



Llywodraeth Cymru
Welsh Government

Welsh Government

Report on Outturn 2021-22

A report from the Minister for Finance and Local Government to the Senedd Finance Committee on the outturn of the Welsh Government 2021-22 set against the planned expenditure contained in the Second Supplementary Budget 2021-22. Published in February 2023.

Contents

1. Introduction	2
2. Main Expenditure Group Outturn 2021-22	3
3. Carry Forward within the Wales Reserve	13
ANNEX 1: Resource DEL Outturn by BEL	16
ANNEX 2: Capital DEL Outturn by BEL	17
ANNEX 3: Annually Managed Expenditure (AME) Outturn by BEL	27

1. Introduction

1.1 This report has been produced in accordance with the protocol endorsed by the National Assembly for Wales on 21 March 2012 regarding changes to the budget motion and their impact on the in-year budget cycle.

1.2 As part of the protocol the Welsh Government agreed:

In line with the Welsh Government's commitment to working openly and transparently, the Welsh Government will provide a written report to the [Finance] Committee on final outturn. The report would include a comparison with the spending plans set out in the last Supplementary Budget of the year and an explanation of significant variations.

1.3 This commitment was reaffirmed in the revised protocol approved by the National Assembly for Wales on 21st June 2017.

1.4 This report addresses that commitment for the financial year 2021-22.

1.5 The Second Supplementary Budget for 2021-22 was approved by the Senedd on 15 March 2022. The final outturn follows publication of the Welsh Government's Consolidated Annual Accounts on 12 December 2022. The accounts are available from the internet link below.

<https://www.gov.wales/welsh-government-consolidated-annual-accounts-2021-2022>

1.6 There were no additional budget allocations from reserves between the publication of the budget and the end of the financial year.

1.7 The outturn is reported on the basis of the Welsh Government budget structure in force at the year end and reported in the audited annual accounts.

2. Main Expenditure Group¹ Outturn 2021-22

- 2.1** The Consolidated Accounts of the Welsh Government contain a Summary of Resource Outturn against the control totals approved in the Second Supplementary Budget motion of 2021-22.
- 2.2** This report provides details of final outturn against the lower-level controls operated and enforced by HM Treasury. These administrative budgets are reported in the documentation and tables which supported the Second Supplementary Budget 2021-22.
- 2.3** In line with previous years, the report also provides explanations for all overspends plus any underspends of greater than 1% of MEG level budgets in each of the control totals (subject to a de-minimis level of £0.5m).
- 2.4** The outturn has been analysed further to the level published in the Second Supplementary Budget 2021-22. The tables published with the budget show a break-down into Budget Expenditure Lines or 'BELs'. The outturn against the budget is provided on this basis in the Annexes to this report.

¹ Main Expenditure Group or MEG is a high-level budget representing a ministerial portfolio or central administration budget.

Resource (Revenue) DEL Outturn

Fiscal Resource DEL²

- 2.5** The Fiscal Resource outturn for the year resulted in an underspend of £218.4m representing a 1.1% variance to budget.
- 2.6** The spend in this budget classification included additional UK government funding of £3,326m for the second year of pandemic response including £485m in funding carried forward from 2020-21.
- 2.7** The Welsh Government allocated £2,817m in Fiscal Resource DEL from the additional funding to MEGs in 2021-22. The outturn is reflected in the figures reported below.
- 2.8** Table 2.1 sets out the year end position. Explanations for variances as determined in paragraph 2.3 follow.

Table 2.1: Fiscal Resource Outturn by MEG	Budget £000	Outturn £000	Under/ Over(-) Spend £000	%
Health & Social Services	9,771,781	9,717,959	53,822	0.55
Finance & Local Government	5,044,326	5,019,929	24,397	0.48
Education & Welsh Language	1,950,315	1,932,071	18,244	0.94
Climate Change	978,907	970,128	8,779	0.90
Economy	556,569	453,759	102,810	18.47
Rural Affairs	337,996	338,316	-320	-0.09
Central Services & Administration	323,675	310,201	13,474	4.16
Social Justice	121,827	124,639	-2,812	-2.31
TOTAL	19,085,396	18,867,002	218,394	1.14

- 2.9** The Economy MEG underspend was largely attributable to pandemic funding allocated for business support being lower than expected resulting in a £90m underspend. The demand led nature of the budget made it difficult to estimate the likely outturn. Further underspends were reported against supporting culture and the arts (£2.7m), science and innovation

² Fiscal Resource DEL is a control total set by HM Treasury, is a subset of Resource DEL and is also referred to as 'revenue'.

(£1.5m), major events (£1.7m), skills (£4.5m) and strategy and corporate programmes (£1.7m).

2.10 There was a small overspend in the Rural Affairs MEG. The overspend included offsetting overspends and underspends on several budget lines. The main area of overspend was in protecting animal health and welfare (£5.6m) which included tuberculosis eradication which is a demand led budget and therefore difficult to estimate. The main area of underspend was in direct payment support for farmers (£4.1m), another demand led programme.

2.11 The main element of the Central Services and Administration underspend was an underspend of £11.3m against the EU transition costs budget. There was also an underspend against general administration expenditure of £6.3m which includes management of the Welsh Government estate. These underpends were offset by an overspend on staff costs of £7.6m.

2.12 The Social Justice overspend was principally attributable to a £4m gift payment made from the international development budget to fund the initial Ukraine aid response.

Non-Fiscal Resource DEL³

2.13 The Non-Fiscal Resource DEL budget was underspent by £1,220m, a variance of -0.4% of budget. It is important to note that the Non-Fiscal Resource budget is ring-fenced and cannot be re-directed to Welsh Government spending programmes. These budgets cover accounting adjustments such as depreciation and provision for write-off of student loans.

³ Non-Fiscal Resource DEL is a control total set by HM Treasury that covers annual accounting adjustments for student loan write offs, other write offs and depreciation charges.

