CABINET OFFICE MEMORANDUM ON MAIN ESTIMATE 2026-27

Contents

1. Overview

1.1 Objectives

The Cabinet Office objectives are as follows:

1. Drive delivery of the PM and Government priorities;
2. Strengthen international partnerships;
3. Strengthen the foundations of good government;
4. Keep the country safe; and
5. Reform the civil service to drive a citizen focused state

1.2 Spending controls

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

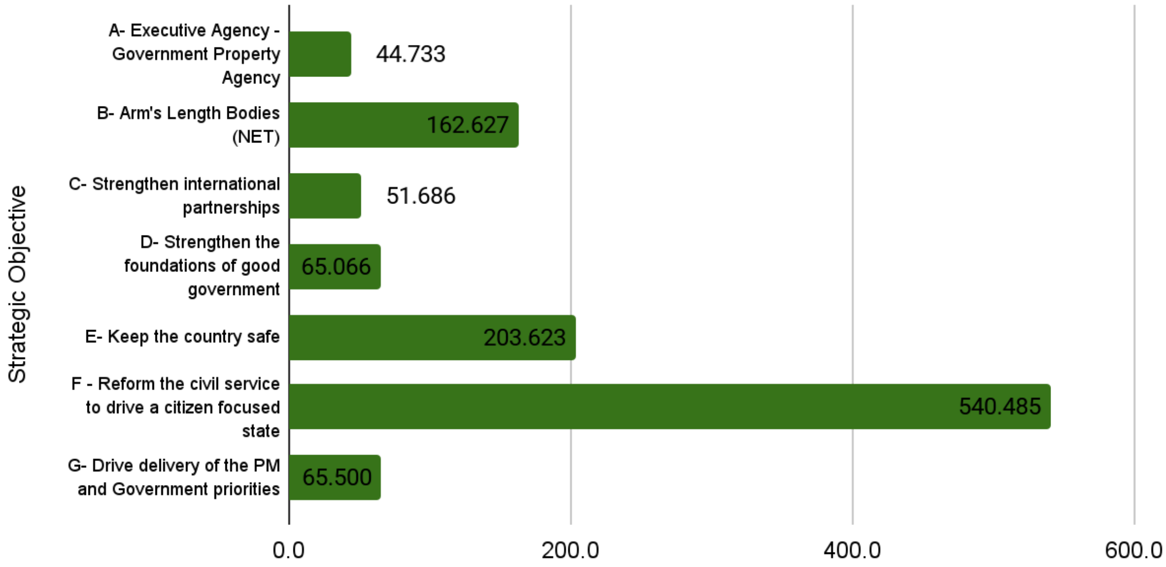
- Resource Departmental Expenditure Limit (Resource DEL) - day to day running costs;
- Capital Departmental Expenditure Limit (Capital DEL) - investment in capital equipment including property and IT;
- Resource Annually Managed Expenditure (Resource AME) - provisions for early departures, dilapidations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

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

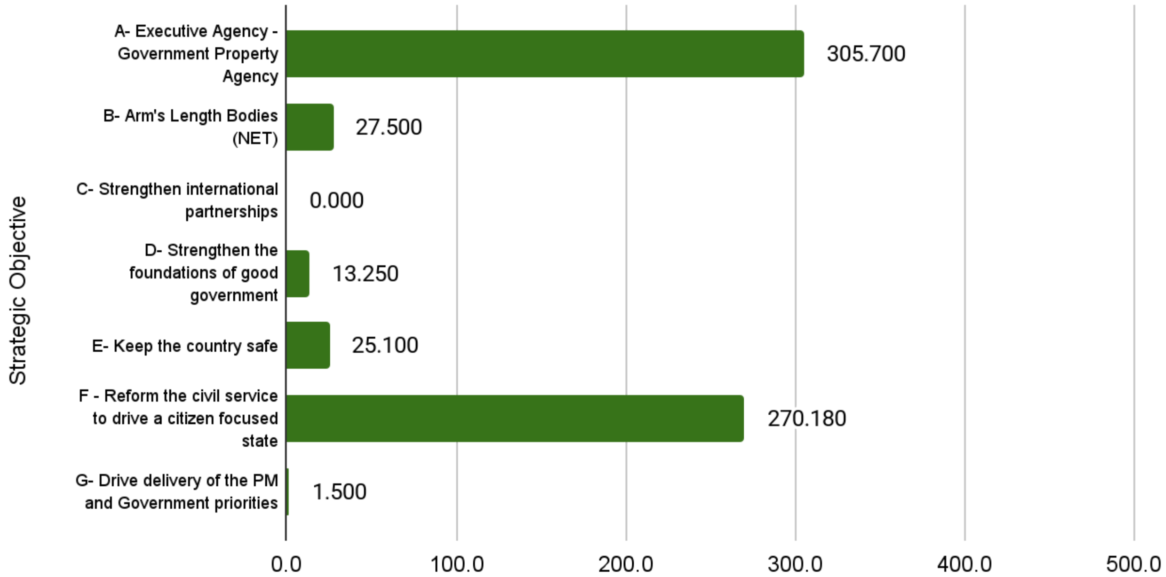
1.3 Main areas of spending

The graphic below shows the main components of the Cabinet Office's proposed budget for this year, included in the latest Mains Estimates, and the proportions of funds spent on its main activities.

