



Llywodraeth Cymru
Welsh Government

Welsh Government

Report on Outturn 2024-25

A report from the Cabinet Secretary for Finance and Welsh Language to the Senedd Finance Committee on the outturn of the Welsh Government 2024-25 set against the planned expenditure contained in the Second Supplementary Budget 2024-25. Published in December 2025.

Contents

1. Introduction	2
2. Main Expenditure Group Outturn 2024-25	4
3. Carry Forward within the Wales Reserve	17
ANNEX 1: Resource DEL Outturn by BEL	20
ANNEX 2: Capital DEL Outturn by BEL	28
ANNEX 3: Annually Managed Expenditure (AME) Outturn by BEL	32

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 2024-25.

1.5 The Second Supplementary Budget for 2024-25 was approved by the Senedd on 18 March 2025. The final outturn follows publication of the Welsh Government's Consolidated Annual Accounts on 15 December 2025. The accounts are available from the internet link below.

[Welsh Government Consolidated Accounts 2024-2025](#)

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 2024-25

- 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 2024-25.
- 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 2024-25.
- 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 £1m).
- 2.4** The outturn has been analysed further to the level published in the Second Supplementary Budget 2024-25. 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 £96.1m representing a 0.5% variance to budget.

2.6 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 £m	Outturn £m	Under/ Over (-) Spend £m	%
Health & Social Care	11,702.7	11,686.6	16.1	0.1
Housing & Local Government	5,197.8	5,196.0	1.8	-
Education	1,821.2	1,812.6	8.6	1.9
Transport	570.2	570.9	-0.7	-0.1
Climate Change and Rural Affairs	554.8	544.0	10.8	1.9
Economy, Energy and Planning	469.7	411.0	58.7	12.5
Central Services & Administration	407.1	408.3	-1.2	-0.3
Social Justice	139.4	137.4	2.0	1.4
TOTAL	20,862.9	20,766.8	96.1	0.5

2.7 The Health and Social Care and Housing and Local Government underspend variances were below 1%.

2.8 The Education MEG underspent by £8.6m. The main variance was an underspend of £8.2m against the Higher Education Funding Council for Wales/Medr³ budgets. The resource outturn was confirmed by Medr officials late in the financial year. There were other variances on demand led budgets that were planned and managed within the MEG. This included an underspend on Universal Primary Free School Meals of £12.4m where claims from local authorities were less than anticipated. There was also a £2m underspend on the Teacher Development and Support budget. These were offset by planned overspends, including on

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'.

³ On 1 August 2024, the Higher Education Funding Council for Wales was replaced by Medr, which is the new body responsible for funding and regulating tertiary education and research.

post-16 programmes of study at specialist further education establishments of £3m and the administration fee paid to the Student Loans Company (SLC) of £3.8m. Further support for school standards through the Local Authority Education Grant resulted in a £6.5m overspend. There were also overspends against the Tackling Barriers to Attainment budget of £1.5m and Curriculum and Assessment budget of £1.3m.

2.9 There was a small overspend against the Transport MEG budget. The overspend included the final outturn of Transport for Wales which resulted in a £67.2m overspend. This was offset by a £66m underspend against Bus Support budgets. The position also included several other offsetting overspends and underspends.

2.10 The underspend of £10.8m reported against the Climate Change and Rural Affairs MEG arose from a net saving across several budget lines. The main underspends in the MEG were against the Agriculture, Fisheries and Food budgets of £8.3m, Climate Change and Sustainability of £4.4m, Border Controls of £3.4m and Environment of £2.3m. An element of these underspends was reallocated to support emerging priorities. The main overspends were against Animal Health and Welfare budgets of £7.6m and grants to National Parks Authorities of £4.1m.

2.11 The Economy, Energy and Planning MEG underspend was £58.7m which represents 61% of the total variance for Welsh Government MEGs. The underspend was derived from variances on several budget lines. The main variance was against the Development Bank of Wales (DBW) where adjustments were reported by them late in the financial year leading to a £44m underspend. There was a further underspend of £20.7m against the Green Energy budget which was due to planned contingencies not being utilised. Further underspends totalling £4.8m were reported against the budgets covering culture and arts bodies, following reporting of adjustments late in the year, and Sectors and Business budgets of £1.1m.

These were offset by a £7.6m overspend on the Cadw budget following a change of accounting treatment for heritage assets, a £5.4m overspend on Property Infrastructure due to slippage of property related sales and an overspend of £1.3m against the Tourism budget.

2.12 There was an overspend of £1.2m against the Central Services and Administration MEG. The position included an £8m overspend against the EU Transition costs budget. There was also an overspend of £1.8m in relation to the Welsh Tribunals Unit which arose due to the demand led nature of the work coupled with judicial pay awards to ensure pay parity with England, pension contribution increases and pay awards. The Information Technology budget was overspent by £1.5m due to the annual running costs of the new Human Resources system coupled with inflationary pressures and unforeseen project costs. The impact of the overspends was reduced by savings against the General Administration Costs budget of £3.2m mainly due to the release of historic accrual adjustments, an underspend of £3m against the Procurement Services budget, £2.6m against Staff Costs and £1.1m in respect of the Covid-19 Inquiry.

2.13 The Social Justice MEG reported an underspend of £2m. There was a £9.4m underspend against the Financial Inclusion budget which includes the Discretionary Assistance Fund (DAF) which is demand led support. During the year the DAF experienced one quarter of reduced approval rates for applications. There was also a saving of £1.1m against the Equality, Inclusion and Human Rights budget due to several factors including staff vacancies and delays in delivering various activities. These were offset by an overspend against the Cohesive Communities budget of £6.7m which arose from providing additional support to local authorities to support homelessness services and to acknowledge the reduction in funding available from the UK Government. There was also an overspend of £1.9m against the Support for the Voluntary Sector and Volunteering budget. This was due to the decision to match fund grants administered by

the Welsh Council for Voluntary Action on behalf of Comic Relief. Finally, there was a £1.3m overspend against the Violence Against Women, Domestic Abuse and Sexual Violence budget relating to additional support to front-line services including additional funding for Regional Partnerships.

Non-Fiscal Resource DEL⁴

2.14 The Non-Fiscal Resource DEL budget was underspent by £70.3m, a variance of 6% 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 that do not require cash such as depreciation and provision for write-off of student loans.

2.15 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	Outturn	Under/ Over (-) Spend	%
	£m	£m	£m	
Education	432.5	263.5	169.0	39.1
Transport	348.7	463.0	-114.3	-32.8
Health & Social Care	318.8	314.5	4.3	1.4
Economy, Energy and Planning	35.8	26.5	9.3	25.9
Climate Change and Rural Affairs	22.0	22.7	-0.7	-3.2
Central Services & Administration	18.7	15.7	3.0	16.1
Social Justice	0.6	0.6	-	-
Housing & Local Government	-	0.3	-0.3	-
TOTAL	1,177.1	1,106.8	70.3	6.0

2.16 The Education MEG variance was an underspend of £169m. As in previous years the variance was wholly attributed to the Student Loans charge. The value of new and historic loans is determined by a statistical model which provides the amount of annual ‘write-off’. This is significantly

⁴ 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.

impacted by social and economic factors. The underspend was primarily due to contingencies built into the budget that were not used.