2.14 Table 2.2 sets out the year end position. Explanations for variances as determined in paragraph 2.3 follow.

Table 2.2: Non-Fiscal Resource Outturn by MEG	Budget £000	Outturn £000	Under/ Over(-) Spend £000	%
Education & Welsh Language	498,702	-723,869	1,222,571	38.16
Climate Change	264,121	259,769	4,352	1.65
Health & Social Services	243,137	249,303	-6,166	-2.54
Central Services & Administration	16,020	17,306	-1,286	-8.03
Economy	11,598	11,376	222	1.91
Rural Affairs	9,354	8,542	812	8.68
Finance & Local Government	212	281	-69	-32.55
Social Justice	149	255	-106	-71.14
TOTAL	1,043,293	-177,037	1,220,330	-0.38

2.15 Most of the Non-Fiscal Resource DEL underspend related to student loans provision within the Education and Welsh Language MEG (£1,222m). The valuation of new and historic loans is determined by a statistical model which provides the amount of annual 'write-off'. This is significantly impacted by social and economic factors. The large underspend in 2021-22 was the result of a change in the HM Treasury discount rate used which changed from 0.7% to -1.1%, illustrating the sensitivity of the data to the variables used in the model.

2.16 The Climate Change MEG budget also included modelling for depreciation of the trunk roads network and Cardiff and Valleys Line rail assets. The outturn calculation from the model produced the variance.

2.17 The overspend reported against the Health and Social Services MEG reflected the requirement to fund a £10.3m inventory write-off of personal protective equipment (PPE) held by NHS Wales Shared Services Partnership. This was offset by underspends in NHS organisations depreciation charges due to delays in purchases and scheme slippage, predominately due to the pandemic.

2.18 The Central Services and Administration MEG budget included provision for the depreciation and impairment of the Welsh Government estate and other assets. The overspend arose due to impairment of asset values in 2021-22 following valuation exercises.

2.19 The Rural Affairs MEG included provision for the depreciation of the agriculture IT system. The small underspend relates to the reduced depreciation requirement for the system.

2.20 The small overspend in the Finance and Local Government MEG was mainly due to an additional depreciation requirement on IT assets of the Welsh Revenue Authority.

2.21 The overspend against the Social Justice MEG was related to depreciation charges which mainly arose from the purchase of IT assets.

Capital DEL Outturn

2.22 An underspend of £1m was reported against Capital DEL budgets representing a 0.03% variance against budget. Capital DEL is split between General Capital and Capital Financial Transactions.

General Capital⁴

2.23 The General Capital DEL outturn for 2021-22 resulted in an overspend of £5m, a variance of -0.2% against budget.

2.24 The spend in this budget classification included £555.9m in additional funding from the UK government for pandemic response.

2.25 Table 2.3 sets out the year end position. Explanations for variances as determined in paragraph 2.3 follow.

⁴ General Capital DEL is a control total set by HM Treasury that covers capital grants and asset additions.

Table 2.3: General Capital Outturn by MEG	Budget £000	Outturn £000	Under/ Over(-) Spend £000	%
Climate Change	1,497,352	1,518,244	-20,892	-1.40
Health & Social Services	521,727	524,614	-2,887	-0.55
Finance & Local Government	349,424	350,071	-647	-0.19
Education & Welsh Language	345,808	348,236	-2,428	-0.70
Economy	152,703	139,450	13,253	8.68
Rural Affairs	19,606	11,593	8,013	40.87
Social Justice	18,547	18,447	100	0.54
Central Services & Administration	12,597	12,097	500	3.97
TOTAL	2,917,764	2,922,752	-4,988	-0.17

2.26 The overspend on the Climate Change MEG was the result of offsetting several overs and unders reflecting the diversity of the portfolio. The largest overspend can be attributed to the decision to bring forward investment in rail projects of £84.5m and Transport for Wales spend of £26.4m. There were further overspends reported in housing budgets of £11.8m. These were offset by underspends in resource efficiency and circular economy of £22.3m, energy efficiency of £20.5m, Natural Resources Wales capital programme of £21.6m, land release fund of £7m, residential decarbonisation of £6.3m, flood risk of £4.3m, strategic infrastructure of £3.9m and fuel poverty of £2m.

2.27 The Health and Social Services MEG overspend was the result of the decision to bring forward a small number of strategic building acquisitions across Wales in the last quarter of the financial year.

2.28 The small overspend against the Finance and Local Government MEG was due to the decision to capitalise a Customer Relationship Management system following a review at the year end. The system had been internally developed by the Healthcare Inspectorate for Wales.

2.29 The Education MEG overspend was primarily due to the overspend on administration charges imposed by the Student Loans Company to enable them to deliver statutory student support in Wales.

2.30 The Economy MEG underspend includes two main elements. There was an underspend on the business development budget of £10.2m due to slippage on several projects. There was also an underspend of £10.1m on property infrastructure due to further slippage on three projects. These were offset by underspends on other budgets including the creative sector of £5.4m, which included a land purchase, and Tech Valleys of £2.6m.

2.31 The Rural Affairs MEG underspend included two main elements. The food industry investment budget saw slippage due to an extended appraisals process. The rural development plan saw a further underspend of £2m due to a re-profile of the Farm Business Scheme and the Food Business Investment schemes budgets.

2.32 There was a small underspend reported against the Central Services and Administration MEG which related to slippage on Welsh Government IT systems development.

Capital Financial Transactions⁵

2.33 There was an underspend of £6m on the Capital Financial Transactions (FT) budget equating to a 28.4% variance against the budget.

⁵ Capital Financial Transactions DEL is a control total set by HM Treasury that covers repayable capital (loans and equity).