Resource DEL by spending area in 2026-27 (£ million)
(Total budget £1,133.720 million)



Capital DEL by spending area in 2026-27 (£ million)
(Total budget £643.230 million)



1.4 Comparison of spending totals sought

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

Amount sought this year		**Difference (+/-) compared to final budget last year**		**Difference (+/-), compared to original budget last year**		**Difference (+/-), compared to spending review**	
(Main Estimates 2026-27)		(Supplementary Estimate (2025-26)		(Main Estimate 2025-26)		SR25	
		£m	%	£m	%	£m	%
Resource DEL	1,133.720	30.564	0.027	4.847	0.004	156.391	0.138
Capital DEL	643.230	122.216	0.190	162.877	0.253	21.230	0.033
Resource AME	-1,766.468	-1,952.802	1.105	793.232	-0.449	-1,766.468	1.000
Capital AME	2,139.988	-590.012	-0.276	-710.012	-0.332	2,139.988	1.000

1.5 Key drivers of spending changes since last year

The main causes of the overall net increase in Resource DEL of **£30.564 million** to since the 2025-26 Supplementary Estimate include the below, full details can be found in section 2.1:

- Machinery of Government transfer inwards of **£580.220 million** to reflect the transfer of function of the Integrated Security Fund from the Foreign and Commonwealth Development Office. As a result of this, we have transferred **£443.057 million** of outgoing Budget Cover Transfers across government;
- Additional Spending Review settlement funding of **£136.749 million** including:
    - **£34.000 million** increase in spending on Test Learn and Grow programmes compared to 2025-26;
    - **£28.000 million** additional of Infected Blood Compensation Authority legal and financial support costs to claimants compared to 2025-26;
    - **£25.000 million** of G7/G20 Presidency funding. This is in addition to the £10.000 million inwards Budget Cover Transfer from the Foreign and Development Office;
    - **£13.400 million** to progress the transformation of Government Skills;
    - **£6.000 million** of ROSA and working at SECRET funding; and
    - **£30.349 million** increase in other departmental activities compared to 2025-26 in the Spending Review Settlement.
- **£254.532 million** decrease in funding due to the reclassification of depreciation costs from Resource DEL to Resource AME by HM Treasury.

There is an overall net increase in Capital DEL of **£122.216 million** is driven by:

- Additional Spending Review settlement funding of **£78.504 million** including;
    - **£12.700 million** of funding for the Queen Elizabeth II Memorialisation;
    - **£28.000 million** of funding for development of the ROSA IT system;
    - **£37.804 million** increase in other departmental activities compared to 2025-26 in the Spending Review Settlement
- A one off return of **£68.000 million** funding from underspending in Capital DEL IFRS16 charges in 2025-26.

Resource AME has decreased by **£1,952.802 million** is driven by:

- **£2,205.934 million** decrease in the provision for Infected Blood Compensation Payment payments; and
- **£254.532 million** increase in funding due to the reclassification of depreciation costs from Resource DEL to Resource AME by HM Treasury.

Capital AME has decreased by **£590.012 million** is driven by:

- **£807.304 million** decrease in expected Infected Blood Compensation payments when compared to 2025-26; and
- Reduction of **£247.292 million** transfer of Capital AME to Department of Health and Social Care for Infected Blood Support costs scheme costs compared to 2025-26.

1.6 Key drivers of change since the Spending Review

The most notable changes since the Spending Review:

- Transfer of funding to reflect Machinery of Government transfers of **£552.102 million** including transfer of functions inwards of:
    - £580.220 million for the transfer of the Integrated Security Fund from the Foreign and Commonwealth Development Office to Cabinet Office.

  As well as transfer of functions outwards of:
    - £58.118 million for the transfer of Cyber teams from the Cabinet Office to the Department of Science, Innovation and Technology.
- **£443.057 million** of outgoing Resource DEL Budget Cover Transfers from the Integrated Security Fund across government;
- **£17.341 million** increase due to incoming Resource DEL Budget Cover Transfers received from other government departments for contribution to the costs of Government Skills services;
- **£4.000 million** increase of funding announced in the Budget to fund the Public Service Fraud Authority’s Enforcement Unit;
- **£13.700 million** of inward Capital DEL Budget Cover Transfer for contribution to Manchester Digital Campus from the Single Intelligence Agency;
- **£519.532 million** of additional Resource AME including £265.000 million for impairment, dilapidations and provisions alongside £254.532 million of depreciation funding.

- **£2,286.000 million** transfer of funding from Resource AME to Capital AME due to Infected Blood Compensation Payments scheduled for 2026-27;
- **£146.012 million** transfer of Capital AME to Department of Health and Social Care for Infected Blood Support costs scheme costs.

1.7 Reserve Claims and spending pressures

The Cabinet Office has received no reserve funding in the main estimate.

1.8 Funding: other spending announcements

Funding for the Fraud Enforcement Unit was agreed in the Autumn budget statement and will be received from 2026-27 onwards.

1.9 New policies and programmes and ambit changes

The ambit has been amended to reflect the Integrated Security Fund Machinery of Government.

Major new programmes in 2026-27 include Government Skills and G7/G20 Presidency.

1.10 Administration costs and efficiency plans

2026-27 Main Estimate budget sought £m		**Difference (+/-), compared to last year's final budget (Supplementary Estimate 2025-26)**		**Difference (+/-), compared to last year's original budget (Main Estimate 2025-26)**		**Difference (+/-), compared to Spending Review (SR 25)**	
	£m	£m	%	£m	%	£m	%
Administration costs	556.438	-224.084	-40%	-165.806	-30%	46.188	8%

Administration budgets have decreased primarily due to the reclassification of £210.098 million of depreciation costs to Resource AME.