2.17 The Transport MEG budget was overspent by £114.3m. The overspend was mainly due to a change in the methodology used in an element of the estimated valuation of the Strategic Road Network, leading to a significant additional depreciation charge.

2.18 The Health and Social Care underspend was £4.3m. This was made up of two elements. The first was a delay on NHS capital schemes which led to adjustments for depreciation and impairments totalling £2.2m less for the respective assets. Secondly, there was a further underspend of £2.1m which was due to variances in leased asset activity across NHS organisations. Leased assets are treated like owned assets for accounting purposes.

2.19 The Economy, Energy and Planning underspend of £9.3m included impairment and depreciation charges within the property portfolio (£7.9m) and Cadw (£6.1m) following year end valuations. These were offset by a £5.6m overspend against the Business and Regional Development budget which was also a result of year end valuation charges for asset impairment and depreciation.

2.20 There was a small overspend against the Climate Change and Rural Affairs MEG. This was mainly due to additional depreciation on replacement fisheries vessels.

2.21 There was an underspend of £3m against the Central Services and Administration MEG. As in previous years, the provision for the depreciation of the Welsh Government estate was less than required.

2.22 There was no variance against the Social Justice MEG.

2.23 The small overspend against Housing and Local Government primarily reflected the year-end impairment of development assets within the Land Release Fund which was unplanned.

Capital DEL Outturn

2.24 An underspend of £167.3m was reported against Capital DEL budgets representing a 4.8% variance against budget. Capital DEL is split between General Capital and Capital Financial Transactions.

General Capital⁵

2.25 The General Capital DEL outturn for the year resulted in an underspend of £126.6m, a variance of 3.8% against budget.

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

Table 2.3: General Capital Outturn by MEG	Budget £m	Outturn £m	Under/ Over (-) Spend £m	%
Housing & Local Government	997.5	987.0	10.5	1.0
Transport	764.0	721.3	42.7	5.6
Health & Social Care	578.7	553.7	25.0	4.3
Education	404.6	404.9	-0.3	-0.1
Economy, Energy and Planning	292.5	266.9	25.6	8.8
Climate Change and Rural Affairs	243.1	221.0	22.1	9.1
Social Justice	15.7	14.8	0.9	5.1
Central Services & Administration	9.7	9.6	0.1	1.0
TOTAL	3,305.8	3,179.2	126.6	3.8

2.27 There was an underspend against the Housing and Local Government MEG of £10.5m. The largest underspend was £47.3m against the Building Safety budget, resulted from slippage in claims for fire safety remediation works. There were further underspends against Health and Housing of £12.7m, Market Housing & Other Schemes for the Empty Properties Fund

⁵ General Capital DEL is a control total set by HM Treasury that covers capital grants and asset additions.

of £3.9m, Land Release Fund of £11.6m and Warm Homes Nest Scheme of £13.5m, reflecting delays in mobilisation during the first year of the new contract. These underspends were partially offset by £28.7m of Regeneration project expenditure brought forward, £17.3m in additional Major Repairs Allowance grant allocations to local authorities, £2.1m of additional spend for the Optimised Retrofit Programme, £16.1m allocated to accelerated Social Housing Grant schemes, £2m to Credit Union schemes to support council tax arrears, £5.5m against the Emergency Financial Assistance Scheme to support flood damage claims and £6.5m of additional funding to address capital pressures in local authorities.

2.28 The Transport MEG reported a £42.7m underspend against general capital. Several elements contributed to the underspend. The most significant underspends were against the Transport for Wales budget of £27.9m, Network Operations budget of £33.3m, Sustainable Travel of £5.2m and Road Safety of £4.6m. The underspends in respect of Network Operations, Road Safety and Sustainable Travel were largely due to slippage in projects caused by procurement delays and economic factors. The Transport for Wales underspend was mainly in relation to delays on the commencement date for rolling stock leases. These were offset by an overspend of £27.8m against New Road Construction and Improvement.

2.29 The main element of the Health and Social Care MEG underspend of £25m related to a saving against the leased asset budget which was ring-fenced. This was due to slippage of lease arrangements across the NHS organisations in Wales.

2.30 There was a small overspend against the Education general capital budget. This included an overspend of £2.4m against the Education Infrastructure budget. This was offset by underspends of £1.1m against the Medr capital budget, £0.9m against SLC administration and £0.2m for Estyn.

2.31 The Economy, Energy and Planning MEG underspend was £25.6m. This was derived from variances on several budget lines. The largest underspend was against the Sectors and Business budgets of £29.7m. Included in that total was £16m against the Future Proofing the NDR Fund following programme slippage, slippage on the Holyhead Breakwater project of £10m and £2.7m against the Tech Valleys budget. There were further underspends of £11.5m against ICT Infrastructure programmes (mainly extending highspeed broadband), £9m against Science and Innovation budgets, £8m against City and Growth deals following delays on North Wales projects, £6.3m on Green Energy, due to unutilised accruals, £5.4m on culture and arts bodies budgets and a £4.8m underspend on Cadw following a change of accounting treatment for heritage assets. These are offset by overspends of £35.2m against the DBW budget following late adjustments, a £10.4m overspend on Property Infrastructure projects aimed at securing grid capacity at several key sites, £3.1m against Creative budgets following additional grant claims and £2.7m against the European funding budgets following programme closure.

2.32 There was a £22.1m underspend reported against the Climate Change and Rural Affairs MEG. The most significant underspends were against Resource Efficiency and Circular Economy of £13.1m, Border Controls of £7.7m, Rural Investment Schemes of £9.9m, Coal Tip Safety of £1.5m and Local Places for Nature of £1.3m. The underspends in Resource Efficiency and Circular Economy and Border Controls were primarily due to slippage in projects caused by procurement delays and economic factors. The underspend on Rural Investment Schemes reflected a lower than anticipated level of scheme uptake. These were offset by overspends against Flood Risk Management of £5m and the Welsh Government Energy Service of £3.3m.

2.33 The Social Justice MEG and Central Services and Administration variances were below the de-minimis.

Capital Financial Transactions⁶

2.34 There was an underspend of £40.7m on the Capital Financial Transactions (FT) budget equating to a 27.2% variance against the budget.