2.34 Table 2.4 sets out the year end position. Explanations for variances as determined in paragraph 2.3 follow.

Table 2.4: Capital FT Outturn by MEG	Budget £000	Outturn £000	Under/ Over(-) Spend £000	%
Climate Change	29,502	28,456	1,046	3.55
Social Justice	5,000	4,997	3	0.06
Education & Welsh Language	827	827	-	-
Finance & Local Government	-20	-	-20	100.0
Economy	-14,197	-19,156	4,959	-34.93
TOTAL	21,112	15,124	5,988	28.36

2.35 The Climate Change MEG underspend included a £0.5m underspend on a strategic infrastructure project due to slippage and a similar amount on the Help to Buy Wales programme funding.

2.36 There is a very small variance against the Finance and Local Government MEG which related to an Invest to Save budget. This was due to the actual receipt being posted against General Capital.

2.37 The Economy MEG underspend was made up of slippage in several business development schemes.

Annually Managed Expenditure (AME) Outturn

2.38 A large proportion of the variance reported in the annual accounts was related to underspends against AME budgets.

2.39 HM Treasury recognise the volatility and demand led basis of certain programmes and the resultant difficulty in estimating costs over a period of time. As a result, these programme budgets are managed on an annual basis and funding cover is generally provided by HM Treasury. Most of the Welsh Government AME budgets cover accounting adjustments and examples include asset impairments, increases in provisions and pension

valuations of sponsored bodies. Student loans issued and repaid are also within this classification. The Welsh Government is unable to recycle underspends against AME programmes.

2.40 Table 2.5 sets out the year end position. Explanations for variances as determined in paragraph 2.3 follow.

Table 2.5: AME Outturn by MEG	Budget £000	Outturn £000	Under/ Over(-) Spend £000	%
Education & Welsh Language	887,403	775,306	112,097	12.63
Finance & Local Government	721,500	770,193	-48,693	-6.75
Health & Social Services	437,407	324,222	113,185	25.88
Economy	61,525	-14,703	76,228	>100
Social Justice	26,946	26,896	50	0.19
Climate Change	11,725	-123,333	135,058	>100
Central Services & Administration	3,000	-2,400	5,400	>100
TOTAL	2,149,506	1,756,181	393,325	18.30

2.41 The Education and Welsh Language MEG underspend was related to the student loans budget which covers issues and repayments. The outturn is determined by the Student Loans Company whose calculation of loans issued was lower than we had anticipated at the time of the Second Supplementary Budget.

2.42 The overspend against the Finance and Local Government MEG was due to the non-domestic rates budget. A fall in demand of £47m for rates relief (included in the variance for Fiscal Resource DEL) caused the additional pressure in the AME budget.

2.43 The Health and Social Services MEG underspend included a £68m release of provisions relating to reclassification of general medical practitioner indemnity claims by legal and risk solicitors. It also included an impairment underspend of £46m because of a change in indices used to value the NHS estate provided by the Valuation Office Agency.

2.44 The Economy MEG underspend was because of the final return figures from Welsh Government funded bodies being lower than anticipated. Of this, Careers Wales contributed a credit of £24.6m. Careers Wales are a member of eight different Welsh local government pension schemes, a legacy from its local authority funded past. Consequently, the valuation movement can be highly volatile year on year. The 2021-22 actuarial valuations resulted in the large net credit.

2.45 The Climate Change MEG underspend arose due to fair value adjustments of £27m applied to the Help to Buy Wales scheme following a review at the year end. A further review of Natural Resources Wales returned valuation adjustments of £110m for biological assets held.

2.46 The Central Services and Administration MEG reported an AME underspend of £5.4m. As in previous years, this variance was attributable to provisions for early retirements and other pension charges of Welsh Government staff. The pension charge represents the difference between benefits accrued during the year and financial contributions made into the fund, the latter being very difficult to forecast.

3. Carry Forward within the Wales Reserve

- 3.1** A separate Wales Reserve exists to help manage fluctuations in tax revenue and provides limited ability to carry underspends between years. The Wales Reserve is restricted to a total value of £350m. The amount that can be drawn down each year from the Wales Reserve is limited to £125m Fiscal Resource DEL and £50m Capital DEL.
- 3.2** Table 3 shows the movements on the Wales Reserve in the 2021-22 financial year which are described in the following paragraphs.
- 3.3** Following agreement of the final Wales Reserve balances for 2020-21 with HM Treasury the Fiscal Resource opening balance subsequently decreased by £2.4m.
- 3.4** The balance was further adjusted for the clawback of £153.1m reflecting the adjusted expenditure from 2020-21.
- 3.5** The full available drawdown of £125m Fiscal Resource was included in the Final Budget 2021-22. The maximum available capital of £50m was drawn down from the Capital FT balance in the Second Supplementary Budget. These drawdowns are reflected as movements within the Wales Reserve.
- 3.6** In the Second Supplementary Budget 2021-22 the Welsh Government reported unallocated Capital FT DEL of £158.6m.
- 3.7** The Welsh Government outturns for Fiscal Resource, General Capital and Capital FT DEL documented in this report above are reflected as movements in the Wales Reserve.
- 3.8** The outturns of the other bodies funded from the Wales DEL are also taken account of. These relate to the Senedd Commission, the Public Services Ombudsman for Wales and the Wales Audit Office.

- 3.9** Devolved taxes were anticipated in the Second Supplementary Budget of £2,476.6m. The actual taxes collected amounted to £2,511.6m. The Wales Reserve benefited from the surplus of £35m.
- 3.10** Careful management of resources enabled a reduction in the planned capital borrowing of £113m and financing of capital spend from a revenue to capital switch of £179.6m. Both are reflected as adjustments to the reserve.
- 3.11** Finally, repayable Capital FT DEL is returned to HM Treasury by a reduction of the Wales Reserve balance in accordance with the repayment profile agreed with HM Treasury. For 2021-22 the effective repayment was £171.8m and reflects the decision to use the remaining balance to repay existing loans to HM Treasury early.
- 3.12** Unallocated and unspent Non-Fiscal Resource DEL lapses and cannot be carried forward within the Wales Reserve.

