
**Parliamentary Works Grant
Supply Estimate 2026-27
Main Supply Estimate**

Parliamentary Works Grant Supply Estimate 2026-27

for the year ending 31 March 2027

*Presented to the House of Commons
pursuant to paragraph 3 (7) of Schedule 4 of the Parliamentary Buildings
(Restoration and Renewal) Act 2019*

*Ordered by The House of Commons to be printed
21 May 2026*

Contents

	Page
SECTION 1 INTRODUCTION	6
SECTION 2 RESOURCE-BASED SUPPLY ARRANGEMENTS	7
SECTION 3 PARLIAMENTARY PROCEDURE	8
SECTION 4 PARLIAMENTARY WORKS GRANT ESTIMATE	9

SECTION 1. INTRODUCTION

1. Supply Estimates are the means by which the Parliamentary Works Grant makes provision for its spending each year. The Main Estimates are presented to Parliament around the start of the financial year to which they relate. In addition, there is an opportunity to present a Supplementary Estimate towards the financial year end.
2. The Parliamentary Works Estimates Commission has responsibility for approving and laying the Parliamentary Works Grant Main Supply Estimate for 2026-27.
3. The relationship between Supply Estimates and the administrative control arrangements, and the way in which Parliament considers the Supply Estimates are described in the Central Government Supply Estimates 2026-27 (HC 1855). The arrangements for the Parliamentary Works Grant broadly follows the same pattern, with the exception of adopting a Departmental Expenditure Limit equivalent (DEL equivalent) instead of a Departmental Expenditure Limit (DEL) and Annually Managed Expenditure (AME) limit for all administration expenditure.

2026-27 Main Supply Estimates

4. The total voted resource expenditure for which authority is sought in the 2026-27 Main Estimate for the Parliamentary Works Grant is £53.5 million resource and £14.1 million capital.

SECTION 2. SUMMARY OF RESOURCE-BASED SUPPLY ARRANGEMENTS

1. Parliament is asked to approve the consumption of resources and capital, as well as the spending of cash, under the authority of the Parliamentary Buildings (Restoration and Renewal) Act 2019.

Structure

2. The Estimate at Section 4 is accompanied by explanatory notes containing basic information intended to put it into context, including a general description of the expenditure involved, and an explanation of the Accounting Officers' responsibilities for the Estimate.
3. The core elements of the Estimate, which consist of the sums and services to be voted in the resource-based Main Supply Estimate, are produced in three parts.

Part I

4. Part I of the Main Supply Estimate contains the following:
 - (i) the net provision in resource, capital and cash sought;
 - (ii) any amounts which have already been allocated in the Vote on Account;
 - (iii) a formal description of the services to be financed from the Estimate and the income to be used to offset gross spending (known as its Ambit); and
 - (iv) who will account for the Estimate.
5. The net resource, capital and cash expenditure limits and the Expenditure and Income ambits will be reproduced in the Supply and Appropriation (Main Estimates) Act. Together they provide the statutory authority for the expenditure.

Parts II and III

6. These sections provide a breakdown of the expenditure for which approval is sought and are accompanied by notes. The Estimate and supporting statements provide an explanation of the expenditure that the Parliamentary Works Grant proposes to finance from funds made available by Parliament.

Note A- Statement of Comprehensive Net Expenditure and Reconciliation Table show the Net Administration Costs, Total Net Operating Costs and the Total Resource Budget.

Note B- Analysis of Income provides details of the Parliamentary Works Grant income.

Note C- Analysis of Consolidated Fund Extra Receipts provide details of income that is to be paid to the Consolidated Fund.

Note D – Explanation of Accounting Officer responsibilities sets out the relevant responsibilities of the Accounting Officers.

SECTION 3. PARLIAMENTARY PROCEDURE

1. Parliament's consideration of the Supply Estimates is part of its Supply procedure, by which it approves all requests for funds.
2. The process consists of several stages and full details are provided in the Central Government Supply Estimates. The Parliamentary Works Grant follows the same broad principles.

SECTION 4. PARLIAMENTARY WORKS GRANT MAIN SUPPLY ESTIMATE

Introduction

1. This Estimate provides for expenditure relating to the activities required by the Parliamentary Works Grant to oversee the Parliamentary Building works described in section 1 of the Parliamentary Buildings (Restoration and Renewal) Act 2019 which will be carried out by a Delivery Authority (as defined in the Act).
2. The Parliamentary Works Grant Vote on Account was based on a standard 45 per cent of the funds proposed in the 2025-26 Main Estimate (HC 1672).
3. This Estimate was previously known as the Parliamentary Works Sponsor Body Estimate and the prior years included resources requested for the Parliamentary Works Sponsor Body as well, which transferred to a newly created Joint Department of the two Houses of Parliament in January 2023 through Statutory Instrument 1360 2022.

