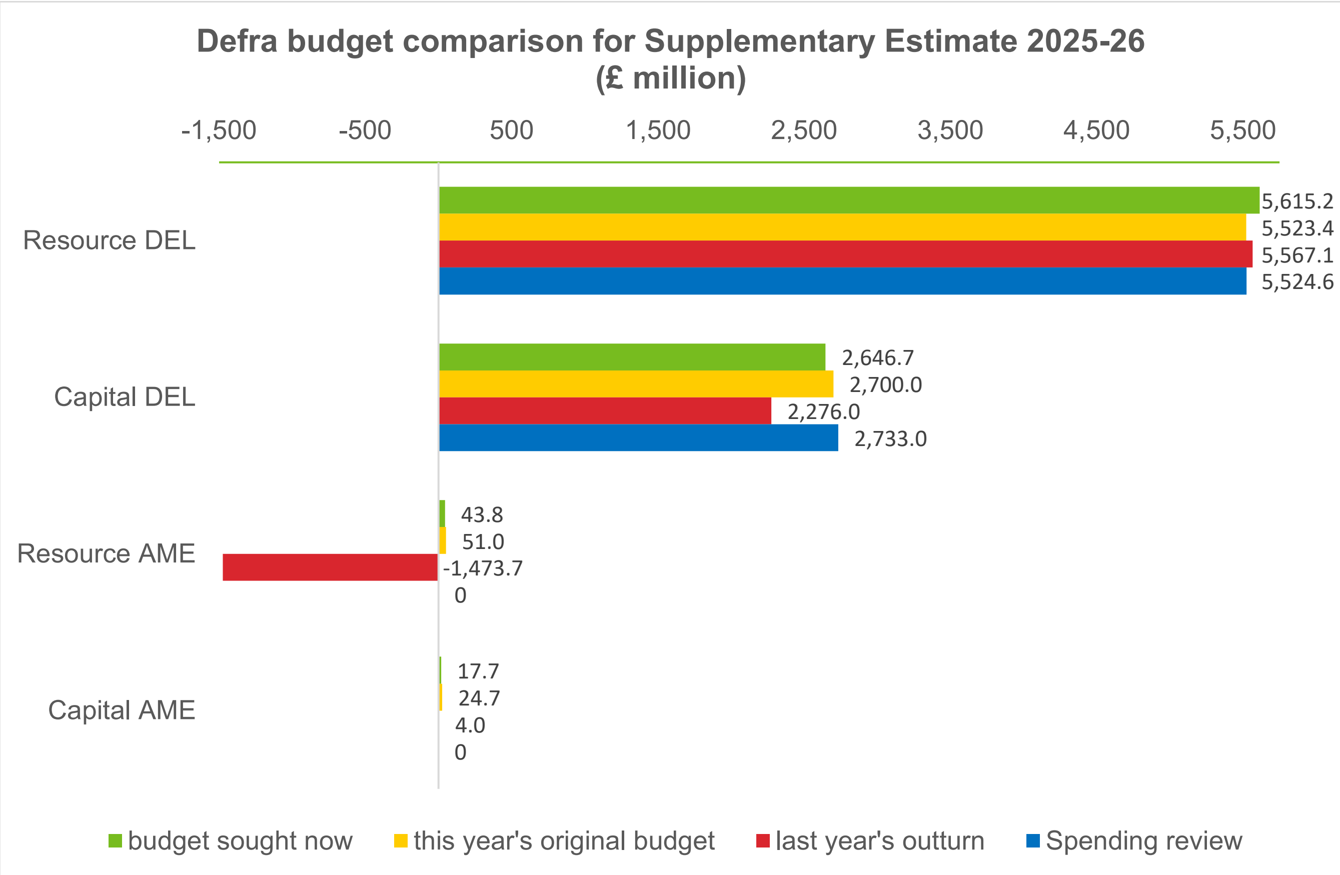


*Food and farming includes £480 million of the £556 million Capital DEL budget for the Farm Support programme

1.4 Comparison of spending totals sought

The table and graphic below show how the totals sought for Defra compare with last year, the original budget this year and the latest Spending Review settlement:

Amounts sought this year		Original budget this year	Difference compared to original budget this year		Final outturn last year	Difference compared to final outturn last year		Spending Review	Difference compared to Spending Review	
Supplementary Estimate 2025-26		Main Estimate 2025-26			Final outturn 2024-25			SR25		
	£m	£m	*£m*	*%*	£m	*£m*	*%*	£m	*£m*	*%*
Resource DEL	**5,615.2**	5,523.4	*91.8*	*1.7*	5,567.1	*48.1*	*0.9*	5,524.6	*90.6*	*1.6*
Capital DEL	**2,646.7**	2,700.0	*-53.3*	*-2.0*	2,276.0	*370.7*	*16.3*	2,733.0	*-86.3*	*-3.2*
Resource AME	**43.8**	51.0	*-7.2*	*-14.1*	-1,473.7	*1,517.5*	*103.0*	N/A	N/A	N/A
Capital AME	**17.7**	24.7	*-7.0*	*-28.3*	4.0	*13.7*	*342.5*	N/A	N/A	N/A



1.5 Key drivers of spending changes since the 2025-26 Main Estimate

The Resource DEL budget has increased by £91.8 million since the 2025-26 Main Estimate. The main causes of the changes in Resource DEL are explained in more detail in the table below:

Change (£m)	Reason for change
74.0	Increase in budget due to claims from the Reserve agreed with HM Treasury: ○ £45.0 million for Exotic diseases. These are the costs relating to Avian Influenza, Bluetongue and other exotic diseases, and includes culling, disposal and compensation. These are unforeseen and unavoidable costs, and, due to the uncertainty in predicting costs, they are not funded in advance via the Spending Review. The claim is derived from latest estimates of cost based on early spend to date. ○ £29.0 million for the EU Delivery Programme. This claim is required to cover specialist resources and digital systems development to help deliver an improved relationship on EU trade.
14.2	Net increase due to a number of small budget transfers from other government departments. The largest being a transfer from the Foreign, Commonwealth & Development Office for £6.5 million for the Blue Belt programme, which supports the UK Overseas Territories with the protection and sustainable management of their marine environments.
12.1	Increase in the depreciation budget for the Environment Agency to provide a more up to date figure based on in-year asset additions.
-8.5	Other net decrease across various programmes.
91.8	**Total increase since the 2025-26 Main Estimate**

The Capital DEL budget has decreased by £53.3 million since the 2025-26 Main Estimate. The main causes of the changes in Capital DEL are explained in more detail in the table below:

Change (£m)	Reason for change
-46.4	Decrease due to contracts being tendered and signed for the National Biosecurity Centre which have required a reprofiling of programme spend over different financial years than originally planned. As a large scale infrastructure programme, forecast profile adjusts as delivery plans and procurement progresses. The revised profile is aligned to optimal path to get the programme ready for construction in 2027.
-6.9	Other net decrease across various programmes, including £2.3 million net budget transfers to other government departments.
-53.3	**Total decrease since the 2025-26 Main Estimate**

The Resource AME budget has decreased by £7.2 million since the 2025-26 Main Estimate. The main causes of the changes in Resource AME are explained in more detail in the table below:

Change (£m)	Reason for change
45.9	Increase relates to an estimate of the expected credit losses (ECLs) for the Extended Producer Responsibility for Packaging (pEPR) scheme. The pEPR scheme will make

	obligated producers of packaging responsible for the cost of packaging disposal, by charging them for the volume of packaging that they produce which is then paid to Local Authorities (LAs) as a grant for their costs of processing the packaging waste. ECLs will be assessed in accordance with the relevant accounting standard International Financial Reporting Standard 9 (IFRS 9)*. This estimate has been calculated at 4% based on information held about the bad debt experience of the obligated producers.
-29.6	Decrease in the EA Pension schemes provision following a revised actuarial forecast.
-22.6	Decrease due to reductions in the Metal Mines and Foot and Mouth Disease Burial Site provisions, mainly due to changes in the discount rate. There has been an increase in the discount rate used for valuing provisions, as per guidance issued by HM Treasury in December 2025 (an increase in the discount rate results in a decrease in the value of a provision for future years).
-0.9	Other net decrease, mainly for expected movements in other provisions held by the Department.
-7.2	**Total decrease since the 2025-26 Main Estimate**

*IFRS 9 sets out requirements for recognition and measurement of financial instruments, including impairment, derecognition and general hedge accounting. In respect of ECLs, it requires ECLs to reflect an unbiased and probability-weighted amount, the time value of money and reasonable and supportable information about past events, current conditions and forecasts of future economic conditions.

The Capital AME budget has decreased by £7.0 million since the 2025-26 Main Estimate. This mainly relates to the budget for dilapidation provisions capitalised as part of the right-of-use asset under International Financial Reporting Standard 16 (IFRS 16). This accounting standard states how leases should be presented, recognised, measured and disclosed in the annual accounts. Budgets across the years were based on best estimates of the projected capital costs across the corporate estate. These estimates are now lower than originally expected.

1.6 Key drivers of change since the Spending Review

The levels of Resource and Capital DEL funding for Defra for 2025-26 are based on plans published in SR25. Since that time, the main changes to the Department's budgets as reflected in this Supplementary Estimate are set out in Annex B.

1.7 Reserve claims and spending pressures

This Supplementary Estimate includes claims on the Reserve for exotic diseases and the EU Delivery Programme, as explained in section 1.5.

1.8 Funding: other spending announcements

There have been no other spending announcements since the Main Estimate.

1.9 New policies and programmes; Ambit changes

There have been no changes to the Ambit in this Supplementary Estimate.