Table 3 Wales Reserve balance including carry forward resulting from Wales DEL outturn 2021-22

Wales Reserve	Fiscal Resource £m	Capital £m	Capital FTs £m	Total £m
Balance at 1 April 2021	448.3	0	57.2	505.5
Adjustment to opening balance	-2.4	0	0	-2.4
Clawback of 2020-21 adjustment	-153.1	0	0	-153.1
Drawdown from the reserve	-125.0	0	-50.0	-175.0
Unallocated DEL in Second Supplementary Budget 2021-22	0	0	158.6	158.6
Welsh Government outturn	218.4	-5.0	6.0	219.4
Other bodies outturn	0.8	0	0	0.8
Devolved taxes outturn	35.0	0	0	35.0
Reduction in borrowing	0	-113.0	0	-113.0
Revenue to capital switch	-179.6	179.6	0	0
Repayment of repayable capital to HM Treasury	0	0	-171.8	-171.8
Balance at 1 April 2022	242.4	61.6	0	304.0

3.13 The total balance within the Wales Reserve at 1 April 2022 was £304m which is within the limit of £350m.

3.14 In the current financial year, the Welsh Government plans to draw upon the Wales Reserve to support spending plans. The maximum amounts are available. The final amounts drawn down were reflected in the Second Supplementary Budget 2022-23.

ANNEX 1: Resource DEL⁶ Outturn by BEL

HEALTH & SOCIAL SERVICES RESOURCE BELs				
Budget Expenditure Line	Budget £000s	Outturn £000s	Under/ Over(-) Spend	
			£000s	%
Core NHS Allocations	8,729,000	8,679,483	49,517	0.57
Other Direct NHS Allocations	246,724	233,787	12,937	5.24
Digital Health and Care Wales	51,784	50,892	892	1.72
Health Education Improvement Wales	270,343	260,997	9,346	3.46
Public Health Wales	119,439	118,093	1,346	1.13
Workforce (NHS)	34,867	34,252	615	1.76
A Healthier Wales	136,626	110,336	26,290	19.24
Other NHS Budgets (Expenditure)	44,927	-7,805	52,732	117.37
Education and Training	24,451	21,692	2,759	11.28
Workforce Development Central Budgets	1,187	1,654	-467	-39.34
Mental Health	34,526	32,960	1,566	4.54
Substance Misuse Action Plan Fund	28,725	28,883	-158	-0.55
Food Standards Agency	5,110	4,208	902	17.65
Health Promotion	13,210	13,882	-672	-5.09
Targeted Health Protection & Immunisation	12,056	13,489	-1,433	-11.89
Health Improvement & Healthy Working	9,609	6,982	2,627	27.34
Health Emergency Planning	6,007	6,581	-574	-9.56
Safeguarding & Advocacy	2,365	1,895	470	19.87
Older People Carers & People with Disabilities	6,670	8,373	-1,703	-25.53
Partnership & Integration	227	282	-55	-24.23
Care Sector	299	86	213	71.24
Sustainable Social Services	103,435	230,088	-126,653	-122.45
Social Care Wales	22,613	21,557	1,056	4.67
Support for Childcare and Play	86,206	72,326	13,880	16.10
Support for Children's Rights	991	765	226	22.81
Supporting Children	3,865	3,909	-44	-1.14
Support for Families and Children	6,004	4,483	1,521	25.33
CAFCASS Cymru	13,652	13,132	520	3.81
Total Resource	10,014,918	9,967,262	31,553	0.32

⁶ The published budget tables report the Resource DEL total i.e. Fiscal and Non Fiscal.

FINANCE AND LOCAL GOVERNMENT RESOURCE BELs				
Budget Expenditure Line	Budget £000s	Outturn £000s	Under/ Over(-) Spend	
			£000s	%
Local Govt General Revenue Funding	3,659,542	3,669,647	-10,105	-0.28
Non-Domestic Rates Rates Relief	377,525	330,961	46,564	12.33
Police General Revenue Funding	88,350	88,350	-	-
Local Govt PFI Revenue Consequences	2,992	2,992	-	-
Transformation & Legislation	6,115	5,080	1,035	16.93
Non-Domestic Rates Collection Costs	5,172	5,172	-	-
Emergency Financial Assistance	508,728	533,312	-24,584	-4.83
Valuation Office Agency Services	8,561	8,561	-	-
Valuation Tribunal for Wales	1,040	1,028	12	1.15
Local Taxation Research & Analysis	100	147	-47	-47.00
Cost of Living Support Scheme	177,000	176,971	29	0.02
Local Democracy and Boundary Commission for Wales	598	441	157	26.25
Expenditure to Promote Local Democracy	126	143	-17	-13.49
Election Policy	8,000	3,425	4,575	57.19
Improvement & Support	1,550	1,254	296	19.10
Academi Wales	1,134	833	301	26.54
Community and Town Councils	144	172	-28	-19.44
Public Services Boards	530	442	88	16.60
Children and Communities Grant	149,937	148,619	1,318	0.88
Care Inspectorate Wales	14,233	14,033	200	1.41
Healthcare Inspectorate Wales	4,476	3,930	546	12.20
Estyn - Programme Expenditure	11,223	10,771	452	4.03
Ystadau Cymru	300	9	291	97.00
Welsh Revenue Authority	6,496	6,152	344	5.30
Devolved Taxes	319	307	12	3.76
Cost of Borrowing	2,419	2,411	8	0.33
Economic Research	46	20	26	56.52
Commercial Procurement Programme Funding	1,461	1,904	-443	-30.32
e-procurement	3,000	3,052	-52	-1.73
Invest to Save	-4,138	70	-4,208	101.69
Invest to Save Fund Repayment	7,559	-	7,559	100.00
Total Resource	5,044,538	5,020,209	24,329	0.48