PART I: EXPENDITURE AND AMBIT**£**

	Voted	Non-Voted	Total
Departmental Expenditure Limit equivalent			
Resource	53,500,000	-	53,500,000
Capital	14,100,000	-	14,100,000
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	53,500,000	-	53,500,000
Capital	14,100,000	-	14,100,000
Non-Budget Expenditure	-		
Net cash requirement	67,600,000		

Amounts required in the year ending 31 March 2027 for expenditure by the Parliamentary Works Grant on:

DEPARTMENTAL EXPENDITURE LIMIT EQUIVALENT:Expenditure arising from:

Paying of a grant to the Delivery Authority to support its activities and operations in delivering the restoration and renewal programme of the Palace of Westminster and related works on behalf of the Houses of Parliament, including all necessary costs incurred and the audit costs associated with both this Estimate and the Delivery Authority.

The Corporate Officers of the Houses of Parliament will jointly account for this Estimate.

PART I: EXPENDITURE AND AMBIT (CONTINUED)

			£
	Voted total	Allocated in Vote on Account (HC 1672)	Balance to Complete
Departmental Expenditure Limit equivalent			
Resource	53,500,000	23,850,000	29,650,000
Capital	14,100,000	90,000	14,010,000
Annually Managed Expenditure			
Resource	-		
Capital	-		
Total Net Budget			
Resource	53,500,000	23,850,000	29,650,000
Capital	14,100,000	90,000	14,010,000
Non-Budget Expenditure	-		
Net cash requirement	67,600,000	23,940,000	43,660,000

£'000

PART II: SUBHEAD DETAIL

2026-27											2025-26	
Plans											Plans	
	Resources							Capital			Resources	Capital
	Administration			Programme			Total					
	Gross	Income	Net	Gross	Income	Net	Net	Gross	Income	Net	Net	Net
	1	2	3	4	5	6	7	8	9	10	11	12
Departmental Expenditure Limit equivalent												
Voted expenditure												
A Restoration and Renewal	53,500	-	53,500	-	-	-	53,500	14,100	-	14,100	53,000	200
Total voted DEL equivalent	53,500	-	53,500	-	-	-	53,500	14,100	-	14,100	53,000	200
Total DEL Equivalent	53,500	-	53,500	-	-	-	53,500	14,100	-	14,100	53,000	200
Voted expenditure	53,500	-	53,500	-	-	-	53,500	14,100	-	14,100	53,000	200
Non-voted expenditure	-	-	-	-	-	-	-	-	-	-	-	-
Total for Estimate	53,500	-	53,500	-	-	-	53,500	14,100	-	14,100	53,000	200

PART II: RESOURCE TO CASH RECONCILIATION**£'000**

	2026-27 Plans	2025-26 Plans	2024-25 Outturn
Net Resource Requirement	53,500	53,000	78,536
Net Capital Requirement	14,100	200	66
Accruals to cash adjustments	-	-	-102
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-	-	-
New provisions and adjustments to previous provisions	-	-	-
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-102
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	-	-	-
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	67,600	53,200	78,500

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

£'000

	2026-27 Plans	2025-26 Plans	2024-25 Outturn
Gross Administration Costs	53,500	53,000	78,536
Less:			
Administration DEL Income	-	-	-
Net Administration Costs	53,500	53,000	78,536
Gross Programme Costs	-	-	-
Less:			
Programme DEL Equiv. Income	-	-	-
Programme AME Income	-	-	-
Non-budget income	-	-	-
Net Programme Costs	-	-	-
Total Net Operating Costs	53,500	53,000	78,536
<i>Of which:</i>			
Resource DEL Equiv.	53,500	53,000	78,536
Capital DEL Equiv.	-	-	-
Resource AME	-	-	-
Capital AME	-	-	-
Non-budget	-	-	-
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
<i>Adjustments to remove:</i>			
Capital in the SoCNE	-	-	-
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
Total Resource Budget	53,500	53,000	78,536
<i>Of which:</i>			
Resource DEL Equiv.	53,500	53,000	78,536
Resource AME	-	-	-
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	53,500	53,000	78,536

PART III: NOTE B – ANALYSIS OF DEPARTMENTAL INCOME

No departmental income is expected in 2026-27 or 2025-26. No departmental income was received in 2024-25.

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

No CFER income or receipts are expected in 2026-27 or 2025-26. No CFER income or receipts were received in 2024-25.

PART III: NOTE D - EXPLANATION OF ACCOUNTING OFFICER RESPONSIBILITIES

In accordance with the Parliamentary Buildings (Restoration and Renewal) Act 2019 as amended by Statutory Instrument 2022 1360, the Corporate Officers of the two Houses of Parliament have been jointly appointed as the Accounting Officer for the Parliamentary Works Grant Main Estimate.

The joint Accounting Officers have personal responsibility for the preparation of the Parliamentary Works Grant Resource Accounts, and are also responsible for the use of public money and stewardship of assets. In discharging these responsibilities, particular regard is given to:

- Observing any accounting and disclosure requirements and applying suitable accounting policies on a consistent basis;
- Making judgements and Estimates on a reasonable basis;
- Stating whether applicable accounting standards and the government Financial Reporting Manual have been followed, and explain any material departures in the accounts; and
- Preparing the accounts on a going concern basis.

The responsibilities of an Accounting Officer, including responsibility for the propriety and regularity of the public finances for which an Accounting Officer is answerable, for keeping proper records and for safeguarding assets, are set out in *Managing Public Money* issued by the Treasury.