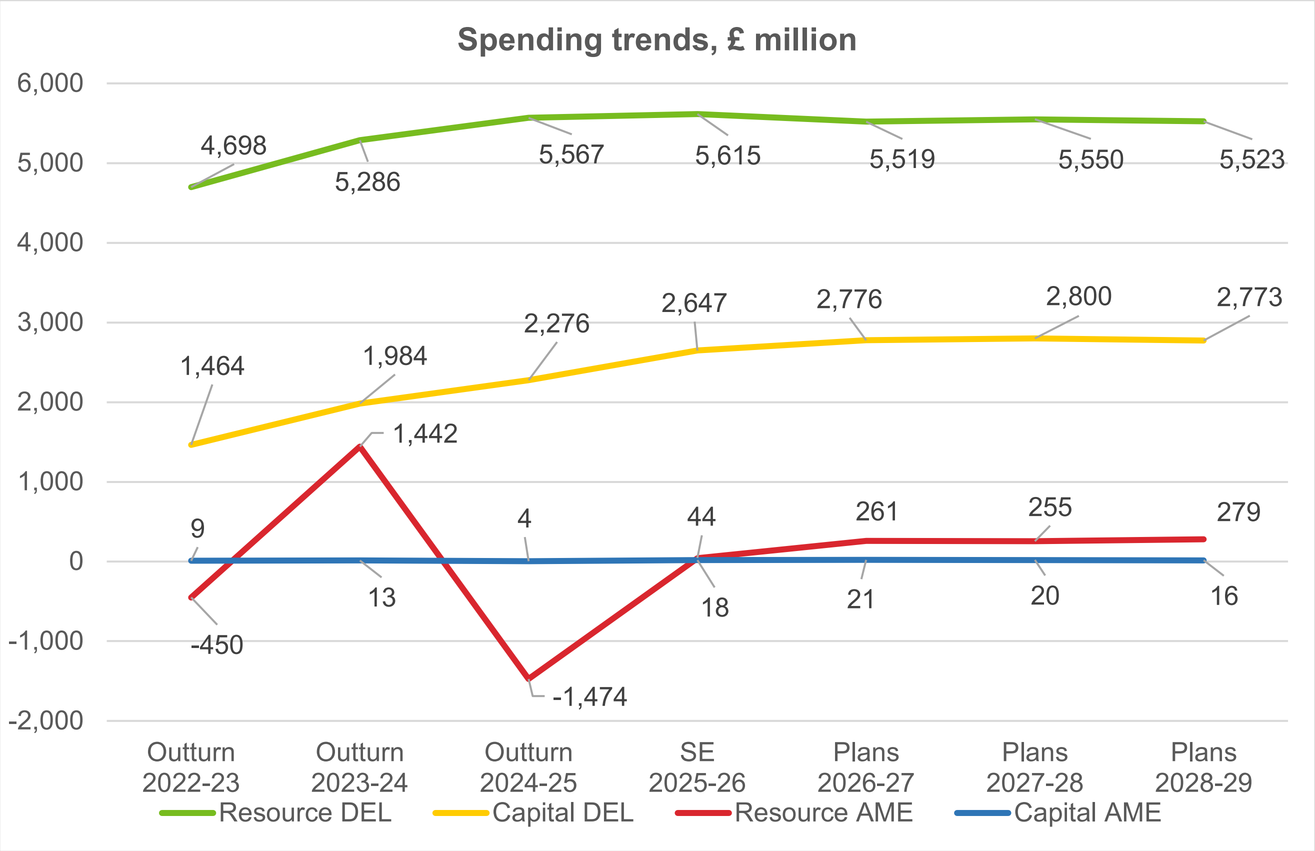
1.10 Administration costs and efficiency plans

Amounts sought this year		Original budget this year	Difference compared to original budget this year		Final outturn last year	Difference compared to final outturn last year		Spending Review	Difference compared to Spending Review	
Supplementary Estimate 2025-26		**Main Estimate 2025-26**			**Final outturn 2024-25**			**SR25**		
	£m	**£m**	***£m***	***%***	**£m**	***£m***	***%***	**£m**	***£m***	***%***
Administration costs	**1,266.5**	1,240.6	*25.9*	*2.1*	1,045.4	*221.1*	*21.1*	1,106.2	*160.3*	*14.5*

Administration budgets show a small increase from the 2025-26 Main Estimate, mainly due to the increase in depreciation budget for the EA and the element of the claim on the Reserve for the EU Delivery Programme that affected the administration budget, as explained in section 1.5. Defra has agreed to reduce its administration budget spend by 10 percent in real-terms by 2028-29 and has a transformation plan to deliver these savings.

1.11 Spending trends

The chart below shows overall spending trends for the last three years and plans for the current year and the next three years, as set out in SR25, and presented in Estimates for 2025-26.



Notes

- The 2025 spending review settlement also included a CDEL budget for 2029-30, this is £2,764 million.
- The depreciation budget is included in Resource DEL. This will move to Resource AME in the 2026-27 Main Estimate, as per HM Treasury guidance.

The Resource DEL budget reflects a gradual increase through to 2025-26 before levelling off. Reasons for the increase include an increase in the depreciation budget for the EA due to a change in the way operational assets are valued, and a changing profile of the budget for the Farm Support programme. The budgets for future years reflect those agreed at SR25, which gave the Department more certainty to plan for the delivery of our ambitious outcomes. Defra is funded over the SR to restore nature while supporting development, to reform the water sector, drive improvements in farming productivity, deliver an improved trading relationship with the EU, support our Environmental Improvement Plan, and provide resilience against major risks including Floods and Biosecurity. This is all underpinned by funding to unlock significant efficiencies and savings equivalent to around 10 percent of the 2025-26 RDEL budget.

The Capital DEL budget shows an overall increase across the period, with higher movements in the earlier years. This budget reflects increased investment in flood and coastal defence programmes (where Defra has agreed a long-term investment programme), continued funding to support farmers and improved environmental land management, increases in budget for the Nature for Climate Fund and the National Biosecurity Centre and significant Research and Development investments. The budgets for future years reflect those agreed at SR25, and also include budget for 2029-30 to help provide longer-term certainty.

Resource AME budgets vary greatly over the years due to the volatility of provisions valuations. The large increase in 2023-24 mainly relates to the commitment to pay area-based direct payments for farmers linked to that year's claims, and the decrease in 2024-25 mainly relates to the reduction in this liability as payments were made from the Resource DEL budget, as well as a fall in value of the liability due to a change in the rates used to calculate payments that resulted in a reduction in the value of the remaining delinked payments.

Capital AME has remained fairly constant across the period.

2. Spending detail

2.1 Explanations of changes in spending

The tables below show how Defra's spending plans compare with the Main Estimate from the beginning of the year, broken down by Estimate Subhead. Funding is sometimes transferred between different areas of the Department due to internal structure changes which can mean values move subhead without necessarily reflecting changed spending plans.

Resource DEL

The table below shows how Defra's spending plans for Resource DEL compare with the Main Estimate from the beginning of the year.

Resource DEL						
Subheads	**Description**	**2025-26 Supplementary Estimates budget sought**	**2025-26 Main Estimates budget approved**	***Change from Main Estimate***		***see note number***
		£m	**£m**	***£m***	***%***	
A, F	Food and farming	1,973.0	1,963.1	***9.9***	***0.5***	
B, G	Improve the environment and rural services	1,069.3	1,151.3	***-82.0***	***-7.1***	
C, H	Flood protection	947.3	872.9	***74.4***	***8.5***	
D, I	Animal, marine and plant health	600.6	536.3	***64.3***	***12.0***	*1*
E	Departmental operating costs	1,025.0	999.8	***25.2***	***2.5***	
	Total	**5,615.2**	**5,523.4**	***91.8***	***1.7***	

Variations between the current and past budget are given below:
- Where the variation is greater than both 10% and £10 million
- Where the variation is greater than both 5% and £200 million
- Any other variation whereby an explanation is necessary i.e. significant new spending programmes or unusual one-off spending items

Further detail of spending within these totals is given in the Table at Annex A.

1. Animal, marine and plant health
Resource DEL spending under this subhead is forecast to increase by £64.3 million or 12.0% since the Main Estimate. This mainly relates to the claims on the Reserve for exotic disease

outbreaks, including Bluetongue and the costs of Avian Influenza; and the EU Delivery Programme, as explained in section 1.5.

Capital DEL

The table below shows how Defra's spending plans for Capital DEL compare with Main Estimate from the beginning of the year.

Capital DEL						
Subheads	**Description**	**2025-26 Supplementary Estimates budget sought**	**2025-26 Main Estimates budget approved**	***Change from Main Estimate***		**see note number**
		£m	**£m**	***£m***	***%***	
A, F	Food and farming	523.0	497.3	***25.7***	***5.2***	
B, G	Improve the environment and rural services	709.1	606.8	***102.3***	***16.9***	*2*
C, H	Flood protection	938.6	955.1	***-16.5***	***-1.7***	
D, I	Animal, marine and plant health	344.7	350.2	***-5.5***	***-1.6***	
E	Departmental operating costs	131.3	290.6	***-159.3***	***-54.8***	*3*
	Total	**2,646.7**	**2,700.0**	***-53.3***	***-2.0***	

Variations between the current and past budget are given below:

- Where the variation is greater than both 10% and £10 million
- Where the variation is greater than both 5% and £200 million
- Any other variation whereby an explanation is necessary i.e. significant new spending programmes or unusual one-off spending items

Further detail of spending within these totals is given in the Table at Annex A.

2. Improve the environment and rural services

Capital DEL spending under this subhead is forecast to increase by £102.3 million or 16.9% since the Main Estimate. This is mainly due to the transfer of research and development budgets, that were held in the centre at the beginning of the year, to other areas of the business, including delivery bodies.

3. Departmental operating costs

Capital spending under this subhead is forecast to decrease by £159.3 million or 54.8% since the Main Estimate. This is mainly due to the transfer of research and development budgets, that were held in the centre at the beginning of the year, to other areas of the business, including delivery bodies.

Resource AME

The table below shows how Defra's spending plans for Resource AME compare with the Main Estimate from the beginning of the year.

Resource AME						
Subheads	**Description**	**2025-26 Supplementary Estimates budget sought**	**2025-26 Main Estimates budget approved**	***Change from Main Estimate***		**see note number**
		£m	**£m**	***£m***	***%***	
J, N	Food and farming	-247.1	-234.1	***-13.0***	***-5.6***	
K, 0	Improve the environment and rural services	-21.1	-25.6	***4.5***	***17.6***	
P	Flood protection	265.6	278.6	***-13.0***	***-4.7***	
L, Q	Animal, marine and plant health	0.1	0.1	***0.0***	***0.0***	
M	Departmental operating costs	46.3	32.0	***14.3***	***44.7***	*4*
	Total	**43.8**	**51.0**	***-7.2***	***-14.1***	

Variations between the current and past budget are given below:

- Where the variation is greater than both 10% and £10 million
- Where the variation is greater than both 5% and £200 million
- Any other variation whereby an explanation is necessary i.e. significant new spending programmes or unusual one-off spending items

Further detail of spending within these totals is given in the Table at Annex A.

