Annex A

MEMORANDUM FOR THE MINISTRY OF DEFENCE

MAIN ESTIMATE 2026-27

1 Overview

This Memorandum covers the Main Estimate (ME) for the Ministry of Defence (MOD) and should be read in conjunction with the Central Government Main Supply Estimates 2026-27. The Department's spending plans for 2026-27 are based on the Spending Review in 2024-25 (SR25) settlement.

The Department's Expenditure Limit (DEL) (Resource and Capital) for 2026-27 is £65.1Bn (including net budget cover transfers to Other Government Departments (OGDs) in 2026-27. This figure is also inclusive of initial funding provided by HM Treasury's (HMT) Reserve for the net additional costs of Military Operations and Peacekeeping including Support to Ukraine.

There are no contingencies funded in this Estimate, and contingent liabilities are reported in a separate table in the Main Supply Estimate.

There is a separate Estimate Memorandum for the Armed Forces Pensions and Compensation Schemes vote.

1.1 Objectives

The Ministry of Defence's strategic ambitions that guide Defence planning, as set out in the Strategic Defence Review 2025 (SDR25), are:

- A NATO-first approach that strengthens the UK's leadership in European security, underpinned by enhanced nuclear, technological and modernised conventional capabilities.
- A move to warfighting readiness, delivering a more lethal and fully integrated force equipped for the future and supported by strengthened homeland defence.
- A defence sector acting as an engine for national growth, driving jobs and prosperity through a new partnership with industry, radical procurement reform, and greater backing for UK businesses.
- Innovation informed by lessons from Ukraine, harnessing drones, data, digital capabilities and emerging technologies to make our Armed Forces stronger and safer.
- A whole-of-society approach that broadens participation in national resilience and renews the Nation's contract with those who serve.

1.2 Spending controls

MOD’s spending is broken down into several different spending totals, for which Parliament’s approval is sought.

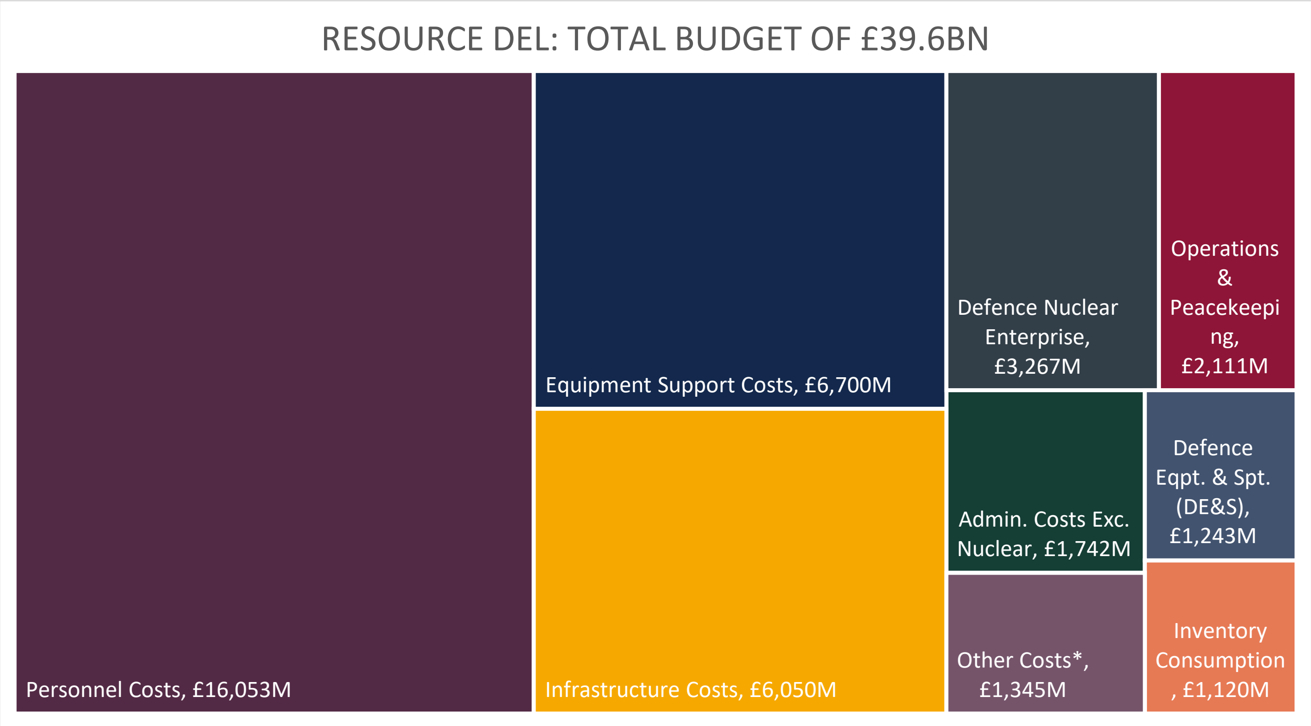
The spending totals which Parliament votes are:

- Resource Departmental Expenditure Limit (“**Resource DEL**”)- day to day running costs
- Capital Departmental Expenditure Limit (“**Capital DEL**”): - investment in new equipment and infrastructure
- Resource Annually Managed Expenditure (“**Resource AME**”): less predictable day to day spending: in MOD’s case, mainly provisions, depreciation and impairment and movements in financial instruments
- Capital Annually Managed Expenditure (“**Capital AME**”): in MOD’s case, nuclear provisions.