EDUCATION AND WELSH LANGUAGE RESOURCE BELs				
Budget Expenditure Line	Budget £000s	Outturn £000s	Under/ Over(-) Spend	
			£000s	%
Literacy & Numeracy	8,946	8,885	61	0.68
Curriculum & Assessment	20,703	20,586	117	0.57
Curriculum Reform	20,050	19,257	793	3.96
Teacher Development and Support	62,195	59,269	2,926	4.70
Qualifications Wales	9,617	8,519	1,098	11.42
Qualifications Wales Non Cash	250	220	30	12.00
Further Education Provision	616,110	642,465	-26,355	-4.28
International Learning Exchange Programme	26,000	-	26,000	100.00
HEFCW Programme Expenditure	263,111	263,344	-233	-0.09
HEFCW Capital	90	-	90	100.00
School Improvement Grant	222,790	222,037	753	0.34
Raising School Standards	22,800	21,591	1,209	5.30
School Standards Support	1,504	1,065	439	29.19
Pupil Development Grant	117,480	122,263	-4,783	-4.07
Supporting Digital Learning in Education	4,429	2,947	1,482	33.46
Additional Learning Needs	26,550	31,070	-4,520	-17.02
Food & Nutrition in Schools	13,205	6,779	6,426	48.66
Post 16 Specialist Placements	13,881	12,939	942	6.79
Whole School Approach to Wellbeing	2,226	2,183	43	1.93
Vulnerable Groups	1,150	583	567	49.30
Student Support Grants	361,967	344,414	17,553	4.85
Student Loans Company / HMRC Administration Costs	14,343	20,382	-6,039	-42.10
Student Loans Resource Budget Provision	498,246	-724,151	1,222,397	245.34
Targeted Student Support Awards	1,865	2,370	-505	-27.08
Tackling Disaffection	8,708	8,682	26	0.30
Community Schools	2,600	1,177	1,423	54.73
Offender Learning	7,303	7,303	-	-
Youth Engagement & Employment	13,656	13,698	-42	-0.31
Education Communications	422	448	-26	-6.16
Research Evidence and International	1,074	851	223	20.76
Welsh in Education	15,715	14,856	859	5.47
Welsh Language	21,708	22,428	-720	-3.32
Welsh Language Commissioner	3,207	3,187	20	0.62
Welsh Language Commissioner Non Cash	116	62	54	46.55
Education Infrastructure	45,000	45,800	-800	-1.78
Digital Transformation Programme	-	250	-250	-
Post Compulsory Educ. & Training Reform	-	446	-446	-
Total Resource	2,449,017	1,208,205	1,240,812	50.67

CLIMATE CHANGE RESOURCE BELs				
Budget Expenditure Line	Budget £000s	Outturn £000s	Under/ Over(-) Spend	
			£000s	%
Environment Legislation & Governance	181	154	27	14.92
Fuel Poverty Programme	2,879	2,754	125	4.34
Welsh Government Energy Service	3,970	3,657	313	7.88
Environment Protection	1,739	1,273	466	26.80
Clean Energy	2,143	1,307	836	39.01
Climate Change Action	2,686	2,201	485	18.06
LEQ & Keep Wales Tidy	375	324	51	13.60
Flood Risk Management & Water Revenue	30,515	28,096	2,419	7.93
Landfill Disposals Tax Communities Scheme	1,500	1,702	-202	-13.47
Enabling Natural Resources	2,614	2,310	304	11.63
Biodiversity, Evidence and Plant Health	4,294	3,081	1,213	28.25
Forestry	1,536	1,677	-141	-9.18
Environment Act Implementation	791	867	-76	-9.61
Natural Resources Wales	70,217	96,444	-26,227	-37.35
Environment Management (Pwllperian)	38	-7	45	118.42
Resource Efficiency and Circular Economy	43,681	43,962	-281	-0.64
Landscape & Outdoor Recreation	11,416	11,403	13	0.11
Marine Policy, Evidence and Funding	1,501	1,017	484	32.25
Homelessness	18,469	11,984	6,485	35.11
Housing Policy	4,884	5,067	-183	-3.75
Housing Support Grant	166,763	164,258	2,505	1.50
Building Safety	5,545	1,522	4,023	72.55
Housing Finance Grant	13,100	13,080	20	0.15
Housing Programme Revenue Funding	1,073	805	268	24.98
Land Release Fund	776	163	613	78.99
Regeneration	560	1,368	-808	-144.29
Cardiff Harbour Authority	5,400	5,210	190	3.52
Planning & Regulation Expenditure	3,597	2,378	1,219	33.89
Planning and Environment Decisions Wales	1,499	1,274	225	15.01
Centre for Digital Public Services	5,752	5,744	8	0.14
Public Sector Broadband Aggregation	11,500	10,365	1,135	9.87
Strategic Infrastructure Development	990	1,701	-711	-71.82
ICT Infrastructure Operations	1,752	549	1,203	68.66
ICT Infrastructure Operations - Non Cash	2,309	1,991	318	13.77
Network Asset Management	10,436	10,883	-447	-4.28
Network Operations	65,298	69,784	-4,486	-6.87
Network Operations Non Cash	203,691	186,451	17,240	8.46
Aviation	13,490	11,507	1,983	14.70
National Transport Infrastructure	650	6,833	-6,183	-951.23
Rail Ancillary	850	689	161	18.94
Transport for Wales	358,136	355,822	2,314	0.65
Bus Support	91,355	87,144	4,211	4.61
Smartcards	1,466	203	1,263	86.15
Concessionary Fares	60,482	60,410	72	0.12
Youth Discounted Travel Scheme	2,000	2,075	-75	-3.75
Sustainable & Active Travel	2,450	1,597	853	34.82
Road Safety	6,679	6,927	-248	-3.71
Increase the Supply & choice of Mkt Hsg	-	168	-168	-
Local Transport Priorities	-	53	-53	-
Infrastructure Development	-	-4	4	-
Social Housing Grants	-	-12	12	-
Land for Housing	-	-285	285	-
Total Resource	1,243,028	1,229,926	13,102	1.05