4. Departmental operating costs

Resource AME spending under this subhead is forecast to increase by £14.3 million or 44.7% since the Main Estimate. This is mainly driven by small net changes to some centrally held provisions.

Capital AME

The table below shows how Defra's spending plans for Capital AME compare with the Main Estimate from the beginning of the year.

Capital AME						
Subheads	**Description**	**2025-26 Supplementary Estimates budget sought**	**2025-26 Main Estimates budget approved**	***Change from Main Estimate***		**see note number**
		£m	**£m**	***£m***	***%***	
J, N	Food and farming	14.1	14.1	***0.0***	***0.0***	
K, O	Improve the environment and rural services	0.3	0.0	***0.3***	***100.0***	
P	Flood protection	0.2	0.0	***0.2***	***100.0***	
L, Q	Animal, marine and plant health	0.6	0.6	***0.0***	***0.0***	
M	Departmental operating costs	2.5	10.0	***-7.5***	***-75.0***	
	Total	**17.7**	**24.7**	***-7.0***	***-28.3***	

Further detail of spending within these totals is given in the Table at Annex A.

2.2 Restructuring

There have been no restructures as part of this Supplementary Estimate.

2.3 Ring-fenced budgets

Within the budgetary totals, the following elements are ring-fenced for 2025-26, i.e. savings in these budgets may not be used to fund pressures on other budgets. Comparable 2024-25 figures are also shown where relevant.

Resource DEL

Amounts sought this year		**Original budget this year**	**Difference compared to original budget this year**		**Final outturn last year**	**Difference compared to final outturn last year**	
Supplementary Estimate 2025-26		***Main Estimate 2025-26***			**Final outturn 2024-25**		
	£m	**£m**	***£m***	***%***	**£m**	***£m***	***%***
Depreciation	697.4	685.3	*12.1*	*1.8*	597.7	*99.7*	*16.7*
Official Development Assistance (ODA)	141.3	149.7	*-8.4*	*-5.6*	161.4	*-20.1*	*-12.5*
Exotic Diseases incl Avian Influenza & Bluetongue	45.0	0.0	*45.0*	*100.0*	33.2	*11.8*	*35.5*
EU Delivery Programme	29.0	0.0	*29.0*	*100.0*	0.0	*29.0*	*100.0*
National Security*	21.6	31.6	*-10.0*	*-31.6*	0.0	*21.6*	*100.0*

* This ring-fence was partially relaxed in the 2025-26 Supplementary Estimate.

Capital DEL

Amounts sought this year		**Original budget this year**	**Difference compared to original budget this year**		**Final outturn last year**	**Difference compared to final outturn last year**	
Supplementary Estimate 2025-26		***Main Estimate 2025-26***			**Final outturn 2024-25**		
	£m	**£m**	***£m***	***%***	**£m**	***£m***	***%***
Defra Science R&D*	139.7	260.3	*-120.6*	*-46.3*	196.2	*-56.5*	*-28.8*
Weybridge R&D*	79.2	99.0	*-19.8*	*-20.0*	46.9	*32.3*	*68.9*
Official Development Assistance (non R&D)	31.3	36.3	*-5.0*	*-13.8*	11.3	*20.0*	*177.0*
National Security R&D*	27.4	129.0	*-101.6*	*-78.8*	48.8	*-21.4*	*-43.9*
Official Development Assistance (R&D)	23.4	24.0	*-0.6*	*-2.5*	20.3	*3.1*	*15.3*

* These ring-fences were partially relaxed in the 2025-26 Supplementary Estimate.

2.4 Contingent liabilities

The Supplementary Estimate includes details of all the contingent liabilities included in the Department’s 2024-25 Annual Report and Accounts (ARA). A link to the ARA is here.

3. Priorities and performance

3.1 How spending relates to Priority Outcomes

The table below shows how budget against each subhead has been allocated to Priority Outcomes. A description of the elements included within each Priority Outcome is included in section 3.2 below.

Estimate subheads	**Description**	**Priority Outcome**				
		1: Clean up Britain's rivers, lakes and seas	2: Ensure nature's recovery	3: Support farmers to boost food security	4: Support trade by resetting our relationship with the EU	Other critical sectors, systems and risks
A, F, J, N, R	Food and farming	X	X	X	X	X
B,G, K, O	Improve the environment and rural services	X	X	X		X
C, H, P	Flood protection		X			X
D, I, L, Q	Animal, marine and plant health	X	X	X	X	X
E, M	Departmental operating costs	X	X	X	X	X

3.2 Measures of performance against each priority

Work is ongoing to develop a robust set of metrics to measure departmental impact against the priorities of the government. However, it is expected that the metrics will include the following:

Priority Outcome	**Performance metrics**
Clean up Britain's rivers, lakes and seas	Total number of water company pollution incidents
	Storm overflow discharge frequency and duration
	The number of mine water treatment schemes and diffuse interventions constructed, and the number of catchment studies completed
Ensure nature's recovery	Extent of land and sea protected for nature
	New trees planted (hectare)
	All species abundance
	Annual ammonia (NH_3) emissions
	Annual fine particulate matter ($PM_{2.5}$) emissions

Support farmers to boost food security	Productivity of the UK agricultural industry
	Productivity of the UK food industry
	Percentage of land managers and farmers that are doing the required combination of actions to support farm wildlife
	The value of UK food, feed and drinks imports from the EU
Support trade by resetting our relationship with the EU	The value of UK food, feed and drinks exports to the EU
	Greenhouse gas (GHG) emissions by sector: waste, agriculture, land use, land use change, forestry (LULUCF), million tonnes of CO_2 equivalent
Other critical sectors, systems and risks	Percentage of export health certificates and licences issued within agreed timescales
	Number of properties better protected from flooding and coastal erosion through the government's investment programme
	Percentage of Environment Agency (EA) maintained high consequence assets at or above target condition
	Percentage of cattle herds that are bovine tuberculosis free
	Residual waste (excluding major mineral waste) per person
	Percentage of total allowable catches for quotas for fish stocks of UK interest that have been set consistent with maximum sustainable yield

3.3 Commentary on steps being taken to address performance issues

Performance metrics are under development. Once these have been developed, any identified performance issues will be addressed. Actions designed specifically to address performance issues for the previous Priority Outcomes are included in the published ARA in chapter 2 performance analysis. The link to the 2024-25 ARA is included here.

3.4 Major projects

Defra's Major Delivery Portfolio (DMDP) currently consists of 20 wide-ranging programmes. The programmes contribute to the delivery of Defra's departmental outcomes and total approximately £50 billion in whole life cost.

Within Defra's portfolio, as of February 2026 we have 12 programmes (60%) on the Government Major Projects Portfolio (GMPP), which includes government's most complex and high-risk programmes.

Defra's GMPP Projects/Programmes:

- Cefas Future Delivery at Sea
- Collections and Packaging Reforms
- EU Delivery Programme

- Farming and Countryside Programme
- Floods and Coastal Erosion Risk Management
- Floods and Coastal Risk Management Investment Programme 2026-29
- Livestock Information Transformation Programme
- National Biosecurity Centre (Weybridge)
- Nature for Climate Fund
- NO2 Programme
- Northern Ireland, Biosecurity, and Trade Programme (Northern Ireland)
- Terrestrial Natural Capital & Ecosystem Assessment

National Infrastructure and Service Transformation Authority (NISTA) reports on the delivery of major projects annually. Its latest report on Defra's projects can be found here on NISTA Annual Report 2024-2025. The report published by NISTA reflects data as at the end of the 2024-25 financial year.

As of February 2026, three programmes are self-reporting red delivery confidence:

- EU Delivery Programme (EUDP) is reporting Red as delivery is dependent on ongoing negotiations, legislation, parliamentary process and business readiness. Actions are in place to accelerate delivery. Defra has strengthened senior leadership through the appointment of a dedicated EU Delivery Programme and Trade Director General alongside two additional Directors with the expertise needed to deliver, including dedicated resources to support the necessary legislative change and business support.

- The Farming and Countryside Programme (FCP) is reporting Red. As part of the plan to improve delivery confidence the programme commissioned an independent review by a NISTA Associate. Their August 2025 diagnostic report included six main recommendations, four of which have been substantially addressed. FCP updated the 9th December Delivery Committee on remediation progress and sought steers on three decisions necessary to fully address NISTA's recommendations. The Delivery Committee agreed FCP's recommendations for each decision, including a request to return in Q1 2026 for a fuller discussion and decision on the Future Rural Payments Service (FRPS) platform.

- The NO2 Programme (a joint programme with the Department for Transport) is reporting Red. The Path to Green requires preparing for transition to business as usual. Key actions include securing departmental agreements for the functional transfers of residual work, conducting staff consultation and personnel changes, managing stakeholder communication, resolving the remaining air quality plan, establishing new governance and knowledge transfer, and ensuring handovers for all NO2 activity from Defra to the Department for Transport.

Following the spending review and the new mission-led plan for change there are initiatives which the Department will need to resource, we will monitor the delivery pipeline and identify any that have GMPP potential, engaging with NISTA to assess GMPP suitability.

All our Major Projects and Programmes are formally constituted with a business case, Senior Responsible Officer (SRO) and project board, and operate within the assurance and approvals framework set out in Defra's Integrated Assurance and Approvals Strategy (IAAS).

The departmental Investment Committee oversees investment decisions on behalf of the Defra Executive Committee (ExCo) and the Delivery Committee, which oversees delivery of the Department's portfolio of major change programmes and Priority Outcomes. Monthly reporting to the Delivery Committee ensures robust senior oversight of delivery at a departmental level, with SROs providing an assessment on the likelihood of successful delivery of their programme against a five RAG rating and the key risks, in line with HM Treasury risk management definitions.

Delivery is assured through the three lines of defence model, and the level of assurance is based on the Risk Potential Assessment and captured in an Integrated Assurance and Approvals Plan (IAAP) for each project. The IAAPs for GMPP projects are validated by both NISTA and HM Treasury in line with the guidance.