2.35 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 £m	Outturn £m	Under/ Over (-) Spend £m	%
Housing & Local Government	105.8	47.3	58.5	55.3
Climate Change and Rural Affairs	20.0	28.7	-8.7	-43.5
Economy, Energy and Planning	15.9	24.8	-8.9	-56.0
Education	7.7	7.9	-0.2	-3.2
Social Justice	0.9	0.9	-	-
Transport	-0.4	-0.4	-	-
TOTAL	149.9	109.2	40.7	27.2

2.36 There was an underspend of £58.5m against the Housing and Local Government MEG. This principally related to an underspend on the Help to Buy Wales Fund and other schemes, due to early redemption of Help to Buy Wales loans and a lower than anticipated uptake of Help to Stay loans in the financial year.

2.37 The Climate Change and Rural Affairs MEG reported an overspend of £8.7m. The overspend was against the Welsh Government Energy Service and in particular the 'Digarbon' loan scheme which was unplanned at the Second Supplementary Budget.

⁶ Capital Financial Transactions DEL is a control total set by HM Treasury that covers repayable capital (loans and equity).

2.38 The Economy, Energy and Planning MEG overspent by £8.9m. The overspend included £11m following late adjustments for DBW. There was also a £3.1m overspend against the Cardiff International Airport budget following the recognition of capitalised interest. These were offset by an underspend of £4m across Business & Regional Development mainly due to slippage on the Business Growth SME Fund.

2.39 There was a small overspend against the Education budget. This related to year end accounting adjustments reflecting the outturn of the Education Mutual Investment Model programme which is administered by DBW.

2.40 There were no variances against the Social Justice and Transport budgets.

Annually Managed Expenditure (AME) Outturn

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

2.42 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.

2.43 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 £m	Outturn £m	Under/ Over (-) Spend £m	%
Education	1,476.9	1,277.8	199.1	13.5
Housing & Local Government	1,112.0	1,098.5	13.5	1.2
Health & Social Care	367.1	276.2	90.9	24.8
Transport	199.2	0.7	198.5	99.6
Economy, Energy and Planning	126.5	16.0	110.5	87.3
Climate Change and Rural Affairs	42.0	25.6	16.4	39.0
Central Services & Administration	3.2	-2.0	5.2	162.8
Social Justice	0.2	0	0.2	125.2
TOTAL	3,327.1	2,692.8	634.3	19.1

2.44 The Education and Welsh Language MEG AME underspend of £199.1m was related to the student loans budget which covers issues and repayments administered by the Student Loans Company. The underspend was mainly due to tuition fees and issues of new loans for master's degrees being lower than forecast. The amount of interest added to loans at the end of the financial year was also lower than anticipated.

2.45 The underspend of £13.5m against the Housing and Local Government MEG was due to the local authority non-domestic rates budget. The support available from the AME budget is impacted by take up of the rates relief scheme funded through resource DEL.

2.46 There was an underspend of £90.9m against the Health and Social Care MEG. Of this, £82.6m related to underspend on the NHS impairments budget due to project slippage as well as inaccurate estimation in the NHS. The remainder of the underspend was against NHS provisions. There was a slower than expected transfer of claims in the Welsh Risk Pool.

2.47 The Transport MEG was underspent by £198.5m. The underspend was due to the budget for an estimated impairment of two road schemes not

being utilised. One scheme was complete but had no impairment, the second scheme is due to complete in 2025-26.

2.48 The Economy, Energy and Planning MEG underspend of £110.5m included an unutilised provision of £50m in Green Energy. There were also underspends totalling £52.6m against the pension liabilities budgets of arms-length bodies and £21m for property asset impairments. Additional underspends were also reported for the non-utilisation of bad debt provisions against Business and Regional Economic Development of £2.8m and Cadw of £1m. These underspends were offset by a £17.8m overspend on DBW budgets following late adjustments, mainly relating to unrealised losses on disposal of assets at fair value.

2.49 The Climate Change and Rural Affairs MEG underspend of £16.4m was made up of two main elements. There was an £11m underspend against the budget for the Natural Resources Wales (NRW) pension provision. There was a further underspend of £5m against NRW forestry and biological asset impairments.

2.50 The Central Services and Administration MEG reported an AME underspend of £5.2m. 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 difficult to forecast.

2.51 The Social Justice MEG variance was below the de-minimis.

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 by HM Treasury. In 2024-25 it was limited to £125m Fiscal Resource DEL and £50m Capital DEL in 2024-25.
- 3.2** Table 3 shows the movements on the Wales Reserve in the 2024-25 financial year which are described in the following paragraphs.
- 3.3** Following agreement with HM Treasury of the final Wales Reserve balances for the previous year (2023-24) the opening balance for the Fiscal Resource DEL control subsequently increased by £2.1m.
- 3.4** In the Second Supplementary Budget 2024-25 the Welsh Government reported unallocated DEL reserves of £81m for Fiscal Resource, £102.3m for General Capital and £15.4m for Capital Financial Transactions (FT).
- 3.5** Following the publication of the Second Supplementary HM Treasury made a late adjustment to the Welsh Government budget relating to ringfenced funding resulting in a £9m reduction to the General Capital DEL.
- 3.6** Drawdown of £86m Fiscal Resource and £50m General Capital was included in the Final Budget 2025-25. A further £39m of Fiscal Resource DEL was drawn in the Second Supplementary Budget 2024-25 representing the maximum available.
- 3.7** Careful management of resources enabled a reduction in the planned capital borrowing of £70m. This is reflected in an adjustment to the reserve.

3.8 The Second Supplementary Budget included a Fiscal Resource to General Capital switch of £176m. The Welsh Government was permitted by HM Treasury to add a further £26m to this total after publication of the budget. The adjustment is reflected in the table.

3.9 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.

3.10 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, the Wales Audit Office and the Electoral Commission.

3.11 Devolved taxes receipts of £3,851.6m were planned in the Second Supplementary Budget. The actual taxes collected amounted to £3,865.9m. The surplus of £14.5m is reflected in the Wales Reserve.

3.12 Of the overall underspend on Capital FT, an amount of £45.8m will be repaid to HM Treasury. The repayment is reflected as a movement in the Wales Reserve.

3.13 Finally, part of the General Capital DEL is ring-fenced for leased assets covered by IFRS16. As such any underspends within the ring-fence cannot be used elsewhere and so must be surrendered back to HM Treasury. The underspend was £157.2m which is reflected in the table.

3.14 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 2024-25**

Wales Reserve	Fiscal Resource £m	Capital £m	Capital FTs £m	Total £m
Balance at 1 April 2024	243.2	83.2	-	326.4
Adjustment to opening balance	2.1	-	-	2.1
Unallocated DEL in Second Supplementary Budget 2024-25	81.0	102.3	15.4	198.7
HMT post budget adjustment to DEL	-	-9.0	-	-9.0
Drawdown from the reserve	-125.0	-50.0	-	-175.0
Borrowing reduction	-	-70.0	-	-70.0
Switch adjustment	-26.0	26.0	-	-
Welsh Government outturn	96.0	126.6	40.8	263.4
Other bodies outturn	0.6	1.5	-	2.1
Devolved taxes outturn	14.3	-	-	14.3
FT repayments	-	-	-45.8	-45.8
Surrender of IFRS 16 Capital	-	-157.2	-	-157.2
Balance at 1 April 2025	286.2	53.4	10.4	350.0

3.15 The total balance within the Wales Reserve at 1 April 2025 was £350m which is the maximum that could be carried forward.