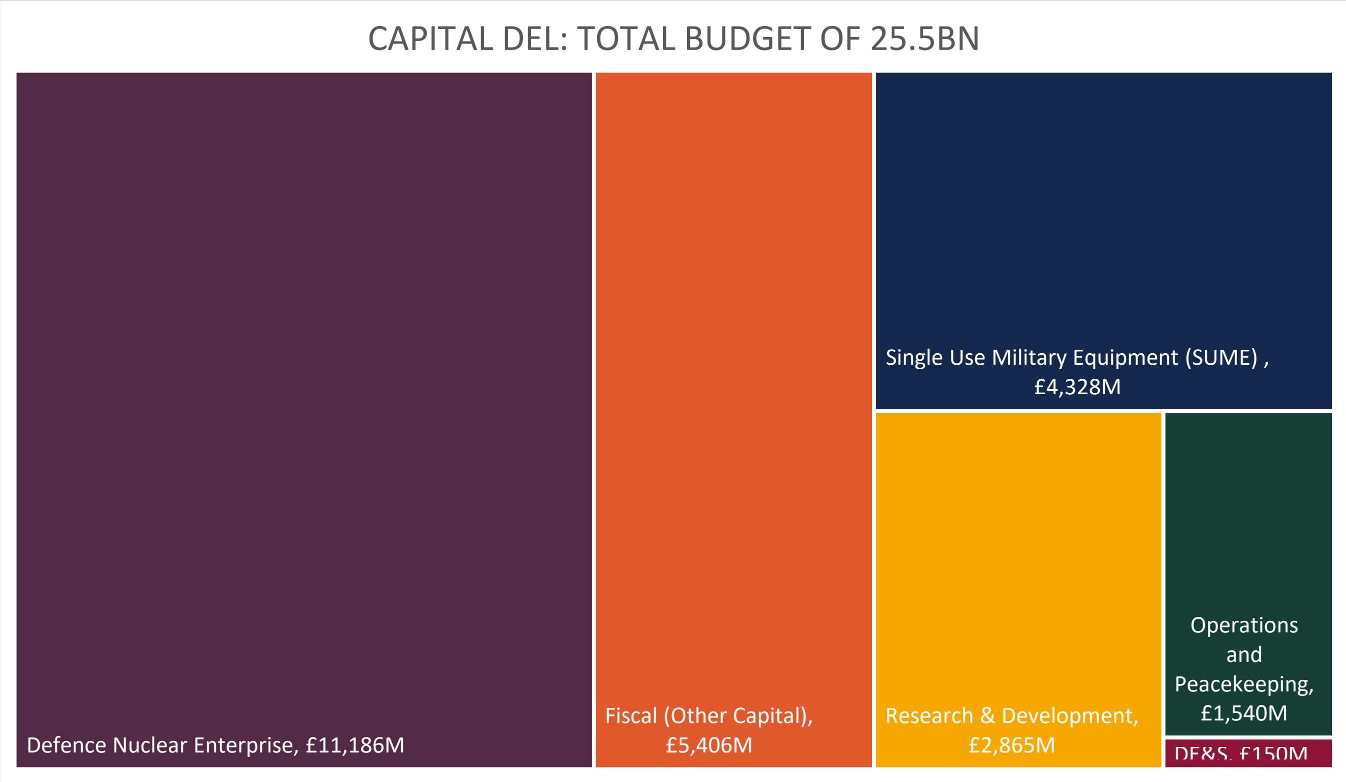
In addition, Parliament votes a **net cash requirement**, designed to cover the elements of the above budgets which require MOD to pay out cash in year, and a **non-budget** requirement , which captures prior-period adjustments that do not score in DEL or AME but must be reflected for accounting accuracy.

1.3 Main areas of spending

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



* Includes Other Costs and Services, Receipts and Other Income, Cash Release of Provisions, Research and Development Costs related to Provision of Defence Capability, DE&S (BTE) Costs, Arm's Length Bodies and War Pension Benefits Programme Costs.



1.4 Comparison of spending totals sought

The table and graphic below show how the totals sought for the MOD compare with last estimate and SR25 settlement:

Table 1a: Main Estimate total sought for MOD compared with ME 2025-26 *Note 1*

Spending total - Main Estimate 2026-27		2025-26 ME	Compared to 2025-26 ME	
Budgetary Limit	£M	£M	£M	%
Resource DEL	39,632	38,604	1,028	2.7%
Capital DEL	25,474	23,067	2,407	10.4%
AME	16,416	10,505	5,911	56.3%