NISTA provide third line assurance on our GMPP projects. In addition, the Government Internal Audit Agency (GIAA) undertakes independent audit reviews for projects on the Defra Portfolio (including those on the GMPP) as set out in the annual audit plan, which will be agreed by the ExCo at the beginning of the financial year.

The Department provides second line assurance on all business cases through an independent internal review team process and plans to implement assurance reviews for all the Department's major projects not currently receiving third line assurance.

The delivery confidence landscape, level of risk and the outcome of the NISTA's third line assurance reviews are shared with the Department's Audit Risk and Assurance Committee (ARAC).

Following the Autumn Budget announcement on 26 November 2025, NISTA have indicated that there will be a reduced GMPP of 80-100 Projects (down from 200). The new GMPP will focus on the 80-100 most strategically important projects that are critical to delivery of economic growth and the government's highest priority outcomes, beyond a small subset of mega projects. Defra will work closely with NISTA to understand the impact on the current cadre of Defra GMPP Projects.

4. Other information

4.1 Research and development expenditure

Amounts sought this year		Original budget this year	Difference compared to original budget		Final outturn last year	Difference compared to final outturn last year		SR	Difference compared to SR	
Supplementary Estimate 2025-26		Main Estimate 2025-26			Final outturn 2024-25			SR25		
	£m	£m	*£m*	*%*	£m	*£m*	*%*	£m	*£m*	*%*
R&D*	**488.0**	537.1	*-49.1*	*-9.1*	336.9	*151.1*	*44.9*	512.2	*-24.2*	*-4.7*

* The total R&D budget for 2025-26 agreed within Defra is higher than the HM Treasury ring-fence as not all the R&D budget is ring-fenced.

The research and development budget has decreased since the 2025-26 Main Estimate, mainly due to a reprofiling of programme spend for the National Biosecurity Centre and Weybridge over different financial years as explained in section 1.5.

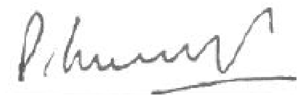
4.2 Additional specific information required by the select committee

Included in Annex C is a table detailing the funding variations split by the core Department and delivery bodies.

5. Accounting Officer Approval

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

The information in this Estimates Memorandum has been approved by me in my capacity as the Department's Principal Accounting Officer.



Paul Kissack

Accounting Officer

Permanent Secretary, Department for Environment, Food and Rural Affairs

9 February 2026

Department for Environment, Food and Rural Affairs

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			
(Section A) Decrease in gross programme spend for Food and farming following a transfer to Department for Health and Social Care for NHS England Data collection exercise.		-220,000	
(Section B) Increase in gross programme spend for Improve the environment and rural services following a transfer from Ministry Of Housing, Communities and Local Government for the Nature Restoration Fund and Protected Site Strategies.	2,000,000		
(Section B) Increase in gross programme spend for Improve the environment and rural services following a transfer from Department for Energy Security and Net Zero for Nuclear Justification Funding.	994,000		
(Section B) Decrease in gross programme spend for Improve the environment and rural services following a transfer to Ministry of Justice for Hare Coursing Legislation.		-234,000	
(Section B) Increase in gross programme spend for Improve the environment and rural services following a transfer from Ministry Of Housing, Communities and Local Government for a water package for Greater Cambridge.	203,000		
(Section B) Decrease in gross programme spend for Improve the environment and rural services following a transfer to Foreign, Commonwealth and Development Office for International Climate Finance.		-7,000	
(Section D) Decrease in gross administration spend for Animal, marine and plant health following a transfer to Food Standards Agency for Defra’s contribution to the Fera Science Limited contract.		-83,000	
(Section D) Increase in gross programme spend for Animal, marine and plant health following a transfer from Department for Foreign, Commonwealth and Development Office for Blue Belt Programme.	3,744,000		

(Section D) Increase in gross programme spend for Animal, marine and plant health following a transfer from Department for Foreign, Commonwealth and Development Office for Health Security project.	1,280,000	
(Section D) Increase in gross programme spend for Animal, marine and plant health following a transfer from Department for Foreign, Commonwealth and Development Office for Biological Security.	1,180,000	
(Section D) Decrease in gross programme spend for Animal, marine and plant health following a transfer to Ministry of Justice for various justice impact tests.		-343,000
(Section E) Decrease in gross administration spend for Departmental operating costs following a transfer to Cabinet Office for Special Advisers.		-73,000
(Section E) Decrease in gross administration spend for Departmental operating costs following a transfer to Cabinet Office for Public Appointments Digital Service.		-20,000
(Section E) Increase in gross programme spend for Departmental operating costs following a transfer from Department for Science, Innovation and Technology for Government Efficiency Accelerator Investment Fund.	1,250,000	
(Section E) Increase in gross programme spend for Departmental operating costs following a transfer from Cabinet Office for GREAT campaign (the UK's international brand marketing campaign).	560,000	
(Section E) Increase in gross programme spend for Departmental operating costs following a transfer from Foreign, Commonwealth and Development Office for cyber security.	144,000	
(Section E) Increase in gross programme spend for Departmental operating costs following a transfer from Foreign, Commonwealth and Development Office for Economic Deterrence Initiative.	117,000	
(Section G) Increase in gross programme spend for Improve the environment and rural services (ALB) (net) following a transfer from Ministry Of Housing, Communities and Local Government for New Homes Accelerator project for Environment Agency.	600,000	
(Section G) Increase in gross programme spend for Improve the environment and rural services (ALB) (net) following a transfer from Ministry Of Housing, Communities and Local Government for New Homes Accelerator project for Natural England.	289,000	

(Section I) Increase in gross programme spend for Animal, marine and plant health (ALB) (net) following a transfer from Department for Foreign, Commonwealth and Development Office for Blue Belt Programmes for Marine Management Organisation.	2,786,000	
Budget Neutral Changes		
(Section A) Increase in gross administration spend for Food and farming following reallocation of budgets.	2,718,000	
(Section A) Increase in gross administration income for Food and farming following reallocation of budgets.		-21,000
(Section A) Increase in gross programme spend for Food and farming following reallocation of budgets.	2,770,000	
(Section A) Increase in gross programme income for Food and farming following reallocation of budgets.		-1,321,000
(Section B) Increase in gross administration spend for Improve the environment and rural services following reallocation of budgets.	2,298,000	
(Section B) Decrease in gross programme spend for Improve the environment and rural services following reallocation of budgets.		-103,852,000
(Section B) Decrease in gross programme income for Improve the environment and rural services following reallocation of budgets.	964,000	
(Section C) Increase in gross administration spend for Protect the country from floods following reallocation of budgets.	1,153,000	
(Section C) Increase in gross programme spend for Protect the country from floods following reallocation of budgets.	52,623,000	
(Section D) Decrease in gross administration spend for Animal, marine and plant health following reallocation of budgets.		-9,065,000
(Section D) Decrease in gross programme spend for Animal, marine and plant health following reallocation of budgets.		-11,069,000
(Section D) Increase in gross programme income for Animal, marine and plant health following reallocation of budgets.		-1,220,000
(Section E) Increase in gross administration spend for Departmental operating costs following reallocation of budgets.	25,699,000	

(Section E) Decrease in gross administration income for Departmental operating costs following reallocation of budgets.	21,000	
(Section E) Decrease in gross programme spend for Departmental operating costs following reallocation of budgets.		-4,098,000
(Section E) Decrease in gross programme income for Departmental operating costs following reallocation of budgets.	1,577,000	
(Section F) Increase in gross programme spend for Food and farming (ALB) (net) following reallocation of budgets.	5,984,000	
(Section G) Increase in gross administration spend for Improve the environment and rural services (ALB) (net) following reallocation of budgets.	3,922,000	
(Section G) Increase in gross programme spend for Improve the environment and rural services (ALB) (net) following reallocation of budgets.	13,077,000	
(Section H) Decrease in gross administration spend for Protect the country from floods (ALB) (net) following reallocation of budgets.		-27,000,000
(Section H) Increase in gross programme spend for Protect the country from floods (ALB) (net) following reallocation of budgets.	41,736,000	
(Section I) Increase in gross administration spend for Animal, marine and plant health (ALB) (net) following reallocation of budgets.	275,000	
(Section I) Increase in gross programme spend for Animal, marine and plant health (ALB) (net) following reallocation of budgets.	2,829,000	
Budget Regime Changes		
(Section B) Decrease in gross programme spend for Improve the environment and rural services following a return of budget in relation to Official Development Assistance.		-8,400,000
Cash Management Adjustments		
(Section E) Decrease in gross administration spend for Departmental operating costs following HM Treasury charge for cash forecasting.		-40,000
Other Changes		
(Section B) Increase in gross administration spend for Improve the environment and rural services offset by an increase in administration income.	2,035,000	-2,035,000

(Section B) Increase in gross programme spend for Improve the environment and rural services offset by an increase in programme income.	85,365,000	-85,365,000	
(Section D) Decrease in gross programme spend for Animal, marine and plant health offset by a decrease in programme income.	9,000,000	-9,000,000	
Reserve Claims			
(Section D) Increase in gross administration spend for Animal, marine and plant health following Reserve claim as announced in the Autumn Budget for EU Delivery Programme.	14,000,000		
(Section D) Increase in gross programme spend for Animal, marine and plant health following Reserve claim for Exotic Disease outbreaks (Bluetongue and Avian Influenza).	45,000,000		
(Section D) Increase in gross programme spend for Animal, marine and plant health following Reserve claim as announced in the Autumn Budget for EU Delivery Programme.	15,000,000		
(Section G) Increase in gross administration spend for Improve the environment and rural services (ALB) (net) following Reserve claim for depreciation budget for Environment Agency.	6,160,000		
(Section H) Increase in gross administration spend for Protect the country from floods (ALB) (net) following Reserve claim for depreciation budget for Environment Agency.	5,970,000		
Total change in Resource DEL (voted)	**355,323,000**	**-263,466,000**	**91,857,000**
Budget Neutral Changes			
(Section M) Increase in gross programme spend for Departmental operating costs following reallocation of budgets.	24,108,000		
(Section O) Decrease in gross programme spend for Improve the environment and rural services (ALB) (net) following reallocation of budgets.		-24,028,000	
(Section P) Decrease in gross programme spend for Protect the country from floods (ALB) (net) following reallocation of budgets.		-80,000	
Budget Regime Changes			
(Section J) Decrease in gross programme spend for Food and farming following a decrease in the provision for the commitment to pay area-based direct payments for farmers linked to 2023 claims.		-13,000,000	