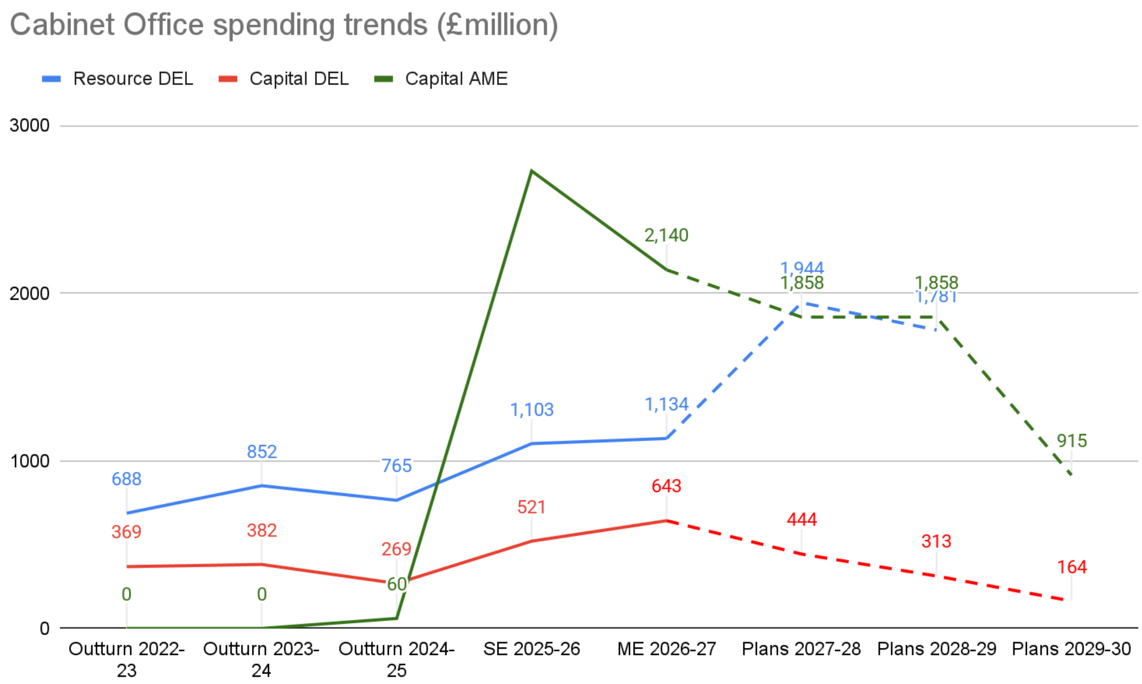
By 2026-27 the Cabinet Office will deliver £67m savings from staff reductions savings from reductions in reliance on contingent labour and external consultancy and accommodation rationalisation.

The Cabinet Office will deliver efficiency gains of £40m per year by 2028-29 through:

- workforce and digital reform – updating shared services, optimising management structures, consolidating and driving efficiencies across corporate services, digital consolidation and the adoption of AI;
- estates and location – by sharing estates with other departments and reducing running costs; and
- procurement – renegotiating commercial contracts.

1.11 Spending trends

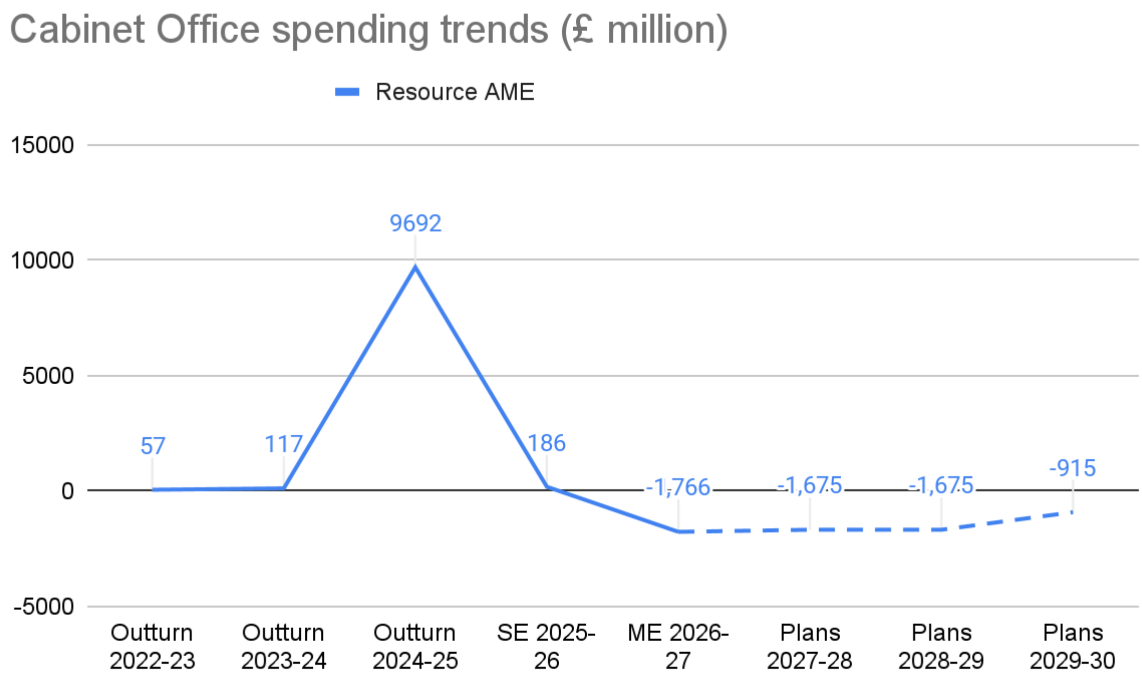
The charts below show overall spending trends for the last five years, plans presented in Estimates for 2026-27. The data has been re-stated to reflect Machinery of Government changes to the Cabinet Office.



Resource DEL is planned to increase over the next few years due to preparatory work on the UK's presidency of the G7/G20 and the Machinery of Government transfer of the Integrated Security Fund from the Foreign and Commonwealth Development Office. This fund is transferred to other departments, 50-80% at the main estimate and the balance at the supplementary estimate.