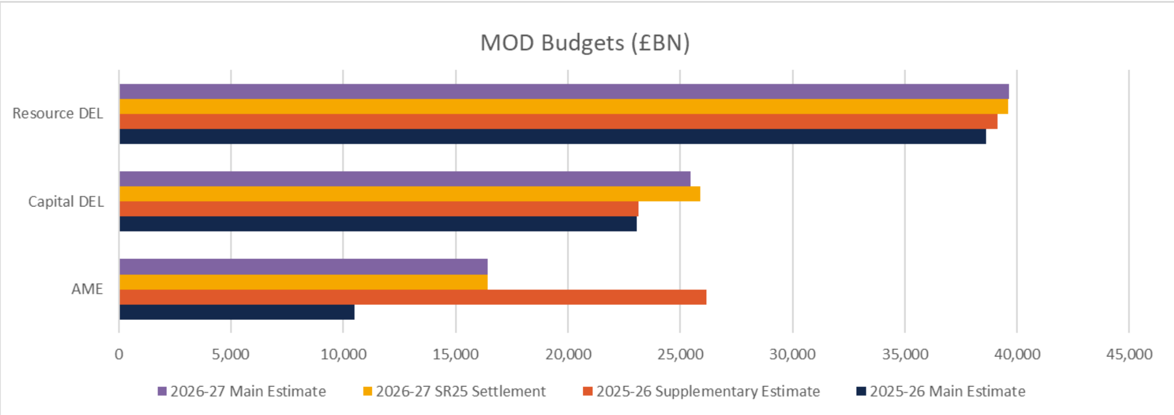
Table 1b: Main Estimate total sought for MOD compared with SE 2025-26 Note 1

Spending total - Main Estimate 2026-27		2025-26 SE	Compared to 2025-26 SE	
Budgetary Limit	£M	£M	£M	%
Resource DEL	39,632	39,119	513	1.3%
Capital DEL	25,474	23,131	2,343	10.1%
AME	16,416	26,159	(9,743)	-37.2%

Table 1c: Main Estimate total sought for MOD compared with SR25 Settlement Note 1

Spending total - Main Estimate 2026-27		2026-27 SR 25 Settlement	Compared to 2026-27 SR25 Settlement	
Budgetary Limit	£M	£M	£M	%
Resource DEL	39,632	39,610	22	0.1%
Capital DEL	25,474	25,901	(427)	-1.6%
AME	16,416	16,416	-	-

[1] Total includes spends for Operations and Peacekeeping and reflects movement of depreciation to AME.



1.5 Key drivers of spending changes since last year

The change in Resource DEL reflects the budget agreed at Spending Review 25.

The main cause of the change in Capital DEL is an increase in Capital spend on the Nuclear Enterprise.

1.6 Key drivers of change since the Spending Review

The main causes of the changes in Resource DEL are:

- Budget switch for reclassification of long-term software licensing agreements, £212m.
- Machinery of government transfer in of the Defence Exports Office from Department for Business and Trade enacted in Supplementary Estimates 25/26, £17m.
- Budget cover transfers to/from other government departments due to transfer of responsibilities totalling (£216m).

The main causes of the changes in Capital DEL are:

- Budget switch for reclassification of long-term software licensing agreements (£212m)
- Budget cover transfers to/from other government departments due to transfer of responsibilities totalling (£197m)
- Repayment of accelerated Nuclear Enterprise investment for 2025-26, in line with the Nuclear Ringfence arrangements (£14m)

1.7 Reserve claims and spending pressures

This estimate provides initial funding allocation for Operations. Claims to align the Departmental budgets to National Security Council (NSC) endorsed Operations will be made at the Supplementary Estimate.

The Defence Nuclear Enterprise may utilise freedoms agreed under the Nuclear Ringfence arrangement at the Supplementary Estimate.

1.8 Funding: other spending announcements

Table B includes all budget changes for 2026/27.

1.9 New policies and programmes; ambit changes

The ambit has been updated to include:

- Expenditure relating to the development support and implementation of policy regarding multinational financial institutions as Departmental Expenditure Limits (DEL) expenditure.
- Non-cash expenditure on the depreciation of assets is now recorded as Annually Managed Expenditure (AME), reflecting HMT change in budgeting policy to move depreciation from DEL to AME from 2026-27.1.10 Administration costs and efficiency plans

Table 2: Main Estimate total sought for Administration Costs

Spending total - Main Estimate 2026-27 Budgetary Limit	£M	2025-26 SE £M	Compared to 2025-26 SE £M	%	2025-26 ME £M	Compared to 2025-26 ME £M	%
Administration costs	2,017	2,113	(96)	-4.5%	2,102	(85)	-4.0%