(Section K) Increase in gross programme spend for Improve the environment and rural services for creation of a bad debt provision for Extended Producer Responsibility for Packaging scheme.	45,920,000		
(Section K) Decrease in gross programme spend for Improve the environment and rural services for Metal Mines provision following a change in discount rate.		-12,742,000	
(Section M) Decrease in gross programme spend for Departmental operating costs for Foot and Mouth Disease Burial Sites provision following a change in discount rate.		-9,847,000	
(Section O) Decrease in gross programme spend for Improve the environment and rural services (ALB) (net) for Environment Agency Open Pension Fund provision.		-11,725,000	
(Section O) Increase in gross programme spend for Improve the environment and rural services (ALB) (net) for Natural England District Level Licensing provision.	3,000,000		
(Section O) Increase in gross programme spend for Improve the environment and rural services (ALB) (net) for Natural England legal provisions.	2,150,000		
(Section O) Increase in gross programme spend for Improve the environment and rural services (ALB) (net) for Environment Agency bad debt provision.	2,100,000		
(Section O) Decrease in gross programme spend for Improve the environment and rural services (ALB) (net) for Natural England corporate tax.		-150,000	
(Section P) Decrease in gross programme spend for Protect the country from floods (ALB) (net) for Environment Agency Open Pension Fund provision.		-17,892,000	
(Section P) Increase in gross programme spend for Protect the country from floods (ALB) (net) for Environment Agency's other provisions.	5,000,000		
Total change in Resource AME (voted)	**82,278,000**	**-89,464,000**	**-7,186,000**
Budget Cover Transfers (BCTs)			
(Section B) Decrease in gross programme spend for Improve the environment and rural services following a transfer to Department for Energy Security and Net Zero for Defra's contribution to Redesign.		-1,959,000	
(Section B) Decrease in gross programme spend for Improve the environment and rural services following a transfer to Foreign, Commonwealth and Development Office for Trade and Investment Advocacy Fund 2+.		-1,000,000	

(Section B) Increase in gross programme spend for Improve the environment and rural services following a transfer from Ministry Of Housing, Communities and Local Government for a water package for Greater Cambridge.	600,000	
(Section D) Increase in gross programme spend for Animal, marine and plant health following a transfer from Foreign, Commonwealth and Development Office for National Biosurveillance Network.	441,000	
(Section D) Increase in gross programme spend for Animal, marine and plant health following a transfer from Foreign, Commonwealth and Development Office for Biological Security.	75,000	
(Section E) Decrease in gross programme spend for Departmental operating costs following a transfer to Department for Business and Trade for Global Supply Chains Intelligence Pilot.		-500,000
(Section E) Decrease in gross programme spend for Departmental operating costs following a transfer to Department for Science, Innovation and Technology for Loss of Position, Navigation and Timing Exercise.		-100,000
(Section H) Increase in gross programme spend for Protect the country from floods (ALB) (net) following a transfer from Ministry of Justice for flood defence work.	120,000	
Budget Neutral Changes		
(Section A) Increase in gross programme spend for Food and farming following reallocation of budgets.	25,724,000	
(Section B) Increase in gross programme spend for Improve the environment and rural services following reallocation of budgets.	26,355,000	
(Section C) Decrease in gross programme spend for Protect the country from floods following reallocation of budgets.		-22,675,000
(Section D) Increase in gross programme spend for Animal, marine and plant health following reallocation of budgets.	38,688,000	
(Section E) Decrease in gross programme spend for Departmental operating costs following reallocation of budgets.		-158,638,000
(Section G) Increase in gross programme spend for Improve the environment and rural services (ALB) (net) following reallocation of budgets.	82,897,000	

(Section H) Increase in gross programme spend for Protect the country from floods (ALB) (net) following reallocation of budgets.	6,000,000		
(Section I) Increase in gross programme spend for Animal, marine and plant health (ALB) (net) following reallocation of budgets.	1,649,000		
Budget Regime Changes			
(Section B) Decrease in gross programme spend for Improve the environment and rural services following a return of budget in relation to Official Development Assistance.		-4,600,000	
(Section D) Decrease in gross programme spend for Animal, marine and plant health following a return of budget due to the reprofiling of spend for the National Biosecurity Centre.		-46,400,000	
Other Changes			
(Section E) Increase in gross programme spend for Departmental operating costs offset by an increase in programme income.	9,853,000	-9,853,000	
Total change in Capital DEL (voted)	**192,402,000**	**-245,725,000**	**-53,323,000**
Budget Neutral Changes			
(Section M) Decrease in gross programme spend for Departmental operating costs following reallocation of budgets.		-497,000	
(Section O) Increase in gross programme spend for Improve the environment and rural services (ALB) (net) following reallocation of budgets.	298,000		
(Section P) Increase in gross programme spend for Protect the country from floods (ALB) (net) following reallocation of budgets.	199,000		
Budget Regime Changes			
(Section M) Decrease of gross programme spend for Departmental operating costs following a return of budget in relation to IFRS16.		-7,000,000	
Total change in Capital AME (voted)	**497,000**	**-7,497,000**	**-7,000,000**
Revisions to the Net Cash Requirement reflect changes to resources and capital as set out above. It also takes account of movements in debtors.	199,361,000		
Total change in Net Cash Requirement	**199,361,000**		**199,361,000**

PART I: EXPENDITURE AND AMBIT

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	**91,857,000**	-	91,857,000
Capital	**-53,323,000**	-	-53,323,000
Annually Managed Expenditure			
Resource	**-7,186,000**	-	-7,186,000
Capital	**-7,000,000**	-	-7,000,000
Total Net Budget			
Resource	**84,671,000**	-	84,671,000
Capital	**-60,323,000**	-	-60,323,000
Non-Budget Expenditure	**-**		
Net Cash Requirement	**199,361,000**		

Supplementary amounts required in the year ending 31 March 2026 for expenditure by Department for Environment, Food and Rural Affairs on:

Departmental Expenditure Limit:

Expenditure arising from:

Support for the development of farming and cost-sharing initiatives, payments, losses and penalties relating to the administration of European Union (EU) schemes including disallowance; compensation payments to producers and support for agriculture; championing hygienic production, marketing, delivery and processing in the agriculture, fisheries and food industries; support for keeping, movement tracing, marketing and trade with Northern Ireland, the EU and internationally, of animals, animal products and by-products; support for a sustainable, secure and healthy food supply including food labelling and composition policy.

Activities by Natural England and the Environment Agency; representing forestry interests, encouraging good forestry practice, sustainable forest management and conducting forest research; international policy, research, standard-setting and monitoring to support sustainable forestry; land grants, countryside access and rights of way; policy on commons, national parks and town and village greens; environmental protection and conservation, maintaining air and ozone quality, increasing the UK's environmental decontamination capabilities, delivering social, environmental and economic programmes; maintaining water quality and a resilient supply, support for management of inland waterways and all relevant statutory obligations including under the Water Act 2003, Water Act 2014 and Water (Special Measures) Act 2025; support for terrestrial, marine, waterway environments and protection of water bodies; fair charges for supply of water and provision of sewerage services to customers; support for the protection of species, wildlife management, habitat protection and conservation; support for national and global biodiversity, geodiversity and research; support for rural and regional development; better waste management; promotion and support for sustainable development, consumption and production; regulatory systems for chemicals and pesticides; radioactive waste management, justifying authority for new nuclear power, pollution emergency response services, emergency response/contingency services and managing other environmental risks; consultation on town, urban and country developments; climate modelling, risk assessment and adaptation and noise mapping.

Flood risk management and development implications, land drainage and sewerage.

Support for bee and fish conservation and health; the UK's responsibilities under the Convention on International Trade in Endangered Species (CITES), the fishing industry and the health and welfare of animals; exotic and endemic animal and plant disease policy portfolio and eradication; regulatory systems for veterinary medicines.

Costs associated with ongoing repatriation of functions and funds following exit from the EU and ongoing responses to the coronavirus Covid-19 pandemic; specialist support services; legacy and residual delivery body costs; subsidies to support delivery bodies; staff management and development; other departmental administration and non-cash costs; publicity, promotion; awareness and publications; knowledge-sharing initiatives; research and development; surveys; monitoring; statistics; advice and consultancies; subscriptions and contributions to international organisations; international policy-making; working with the EU; licensing, approvals and certification; inspections; compliance and enforcement in accordance with regulatory requirements; Voted loans in relation to National Museums; funding through Area-Based Grants.

Income arising from:

The devolved governments, overseas Governments and European Commission; delivery body funding contributions; provision of employee and financial shared services to other public sector bodies; surveys; receipts from the sale of carcasses and vaccines; licensing; regulatory income; approvals; investments; interest gained; grants, donations and bequests; commercial activities; certification; publications; public inquiries; information; inspections; registrations; supervision and extensification; administration of grants; waste disposal; recovery of costs incurred for waste water testing; fees and charges from relevant Defra legislation; capital loan schemes; commissioned surveys; research; studies and provision of advice; rental income and repayments; sale of energy generated on Defra group sites; occupancy charges; administrative training and professional services; pension and redundancy contributions and knowledge-sharing initiatives.

Annually Managed Expenditure:

Expenditure arising from:

Levy collection; publicity, promotion, awareness and publications; research and development; market and supply chain analysis and support; packaging recovery support; licensing, approvals and certification; specialist support services; staff management and development; delivery body funding contributions; surveys; monitoring; statistics; advice and consultancies; provision for future liabilities; bad debts; depreciation; revaluations and impairment losses; legacy and residual delivery body costs; promotion of affordable insurance in relation to flood risk; non-cash financing charges relating to reservoir operating agreement financial liabilities; corporation tax on trading income.

Non-Budget Expenditure:

Expenditure arising from:

Payments to the devolved governments.