Capital DEL expenditure has increased since 2024-25 due to investment primarily within the Government Property Agency portfolio including Hubs which is expected to taper off from 2027-28 onwards as schemes are completed.

Capital AME expenditure is expected to decrease over the coming years in line with the profile of Infected Blood Compensation payments.



From 2026-27, there is a net outflow in the provision for Infected Blood Compensation Authority future compensation payments reflecting the transfer of provision from Resource AME to Capital AME where payments are made to claimants each year.

2. Spending detail

2.1 Explanations of changes in spending

Explanations of changes in spending - Resource DEL

The table below shows how spending plans for Resource DEL compare with 2025-26 Supplementary Estimate plans. Resource DEL spending has increased by **£30.564 million (2.8%)**.

Description	2026-27 Main Estimate budget sought £m	2025-26 Supplementary Estimate £m	Change from Supplementary Estimate 2025-26 £m	%	See note ref
A- Executive Agency - Government Property Agency	44.733	253.233	-208.500	-82.3%	A
B- Arm's Length Bodies (NET)	162.627	143.588	19.039	13.3%	B
C- Strengthen international partnerships	51.686	14.436	37.250	258.0%	C
D- Strengthen the foundations of good government	65.066	97.323	-32.257	-33.1%	D
E- Keep the country safe	203.623	72.267	131.356	181.8%	E
F - Reform the civil service to drive a citizen focused state	540.485	466.358	74.127	15.9%	F
G- Drive delivery of the PM and Government priorities	65.500	55.951	9.549	17.1%	
Total for Voted and non-voted	**1,133.720**	**1103.156**	**30.564**	**2.8%**	

Differences of more than 10% which are more than £10 million; of more than 5% and £200 million; and significant or unusual changes, are explained below.

(A) Executive Agency - Government Property Agency

This is due to:

- Reduction of **£50.000 million** of depreciation charges; and
- Reclassification of **£172.000** million of depreciation funding from Resource DEL to Resource AME by HM Treasury.

(B) Arm's Length Bodies (NET)

An increase of **£19.039 million** due to:

- **£33.250 million** of additional Inflected Blood Compensation funding including additional legal and financial support for claimants compared to 2025-26; and
- Reclassification of **£14.915 million** of depreciation funding from Resource DEL to Resource AME by HM Treasury.

(C) Strengthen international partnerships to support growth

An increase of **£37.250 million** due to:

- **£25.000 million** of Spending Review Settlement funding for G7/G20 Presidency costs; and
- **£10.000 million** inwards Budget Cover Transfer for G7/G20 contribution from the Foreign and Development Office.

(D) Strengthen the foundations of good government

A decrease of **£32.257 million** due to reduction in spending as the Covid-19 Inquiry winds down in 2026-27.

(E) Make the country safer, more secure & increasingly resilient

An increase of **£131.356 million** due to:

- Machinery of Government transfer inwards of **£580.220 million** to reflect the transfer of function of the Integrated Security Fund from the Foreign and Commonwealth Development Office; and
- **£443.057 million** of outgoing Resource DEL Budget Cover Transfers from the Integrated Security Fund across government.

(F) Run a high-quality Civil Service

An increase of **£74.127 million** due to:

- **£94.674 million** of funding due Mission Communication Budget outgoing Budget Cover Transfers due to be processed at the Supplementary Estimate;
- **£41.000 million** increase in IFRS16 charges for property leases signed in 2026-27;
- **£17.341 million** increase due to incoming Resource DEL Budget Cover Transfers received from other government departments contributions to the costs of Government Skills services;
- **£13.400 million** of Spending Review Settlement funding for Government Skills funding;
- **£4.000 million** increase of funding announced in the Budget to fund the Public Service Fraud Authority's Enforcement Unit; and
- Reclassification of **£80.910 million** of depreciation funding from Resource DEL to Resource AME by HM Treasury.

Explanations of changes in spending - Capital DEL

The table below shows how spending plans for Capital DEL compare with the 2025-26 Main Estimate. Capital DEL spending has increased by **£122.216 million (23.5%)**.

Description	2026-27 Main Estimate budget sought £m	2025-26 Supplementary Estimate £m	Change from Supplementary Estimate 2025-26 £m	%	See note ref
A- Executive Agency - Government Property Agency	305.700	337.442	-31.742	-10.38%	A
B- Arm's Length Bodies (NET)	27.500	27.752	-0.252	-0.92%	
C- Strengthen international partnerships	0.000	0.000	0.000	0.00%	
D- Strengthen the foundations of good government	13.250	4.200	9.050	68.30%	
E- Keep the country safe	25.100	10.004	15.096	60.14%	B
F - Reform the civil service to drive a citizen focused state	270.180	140.266	129.914	48.08%	C
G- Drive delivery of the PM and Government priorities	1.500	1.350	0.150	10.00%	
Total for Estimate	**643.230**	**521.014**	**122.216**	**23.5%**	

Differences of more than 10% which are more than £10 million; of more than 5% and £200 million; and significant or unusual changes, are explained below.

(A) Executive Agency - Government Property Agency

A decrease of **£31.742 million** as result of reduced IFRS16 charges for new leases in 2026-27 and an additional **£13.100 million** received from the Single Intelligence Agency for their contribution to Manchester Digital Campus.

(B) Keep the country safe

An increase of **£15.096 million** due to increased spending on Resilience.

(C) Reform the civil service to drive a citizen focused state

An increase of **£129.914 million** due to:

- **£28.000 million** of Spending Review Settlement funding for development of the ROSA IT system;

- **£7.250 million** for progressing Government Skills;
- £33.000 million as a contribution to Digital ID costs;
- £129.700 million to develop a new hub in York;
- **£31.964 million** in support of other capital programmes; and
- A decrease of **£100.000 million** due to funding for Civil Service pension scheme hardship support allocated in 2025-26 only.