ECONOMY RESOURCE BELS				
Budget Expenditure Line	Budget £000s	Outturn £000s	Under/ Over(-) Spend	
			£000s	%
Business and Regional Economic Development	188,873	98,751	90,122	47.72
Entrepreneurship	3,639	4,613	-974	-26.77
Social Enterprise and Economy	730	808	-78	-10.68
Business Wales	8,247	7,175	1,072	13.00
Tech Valleys	2,250	3,352	-1,102	-48.98
Valleys Task Force	334	218	116	34.73
Export, Trade and Inward Investment	4,692	4,010	682	14.54
Property Infrastructure	6,690	6,652	38	0.57
Healthy Working Wales	771	691	80	10.38
Corporate Programmes & Services	861	482	379	44.02
Strategic Business Events and Communications	200	8	192	96.00
Work Based Learning	116,598	115,732	866	0.74
Marketing Skills	648	617	31	4.78
Employability and Skills	50,663	48,547	2,116	4.18
Communities for Work	8,808	8,464	344	3.91
Careers Wales	20,453	19,597	856	4.19
Business Innovation	604	345	259	42.88
Science	1,350	941	409	30.30
Life Sciences	2,200	1,567	633	28.77
Tourism	13,082	12,807	275	2.10
Events Wales	4,613	3,209	1,404	30.44
Arts Council of Wales	45,742	44,284	1,458	3.19
Amgueddfa Cymru - National Museums of Wales	27,110	27,492	-382	-1.41
National Library of Wales	12,894	13,167	-273	-2.12
Support for Local Culture and Sport	35,472	31,935	3,537	9.97
Creative Wales	6,308	8,149	-1,841	-29.19
Books Council of Wales	3,930	4,340	-410	-10.43
Cadw	15,560	14,088	1,472	9.46
National Botanic Garden of Wales	777	545	232	29.86
Royal Commission on the Ancient and Historical Monuments of Wales	1,764	1,638	126	7.14
Sport Wales	27,597	27,171	426	1.54
European Regional Development Fund	-47,000	-46,991	-9	0.02
Programme Support	1,707	1,707	-	-
Business Finance (FW) Funds	-	-986	986	-
European Social Fund	-	1	-1	-
Match Funding	-	2	-2	-
Progress For Success	-	7	-7	-
Total Resource	568,167	465,135	103,032	18.13

RURAL AFFAIRS RESOURCE BELs				
Budget Expenditure Line	Budget £000s	Outturn £000s	Under/ Over(-) Spend	
			£000s	%
Strategy and Government Relations	2,834	2,795	39	1.38
Agriculture Strategy	400	52	348	87.00
Local Authority Framework Funding	200	200	-	-
Agriculture Customer Engagement	400	254	146	36.50
County Parish Holdings Project	500	1,093	-593	-118.60
EID Cymru	2,641	674	1,967	74.48
Livestock Identification	1,647	1,523	124	7.53
Technical Advice Services	358	345	13	3.63
Commons Act	433	102	331	76.44
Agriculture EU Pillar 1 Direct Payments	238,000	231,630	6,370	2.68
Common Agriculture Policy IT	3,548	-	3,548	100.00
Single Payment Scheme Administration	12,048	16,333	-4,285	-35.57
Rural Economic and Sustainability Programme	6,820	310	6,510	95.45
Rural Development Plan 2014-20	26,502	36,900	-10,398	-39.23
Research & Evaluation	520	673	-153	-29.42
EU Funded Fisheries Schemes	565	2,036	-1,471	-260.35
Fisheries	4,975	2,309	2,666	53.59
Promoting Welsh Food and Industry Development	13,200	12,220	980	7.42
Animal Health & Welfare Framework	108	510	-402	-372.22
Animal and Plant Health Agency	15,281	18,143	-2,862	-18.73
TB Slaughter Payments Costs & Receipts	8,810	13,621	-4,811	-54.61
TB Eradication	7,560	6,204	1,356	17.94
TB EU INCOME	-	-1,093	1,093	-
Old RPD Programme	-	25	-25	-
Total Resource	347,350	346,859	491	0.14

SOCIAL JUSTICE RESOURCE BELs				
Budget Expenditure Line	Budget £000s	Outturn £000s	Under/ Over(-) Spend	
			£000s	%
Financial Inclusion	27,962	29,480	-1,518	-5.43
Digital Inclusion	2,399	1,837	562	23.43
Supporting Communities	1,993	3,188	-1,195	-59.96
International Development	2,183	6,142	-3,959	-181.36
Social Partnerships	526	257	269	51.14
Fire & Rescue Services	8,405	8,446	-41	-0.49
Fire & Rescue Services - Communication Systems	3,915	2,291	1,624	41.48
Community Fire Safety	848	1,178	-330	-38.92
Older People Commissioner	1,589	1,475	114	7.17
Children's Commissioner	1,580	1,502	78	4.94
Future Generations Commissioner Wales	1,509	1,850	-341	-22.60
Violence against Women, Domestic Abuse and Sexual Violence	7,825	7,790	35	0.45
Equality, Inclusion and Human Rights	9,231	8,887	344	3.73
Chwarae Teg	360	367	-7	-1.94
Advice Services	13,297	12,308	989	7.44
Support for the Voluntary Sector and Volunteering	16,494	17,097	-603	-3.66
Community Support and Safety	20,785	20,038	747	3.59
Female Offending and Youth Justice Blueprints	1,075	762	313	29.12
Total Resource	121,976	124,895	-2,919	-2.39