Department for Environment, Food and Rural Affairs 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 Food and farming	122,675	1,840,386	2,697	1,229	125,372	1,841,615	497,303	25,724	523,027
B Improve the environment and rural services	109,795	594,237	2,298	-108,332	112,093	485,905	446,888	19,396	466,284
C Protect the country from floods	2,600	-	1,153	52,623	3,753	52,623	33,000	-22,675	10,325
D Animal, marine and plant health	119,903	378,296	4,852	53,572	124,755	431,868	345,022	-7,196	337,826
E Departmental operating costs	720,467	279,367	25,587	-450	746,054	278,917	290,566	-159,238	131,328
F Food and farming (ALB) (net)	-	-	-	5,984	-	5,984	-	-	-
G Improve the environment and rural services (ALB) (net)	102,148	345,085	10,082	13,966	112,230	359,051	159,921	82,897	242,818
H Protect the country from floods (ALB) (net)	59,888	810,374	-21,030	41,736	38,858	852,110	922,100	6,120	928,220
I Animal, marine and plant health (ALB) (net)	3,152	34,983	275	5,615	3,427	40,598	5,200	1,649	6,849
Total voted DEL	**1,240,628**	**4,282,728**	**25,914**	**65,943**	**1,266,542**	**4,348,671**	**2,700,000**	**-53,323**	**2,646,677**
Total DEL			**25,914**	**65,943**				**-53,323**	
Annually Managed Expenditure (AME)									
Voted expenditure									
J Food and farming	-	-239,498	-	-13,000	-	-252,498	-	-	-
K Improve the environment and rural services	-	-215	-	33,178	-	32,963	-	-	-
M Departmental operating costs	-	32,035	-	14,261	-	46,296	10,000	-7,497	2,503
O Improve the environment and rural services (ALB) (net)	-	-25,386	-	-28,653	-	-54,039	-	298	298
P Protect the country from floods (ALB) (net)	-	278,560	-	-12,972	-	265,588	50	199	249
Total voted AME	**-**	**45,496**	**-**	**-7,186**	**-**	**38,310**	**10,050**	**-7,000**	**3,050**
Total AME			**-**	**-7,186**				**-7,000**	
Voted expenditure			**25,914**	**58,757**				**-60,323**	
Non-voted expenditure			**-**	**-**				**-**	
Total for Estimate			**25,914**	**58,757**				**-60,323**	

£'000

	Present Plans	Changes	Revised Plans
Net Cash Requirement	**8,171,482**	**199,361**	**8,370,843**

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 Food and farming	125,393	-21	125,372	1,849,451	-7,836	1,841,615	1,966,987	524,627	-1,600	523,027
B Improve the environment and rural services	116,020	-3,927	112,093	1,693,543	-1,207,638	485,905	597,998	466,284	-	466,284
C Protect the country from floods	3,753	-	3,753	52,623	-	52,623	56,376	10,325	-	10,325
D Animal, marine and plant health	124,755	-	124,755	595,722	-163,854	431,868	556,623	337,826	-	337,826
E Departmental operating costs	749,871	-3,817	746,054	281,560	-2,643	278,917	1,024,971	142,981	-11,653	131,328
F Food and farming (ALB) (net)	-	-	-	5,984	-	5,984	5,984	-	-	-
G Improve the environment and rural services (ALB) (net)	112,230	-	112,230	359,051	-	359,051	471,281	242,818	-	242,818
H Protect the country from floods (ALB) (net)	38,858	-	38,858	852,110	-	852,110	890,968	928,220	-	928,220
I Animal, marine and plant health (ALB) (net)	3,427	-	3,427	40,598	-	40,598	44,025	6,849	-	6,849
Total voted DEL	**1,274,307**	**-7,765**	**1,266,542**	**5,730,642**	**-1,381,971**	**4,348,671**	**5,615,213**	**2,659,930**	**-13,253**	**2,646,677**
Total DEL	**1,274,307**	**-7,765**	**1,266,542**	**5,730,642**	**-1,381,971**	**4,348,671**	**5,615,213**	**2,659,930**	**-13,253**	**2,646,677**
Annually Managed Expenditure (AME)										
Voted expenditure										
J Food and farming	-	-	-	-252,498	-	-252,498	-252,498	-	-	-
K Improve the environment and rural services	-	-	-	32,963	-	32,963	32,963	-	-	-
L Animal, marine and plant health	-	-	-	6	-	6	6	-	-	-
M Departmental operating costs	-	-	-	46,296	-	46,296	46,296	2,503	-	2,503
N Food and farming (ALB) (net)	-	-	-	5,399	-	5,399	5,399	14,097	-	14,097
O Improve the environment and rural services (ALB) (net)	-	-	-	-54,039	-	-54,039	-54,039	298	-	298
P Protect the country from floods (ALB) (net)	-	-	-	265,588	-	265,588	265,588	249	-	249
Q Animal, marine and plant health (ALB) (net)	-	-	-	65	-	65	65	591	-	591
Total voted AME	**-**	**-**	**-**	**43,780**	**-**	**43,780**	**43,780**	**17,738**	**-**	**17,738**
Total AME	**-**	**-**	**-**	**43,780**	**-**	**43,780**	**43,780**	**17,738**	**-**	**17,738**

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
Non-Budget Expenditure (NBE)										
Voted expenditure										
R Food and farming	-	-	-	10,000	-	10,000	10,000	-	-	-
Total voted NBE	**-**	**-**	**-**	**10,000**	**-**	**10,000**	**10,000**	**-**	**-**	**-**
Total NBE	**-**	**-**	**-**	**10,000**	**-**	**10,000**	**10,000**	**-**	**-**	**-**
Voted expenditure	**1,274,307**	**-7,765**	**1,266,542**	**5,784,422**	**-1,381,971**	**4,402,451**	**5,668,993**	**2,677,668**	**-13,253**	**2,664,415**
Non-voted expenditure	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total for Estimate	**1,274,307**	**-7,765**	**1,266,542**	**5,784,422**	**-1,381,971**	**4,402,451**	**5,668,993**	**2,677,668**	**-13,253**	**2,664,415**

PART II: RESOURCE TO CASH RECONCILIATION

			£'000
	Present Plans	**Changes**	**Revised Plans**
Net Resource Requirement	**5,584,322**	**84,671**	**5,668,993**
Net Capital Requirement	**2,724,738**	**-60,323**	**2,664,415**
Accruals to cash adjustments	**-137,578**	**175,013**	**37,435**
Of which:			
Adjustment for ALBs:			
Remove voted resource and capital	-2,716,227	-106,166	-2,822,393
Add cash grant-in-aid	2,255,225	141,968	2,397,193
Adjustments to remove non-cash items:			
Depreciation	-268,947	-64	-269,011
New provisions and adjustments to previous provisions	-57,703	13,590	-44,113
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-9,886	-46,621	-56,507
Adjustments to reflect movements in working balances:			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	500,000	300,000	800,000
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	159,960	-127,694	32,266
Removal of non-voted budget items	**-**	**-**	**-**
Of which:			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	**8,171,482**	**199,361**	**8,370,843**

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

	£'000
	Revised Plans
Gross Administration Costs	1,271,543
Less:	
Administration DEL Income	-7,765
Net Administration Costs	**1,263,778**
Gross Programme Costs	7,570,870
Less:	
Programme DEL Income	-1,394,071
Programme AME Income	-
Non-budget income	-9,667
Net Programme Costs	**6,167,132**
Total Net Operating Costs	**7,430,910**
Of which:	
Resource DEL	5,434,586
Capital DEL	1,771,459
Resource AME	224,407
Capital AME	125
Non-budget	333
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	-1,771,584
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	9,667
Other adjustments	-10,000
Total Resource Budget	**5,658,993**
Of which:	
Resource DEL	5,615,213
Resource AME	43,780
Adjustments to include:	
Grants to devolved administrations	-
Prior period adjustments	-
Adjustments to remove:	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	10,000
Total Resource (Estimate)	**5,668,993**

PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME

	£'000
	Revised Plans
Voted Resource DEL	
Administration	
A Food and farming	
Other Income	-21
B Improve the environment and rural services	
Sales of Goods and Services	-2,035
Other Income	-1,892
E Departmental operating costs	
Sales of Goods and Services	-3,654
Interest and Dividends	-163
Total Sales of Goods and Services	**-5,689**
Total Interest and Dividends	**-163**
Total Other Income	**-1,913**
Total Administration	**-7,765**
Programme	
A Food and farming	
Sales of Goods and Services	-2,736
Other Grants	-5,100
B Improve the environment and rural services	
Sales of Goods and Services	-23,686
Other Income	-650
Taxation	-1,183,302
D Animal, marine and plant health	
Sales of Goods and Services	-163,854
E Departmental operating costs	
Sales of Goods and Services	-2,643
Total Sales of Goods and Services	**-192,919**
Total Other Grants	**-5,100**
Total Other Income	**-650**
Total Taxation	**-1,183,302**
Total Programme	**-1,381,971**
Total Voted Resource DEL	**-1,389,736**
Total Voted Resource Income	**-1,389,736**
Voted Capital DEL	
Programme	
A Food and farming	
Other Grants	-1,600
E Departmental operating costs	
Other Grants	-10,500
Repayments	-1,153
Total Other Grants	**-12,100**
Total Repayments	**-1,153**
Total Programme	**-13,253**
Total Voted Capital DEL	**-13,253**
Total Voted Capital Income	**-13,253**

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)	-29,180	*-29,180*	19,513	*19,513*	-9,667	*-9,667*
Total	**-29,180**	***-29,180***	**19,513**	***19,513***	**-9,667**	***-9,667***

DETAILED DESCRIPTION OF CFER SOURCES

£'000

	Present Plans		Changes		Revised Plans	
	Income	***Receipts***	**Income**	***Receipts***	**Income**	***Receipts***
Non-Budget						
Thames Tideway Tunnel	-620	*-620*	-8	*-8*	-628	*-628*
District Level Licensing	-8,936	*-8,936*	294	*294*	-8,642	*-8,642*
Nutrient Mitigation Scheme	-1,153	*-1,153*	756	*756*	-397	*-397*
Biodiversity Net Gain	-18,471	*-18,471*	18,471	*18,471*	-	*-*
Total	**-29,180**	***-29,180***	**19,513**	***19,513***	**-9,667**	***-9,667***