3.16 In the current financial year, the Welsh Government has drawn down Fiscal Resource DEL funding of £40m in the First Supplementary Budget to support spending plans. The final amounts drawn down will be reflected in the Second Supplementary Budget 2025-26.

ANNEX 1: Resource DEL⁷ Outturn by BEL

HEALTH & SOCIAL CARE RESOURCE BELs				
Budget Expenditure Line	Budget	Outturn	Under/ Over(-) Spend	
	£000s	£000s	£000s	%
Core NHS Allocations	10,123,200	10,146,755	-23,555	-0.23
Core NHS Allocations - Non cash	305,447	300,840	4,607	1.51
Other Direct NHS Allocations	234,511	227,161	7,350	3.13
Digital Health and Care Wales	63,474	62,217	1,257	1.98
Digital Health and Care Wales - Non cash	11,295	10,088	1,207	10.69
Health Education Improvement Wales	329,784	329,181	603	0.18
Health Education Improvement Wales - Non cash	616	745	-129	-20.94
NHS Executive	45,456	39,741	5,715	12.57
Public Health Wales	140,523	140,672	-149	-0.11
Workforce (NHS)	33,564	34,194	-630	-1.88
A Healthier Wales	59,069	54,769	4,300	7.28
Other NHS Budgets (Expenditure)	14,703	15,441	-738	-5.02
Other NHS Budgets - Non-cash	202	183	19	9.57
Education and Training	26,346	29,511	-3,165	-12.01
Workforce Development Central Budgets	7,501	5,803	1,698	22.64
Mental Health	85,192	80,041	5,151	6.05
Substance Misuse Action Plan Fund	47,485	46,656	829	1.75
Food Standards Agency	5,210	4,887	323	6.20
Health Promotion	10,733	11,735	-1,002	-9.34
Targeted Health Protection & Immunisation	11,478	9,228	2,250	19.60
Health Improvement & Healthy Working	5,769	5,175	594	10.29
Health Emergency Planning	8,985	8,545	440	4.90
Research and Development	-	-	-	-
Safeguarding & Advocacy	2,365	2,282	83	3.52
Older People Carers & People with Disabilities	2,820	2,940	-120	-4.27
Partnership & Integration	227	211	16	7.01
Care Sector	299	2	297	99.42
Sustainable Social Services	108,591	108,222	369	0.34
Social Care Wales	25,461	25,003	458	1.80
Social Care Wales - Non cash	185	195	-10	-5.41
Support for Childcare and Play	82,378	78,377	4,001	4.86
Support for Childcare and Play - Non cash	911	911	0	0.00
Support for Children's Rights	1,445	1,153	292	20.22
Supporting Children	3,865	3,672	193	5.00
Support for Families and Children	5,535	1,823	3,712	67.06
Children and Communities Grant	179,583	177,079	2,504	1.39
Cafcass Cymru	15,873	15,323	550	3.46
Care Inspectorate Wales	15,908	15,215	693	4.36
Care Inspectorate Wales - Non cash	26	22	4	13.48
Healthcare Inspectorate Wales	5,345	4,971	374	6.99
Healthcare Inspectorate Wales - Non cash	89	89	0	0.24
Total Resource	12,021,449	12,001,060	20,389	0.17

⁷ The published budget tables report the Resource DEL total i.e. Fiscal and Non-Fiscal.

HOUSING & LOCAL GOVERNMENT RESOURCE BELs				
Budget Expenditure Line	Budget	Outturn	Under/ Over(-) Spend	
	£000s	£000s	£000s	%
Homelessness Support & Prevention	215,767	212,775	2,992	1.39
Housing Policy	1,368	1,378	-10	-0.70
Rapid Response to Independent Living	5,103	5,103	0	0.01
Warm Homes	3,731	3,423	308	8.24
Residential Decarbonisation & Quality	1,673	2,293	-620	-37.05
Building Safety	4,500	3,023	1,477	32.82
Housing Finance Grant	4,100	12,723	-8,623	-210.31
Housing Programme Revenue Funding	400	1,033	-633	-158.35
Land Release Fund	-1,550	-1,981	431	-27.81
Regeneration	671	1,758	-1,087	-162.01
Cardiff Harbour Authority	5,400	5,791	-391	-7.24
Local Govt General Revenue Funding	4,718,849	4,750,749	-31,900	-0.68
Non-Domestic Rates Rates Relief	68,461	56,598	11,863	17.33
Police General Revenue Funding	112,331	112,331	-	-
Local Govt PFI Revenue Consequences	2,596	2,530	66	2.53
Transformation & Legislation	6,462	5,481	981	15.18
Non-Domestic Rates Collection Costs	5,172	5,172	-	-
Emergency Financial Assistance	10,001	544	9,457	94.56
Valuation Office Agency Services	16,500	16,600	-100	-0.61
Valuation Tribunal for Wales	1,925	1,416	509	26.42
Local Taxation & Reform	2,300	287	2,013	87.52
Sponsorship of the Local Democracy and Boundary Commission for Wales	1,367	1,372	-5	-0.35
Expenditure to Promote Local Democracy	126	130	-4	-2.96
Election Policy	2,400	843	1,557	64.89
Improvement & Support	1,141	558	583	51.07
Academi Wales	1,269	1,365	-96	-7.60
Community and Town Councils	144	122	22	15.27
Fire & Rescue Services	3,426	3,463	-37	-1.08
Fire & Rescue Services - Communication Systems	1,275	984	291	22.85
Community Fire Safety	371	371	-	-
Ystadau Cymru	500	379	121	24.18
Private Rented Sector	-	1,929	-1,929	-
Market Housing and Other Schemes	-	-9,179	9,179	-
Social Housing Grants	-	-3,383	3,383	-
Land for Housing	-	-1,652	1,652	-
Total Resource	5,197,779	5,196,329	1,450	0.03