CENTRAL SERVICES AND ADMINISTRATION RESOURCE BELs				
Budget Expenditure Line	Budget £000s	Outturn £000s	Under/ Over(-) Spend	
			£000s	%
Staff Costs	225,022	232,656	-7,634	-3.39
General Administration Expenditure	40,087	35,058	5,029	12.55
IT Costs	14,677	14,398	279	1.90
Enabling Government	1,986	1,846	140	7.05
Improve Economic & Labour Market Statistics	2,046	1,807	239	11.68
Geographical Information	719	895	-176	-24.48
Data Science	500	388	112	22.40
Central Research	1,925	2,049	-124	-6.44
Constitutional Commission	400	260	140	35.00
Tribunals	4,183	4,070	113	2.70
Justice Commission in Wales	490	330	160	32.65
Public Policy Institute	450	450	-	-
Elections	9,500	10,066	-566	-5.96
Events & Corporate Communications	356	369	-13	-3.65
Investigations	1,130	488	642	56.81
Central EU Transition Costs	22,737	11,463	11,274	49.58
International Relations	8,554	5,861	2,693	31.48
Cyber Resilience	4,933	4,933	-	-
Senedd Reform	-	75	-75	-
Civil Contingencies & National Security	-	45	-45	-
Total Resource	339,695	327,507	12,188	3.59

ANNEX 2: Capital DEL⁷ Outturn by BEL

HEALTH & SOCIAL SERVICES CAPITAL BELs				
Budget Expenditure Line	Budget £000s	Outturn £000s	Under/ Over(-) Spend	
			£000s	%
Core NHS Allocations	457,039	468,568	-11,529	-2.52
Targeted NHS Services	829	-	829	100.00
Substance Misuse Action Plan Fund	5,072	2,674	2,398	47.28
Research and Development	45,275	45,227	48	0.11
Support for Childcare and Play	9,000	7,806	1,194	13.27
Health Emergency Planning	4,492	-31	4,523	100.69
Social Care Wales	20	371	-351	-1,755.00
Total Capital	521,727	524,615	-2,888	-0.55

FINANCE AND LOCAL GOVERNMENT CAPITAL BELs				
Budget Expenditure Line	Budget £000s	Outturn £000s	Under/ Over(-) Spend	
			£000s	%
City & Growth Deals	65,531	65,531	-	-
Local Govt General Capital Funding	267,837	267,837	-	-
Emergency Financial Assistance	19,037	19,005	32	0.17
Estyn - Programme Expenditure	281	165	116	41.28
Invest to Save Fund Repayment	-3,282	-3,218	-64	1.95
Invest to Save	-	210	-210	-
Welsh Revenue Authority	-	66	-66	-
Healthcare Inspectorate Wales	-	413	-413	-
Care and Social Services Inspectorate	-	62	-62	-
Total Capital	349,404	350,071	-667	-0.19

EDUCATION AND WELSH LANGUAGE CAPITAL BELs				
Budget Expenditure Line	Budget £000s	Outturn £000s	Under/ Over(-) Spend	
			£000s	%
Curriculum & Assessment	5,500	5,500	-	-
Education Infrastructure	320,695	320,671	24	0.01
Supporting Digital Learning in Education	7,410	7,462	-52	-0.70
Further Education Provision	13,000	13,067	-67	-0.52
Welsh Language Commissioner	30	246	-216	-720.00
Qualifications Wales	-	251	-251	-
SLC/HMRC Administration Costs	-	1,865	-1,865	-
Total Capital	346,635	349,062	-2,427	-0.70

⁷ The published budget tables report the Capital DEL total i.e. General Capital and Capital Financial Transactions.

CLIMATE CHANGE CAPITAL BELs				
Budget Expenditure Line	Budget £000s	Outturn £000s	Under/ Over(-) Spend	
			£000s	%
Fuel Poverty Programme	27,000	25,022	1,978	7.33
Green Infrastructure	1,402	893	509	36.31
Welsh Government Energy Service	27,576	17,188	10,388	37.67
Environmental Protection	17,095	7,468	9,627	56.31
Flood Risk Management & Water Revenue	51,100	46,764	4,336	8.49
Enabling Natural Resources	6,423	724	5,699	88.73
Biodiversity, Evidence and Plant Health	12,100	12,789	-689	-5.69
Forestry	4,500	677	3,823	84.96
Natural Resources Wales	2,466	-10,344	12,810	519.46
Resource Efficiency and Circular Economy	30,400	8,064	22,336	73.47
Landscape & Outdoor Recreation	8,900	8,830	70	0.79
Homelessness	5,170	5,971	-801	-15.49
Rapid Response Adaption Programme	17,660	22,059	-4,399	-24.91
Integrated Care Fund	38,186	38,920	-734	-1.92
Major Repairs Allowance and Dowry Gap Funding	108,000	104,200	3,800	3.52
Residential Decarbonisation and Quality	50,000	43,654	6,346	12.69
Social Housing Grants (SHG)	269,999	274,787	-4,788	-1.77
Land for Housing	10,000	10,000	-	-
Land Release Fund	33,560	26,565	6,995	20.84
Building Safety	20,000	26,680	-6,680	-33.40
Help to Buy Wales Fund and Other Schemes	10,202	9,671	531	5.20
Regeneration	54,108	55,156	-1,048	-1.94
Public Sector Broadband Aggregation	1,500	2,691	-1,191	-79.40
Strategic Infrastructure Development	4,200	4,802	-602	-14.33
ICT Infrastructure Operations	28,993	22,754	6,239	21.52
Network Operations	134,497	133,806	691	0.51
Aviation	5,297	8,290	-2,993	-56.50
National Transport Infrastructure	100,100	101,793	-1,693	-1.69
Transport for Wales	286,605	313,036	-26,431	-9.22
Smartcards	1,000	-	1,000	100.00
Local Transport Priorities	51,000	67,655	-16,655	-32.66
Sustainable and Active Travel	100,915	65,834	35,081	34.76
Road Safety	6,900	5,869	1,031	14.94
Rail Ancillary	-	84,456	-84,456	-
Bus Support	-	-32	32	-
Total Capital	1,526,854	1,546,692	-19,838	-1.30