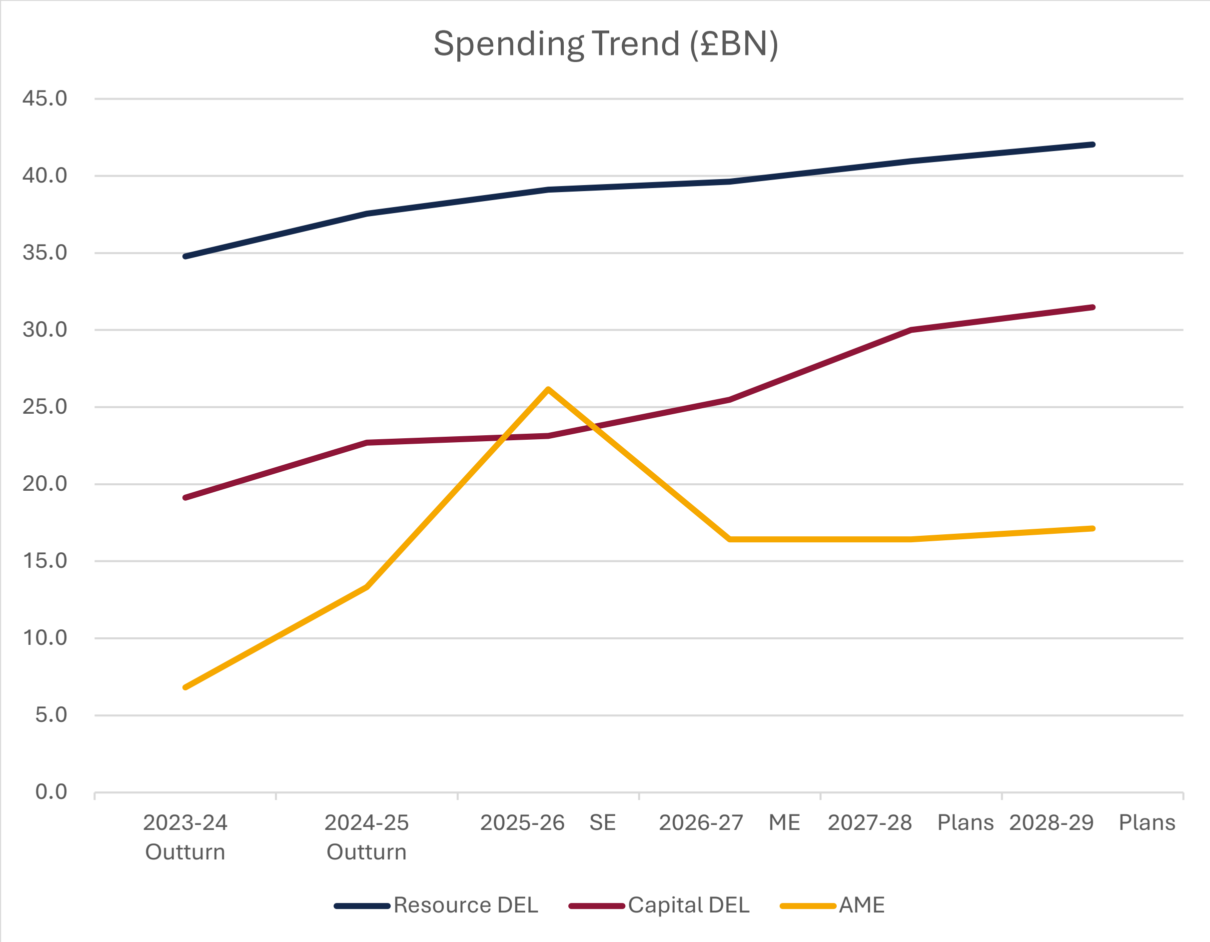
Administrative Cost Regime (ACR) budget is currently under review to align to the outcome of the cross-government review of Administration spending scope and spending regime, which changes to be reflected in a subsequent estimates process.

1.11 Spending Trends

The charts below show overall spending trends for the last 3 years and plans presented in Estimates for 2026-27 and current future spending plans based on SR25:

Table 3: Spending trends - £ million

Budgetary Limit (£M)	2023-24 Outturn	2024-25 Outturn	2025-26 SE	2026-27 ME	2027-28 Plans	2028-29 Plans
Resource DEL	34,780	37,540	39,119	39,632	40,965	42,040
Capital DEL	19,128	22,697	23,131	25,474	30,003	31,482
AME	6,818	13,335	26,159	16,416	16,416	17,132



- *Totals include spends for Operations and Peacekeeping.*
- *Resource AME, due to its nature, is volatile and reflects the changing Treasury Discount Rates on provision and fluctuations in financial instruments.*
- *From 2026-27 onwards, depreciations and impairments have been moved under Resource AME and for consistent comparison prior year outturn and future year plans have been restated.*
- *2025-26 SE one-off increase in Resource AME was to cover depreciation and impairments due to accounting adjustments.*

2 Spending detail

2.1 Tables:

2.1.1 Resource DEL

The table below shows how MOD's spending plans for Resource DEL compared with 2025-26 Supplementary Estimate.