EDUCATION RESOURCE BELs				
Budget Expenditure Line	Budget	Outturn	Under/ Over(-) Spend	
	£000s	£000s	£000s	%
Curriculum & Assessment	14,354	15,657	-1,303	-9.08
Teacher Development and Support	48,544	46,532	2,012	4.14
Teacher Development and Support - Non cash	522	539	-17	-3.28
Education Reform (LAEG)	68,956	68,956	-	-
School Standards (LAEG)	193,385	199,886	-6,501	-3.36
Equity in Education (LAEG)	152,050	152,059	-9	-0.01
Cymraeg 2050 (LAEG)	9,880	9,882	-2	-0.02
Qualifications Wales	10,120	9,794	326	3.22
Qualifications Wales - Non cash	345	374	-29	-8.41
Post-16 Provision (CTER)	186,312	186,137	175	0.09
International Learning Exchange Programme	6,501	6,636	-135	-2.07
Commission for Tertiary Education and Research (CTER)	1,271	1,283	-12	-0.96
Medr Programme Expenditure	551,141	551,404	-263	-0.05
Medr Programme Expenditure - Non-cash	728	-	728	100.00
HEFCW Programme Expenditure (CTER)	69,000	60,755	8,245	11.95
HEFCW Programme Expenditure (CTER) - Non cash	100	265	-165	-165.00
School Standards Support	3,048	2,575	473	15.51
Tackling Barriers to Attainment	13,891	15,372	-1,481	-10.66
Supporting Digital Learning in Education	4,129	4,501	-372	-9.01
Supporting Digital Learning in Education - Non cash	2,488	2,487	1	0.02
Additional Learning Needs	7,553	7,340	213	2.82
Food & Nutrition in Schools	101,415	89,048	12,367	12.19
Post 16 Specialist Placements	14,708	17,730	-3,022	-20.55
Whole School Approach to Wellbeing	1,856	1,699	157	8.47
Vulnerable Groups	1,773	1,550	223	12.58
Student Support Grants	282,362	282,280	82	0.03
Student Loans Company / HMRC Administration Costs	18,147	21,934	-3,787	-20.87
Student Loans Resource Budget Provision	428,096	259,031	169,065	39.49
Tackling Disaffection	1,884	700	1,184	62.85
Community Schools	376	230	146	38.73
Offender Learning	11,066	11,041	25	0.23
Youth Engagement & Employment	15,077	13,749	1,328	8.81
Education Communications	413	-493	906	219.34
International Education Programme	524	524	-	-
Welsh in Education	6,579	7,251	-672	-10.21
Education Infrastructure	8,903	9,950	-1,047	-11.76
Estyn - Programme Expenditure	15,985	16,380	-395	-2.47
Estyn - Programme Expenditure - Non cash	276	241	35	12.68
School Improvement Grant	-	918	-918	-
Raising School Standards	-	-45	45	-
Total Resource	2,253,758	2,076,154	177,604	7.88

TRANSPORT RESOURCE BELs				
Budget Expenditure Line	Budget	Outturn	Under/ Over(-) Spend	
	£000s		£000s	%
Strategic Infrastructure Development	950	847	103	10.84
Network Asset Management	9,681	3,132	6,549	67.64
Network Operations	83,088	87,769	-4,681	-5.63
Network Operations - Non Cash	188,691	312,247	-123,556	-65.48
Aviation	722	319	403	55.86
Frontline Rail Services	600	573	27	4.53
Transport for Wales	339,693	406,897	-67,204	-19.78
Transport for Wales - Non cash	160,000	150,248	9,752	6.10
Bus Support	127,119	61,129	65,990	51.91
Local Transport Priorities	250	370	-120	-47.86
Sustainable & Active Travel	2,048	1,970	78	3.82
Road Safety	6,084	8,079	-1,995	-32.79
Armed Forces	20	311	-291	-1,453.38
Smartcards	-	13	-13	-
New Road Construction and Improvement	-	23	-23	-
Total Resource	918,946	1,033,927	-114,981	-12.51

CLIMATE CHANGE & RURAL AFFAIRS RESOURCE BELs				
Budget Expenditure Line	Budget	Outturn	Under/ Over(-) Spend	
	£000s		£000s	%
Environment Legislation, Governance and Communications	637	343	294	46.09
Welsh Government Energy Service	4,370	4,708	-338	-7.74
Environment Protection	6,402	3,554	2,848	44.49
Climate Change Action	3,546	3,189	357	10.05
Flood Risk Management & Water Policy Delivery	4,716	3,521	1,195	25.35
Landfill Disposals Tax Communities Scheme	500	500	-	-
Biodiversity, Evidence and Peatlands	11,395	11,634	-239	-2.09
Forestry	6,156	4,450	1,706	27.71
Forestry - Non cash	83	89	-6	-7.38
Local Places for Nature	2,950	2,350	600	20.34
Environment Act Implementation	740	652	88	11.87
Natural Resources Wales	105,867	105,086	781	0.74
Natural Resources Wales - Non cash	14,500	14,245	255	1.76
Environment Management (Pwllpeiran) - Non cash	38	34	4	10.97
Resource Efficiency and Circular Economy	32,400	31,691	709	2.19
Designated Landscapes & Countryside Access	12,326	16,440	-4,114	-33.38
Coal Tip Safety Delivery	3,836	3,437	399	10.41
Marine Policy, Evidence and Funding	1,561	589	972	62.29
Strategic Evidence, Monitoring & Intergovernmental Relations	2,639	2,380	259	9.80
Strategic Evidence, Monitoring & Intergovernmental Relations - Non cash	700	867	-167	-23.89
Agriculture Strategy	500	377	123	24.64
Local Authority Framework Funding	100	95	5	5.10
Agriculture Customer Engagement	350	-23	373	106.64
Agriculture Customer Engagement - Non Cash	4	6	-2	-37.50
County Parish Holdings Project	500	500	-	-
EID Cymru	2,659	1,547	1,112	41.83
Livestock Identification	1,647	1,827	-180	-10.94
Technical Advice Services	358	422	-64	-17.75
Commons Act	433	317	116	26.73
Basic Payment Scheme	238,000	233,842	4,158	1.75
RPW Administration	3,694	8,125	-4,431	-119.96
RPW Administration - Non cash	6,300	3,976	2,324	36.89
Rural Investment Schemes	42,770	42,767	3	0.01
Rural Development Plan 2014-20	1,500	-3,803	5,303	353.55
Research & Evaluation	520	613	-93	-17.81
Fisheries	3,605	2,294	1,311	36.38
Fisheries - Non cash	405	1,198	-793	-195.92
Promoting Welsh Food and Industry Development	4,790	4,799	-9	-0.19
Animal Health & Welfare Framework	1,108	1,148	-40	-3.64
Animal and Plant Health Agency	18,281	19,313	-1,032	-5.65
TB Slaughter Payments Costs & Receipts	13,810	21,409	-7,599	-55.03
TB Eradication	8,310	7,255	1,055	12.69
TB Eradication - Non cash	4	4	-	-
Plant and Wildlife Protection and Regulation	896	912	-16	-1.79
Border Controls	6,495	3,090	3,405	52.43
Constitutional Reform	2,014	813	1,201	59.62
Justice Transformation	488	388	100	20.43
Senedd Reform	1,943	2,017	-74	-3.79
Fisheries Schemes	-	-550	550	-
Rural Payments ICT	-	2,325	-2,325	-
Environment Management (Pwllperian)	-	8	-8	-
Old RDP Programme	-	8	-8	-
Total Resource	576,846	566,777	10,069	1.75