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:	Paul Kissack
Additional Accounting Officers:	Richard Stanford CB, MBE for sections B, K (Forestry Commission)
Executive Agency Accounting Officers:	
Richard Lewis	Animal and Plant Health Agency
Neil Hornby	Centre for Environment, Fisheries and Aquaculture Science
Oliver Munn	Rural Payments Agency
Abigail Seager	Veterinary Medicines Directorate
ALB Accounting Officers:	
Helen Herniman	Agriculture & Horticulture Development Board
Dr Mike Keil	Consumer Council for Water
Philip Duffy	Environment Agency
Perry Thomas	Flood Re
Dr Gemma Harper OBE	Joint Nature Conservation Committee
Ian Hewett	Livestock Information Ltd
Michelle Willis	Marine Management Organisation
John Everitt OBE FRSA	National Forest Company
Marian Spain	Natural England
Natalie Prosser	Office for Environmental Protection
Richard Deverell CBE	Royal Botanic Gardens, Kew
Colin Faulkner	Sea Fish Industry Authority

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

£'000

Section in Part II: Subhead Detail	Body	Resources	Capital	Grant-in-aid
F	Livestock Information Ltd	5,984	-	-
G	Consumer Council for Water	8,970	-	8,963
G	Environment Agency	205,359	110,605	1,944,888
G	Royal Botanic Gardens, Kew	29,434	31,024	52,988
G	Joint Nature Conservation Committee	18,736	5,850	28,346
G	Natural England	194,579	91,919	292,189
G	National Forest Company	3,494	3,420	6,777
G	Office for Environmental Protection	10,709	-	11,642
H	Environment Agency	890,968	928,220	-
I	Marine Management Organisation	44,025	6,849	51,400
N	Agriculture & Horticulture Development Board	5,399	14,097	-
O	Environment Agency	-60,019	298	-
O	Natural England	5,980	-	-
P	Environment Agency	15,588	199	-
P	Flood Re	250,000	50	-
Q	Sea Fish Industry Authority	65	591	-
Total		**1,629,271**	**1,193,122**	**2,397,193**

PART III: NOTE G - EXPENDITURE RESTING ON THE SOLE AUTHORITY OF THE SUPPLY AND APPROPRIATION ACT

The following subheads contain provision sought under the sole authority of Part I of the Estimate and of the confirming Supply and Appropriation Act

Section in Part II: Subhead Detail	Service	£'000
B, E - DEL	Grain Verification Scheme.	39
A, E - DEL	Authenticity Methodology Working Group (AMWG) and Authenticity Steering Group (ASG). Non-statutory expert committee for food authenticity research.	5
A, D, E - DEL	UK Genetics for Livestock and Equines (UKGLE). Provide advice on zootech legislation and advise on genetic resourcing.	38
A, E - DEL	European Regional Focal Point (ERFP) for Animal Genetic Resources. A platform to support conservation and sustainable use of animal genetic resources to implement the Food and Agriculture Organisation’s Global Plan of Action.	13

PART III: NOTE H - EXPENDITURE IN THE FORM OF ADJUSTABLE ADVANCES

Under the Environmental Land Management schemes including Sustainable Farming Incentive and new Countryside Stewardship Higher Tier, advance payments are made to agreement holders, such as landowners and tenant farmers.

Defra will be paying a one-off capital grant to Local Authorities before the end of the year. This is to allow Local Authorities to plan and start purchasing fixed assets in the form of Bin Lorries so they can start collecting doorstep refuge under a new scheme in later years. This is a one-off grant for a specific purpose and no adjustment in future years.

Defra is making payments to Port Health Authorities to cover operating costs whilst they are unable to charge for checks. This has been completed for most of the Port Health Authorities however Liverpool are unable to charge for consignments arriving from the island of Ireland and are therefore still receiving payments for the relevant operating costs.

PART III: NOTE J - STAFF BENEFITS

Defra has a continuous performance recognition scheme allowing colleagues to recognise each other for exceptional pieces of work through social recognition, with a retail voucher of up to £250 or cash bonuses paid alongside salary. The voucher and bonus schemes are funded to a maximum of 1.5% of paybill within the Civil Service Pay Remit rules on non-consolidated spend.

Defra also provides access to a voluntary Employee benefits discount scheme. Both recognition and benefits access is provided via a secure login to an employee benefits portal which allows access to:

- Employee funded discounted retail vouchers and purchase certain goods and services at a discounted rate;

- Employee funded white goods and technology benefits, health cash plans, gym discounts and many other voluntary benefits;

- Hosting and direction to wellbeing services, Employee Assistance Programs and additional employee benefits.

Defra group pays the portal provider an annual admin charge for the services above.

Defra group employees have access to a Mindfulness App to support positive mental health and wellbeing. This is procured and paid for centrally via a group contract. Costs are then re-charged to the ALB's.

Defra group also provides employees with access to financial wellbeing products via our financial technology partner, this includes:

- Financial education - an online hub offering free educational resources to suit different financial needs;

- Borrow - affordable loans repaid through salary;

- Savings – direct from salary;

- Help-to-Save - a government-backed savings scheme for eligible employees receiving Universal Credit.

There is no charge to Defra group for the financial wellbeing services above.

PART III: NOTE K - CONTINGENT LIABILITIES

Nature of liability	£'000
The Woodland Carbon Guarantee is a £50 million scheme that aims to help accelerate woodland planting rates and develop the domestic market for woodland carbon for the permanent removal of carbon dioxide from the atmosphere. It provides the option to sell captured carbon in the form of verified carbon credits, called Woodland Carbon Units, to the Government for a guaranteed price every five or ten years up to 2055-56. If preferred, credits can be sold on the open market rather than to the Government. The Forestry Commission's liabilities under the Woodland Carbon Guarantee are contingent on others deciding to exercise their rights to sell the Woodland Carbon Units to the Government. The limit of this liability under the Guarantee at 31 March 2025 is £10.5 million.	10,500
Small potential liabilities against the Defra group.	1,100
Defra has contingent liabilities relating to retained rights to former staff affected by Transfer of Undertaking Protection of Employment (TUPE) Regulations.	Unquantifiable
The department is currently involved in a number of ongoing legal cases.	Unquantifiable
Environment Agency (EA) have a potential liability in respect of damage to an existing weir when EA works took place nearby. The claimants have indicated their claim would be in the region of £3 million. The EA disagrees with that valuation. The uncertainty and difference between these positions mean a reliable value cannot be attributed.	Unquantifiable
EA have a further potential liability which relates to an ongoing maintenance contract for coastal works, with the contractor claiming for additional costs incurred due to winter storms. The claimants have indicated their claim would be in the region of £3.5 million. The EA disagrees with that valuation. The uncertainty and difference between these positions mean a reliable value cannot be attributed.	Unquantifiable

PART III: NOTE L - INTERNATIONAL SUBSCRIPTIONS

Section in Part II: Subhead Detail	Body	£'000
B4 - DEL	United Nations Environment Programme - International Environment.	3,900
B4 - DEL	United Nations Environment Programme - Ozone, Air Quality, Waste.	10,500

PART III: NOTE M - REPLACEMENT FOR TRUST STATEMENT

It is expected that the following taxes, fines, penalties and charges will be paid over to the Consolidated Fund and are excluded from the Departments consolidated accounts.

	Taxes, fines and charges	£'000
Environment Agency		-1,100
Total		**-1,100**

Annex A
Departmental Expenditure Limits (DEL) by programme

Estimate Subheads	Description	Programme	Resource					Capital				
			2025-26 Supplementary Estimates budget sought	2025-26 Main Estimates budget approved	Change from Main Estimate			2025-26 Supplementary Estimates budget sought	2025-26 Main Estimates budget approved	Change from Main Estimate		
			£m	£m	£m	%	Note number (section 2.1)	£m	£m	£m	%	Note number (section 2.1)
A, F	Food and farming	*Agri-food chain*	33.5	34.2				78.0	60.4			
		Environmental land management	30.0	25.3				17.1	13.2			
		EU and international trade	20.2	23.3				0.4	0.0			
		Farming and countryside	1,885.5	1,875.6				429.3	459.5			
		Food biosecurity and trade	3.8	4.7				-1.8	-35.8			
	sub total		1,973.0	1,963.1	**9.9**	**0.5**		523.0	497.3	**25.7**	**5.2**	
B, G	Improve the environment and rural services	*Environment quality, strategy and protection*	318.5	336.7				166.1	77.7			
		International biodiversity and climate	11.3	10.5				4.9	2.3			
		Natural environment, trees and landscapes	410.0	394.0				425.9	392.7			
		Official development assistance	129.6	139.9				53.9	60.3			
		Resource and waste	173.4	184.2				39.8	73.8			
		Water	26.5	86.0				18.5	0.0			
	sub total		1,069.3	1,151.3	**-82.0**	**-7.1**		709.1	606.8	**102.3**	**16.9**	2
C, H	Flood protection	*Flood risk management*	947.3	872.9				938.6	955.1			
	sub total		947.3	872.9	**74.4**	**8.5**		938.6	955.1	**-16.5**	**-1.7**	
D, I	Animal, marine and plant health	*Animal and plant health*	402.5	315.0				49.6	20.4			
		Marine and fisheries	121.2	121.0				44.8	27.7			
		National Biosecurity Centre	0.0	0.0				106.4	119.7			
		Northern Ireland	51.2	31.7				64.7	55.9			
		Sanitary and Phytosanitary borders and boundaries	0.0	31.3				0.0	27.5			
		Weybridge	25.7	37.3				79.2	99.0			
	sub total		600.6	536.3	**64.3**	**12.0**	1	344.7	350.2	**-5.5**	**-1.6**	
E	Departmental operating costs	*Commercial*	13.3	12.9				0.0	0.0			
		Communications	16.4	13.9				0.0	0.0			
		Defra group property	161.0	148.7				50.1	57.8			
		Digital, data, technology and security	507.8	458.6				118.8	80.6			
		Finance	41.8	38.4				0.0	0.0			
		Human Resources	39.8	31.7				0.0	0.0			
		Other corporate services and centrally held budgets	143.4	196.4				-10.5	-30.5			
		Science and analysis	10.4	7.9				39.0	248.8			
		Strategy	91.1	91.3				-66.1	-66.1			
	sub total		1,025.0	999.8	**25.2**	**2.5**		131.3	290.6	**-159.3**	**-54.8**	3
	Total		**5,615.2**	**5,523.4**	**91.8**	**1.7**		**2,646.7**	**2,700.0**	**-53.3**	**-2.0**	