Table 4: Main Estimate Resource DEL sought for MOD compared with Prior Estimate

Subheads	Resource DEL Commodity Block	2026-27 ME £M	2025-26 SE £M	Change from 2025-26 SE £M	 %
A, B	Personnel Costs	16,053.2	14,984.3	1,068.9	7.1%
C	Infrastructure Costs	6,050.0	6,037.3	12.7	0.2%
D	Inventory Consumption	1,120.0	1,174.0	(54.0)	(4.6%)
E	Equipment Support Costs	6,700.0	6,685.8	14.2	0.2%
F, G, H, L, Y, AA, AB	Other Costs and Services*	2,588.5	3,014.0	(425.5)	(14.1%)
AE, AF	Defence Nuclear Enterprise Programme	3,267.0	3,280.7	(13.7)	(0.4%)
M, N, Z, AD	Administration Costs	1,742.2	1,802.3	(60.1)	(3.3%)
O-U, AC	Operations and Peacekeeping (incl. ISF)	2,111.3	2,140.4	(29.1)	(1.4%)
		39,632.3	**39,118.8**	**513.5**	**1.3%**

* *Includes Other Costs and Services, Receipts and Other Income, Cash Release of Provisions, Research and Development Costs related to Provision of Defence Capability, DE&S (BTE) Costs, Arm's Length Bodies and War Pension Benefits Programme Costs.*

With this Main Estimate, the initial commodity block cost allocations reflect the latest information on the Department's spending plans for 2026-27 as per the Spending Review 2025. Changes will be made in the Supplementary Estimate to reflect the latest in-year forecast, along with subsequent funding adjustments.

2.1.2 Capital DEL

The table below shows how MOD's spending plans for Capital DEL compare with 2025-26 Supplementary Estimate.

Table 5: Main Estimate Capital DEL sought for MOD compared with Prior Estimate

Subheads	Capital DEL Commodity Block	2026-27 ME £M	2025-26 SE £M	Change from 2025-26 SE £M	 %
I	Single Use Military Equipment	4,327.5	3,949.5	378.0	9.6%
J, Y, AA,K	Other Capital (Fiscal)	5,556.0	5,514.2	41.9	0.8%
L	Research and Development	2,865.0	2,821.7	43.3	1.5%
V-X	Operations and Peacekeeping	1,540.0	1,814.0	(274.0)	(15.1%)
AE	Defence Nuclear Enterprise Programme	11,185.6	8,973.4	2,212.1	24.7%
		25,474.1	**23,072.8**	**2,401.3**	**10.4%**

The changes in the Main Estimate reflect the current departmental plans. Changes will be made in the Supplementary Estimate to reflect the latest in-year forecast, along with subsequent funding adjustments.

2.1.3 AME

The table below shows how spending plans for Resource and Capital AME compared with the prior estimate. The initial requests take a realistic view based on previous patterns. These numbers will be updated at Supplementary Estimates following the release of HM Treasury Discount Rates.

Table 6: Estimate total sought for MOD compared with prior Estimate

AME Commodity Block	2026-27 ME £M	2025-26 SE £M	Change from 2025-26 SE £M	%
Total Resource AME	16,415.2	26,158.3	(9,743.1)	(37.2%)
Total Capital AME	1.0	1.0	-	-

2.2 Restructuring

The Defence Exports Office transferred formally from the Department for Business and Trade to the Ministry of Defence in July 2025. The budgetary transfer was enacted at 2025/26 Supplementary Estimates and continues to be reflected within this Main Estimate.

In April 2025, the Department implemented a new Budgetary model under Defence Reform, as announced by the Defence Secretary, under which spend is led by a newly established Military Strategic Headquarters, a National Armaments Director and the extant Chief Defence Nuclear and Permanent Undersecretary against ‘run’, ‘invest’ and ‘operate’ lines of effort. Further updates will follow and inform future Estimates.

2.3 Ring fenced budgets

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

Table 7: Main Estimate total Ring fenced budgets

Spending total Budgetary Limit	2026-27 ME £M	2025-26 SE £M	Change from 2025-26 SE £M	%
Operations - RDEL and CDEL	3,651	3,911	(260)	-6.6%
UK Integrated Security Fund	11	43	(32)	73.9%
War Pension Benefits	650	643	8	1.2%
Defence Nuclear Enterprise Programme RDEL and CDEL	14,453	12,254	2,198	17.9%

- Operations funding supports military operations and peacekeeping activity agreed at the start of the financial year. Year-on-year movements reflect changes in anticipated operational activity, with any additional requirements considered through Supplementary Estimates and the HM Treasury Special Reserve.
- UK Integrated Security Fund funding reflects the initial allocation for the year, with expenditure refined as priorities and requirements are confirmed. Changes are managed through the normal in-year and Supplementary Estimates processes rather than indicating a reduction in activity.
- War Pension Benefits support the Department’s statutory obligations to veterans and their dependants. Expenditure is demand-led, with movements reflecting claimant numbers and indexation rather than policy change.
- Defence Nuclear Enterprise Programme funding supports delivery of the UK’s nuclear deterrent and long-term, safety-critical programmes. The increase in 2026–27 reflects planned investment as major programmes progress and does not represent a change in policy.