ECONOMY, ENERGY & PLANNING RESOURCE BELS				
Budget Expenditure Line	Budget	Outturn	Under/ Over(-) Spend	
	£000s	£000s	£000s	%
Business and Regional Economic Development	6,278	6,322	-44	-0.70
Business and Regional Economic Development - Non cash	599	5,595	-4,996	-834.09
Business Wales	24,191	23,381	810	3.35
Tech Valleys	1,760	1,663	97	5.53
Freeports	1,400	1,400	-	-
Valleys Task Force	102	55	47	45.66
Export, Trade and Inward Investment	4,104	3,892	212	5.17
Business Finance Funds - Non-cash	1,000	1,110	-110	-11.00
Property Infrastructure	2,771	8,155	-5,384	-194.31
Property Infrastructure - Non cash	14,758	6,862	7,896	53.50
Public Sector Broadband Aggregation	11,506	11,496	10	0.09
ICT Infrastructure Operations	847	36	811	95.70
ICT Infrastructure Operations - Non Cash	2,341	2,015	326	13.91
Digital Strategy for Wales	4,334	4,477	-143	-3.30
Healthy Working Wales	100	152	-52	-52.00
Corporate Programmes & Services	513	780	-267	-51.98
Strategic Business Events and Communications	65	5	60	92.97
Apprenticeships	140,733	140,851	-118	-0.08
Employability Including Young Persons Guarantee	98,976	98,101	875	0.88
Employability Including Young Persons Guarantee - Non cash	2,330	2,223	107	4.59
Business Innovation	309	335	-26	-8.36
Science	938	238	700	74.66
Tourism	11,001	12,322	-1,321	-12.01
Tourism - Non-cash	50	32	18	35.52
Events Wales	3,699	3,624	75	2.02
Creative Wales	7,185	7,632	-447	-6.22
Creative Wales - Non-cash	10	50	-40	-396.55
Programme Support	1,920	1,620	300	15.65
Cardiff International Airport	-3,000	-3,080	80	-2.67
Green Energy	28,357	7,690	20,667	72.88
Ynni Cymru	2,470	2,815	-345	-13.95
Social Partnerships	900	677	223	24.82
Planning and Environment Decisions Wales	3,125	3,163	-38	-1.21
Planning & Regulation Expenditure	2,145	1,801	344	16.02
Arts Council of Wales	32,836	32,235	601	1.83
Arts Council of Wales - Non cash	216	131	85	39.35
Amgueddfa Cymru - National Museums of Wales	26,720	23,668	3,052	11.42
Amgueddfa Cymru - National Museums of Wales - Non cash	3,300	3,515	-215	-6.52
National Library of Wales	12,672	11,879	793	6.26
National Library of Wales - Non cash	2,378	2,446	-68	-2.86
Support for Local Culture and Sport	6,550	6,243	307	4.69
Cadw	9,710	17,339	-7,629	-78.57
Cadw - Non cash	7,800	1,704	6,096	78.15
National Botanic Garden of Wales	525	569	-44	-8.33
Royal Commission on the Ancient and Historical Monuments of Wales	1,803	1,732	71	3.92
Royal Commission on the Ancient and Historical Monuments of Wales - Non cash	192	158	34	17.84
Sport Wales	22,169	22,889	-720	-3.25
Sport Wales - Non cash	783	611	172	21.97
Business Finance (FW) Funds	-	-43,953	43,953	-
Sport and Facilities Capital Loans	-	-1,126	1,126	-
European Regional Development Fund	-	-2	2	-
Total Resource	505,471	437,528	67,943	13.44

SOCIAL JUSTICE RESOURCE BELs				
Budget Expenditure Line	Budget	Outturn	Under/ Over(-) Spend	
	£000s	£000s	£000s	%
Basic Income	10,702	10,565	137	1.28
Financial Inclusion	35,107	25,729	9,378	26.71
Digital Inclusion	2,253	2,233	20	0.89
Digital Inclusion - Non cash	149	149	0	0.26
Supporting Communities	6,651	7,073	-422	-6.35
Older People Commissioner	1,636	1,582	54	3.30
Older People Commissioner - Non cash	52	32	20	38.46
Children's Commissioner	1,653	1,615	38	2.30
Children's Commissioner - Non cash	52	47	5	9.62
Public Appointments	101	69	32	31.68
Future Generations Commissioner Wales	1,667	1,593	74	4.44
Future Generations Commissioner Wales - Non-cash	10	11	-1	-10.00
Public Services Boards	585	378	207	35.33
Citizen Voice Body	7,817	7,733	84	1.07
Citizen Voice Body - Non cash	367	355	12	3.27
Violence against Women, Domestic Abuse and Sexual Violence	8,312	9,644	-1,332	-16.02
Equality, Inclusion and Human Rights	7,248	6,103	1,145	15.79
Equality, Inclusion and Human Rights - Non cash	3	-	3	100.00
Cohesive Communities	11,392	18,095	-6,703	-58.84
Equalities, Poverty and Children's Evidence & Support	1,686	1,534	152	9.02
Advice Services	13,931	13,464	467	3.35
Support for the Voluntary Sector and Volunteering	11,419	13,285	-1,866	-16.34
Community Support and Safety	15,488	15,422	66	0.42
Criminal Justice Delivery	1,094	1,201	-107	-9.76
Fuel Poverty Programme	640	73	567	88.53
Total Resource	140,015	137,986	2,029	1.45

CENTRAL SERVICES & ADMINISTRATION RESOURCE BELs				
Budget Expenditure Line	Budget	Outturn	Under/ Over(-) Spend	
	£000s	£000s	£000s	%
Staff Costs	274,916	272,296	2,620	0.95
General Administration Expenditure	20,259	17,027	3,232	15.95
General Administration Expenditure (Capital Charges - Non cash)	18,312	15,409	2,903	15.85
IT Costs	15,632	17,182	-1,550	-9.92
Enabling Government	1,857	1,709	148	7.99
Improve Economic & Labour Market Statistics	1,808	1,624	184	10.16
Geographical Information	654	808	-154	-23.57
Data Science	466	604	-138	-29.52
Central Research	2,626	2,102	524	19.95
Tribunals	4,302	6,109	-1,807	-42.01
Public Policy Institute	491	450	41	8.35
Events & Corporate Communications	314	310	4	1.38
Investigations	4,687	3,574	1,113	23.75
Welsh Revenue Authority	8,612	8,541	71	0.83
Welsh Revenue Authority - Non cash	228	140	88	38.60
Devolved Taxes	539	382	157	29.17
Cost of Borrowing	12,254	13,066	-812	-6.63
Economic Research	206		206	100.00
Commercial Procurement Programme Funding	2,723	2,061	662	24.31
e-procurement	3,500	1,070	2,430	69.42
Invest to Save	-3,844	-3,844	-	-
Invest to Save Fund Repayment	7,603	7,374	229	3.01
Cyber Resilience	905	930	-25	-2.77
Civil Contingencies and National Resilience	298	179	119	40.00
International Relations	8,054	7,903	151	1.87
International Sustainable Development	1,050	1,055	-5	-0.50
Welsh Language	33,941	34,614	-673	-1.98
Welsh Language Commissioner	3,243	3,240	3	0.10
Welsh Language Commissioner - Non cash	147	125	22	15.00
EU Transition Costs (Central Programme)	-	7,947	-7,947	-
Election Costs	-	-33	33	-
Economic Research	-	-4	4	-
Total Resource	425,783	423,949	1,834	0.43