Explanations of changes in spending - Resource AME

The table below shows how spending plans for Resource AME compares with the 2026-27 Main Estimate. Resource AME funding has been decreased by **£1,952.802 million (1048%).**

Description	2026-27 Main Estimate budget sought £m	2025-26 Supplementary Estimate £m	Change from Supplementary Estimate 2025-26 £m	%	See note ref
H - Cabinet Office RAME	-2,198.468	-77.666	-2,120.802	2731%	A
I - Government Property Agency – Executive Agency AME	432.000	260.000	172.000	66%	B
J- UK Members of the European Parliament- AME	0.000	4.000	-4.000	-100%	
Total	**-1,766.468**	**186.334**	**-1,952.802**	**-1048%**	

Differences of more than 10% which are more than £10 million; of more than 5% and £200 million; and significant or unusual changes, are explained below.

(A) Cabinet Office

A decrease of **£2,120.802 million** due to:

- **£2,205.934 million** decrease in the provision for Infected Blood Compensation payments; and
- **£85.132 million** of additional Resource AME including £82.532 million of depreciation funding which has been reclassified from Resource DEL to Resource AME by HM Treasury.

(B) Government Property Agency

An increase of **£172.000 million** due to the reclassification of depreciation funding which has been reclassified from Resource DEL to Resource AME by HM Treasury

Explanations of changes in spending - Capital AME

The table below shows how spending plans for Capital AME compares with the 2025-26 Main Estimate. Capital AME funding has been decreased by **£590.012 million (-22%).**

Description	2026-27 Main Estimate budget sought £m	2025-26 Supplementary Estimate £m	Change from Supplementary Estimate 2025-26 £m	%	See note ref
Cabinet Office CAME	2,139.988	2,700.000	-560.012	-21%	A
Government Property Agency – Executive Agency AME	0.000	30.000	-30.000	-100%	B
Total	**2,139.988**	**2,730.000**	**-590.012**	-22%	

(A) Cabinet Office

A decrease of **£560.012 million** due to;
- **£807.304 million** decrease in expected Infected Blood Compensation payments compare to 2025-26; and
- Reduction of **£247.292 million** transfer of Capital AME to Department of Health and Social Care for Infected Blood Support costs scheme costs compared to 2025-26.

(B) Government Property Agency decrease of **£30.000 million** due to impairment no longer expected for assets within scope of the IFRS16 accounting standard.

2.2 Restructuring

The Cabinet Office has received the function of the Integrated Security Fund from the Foreign and Commonwealth Development Office.

This year (2026-27 Main Estimate budget sought)	RDEL £m	CDEL £m
Funding transferred in: Integrated Security Fund. Reflected in 'Make the country safer, more secure & increasingly resilient'	580.220	0

Last year (2025-26 Supplementary Estimate budget approved)	RDEL £m	CDEL £m

2.3 Ring fenced budgets

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

Amounts sought this year Main Estimate (2026-27)		Difference (+/-) compared to final budget last year. Supplementary Estimate (2025-26)		Difference compared to original budget last year. (Main Estimate 2025-26)	
	£m	**£m**	**%**	**£m**	**%**
ROSA/Working at SECRET (RDEL)	6.000	6.000	100%	6.000	100%
ROSA/Working at SECRET (CDEL)	28.000	28.000	100%	28.000	100%

2.4 Changes to contingent liabilities

A contingent liability for the Indemnity for trustees of the Commission for Racial Equality Pension and Life Assurance Scheme has arisen, the estimated cost is unquantifiable.

A continent liability for IR35 no longer applies and has been recognised as a provision.

3. Priorities and performance

3.1 How spending relates to objectives

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

Objective >>>>	**1. Drive delivery of the PM and Government priorities;**	**2. Strengthen international partnerships;**	**3. Strengthen the foundations of good government;**	**4. Keep the country safe; and**	**5. Reform the civil service to drive a citizen focused state**
Estimate subheads					

A, B, F					1,351.022
C				51.686	
D, B			78.519		
E		228.723			
G	67.000				

A- Executive Agency - Government Property Agency
B- Arm's Length Bodies (NET)
C- Strengthen international partnerships
D- Strengthen the foundations of good government
E- Keep the country safe
F - Reform the civil service to drive a citizen focused state
G- Drive delivery of the PM and Government priorities

3.2 Measures of performance against each priority outcome

In the Autumn budget the government announced that departments will publish the outcomes that were funded at Spending Review 2025, and the first set in a set of annual strategic plans, in Spring 2026, as key elements of the government's new planning and performance framework. Metrics to measure performance against Cabinet Office strategic outcomes will be developed as part of this process and published alongside the 2026-27 strategic plan.

3.3 Commentary on steps being taken to address performance issues

The department received a qualified opinion on the annual report and accounts 2024 to 2025 due to insufficient appropriate evidence to support the end year provision of Infected Blood Compensation Authority compensation payments.

To address this, the Authority is increasing its review of the evidence it can provide on claimant numbers and values assumptions in support of future provision valuations.

Following advice from the National Audit Office, we have improved internal controls surrounding fixed asset accounting with an improvement that has been noted in the interim audit.

3.4 Major projects

The Major Projects Authority reports on the delivery of major projects annually. Its latest report can be found here:
https://www.gov.uk/government/collections/major-projects-data#2025-data

4. Other information

4.1 Research & Development Expenditure

The Cabinet Office did not incur any R&D expenditure under ESA10 in financial year 2025-26 and does not expect to in financial year 2026-27.

4.2 Additional specific information required by the select committee

No further information has been requested.