2.4 Changes to contingent liabilities

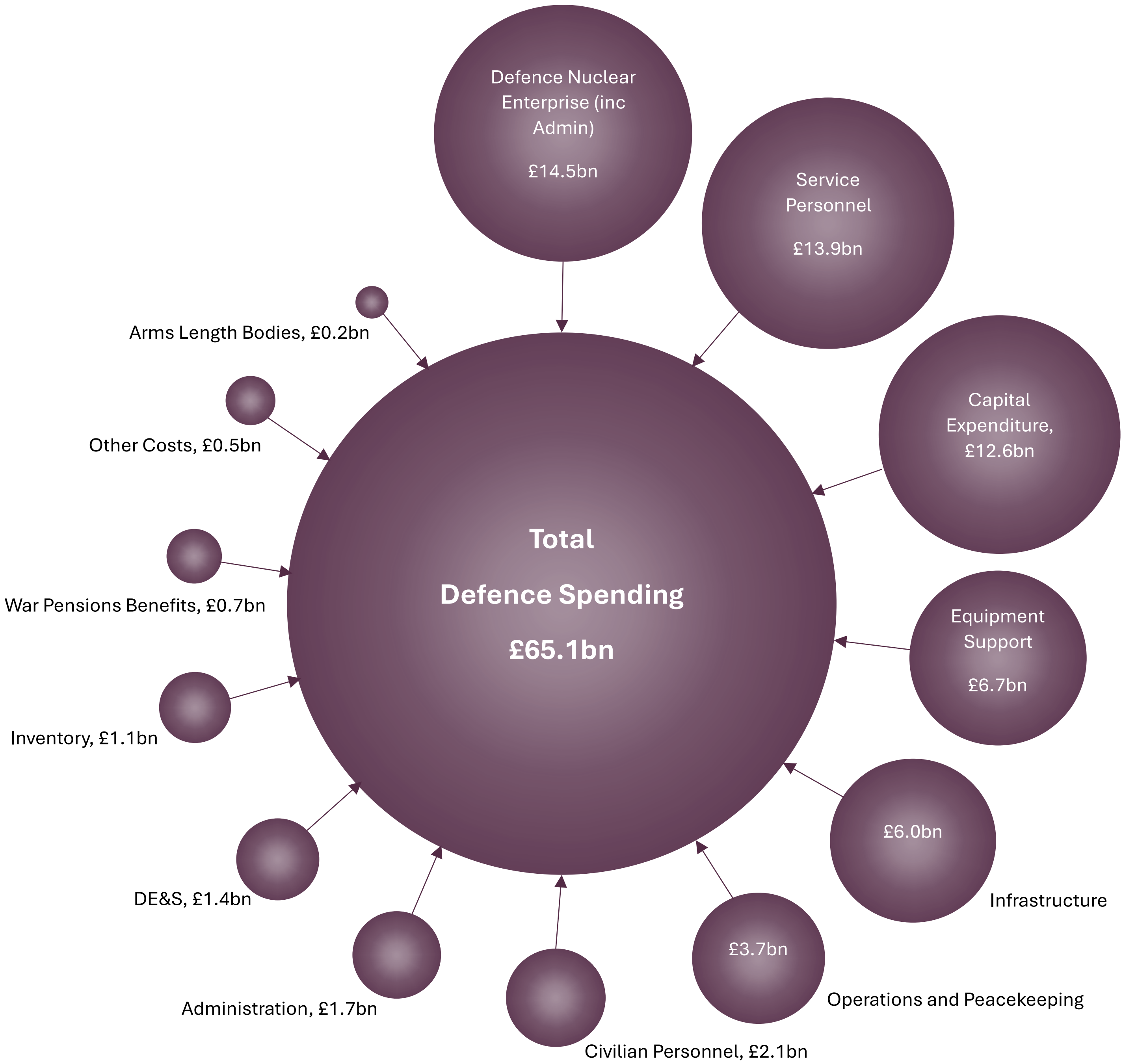
Provisions for liabilities and charges are based on realistic and prudent estimates of the expenditure required to settle future legal or constructive obligations. The Department is required to identify contingent liabilities when agreeing contracts, seek HM Treasury approval and provide timely notification to Parliament of those more than £300k. This allows Parliament and HM Treasury to scrutinise the extent to which the taxpayer might be exposed to potentially significant liabilities in the future.

The MOD's provisions cover legal claims, civilian early departure costs, environmental costs, restructuring and nuclear decommissioning and restoration costs. Details of the Department's Contingent Liabilities are set out in a separate table in the Main Supply Estimate. We are currently assessing the impact on future contingent liabilities and will provide further detail on this in our 2025-26 Annual Report and Accounts.

3. Priorities and Performance

3.1 How spending relates to objectives

The diagram below shows how expenditure against each subhead. The budgetary structure of the MOD does not show separately the exact costs or budgets for the five individual objectives as set out in section 1.1. This is because large parts of the Armed Services operate as fully integrated joint organisations in which elements from the Navy, Army and Air Force work closely together and share land, buildings and facilities and sometimes equipment. Detail of these areas of spending are provided below.



3.2 Measures of performance against each priority outcome

The Strategic Defence Review (SDR) was published in June 2025 and currently work is underway to fully establish new structures for 2026-27. Department's performance will be reported on annually within MOD's Annual Report and Accounts.

Commentary on steps being taken to address performance issues:

In previous years the NAO and PAC have made recommendations as they consider the Equipment Plan. The department is currently considering its approach to future investment through Defence Investment Plan (DIP) which supersedes the Defence Equipment Plan.

3.3 Major Projects

The Government Major Projects Portfolio (GMPP) provides independent oversight of the government's largest and most complex programmes. Following the creation of the National Infrastructure and Service Transformation Authority (NISTA) on 1 April 2025, the former IPA continues to provide assurance and scrutiny using quarterly departmental data. In line with the GMPP reforms announced by NISTA on 31 March 2026, the composition of the GMPP has been refreshed to reflect the revised inclusion criteria and reporting requirements.