ANNEX 2: Capital DEL⁸ Outturn by BEL

Budget Expenditure Line	HEALTH & SOCIAL CARE CAPITAL BELs			
	Budget £000s	Outturn £000s	Under/ Over(-) Spend	
		£000s	%	
Core NHS Allocations	456,818	459,054	-2,236	-0.49
Mental Health	546	546	-	-
Substance Misuse Action Plan Fund	2,500	1,696	804	32.17
Research and Development	48,066	48,026	40	0.08
Social Care Wales	20	20	-	-
Sustainable Social Services	70,000	40,876	29,124	41.61
Cafcass Cymru	684	200	484	70.82
Care Inspectorate Wales	20	-	20	100.00
Healthcare Inspectorate Wales	10	27	-17	-171.36
Health Emergency Planning	-	3,232	-3,232	-
Total Capital	578,664	553,676	24,988	4.32

Budget Expenditure Line	HOUSING & LOCAL GOVERNMENT CAPITAL BELs			
	Budget £000s	Outturn £000s	Under/ Over(-) Spend	
		£000s	%	
Rapid Response Adaption Programme	20,067	20,271	-204	-1.02
Private Rented Sector	1,500	1,128	372	24.80
Health & Housing	58,507	45,817	12,690	21.69
Warm Homes	24,000	10,477	13,523	56.35
Major Repairs Allowance and Dowry Gap Funding	104,200	121,500	-17,300	-16.60
Residential Decarbonisation & Quality	96,000	94,610	1,390	1.45
Social Housing Grants (SHG)	383,770	417,227	-33,457	-8.72
Land for Housing - Repayment	-3,000	-20,076	17,076	-569.21
Building Safety	60,000	12,746	47,254	78.76
Market Housing and Other Schemes	74,170	10,497	63,673	85.85
Homebuy	4,000	3,078	922	23.05
Land Release Fund	15,639	14,699	940	6.01
Regeneration	50,000	72,490	-22,490	-44.98
Local Govt General Capital Funding	211,000	217,500	-6,500	-3.08
Fire & Rescue Services	1,250	2,245	-995	-79.59
Fire & Rescue Services - Communication Systems	210	-	210	100.00
Community Fire Safety	1,000	1,000	-	-
Ystadau Cymru	1,000	988	12	1.24
Emergency Financial Assistance	-	5,495	-5,495	-
Local Taxation Reform	-	2,000	-2,000	-
Cardiff Harbour Authority	-	568	-568	-
Building Local Democracy	-	43	-43	-
Total Capital	1,103,313	1,034,301	69,012	6.25

⁸ The published budget tables report the Capital DEL total i.e. General Capital and Capital Financial Transactions.

EDUCATION CAPITAL BELs				
Budget Expenditure Line	Budget	Outturn	Under/ Over(-) Spend	
	£000s	£000s	£000s	%
Education Infrastructure	391,181	384,255	6,926	1.77
Education Infrastructure - Repayment	-1,686	7,911	-9,597	569.20
Student Loans Company / HMRC Administration Costs	2,500	1,584	916	36.65
Medr Programme Expenditure	19,700	18,580	1,120	5.69
HEFCW Programme Expenditure (CTER)	100	9	91	90.80
Qualifications Wales	250	233	17	6.80
Estyn - Programme Expenditure	250	70	180	72.00
Teacher Development and Support	-	183	-183	-
Welsh in Education	-	5	-5	-
Total Capital	412,295	412,829	-534	-0.13

TRANSPORT CAPITAL BELs				
Budget Expenditure Line	Budget	Outturn	Under/ Over(-) Spend	
	£000s	£000s	£000s	%
Strategic Infrastructure Development	4,000	4,389	-389	-9.74
Network Operations	170,080	136,801	33,279	19.57
Transport for Wales	457,439	429,549	27,890	6.10
Bus Support	16,980	16,104	876	5.16
Local Transport Priorities	29,550	28,997	553	1.87
Sustainable and Active Travel	73,357	69,603	3,754	5.12
Sustainable and Active Travel - Repayment	-372	-457	85	-22.76
Road Safety	12,600	8,033	4,567	36.24
New Road Construction and Improvement	-	27,770	-27,770	-
Total Capital	763,634	720,789	42,845	5.61

CLIMATE CHANGE & RURAL AFFAIRS CAPITAL BELs				
Budget Expenditure Line	Budget	Outturn	Under/ Over(-) Spend	
	£000s	£000s	£000s	%
Welsh Government Energy Service	23,606	35,648	-12,042	-51.01
Invest 2 Save - Green Growth	-	-865	865	-
Environment Protection	1,075	269	806	74.98
Flood Risk Management & Water Policy Delivery	24,700	29,659	-4,959	-20.08
Biodiversity, Evidence and Peatlands	12,500	14,858	-2,358	-18.86
Forestry	8,610	4,824	3,786	43.97
Local Places for Nature	19,290	17,970	1,320	6.84
Natural Resources Wales	25,936	27,145	-1,209	-4.66
Resource Efficiency and Circular Economy	19,618	6,463	13,155	67.06
Designated Landscapes & Countryside Access	8,900	8,746	154	1.73
Coal Tip Safety Delivery	19,430	17,910	1,520	7.82
EID Cymru	1,000	3,623	-2,623	-262.26
Rural Payments ICT	13,680	13,747	-67	-0.49
Rural Investment Schemes	45,320	36,337	8,983	19.82
Border Controls	39,491	31,772	7,719	19.55
Rural Development Plan 2014-20	-	671	-671	-
Commons Act	-	25	-25	-
Strategy and Government Relation	-	119	-119	-
Animal Health & Welfare Framework	-	147	-147	-
Fisheries	-	326	-326	-
Fisheries Schemes	-	351	-351	-
Total Capital	263,156	249,748	13,408	5.10