5. Accounting Officer approval

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

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

Cat Little

Permanent Secretary of the Cabinet Office and Civil Service Chief Operating Officer

Apr 2026

Table A (i) Departmental Expenditure Limits (DELs)

Subheads	Description	Programme	Resource				Capital			
			This year (Main Estimates budget sought)	*Last year (Supp Estimates budget approved)*	*Change from Supplementary Estimates*		*This year (Main Estimates budget sought)*	*Last year (Supp Estimates budget approved)*	*Change from Supplementary Estimates*	
			£ million		£ million	%	£ million		£ million	%
A	A- Executive Agency - Government Property Agency	*IFRS16 (depreciation)*	0.000	40.000	-40.000	-100.0%	0.000	0.000	0.000	0.0%
		Depreciation	0.000	172.000	-172.000	-100.0%	0.000	0.000	0.000	0.0%
		Other costs including SR25 settlement	44.733	41.233	3.500	8.5%	305.700	337.442	-31.742	-9.4%
	sub total		**44.733**	**253.233**	**-208.500**	**-82.3%**	**305.700**	**337.442**	**-31.742**	**-9.4%**
B	B- Arm's Length Bodies (NET)	*Infected Blood Compensation Authority*	60.669	27.419	33.250	121.3%	0.000	-0.198	0.198	-100.0%
		IFRS16 (depreciation)	0.000	0.000	0.000	0.0%	0.000	0.000	0.000	0.0%
		Depreciation	0.000	14.915	-14.915	-100.0%	0.000	0.000	0.000	0.0%
		Other costs including SR25 settlement	101.958	101.254	0.704	0.7%	27.500	27.950	-0.450	-1.6%
	sub total		**162.627**	**143.588**	**19.039**	**13.3%**	**27.500**	**27.752**	**-0.252**	**-0.9%**
C	C- Strengthen international partnerships	*European and Global Issues Secretariat*	35.000	0.000	35.000	0.0%	0.000	0.000	0.000	0.0%
		Other costs including SR25 settlement	16.686	14.436	2.250	15.6%	0.000	0.000	0.000	0.0%
	sub total		**51.686**	**14.436**	**37.250**	**258.0%**	**0.000**	**0.000**	**0.000**	**0.0%**
D	D- Strengthen the foundations of good government	*Propriety & Constitution Group*	11.714	11.552	0.162	1.4%	0.000	0.000	0.000	0.0%
		Covid-19 Inquiry	0.000	-22.044	22.044	-100.0%	0.000	0.000	0.000	0.0%
		Other costs including SR25 settlement	53.352	107.815	-54.463	-50.5%	13.250	4.200	9.050	215.5%
	sub total		**65.066**	**97.323**	**-32.257**	**-33.1%**	**13.250**	**4.200**	**9.050**	**215.5%**
E	E- Keep the country safe	*National Security Secretariat*	18.892	35.445	-16.553	-46.7%	0.000	0.804	-0.804	100.0%
		Joint Intelligence Organisation	19.050	17.211	1.839	10.7%	3.600	3.300	0.300	9.1%
		Machinery of Government changes	137.163	0.000	137.163	100.0%	0.000	0.000	0.000	0.0%
		Other costs including SR25 settlement	28.518	19.611	8.907	45.4%	21.500	5.900	15.600	264.4%
	sub total		**203.623**	**72.267**	**131.356**	**181.8%**	**25.100**	**10.004**	**15.096**	**150.9%**
F	F - Reform the civil service to drive a citizen focused state	*Government Security Group*	11.309	17.690	-6.381	-36.1%	33.000	6.237	26.763	100.0%
		Office of Government Property	4.575	4.015	0.560	13.9%	0.000	0.000	0.000	0.0%
		Government Communication Service	6.964	5.499	1.465	26.6%	0.000	0.000	0.000	0.0%
		Government Commercial and Grants Function	0.000	1.000	-1.000	100.0%	0.000	-0.229	0.229	-100.0%
		Public Sector Reform and Efficiency Unit	49.000	15.000	34.000	100.0%	0.000	-0.103	0.103	-100.0%
		Public Sector Fraud Authority	0.000	0.297	-0.297	100.0%	0.000	0.000	0.000	0.0%
		Public Inquiry Response Unit	0.440	0.497	-0.057	100.0%	0.000	0.000	0.000	0.0%
		Corporate Services Transformation	0.000	8.125	-8.125	100.0%	0.000	0.000	0.000	0.0%
		Central Budgets	0.000	-4.000	4.000	-100.0%	0.000	0.000	0.000	0.0%
		Government People Group	30.741	0.000	30.741	-100.0%	7.250	0.000	7.250	
		IFRS16 (depreciation)	0.000	14.669	-14.669	-100.0%	0.000	0.000	0.000	0.0%
		Depreciation	0.000	65.202	-65.202	-100.0%	0.000	0.000	0.000	0.0%
		Machinery of Government changes	0.000	-37.330	37.330	-100.0%	0.000	0.217	-0.217	-100.0%
		Civil Service pension scheme hardship support	0.000	0.000	0.000	0.0%	0.000	100.000	-100.000	100.0%
		Other costs including SR25 settlement	437.456	375.694	61.762	16.4%	229.930	34.144	195.786	0.0%
	sub total		**540.485**	**466.358**	**74.127**	**15.9%**	**270.180**	**140.266**	**129.914**	**92.6%**
G	G- Drive delivery of the PM and Government priorities	*Economic and Domestic Secretariat*	0.000	0.243	-0.243	100.0%	0.000	0.000	0.000	0.0%
		Other costs including SR25 settlement	65.500	55.708	9.792	17.6%	1.500	1.350	0.150	0.0%
	sub total		**65.500**	**55.951**	**9.549**	**17.1%**	**1.500**	**1.350**	**0.150**	**11.1%**
Total voted and non-voted			**1133.720**	**1103.156**	**30.564**	**2.8%**	**643.230**	**521.014**	**122.216**	**23.5%**