The list of projects included in the GMPP as of 1 April 2026 is available at:

Government Major Projects Portfolio - GOV.UK

The MoD maintains the largest GMPP portfolio, with all Military Capability projects funded internally and subject to HM Treasury approval and NISTA assurance.

4. Other Information

4.1 Research & Development Expenditure

The following is provided as contextual information on R&D expenditure at the request of the Science, Innovation & Technology Committee.

Table 8: Main Estimate total sought for R&D Costs

Spending total - Main Estimate 2026-27		2025-26 SE	Compared to 2025-26 SE		SR 25	Compared to SR 25 Settlement	
Budgetary Limit	£M	£M	£M	%	£M	£M	%
CDEL	3,618	3,423	195	5.7%	2,040	1,578	77.3%

R&D costs are based on the "Frascati" definition, in line with HM Treasury Consolidated Budgeting Guidance. The SR25 Settlement sets the criteria for minimum spending on R&D.

4.2 Additional specific information required by the select committee / other information

The MOD's total request for the initial net additional costs of military operations is set out in the table below.

Table 9: Main Estimate sought for Operations and Peacekeeping

Operations and Peacekeeping		2026-27 ME	2025-26 SE	Change from 2025-26 SE	
Subheads	Commodity Block	£M	£M	£M	%
O-U	Operations - RDEL	2,100.0	2,097.0	3.0	0.1%
V-X	Operations - Capital DEL	1,540.0	1,814.0	(274.0)	(15.1%)
AC	UK Integrated Security Fund	11.3	43.4	(32.1)	(73.9%)
		3,651.3	**3,954.4**	**(303.1)**	**(7.7%)**

A total of £3,651m in resources for Operations, Peacekeeping and the MOD's share of the UK Integrated Security Fund is requested. The MOD presents the initial cost of operations at Main Estimates and requests any adjustments amount at Supplementary Estimates. The details of key operations are:

Eastern Europe:

Funding is requested to cover the net additional costs of Defence's contribution to the wider HMG response to increase threat levels in Eastern Europe. Following on from the additional funding granted since 2022-23, Treasury has given Defence a further £3bn to fund Ukraine related activity including a mixture of rapid procurement, training, specific operational contributions and other activities. Defence will review activities and committing funding at several review points following prioritisation decisions.

Defence further acts as a delivery agent for £2.26bn of material support through the G7 Extraordinary Revenue Acceleration (ERA) Loans for Ukraine scheme, of which we expect £0.75bn to be spent in this financial year. As these are Ukrainian controlled funds, this expenditure is not captured in the Estimate.

Broader Middle East:

Funding is requested to cover the net additional costs of UK forces deployed to the Broader Middle East to sustain UK influence in the region, reassure our regional allies and support access and over flight for operations. This will include the net additional costs for crisis response, including the provision of airstrikes and some humanitarian aid.

Integrated Security Fund (ISF)

The ISF replaced the Conflict Stability and Security Fund (CSSF) as the Government's mechanism for funding conflict prevention, stabilisation, security and peacekeeping activities, under the strategic direction of the NSC. An initial allocation of £11M is requested for the MOD's contribution to this activity.

5. Accounting Officer Approval

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

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

[signed]

Jeremy Pocklington

Accounting Officer

Permanent Secretary

Ministry of Defence

April 2026

Table A

Table A (i)

Table A1: Resource DEL total sought for MOD compared with Supplementary Estimate

Resource DEL Subheads	Commodity Block	2026-27 ME £M	2025-26 SE £M	Change from 2025-26 SE £M	%
A	Service Personnel Costs	13,934.1	12,805.2	1,128.9	8.8%
B	Civilian Personnel Costs	2,119.1	2,179.1	(60.0)	(2.8%)
C	Infrastructure Costs	6,050.0	6,037.3	12.7	0.2%
D	Inventory Consumption	1,120.0	1,174.0	(54.0)	(4.6%)
E	Equipment Support Costs	6,700.0	6,685.8	14.2	0.2%
F	Other Costs and Services	1,525.8	1,613.5	(87.6)	(5.4%)
G	Receipts and Other Income	(1,499.4)	(1,474.0)	(25.4)	1.7%
H	Cash Release of Provisions Costs	469.3	280.6	188.7	67.3%
L	Research and Development Costs		529.3	(529.3)	(100.0%)
O-U	Operations - net Cash RDEL	2,100.0	2,097.0	3.0	0.1%
AC	UK Integrated Security Fund	11.3	43.4	(32.1)	(73.9%)
Y	Non Departmental Public Bodies Costs	199.1	192.2	7.0	3.6%
AA	DE&S DEL Costs	1,243.4	1,230.0	13.4	1.1%
AB	War Pension Benefits	650.3	642.5	7.8	1.2%
AE	Defence Nuclear Enterprise Programme	2,992.0	2,969.7	22.3	0.7%
AF	Defence Nuclear Enterprise Programme Administration	275.0	311.0	(36.0)	(11.6%)
M, N, Z,AD	Administration Costs	1,742.2	1,802.3	(60.1)	(3.3%)
		39,632.3	**39,118.8**	**513.5**	**1.3%**