Annex A
Annually Managed Expenditure (AME) by programme

Estimate Subheads	Description	Programme	Resource						Capital				
			2025-26 Supplementary Estimates budget sought	2025-26 Main Estimates budget approved	Change from Main Estimate				2025-26 Supplementary Estimates budget sought	2025-26 Main Estimates budget approved	Change from Main Estimate		
			£m	£m	£m	%	Note number (section 2.1)		£m	£m	£m	%	Note number (section 2.1)
J, N	Food and farming	*Farming and countryside*	-247.1	-234.1					14.1	14.1			
	sub total		-247.1	-234.1	**-13.0**	**-5.6**			14.1	14.1	**0.0**	**0.0**	
K, O	Improve the environment and rural services	*Environment quality, strategy and protection*	-60.0	-25.7					0.3	0.0			
		Natural environment, trees and landscapes	8.4	2.7					0.0	0.0			
		Packaging Extended Producer Responsibility scheme	45.9	0.0					0.0	0.0			
		Water	-15.4	-2.6					0.0	0.0			
	sub total		-21.1	-25.6	**4.5**	**17.6**			0.3	0.0	**0.3**	**100.0**	
P	Flood Protection	*Flood risk management*	265.6	278.6					0.2	0.0			
	sub total		265.6	278.6	**-13.0**	**-4.7**			0.2	0.0	**0.2**	**100.0**	
L, Q	Animal, marine and plant health	*Marine and fisheries*	0.1	0.1					0.6	0.6			
	sub total		0.1	0.1	**0.0**	**0.0**			0.6	0.6	**0.0**	**0.0**	
M	Departmental operating costs	*Defra group property*	-8.9	1.1					2.5	10.0			
		Human Resources	-1.7	-1.7					0.0	0.0			
		Other corporate services and centrally held budgets	56.9	32.6					0.0	0.0			
	sub total		46.3	32.0	**14.3**	**44.7**	4		2.5	10.0	**-7.5**	**-75.0**	
							14						
	Total		**43.8**	**51.0**	**-7.2**	**-14.1**	**0**		**17.7**	**24.7**	**-7.0**	**-28.3**	

Annex B
How DEL funding plans have altered since Spending Review

	Defra			£m
	Admin	Programme	Resource DEL total	Capital DEL
DEL baseline for SR2025	1,106.22	4,418.41	**5,524.63**	**2,733.00**
Spending Review outcome	**1,106.22**	**4,418.41**	**5,524.63**	**2,733.00**
SR25 control total - non ring fenced	923.00	3,916.36	**4,839.36**	**2,733.00**
SR25 control total - ring fenced depreciation	183.22	502.05	**685.27**	**0.00**
Spending Review total on Estimates basis	**1,106.22**	**4,418.41**	**5,524.63**	**2,733.00**
Additional, new, money awarded since SR2025:-				
Autumn Budget 2025 / Supplementary Estimate 25-26				
Reserve claim Exotic Diseases		45.00	**45.00**	
Reserve claim EU Delivery Programme	14.00	15.00	**29.00**	
Reserve claim EA depreciation	12.13		**12.13**	
Estimating, forecasting and reprofiling changes:-				
Budget movements 2025-26 Main Estimate				
Reclassification Programme to Administration	134.80	-134.80	**0.00**	**0.00**
Budget movements 2025-26 Supplementary Estimate				
Budget reduction Official Development Assistance		-8.40	**-8.40**	**-4.60**
Budget reduction National Biosecurity Centre			**0.00**	**-46.40**
HMT Cash Management charge	-0.04		**-0.04**	
Neutral funding changes between departments:-				
Machinery of government changes (MoG):-				
			0.00	
Other funding transfers (Budget Cover Transfers) :-				
Net transfers to/from Cabinet Office for special advisers (SpADS); Civil Service Live; Missions communication campaigns; GREAT campaign; public appointments digital service	-0.49	0.10	**-0.39**	**0.00**
Net transfers to/from Department for Business and Trade for global supply chains intelligence pilot	0.00	0.00	**0.00**	**-0.50**
Net transfers to/from Department for Energy Security and Net Zero for Decarbonisation readiness programme; Nuclear Justification Funding; ReDesign	0.00	1.14	**1.14**	**-1.96**
Net transfers to/from Department of Health and Social Care for NHS England data collection exercise	0.00	-0.22	**-0.22**	**0.00**
Net transfers to/from Department for Science, Innovation and Technology for GEA Investment Fund; Loss of Position, Navigation and Timing Exercise	0.00	1.25	**1.25**	**-0.10**
Net transfers to/from Food Standards Agency for Fera contract	-0.08	0.00	**-0.08**	**0.00**
Net transfers to/from Foreign, Commonwealth and Development Office for Uk Intergrated Security Fund; Blue Belt fund; GREAT campaign; Trade and Investment Advocacy Fund; International Climate Finance	0.00	9.48	**9.48**	**-0.48**
Net transfers to/from Ministry of Housing, Communities and Local Government for Allergens food labelling funding for local authorities; Rural England Prosperity Fund; New Homes Accelerator project; Cambridge water; Nature Restoration Fund; protected sites strategies	0.00	2.33	**2.33**	**-32.40**
Net transfers to/from Ministry of Justice for Consultation on Packaging waste; Single use plates, cutlery; Rogue waste; Flood defence work; XL Bullies; Animal cruelty; Hare coursing	0.00	-0.62	**-0.62**	**0.12**
2025-26 Supplementary Estimates DEL totals as at January 2026	**1,266.54**	**4,348.67**	**5,615.21**	**2,646.68**

Annex C
Other information: Summary of funding variations split by core Department and delivery bodies

Description	Resource DEL			
	2025-26 Supplementary Estimates budget sought	2025-26 Main Estimates budget approved	Change from Main Estimate	
	£m	£m	£m	%
Animal and Plant Health Agency (APHA)	263.9	225.5	**38.4**	**17.0**
Centre for Environment, Fisheries and Aquaculture Science (CEFAS)	31.6	25.7	**5.9**	**23.0**
Consumer Council for Water (CCW)	9.0	8.0	**1.0**	**12.5**
Core Defra	1,958.9	1,988.1	**-29.2**	**-1.5**
Environment Agency (EA)	1,096.3	1,073.6	**22.7**	**2.1**
Forestry Commission (FC)	67.1	60.3	**6.8**	**11.3**
Joint Nature Conservation Committee (JNCC)	18.7	16.5	**2.2**	**13.3**
Livestock Information Limited (LI Ltd)	6.0	0.0	**6.0**	**100.0**
Marine Management Organisation (MMO)	44.0	38.1	**5.9**	**15.5**
National Forest Company (NFC)	3.5	3.6	**-0.1**	**-2.7**
Natural England (NE)	194.6	178.1	**16.5**	**9.3**
Office for Environment Protection (OEP)	10.7	8.8	**1.9**	**21.6**
Royal Botanic Gardens, Kew (RBG, Kew)	29.4	29.0	**0.4**	**1.4**
Rural Payments Agency (RPA)	1,867.8	1,856.3	**11.5**	**0.6**
Veterinary Medicines Directorate (VMD)	13.7	11.8	**1.9**	**16.1**
Total	**5,615.2**	**5,523.4**	**91.8**	**1.7**

Description	Capital DEL			
	2025-26 Supplementary Estimates budget sought	2025-26 Main Estimates budget approved	Change from Main Estimate	
	£m	£m	£m	%
Animal and Plant Health Agency (APHA)	13.6	12.4	**1.2**	**9.7**
Centre for Environment, Fisheries and Aquaculture Science (CEFAS)	18.4	2.6	**15.8**	**607.7**
Core Defra	846.1	1,042.9	**-196.8**	**-18.9**
Environment Agency (EA)	1,038.8	989.8	**49.0**	**5.0**
Forestry Commission (FC)	151.7	119.2	**32.5**	**27.3**
Joint Nature Conservation Committee (JNCC)	5.9	0.0	**5.9**	**100.0**
Marine Management Organisation (MMO)	6.9	5.2	**1.7**	**32.7**
National Forest Company (NFC)	3.4	4.1	**-0.7**	**-17.1**
Natural England (NE)	91.9	70.1	**21.8**	**31.1**
Royal Botanic Gardens, Kew (RBG, Kew)	31.0	18.0	**13.0**	**72.2**

Rural Payments Agency (RPA)	431.2	430.4	**0.8**	**0.2**
Veterinary Medicines Directorate (VMD)	7.8	5.3	**2.5**	**47.2**
Total	**2,646.7**	**2,700.0**	**-53.3**	**-2.0**

Description	**Resource AME**			
	2025-26 Supplementary Estimates budget sought	**2025-26 Main Estimates budget approved**	**Change from Main Estimate**	
	£m	**£m**	**£m**	**%**
Agriculture and Horticulture Development Board (AHDB)	5.4	5.4	**0.0**	**0.0**
Core Defra	76.3	28.9	**47.4**	**164.0**
Environment Agency (EA)	-44.4	2.9	**-47.3**	**-1,631.0**
Flood Re	250.0	250.0	**0.0**	**0.0**
Forestry Commission (FC)	2.9	2.9	**0.0**	**0.0**
Natural England (NE)	6.0	0.3	**5.7**	**1,900.0**
Rural Payments Agency (RPA)	-252.5	-239.5	**-13.0**	**-5.4**
Sea Fish Industry Authority (SFIA)	0.1	0.1	**0.0**	**0.0**
Total	**43.8**	**51.0**	**-7.2**	**-14.1**

Description	**Capital AME**			
	2025-26 Supplementary Estimates budget sought	**2025-26 Main Estimates budget approved**	**Change from Main Estimate**	
	£m	**£m**	**£m**	**%**
Agriculture and Horticulture Development Board (AHDB)	14.1	14.1	**0.0**	**0.0**
Core Defra	2.5	10.0	**-7.5**	**-75.0**
Environment Agency (EA)	0.5	0.0	**0.5**	**100.0**
Sea Fish Industry Authority (SFIA)	0.6	0.6	**0.0**	**0.0**
Total	**17.7**	**24.7**	**-7.0**	**-28.3**