ECONOMY CAPITAL BELS				
Budget Expenditure Line	Budget £000s	Outturn £000s	Under/ Over(-) Spend	
			£000s	%
Business and Regional Economic Development	28,030	12,858	15,172	54.13
Tech Valleys	7,750	10,374	-2,624	-33.86
Valleys Task Force	5,890	6,036	-146	-2.48
Business Finance Funds	-20,000	-20,000	-	-
Careers Wales	1,200	1,288	-88	-7.33
Property Infrastructure	20,386	10,301	10,085	49.47
Business Innovation	21,966	23,109	-1,143	-5.20
Science	4,874	3,387	1,487	30.51
Life Sciences	801	211	590	73.66
Tourism	987	-158	1,145	116.01
Arts Council of Wales	2,075	1,583	492	23.71
Amgueddfa Cymru - National Museums of Wales	6,697	6,274	423	6.32
National Library of Wales	4,695	4,101	594	12.65
Support for Local Culture and Sport	1,430	2,011	-581	-40.63
Creative Wales	10,424	15,868	-5,444	-52.23
Books Council of Wales	180	180	-	-
Cadw	8,431	8,745	-314	-3.72
National Botanic Garden of Wales	1,725	1,725	-	-
RCAHM Wales	15	7	8	53.33
Sport Wales	13,177	12,786	391	2.97
Sports Capital Loans Scheme	17,773	17,762	11	0.06
Export, Trade and Inward Investment	-	1,892	-1,892	-
Business Wales	-	-46	46	-
Total Capital	138,506	120,294	18,212	13.15

RURAL AFFAIRS CAPITAL BELS				
Budget Expenditure Line	Budget £000s	Outturn £000s	Under/ Over(-) Spend	
			£000s	%
Strategy and Government Relations	150	52	98	65.33
EID Cymru	2,100	1,906	194	9.24
Commons Act	1,200	82	1,118	93.17
Common Agriculture Policy IT	1,505	3,529	-2,024	-134.49
Rural Development Plan 2014-20	9,418	7,460	1,958	20.79
EU Funded Fisheries Schemes	233	-321	554	237.77
Fisheries	1,000	362	638	63.80
Promoting Welsh Food and Industry Development	4,000	-1,473	5,473	136.83
Old RDP Programme	-	-4	4	-
Total Capital	19,606	11,593	8,013	40.87

SOCIAL JUSTICE CAPITAL BELS				
Budget Expenditure Line	Budget £000s	Outturn £000s	Under/ Over(-) Spend	
			£000s	%
Supporting Communities	1,588	1,861	-273	-17.19
International Development	592	637	-45	-7.60
Fire & Rescue Services	1,000	1,639	-639	-63.90
Fire & Rescue Services - Communication Systems	210	210	-	-
Community Fire Safety	670	924	-254	-37.91
VWDA and Sexual Violence	2,169	2,134	35	1.61
Female Offending and Youth Justice Blueprints	480	480	-	-
Gypsy Traveller Sites	3,500	2,499	1,001	28.60
Community Facilities Programme	13,338	12,619	719	5.39
Financial Inclusion	-	349	-349	-
Children's Commissioner	-	53	-53	-
Older Peoples Commissioner	-	38	-38	-
Total Capital	23,547	23,443	104	0.44

CENTRAL SERVICES AND ADMINISTRATION CAPITAL BELs				
Budget Expenditure Line	Budget £000s	Outturn £000s	Under/ Over(-) Spend	
			£000s	%
General Administration Expenditure	7,089	6,934	155	2.19
IT Costs	4,882	4,751	131	2.68
Enabling Government	626	412	214	34.19
Total Capital	12,597	12,097	500	3.97

ANNEX 3: Annually Managed Expenditure (AME) Outturn by BEL

HEALTH & SOCIAL SERVICES AME BELs				
Budget Expenditure Line	Budget £000s	Outturn £000s	Under/ Over(-) Spend	
			£000s	%
NHS Impairments and Provisions	437,407	324,222	113,185	25.88
Total AME	437,407	324,222	113,185	25.88

FINANCE AND LOCAL GOVERNMENT AME BELs				
Budget Expenditure Line	Budget £000s	Outturn £000s	Under/ Over(-) Spend	
			£000s	%
Non-Domestic Rates Distributable Amount - AME	721,500	770,193	-48,693	-6.75
Total AME	721,500	770,193	-48,693	-6.75

EDUCATION AND WELSH LANGUAGE AME BELs				
Budget Expenditure Line	Budget £000s	Outturn £000s	Under/ Over(-) Spend	
			£000s	%
Student Loans - AME	887,403	775,306	112,097	12.63
Total AME	887,403	775,306	112,097	12.63

CLIMATE CHANGE AME BELs				
Budget Expenditure Line	Budget £000s	Outturn £000s	Under/ Over(-) Spend	
			£000s	%
Help to Buy Wales - AME	9,725	-15,358	25,083	257.92
Transport for Wales - AME	2,000	1,994	6	0.30
NRW Provision for Pensions - AME	-	-109,969	109,969	-
Total AME	11,725	-123,333	135,058	1,151.88

ECONOMY AME BELs				
Budget Expenditure Line	Budget £000s	Outturn £000s	Under/ Over(-) Spend	
			£000s	%
Property Related Infrastructure Impairment - AME	17,525	7,455	10,070	57.46
Careers Wales - AME	15,000	-24,644	39,644	264.29
National Museums of Wales Pension Provision - AME	15,000	2,395	12,605	84.03
National Library of Wales Pension Provision - AME	9,000	-145	9,145	101.61
Sport Wales Pension Provision - AME	5,000	236	4,764	95.28
Total AME	61,525	-14,703	76,228	123.90

SOCIAL JUSTICE AME BELs				
Budget Expenditure Line	Budget £000s	Outturn £000s	Under/ Over(-) Spend	
			£000s	%
Fire Service Pensions - AME	26,946	26,896	50	0.19
Total AME	26,946	26,896	50	0.19

CENTRAL SERVICES AND ADMINISTRATION AME BELs				
Budget Expenditure Line	Budget £000s	Outturn £000s	Under/ Over(-) Spend	
			£000s	%
CSA Pensions Provisions - AME	3,000	-2,400	5,400	180.00
Total AME	3,000	-2,400	5,400	180.00