Table A (ii) AME budgets

Subheads	Description	Programme	Resource				Capital			
			This year (Main Estimates budget sought)	*Last year (Supplementary Estimates budget approved)*	*Change from Supplementary Estimates*		*This year (Main Estimates budget sought)*	*Last year (Supplementary Estimates budget approved)*	*Change from Supplementary Estimates*	
			£ million			%	£ million			%
H	Cabinet Office AME	*Infected Blood Compensation Authority*	-2,286.000	-80.066	-2,205.934	2755.14%	2,139.988	2,700.000	-560.012	-20.74%
		Equality and Human Rights Commission	0.300	2.400	-2.100	-87.50%	0.000	0.000	0.000	0.00%
		Cabinet Office	4.700	0.000	4.700	0.00%	0.000	0.000	0.000	0.00%
		Depreciation	82.532	0.000	82.532	0.00%	0.000	0.000	0.000	0.00%
	sub total		**-2,198.468**	**-77.666**	**-2,120.802**	**2730.67%**	**2,139.988**	**2,700.000**	**-560.012**	**-20.74%**
I	Executive Agency - Government Property Agency - AME	*Government Property Agency*	260.000	260.000	0.000	0.00%	0.000	30.000	-30.000	-100.00%
		Depreciation	172.000	0.000	172.000	100.00%				
	sub total		**432.000**	**260.000**	**172.000**	**66.15%**	**0.000**	**30.000**	**-30.000**	**-100.00%**
J	UK Members of the European Parliament- AME	*MEP pensions*	0.000	4.000	-4.000	-100.00%	0.000	0.000	0.000	0.00%
	sub total		**0.000**	**4.000**	**-4.000**	**-100.00%**	**0.000**	**0.000**	**0.000**	**0.00%**
	total voted and non voted		**-1,766.468**	**186.334**	**-1,952.802**	**-1048.01%**	**2,139.988**	**2,730.000**	**-590.012**	**-21.61%**