Table A2: Capital DEL total sought for MOD compared with Supplementary Estimate

Capital DEL Subheads	Commodity Block	2026-27 ME £M	2025-26 SE £M	Change from 2025-26 SE £M	%
I	Single Use Military Equipment	4,327.5	3,949.5	378.0	9.6%
J	Other Capital (Fiscal)	5,581.1	5,495.0	86.1	1.6%
V-X	Operations - net Capital DEL	1,540.0	1,814.0	(274.0)	(15.1%)
Y	Non Departmental Public Bodies Costs	7.9	17.0	(9.1)	(53.3%)
L	Research and Development	2,865.0	2,821.7	43.3	1.5%
AA	DE&S DEL Costs	149.6	166.0	(16.4)	(9.9%)
AE	Defence Nuclear Enterprise Programme	11,185.6	8,973.4	2,212.1	24.7%
K	Fiscal Assets/Estate Disposal and Others	(182.6)	(163.8)	(18.8)	11.5%
		25,474.1	**23,072.8**	**2,401.3**	**10.4%**

Table A (ii)

Table A3: AME total sought for MOD compared with prior Estimate

Subheads	AME Commodity Block	2026-27 ME £M	2025-26 SE £M	Change from 2025-26 SE £M	 %
AG	Depreciation and Impairment Costs	11,915.2	20,855.9	(8,940.7)	(42.9%)
AH	Provisions Costs	4,900.0	5,692.7	(792.7)	(13.9%)
AI	Cash Release of Provisions Costs	(400.0)	(390.4)	(9.6)	2.5%
AJ	Capital	1.0	1.0	-	-
		16,416.2	**26,159.3**	**(9,743.1)**	**(37.2%)**

Table A4: Arms-length bodies or subdivisions of ALB spending

Organisation	Resource DEL £M	Capital DEL £M
Armed Forces Covenant Fund Trustee Ltd	11.339	
Atomic Weapons Establishment (AWE) plc	0.001	
National Army Museum	7.360	
National Museum of the Royal Navy		0.700
Royal Air Force Museum	11.802	4.500
Territorial, Auxiliary and Volunteer Reserve Associations established under s 110 of the Reserve Act	85.616	2.538
Royal Hospital, Chelsea	14.700	
Single Source Regulations Office	7.105	0.180
Commonwealth War Graves Commission	61.220	
Total	**199.143**	**7.918**

Table B

TABLE B MOD 2025-26 Main Estimate

£M	RDEL	CDEL	AME
Cost of Defence in SR25	**39,609.925**	**25,900.746**	**0.000**
Budget Cover Transfers In	**67.735**	**14.044**	
Transfer in of Afghan Resettlement Programme from Home Office	*20.000*		
Transfer in of Nuclear Threat Reduction from Home Office	*0.000*	*0.500*	
Transfer in of Project Tarage from Home Office	*0.000*	*2.994*	
Transfer in of UK Government Investments Cost Recovery Model from UK Government Investments	*0.227*		
Transfer in of Njord from Department for Energy Security and Net Zero	*0.000*	*10.550*	
Transfer in from Security and Intelligence Agencies	*35.900*		
Transfer in of National Shipbuilding Office from Department for Transport	*0.263*		
Transfer in of Integrated Security Fund from Cabinet Office	*11.345*		
Budget Cover Transfers Out	**(283.611)**	**(210.919)**	
Transfer out of Defence Technical Excellence Colleges to Department for Education	*(3.330)*	*(10.000)*	
Transfer out of Strategic Priorities Grant to Department for Education	*(3.240)*	*(10.000)*	
Transfer out of Barrow Social Impact Fund to Ministry of Housing, Communities and Local Government	*(7.000)*	*(9.000)*	
Transfer out of Afghan Resettlement Programme to Ministry of Housing, Communities and Local Government	*(2.923)*		
Transfer out of WPS social means test to Ministry of Housing, Communities and Local Government	*(12.000)*		
Transfer out of Civil Service Live to Cabinet Office	*(0.180)*		
Transfer out of Heads of Place to Cabinet Office	*(0.205)*		
Transfer out of Special Adviser Costs to Cabinet Office	*(0.621)*		
Transfer out of Rosa to Cabinet Office	*(4.100)*	*(5.000)*	
Transfer out to Security and Intelligence Agencies	*(250.012)*	*(176.919)*	
MOG - Defence Exports Office from Department for Business and Trade	***17.230***		
Net OGD Transfers	**(198.646)**	**(196.875)**	**0.000**
Budget Switch for Licenses	221.000	(221.000)	
Defence Nuclear Enterprise Budget Exchange		(13.950)	
Voted Loan for the National Royal Navy Museum and Royal Air Museum		5.200	
Initial Allocation			16,416.227
Additional DEL Claim on Reserve	**221.000**	**(229.750)**	**16,416.227**
Cost of Defence in Main Estimate	**39,632.279**	**25,474.121**	**16,416.227**