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

	Admin	Programme	Resource DEL Total	Capital DEL	RAME	CAME
Cabinet Office			£ million			
DEL baseline for SR25	510.250	467.079	977.329	622.000		
Spending Review outcome	510.250	467.079	977.329	622.000		
Adjustments to reflect Estimates treatment	(5.348)	(51.700)	(57.048)	(1.070)	(1,848.468)	2286.000
Depreciation as per the summer commission					254.532	
AME as per the summer commission					(2,103.000)	2286.000
Prior Year MoGs	(5.348)	(51.700)	(57.048)	(1.070)		
Spending Review total on Estimates basis	504.902	415.379	920.281	620.930	(1,848.468)	2286.000
Additional, new money awarded since SR2025:-						
Autumn Budget 2025						
Enforcement Unit	4.000		4.000	-		
Spring Statement 2026						
			-			
Estimating, forecasting and reprofiling changes:-						
Returns to HMT	-	-	-	-		-146.012
AME					82.000	
Neutral funding changes between departments:-						
Machinery of government changes:-						
ISF MoG	-	580.220	580.220	-		
Other funding transfers:-						
From the Department for Business and Trade (DBT) to cover costs of Special Advisors	0.606		0.606			
From the Department for Transport (DfT) to cover costs of Special Advisors	0.634		0.634			
From the Wales Office (WO) to cover costs of Special Advisors	0.230		0.230			
From the Northern Ireland Office (NIO) to cover costs of Special Advisors	0.240		0.240			
From the Ministry of Justice (MOJ) to cover costs of Special Advisors	0.770		0.770			
From the Ministry of Defence (MOD) to cover costs of Special Advisors	0.621		0.621			
From the Ministry of Housing, Communities and Local Government (MHCLG) to cover costs of Special Advisors	0.775		0.775			
From the Home Office (HO) to cover costs of Special Advisors	0.803		0.803			
From the HM Treasury (HMT) to cover costs of Special Advisors	1.501		1.501			
From the Department for Science, Innovation and Technology (DSIT) to cover costs of Special Advisors	0.600		0.600			
From the Department for Health and Social Care (DHSC) to cover costs of Special Advisors	0.913		0.913			
From the Department for Education (DFE) to cover costs of Special Advisors	0.625		0.625			
From the Department for Energy Security and Net Zero (DESNZ) to cover costs of Special Advisors	0.713		0.713			
From the Department for Food and Rural Affairs (DEFRA) to cover costs of Special Advisors	0.473		0.473			
From the Department for Culture, Media & Sport (DCMS) to cover costs of Special Advisors	0.456		0.456			
From the Attorney General's Office (AGO) to cover costs of Special Advisors	0.226		0.226			
From the Department for Work and Pensions (DWP) to cover costs of Special Advisors	0.715		0.715			
From the Foreign and Commonwealth Development Office (FCDO) to cover costs of Special Advisors	0.693		0.693			
From the Scotland Office (SO) to cover costs of Special Advisors	0.120		0.120			
	0.205		0.205			
	0.205		0.205			
	0.205		0.205			
	0.205		0.205			
	0.205		0.205			
From the Ministry of Justice (MOJ) to Cabinet Office to fund the costs of Government Skills services	4.800		4.800			
From the Department for Environment, Food and Rural Affairs (DEFRA) to Cabinet Office to fund the costs of Government Skills services	1.311		1.311			
From the Department for Education (DFE) to Cabinet Office to fund the costs of Government Skills services	0.754		0.754			
From the Ministry of Housing, Communities and Local Government (MHCLG) to Cabinet Office to fund the costs of Government Skills services	0.482		0.482			
From the Department for Health and Social Care (DHSC) to Cabinet Office to fund the costs of Government Skills services	0.336		0.336			
From the HM Treasury (HMT) to Cabinet Office to fund the costs of Government Skills services	0.277		0.277			
From the Food Standards Agency (FSA) to Cabinet Office to fund the costs of Government Skills services	0.145		0.145			
From the Department for Culture, Media & Sport (DCMS) to Cabinet Office to fund the costs of Government Skills services	0.112		0.112			
From the Charity Commission (CC) to Cabinet Office to fund the costs of Government Skills services	0.044		0.044			
From the UK Supreme Court (SC) to Cabinet Office to fund the costs of Government Skills services	0.006		0.006			
From the National Savings and Investments (NS & I) to Cabinet Office to fund the costs of Government Skills services	0.034		0.034			
From the Scotland Office (SO) to Cabinet Office to fund the costs of Government Skills services	0.014		0.014			
From the HM Revenue and Customs (HMRC) to Cabinet Office to fund the costs of Government Skills services	7.067		7.067			
From the Department for Business and Trade (DBT) to Cabinet Office to fund the costs of Government Skills services	1.103		1.103			
From the Northern Ireland Office (NIO) to Cabinet Office to fund the costs of Government Skills services	0.018		0.018			
From the Wales Office (WO) to Cabinet Office to fund the costs of Government Skills services	0.005		0.005			
From the Office of Qualifications and Examinations Regulation (OFQUAL) to Cabinet Office to fund the costs of Government Skills services	0.036		0.036			
From the Crown Prosecution Service (CPS) to Cabinet Office to fund the costs of Government Skills services	0.797		0.797			
From the Ministry of Justice (MOJ) for contribution towards costs associated with Civil Service Live 2026	0.180		0.180			
From the Department for Work and Pensions (DWP) for contribution towards costs associated with Civil Service Live 2026	0.180		0.180			
From HM Revenue and Customs (HMRC) for contribution towards costs associated with Civil Service Live 2026	0.180		0.180			
From the Ministry of Defence (MOD) for contribution towards costs associated with Civil Service Live 2026	0.180		0.180			
From the Department for Transport (DFT) for contribution towards costs associated with Civil Service Live 2026	0.035		0.035			
From the Department for Food and Rural Affairs (DEFRA) for contribution towards costs associated with Civil Service Live 2026	0.030		0.030			
From the Department for Health and Social Care (DHSC) for contribution towards costs associated with Civil Service Live 2026	0.030		0.030			
From the Crown Prosecution Service (CPS) for contribution towards costs associated with Civil Service Live 2026	0.010		0.010			
From the Department for Science, Innovation and Technology (DSIT) for contribution towards costs associated with Civil Service Live 2026	0.010		0.010			
From the Welsh Government (WG) for contribution towards costs associated with Civil Service Live 2026	0.010		0.010			
Admin funding from SIA for the Joint Intelligence Organisation	17.240		17.240			
	(0.629)		(0.629)			
Cabinet Office.		0.440	0.440			
		0.709	0.709			
		4.100	4.100			
		3.550	3.550			
Contribution from the Department for Culture, Media & Sport (DCMS) to the Mission Communications Budget FY 2026/27		6.620	6.620			
From the Scottish Government (SG) for contribution towards costs associated with Civil Service Live 2026		0.016	0.016			
From the Office for National Statistics (ONS) for contribution towards costs associated with Civil Service Live 2026		0.010	0.010			
From the Foreign and Commonwealth Development Office (FCDO) for contribution towards costs associated with G7/G20 Summit 2026		10.000	10.000			
personnel related costs and corporate costs.		0.900	0.900			
Programme funding from SIA for the Joint Intelligence Organisation		1.810	1.810			
To the Department for Business and Trade (DBT) for costs associated with Greater Together LA 2026		(0.038)	(0.038)			
To the Department for Culture, Media & Sport (DCMS) on behalf of VisitBritain for the cost of a seconded staff member		(0.037)	(0.037)			
To the Department for Business and Trade (DBT) for costs associated with Greater Together LA 2026		(0.020)	(0.020)			
To the Department for Business and Trade (DBT) for costs associated with Greater Together LA 2026		(0.218)	(0.218)			
To the Department for Business and Trade (DBT) for costs associated with Greater Together LA 2026		(0.204)	(0.204)			
To the Department for Business and Trade (DBT) for costs associated with Greater Together LA 2026		(0.010)	(0.010)			
Infected Blood Support Costs (IBSS) scheme.		(2.887)	(2.887)			
ISF funding contribution to MOD		(5.000)	(5.000)			
ISF funding contribution to Home Office		(30.000)	(30.000)			
ISF funding contribution to DSIT		(42.254)	(42.254)			
ISF funding contribution to FCDO		(251.367)	(251.367)			

ISF funding contribution to Home Office		(45.248)	(45.248)			
ISF funding contribution to MOD		(6.345)	(6.345)			
ISF funding contribution to MOJ		(2.720)	(2.720)			
ISF funding contribution to NCA		(7.316)	(7.316)			
ISF funding contribution to SIA		(42.560)	(42.560)			
ISF funding contribution to SIA		(6.641)	(6.641)			
ISF funding contribution to SIA		(2.500)	(2.500)			
ISF funding contribution to DfE		(0.640)	(0.640)			
ISF funding contribution to DfT		(0.402)	(0.402)			
ISF funding contribution to MHCLG		(0.064)	(0.064)			
				5.000		
Agreed contributions to capital works at Manchester, Digital Campus				13.700		
CDEL funding from SIA for the Joint Intelligence Organisation				3.600		
Reserve claims						
	-	-	-	-		
	-	-	-	-		
2026-27 Main Estimates DEL totals as at May 2026	**556.438**	**577.282**	**1,133.720**	**643.230**	**(1,766.468)**	**2,139.988**