ECONOMY, ENERGY & PLANNING CAPITAL BELS				
Budget Expenditure Line	Budget	Outturn	Under/ Over(-) Spend	
	£000s	£000s	£000s	%
Business and Regional Economic Development	35,650	18,827	16,823	47.19
Business and Regional Economic Development - Repayment	-2,389	-451	-1,938	81.12
Business Wales	18,500	2,468	16,032	86.66
Tech Valleys	5,000	2,274	2,726	54.53
Business Finance Funds	35,000	35,234	-234	-0.67
Business Finance Funds - Repayment	-33,900	12,060	-45,960	135.57
Property Infrastructure	11,037	21,469	-10,432	-94.52
Property Infrastructure - Repayment	-365	-365	-	-
ICT Infrastructure Operations	27,920	16,398	11,522	41.27
Employability Including Young Persons Guarantee	2,376	2,154	222	9.36
Business Innovation	9,850	6,353	3,497	35.50
Science	5,000	-514	5,514	110.28
Tourism	4,000	2,363	1,637	40.92
Creative Wales	5,000	8,149	-3,149	-62.99
Cardiff International Airport	1,783	4,495	-2,712	-152.11
City and Growth Deals	105,857	97,857	8,000	7.56
Green Energy	17,200	9,796	7,404	43.05
Ynni Cymru	10,000	9,651	349	3.49
Planning and Environment Decisions Wales	80	160	-80	-100.09
Arts Council of Wales	400	-1,115	1,515	378.68
Amgueddfa Cymru - National Museums of Wales	5,000	-22	5,022	100.43
National Library of Wales	2,000	3,329	-1,329	-66.45
Support for Local Culture and Sport	23,801	23,621	180	0.76
Cadw	10,000	5,161	4,839	48.39
National Botanic Garden of Wales	200	292	-92	-46.04
Royal Commission on the Ancient and Historical Monuments of Wales	50	46	4	7.42
Sport Wales	10,315	10,306	9	0.09
Sports Capital Loans Scheme	-974	-974	-0	0.04
Valleys Task Force	-	-82	82	-
Digital Strategy for Wales	-	5	-5	-
European Regional Development Fund	-	2,730	-2,730	-
Total Capital	308,391	291,676	16,715	5.42

SOCIAL JUSTICE CAPITAL BELs				
Budget Expenditure Line	Budget	Outturn	Under/ Over(-) Spend	
	£000s	£000s	£000s	%
Financial Inclusion	80	80	-	-
Financial Inclusion - Repayments	-42	-39	-4	8.33
Digital Inclusion	50	21	29	58.59
Supporting Communities	1,720	1,720	-	-
Violence against Women, Domestic Abuse and Sexual Violence	2,025	2,132	-107	-5.31
Gypsy Traveller Sites	2,273	1,865	408	17.93
Future Generations Commissioner Wales	30	30	-	-
Citizen Voice Body	128	74	54	42.19
Criminal Justice Delivery	700	372	328	46.88
Community Facilities Programme	9,648	9,542	106	1.10
Children's Commissioner	-	12	-12	-
Total Capital	16,612	15,810	802	4.83

CENTRAL SERVICES & ADMINISTRATION CAPITAL BELs				
Budget Expenditure Line	Budget	Outturn	Under/ Over(-) Spend	
	£000s	£000s	£000s	%
General Administration Expenditure	4,576	4,453	123	2.68
IT Costs	5,536	5,545	-9	-0.17
Welsh Revenue Authority	120	106	14	11.67
Invest to Save Fund Repayment	-561	-553	-9	1.52
Welsh Language Commissioner	50	50	-0	-0.73
Total Capital	9,721	9,602	119	1.22

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

HEALTH & SOCIAL CARE AME BELs				
Budget Expenditure Line	Budget	Outturn	Under/ Over(-) Spend	
	£000s	£000s	£000s	%
NHS Impairments and Provisions - AME	323,385	233,435	89,950	27.82
NHS Impairments - AME	43,700	42,750	950	2.17
Total AME	367,085	276,185	90,900	24.76

HOUSING & LOCAL GOVERNMENT AME BELs				
Budget Expenditure Line	Budget	Outturn	Under/ Over(-) Spend	
	£000s	£000s	£000s	%
Market Housing - AME	3,986	-13,099	17,085	428.63
Non-Domestic Rates Distributable Amount - AME	1,079,000	1,082,842	-3,842	-0.36
Bad Debt Provision - AME	227	5	222	97.80
Fire Service Pensions - AME	28,799	28,799	-	-
Total AME	1,112,012	1,098,547	13,465	526.07

EDUCATION AME BELs				
Budget Expenditure Line	Budget	Outturn	Under/ Over(-) Spend	
	£000s	£000s	£000s	%
Student Loans - AME	1,476,870	1,277,796	199,074	13.48
Total AME	1,476,870	1,277,796	199,074	13.48

TRANSPORT AME BELs				
Budget Expenditure Line	Budget	Outturn	Under/ Over(-) Spend	
	£000s	£000s	£000s	%
Roads Impairment - AME	197,226	15	197,211	99.99
Transport for Wales - AME	2,000	689	1,311	65.55
Total AME	199,226	704	198,522	99.65

CLIMATE CHANGE & RURAL AFFAIRS AME BELs				
Budget Expenditure Line	Budget	Outturn	Under/ Over(-) Spend	
	£000s	£000s	£000s	%
CCRA Provision for Bad Debt - AME	1,000	615	385	38.50
NRW Provision for Pensions - AME	6,000	-5,012	11,012	183.53
NRW Impairment of Forestry & Biological Assets - AME	35,000	30,030	4,970	14.20
Total AME	42,000	25,633	16,367	38.97

ECONOMY, ENERGY & PLANNING AME BELs				
Budget Expenditure Line	Budget	Outturn	Under/ Over(-) Spend	
	£000s	£000s	£000s	%
Business & Regional Economic Development	3,000	230	2,770	92.33
Property Related Infrastructure Impairment - AME	27,525	6,563	20,962	76.16
Careers Wales - AME	12,000	-3,787	15,787	131.56
Bad Debt Provision - AME	1,000	2	998	99.80
Amgueddfa Cymru - National Museums of Wales Pension Provision - AME	15,000	-4,511	19,511	130.07
National Library of Wales Pension Provision - AME	9,000	-583	9,583	106.48
Arts Council of Wales Provision - AME	3,000	-	3,000	100.00
Cadw Provisions - AME	1,000	-	1,000	100.00
Sport Wales Pension Provision - AME	5,000	261	4,739	94.78
Energy	50,000	-	50,000	100.00
Business Finance Funds - AME	-	17,835	-17,835	-
Total AME	126,525	16,010	110,515	87.35

SOCIAL JUSTICE AME BELs				
Budget Expenditure Line	Budget	Outturn	Under/ Over(-) Spend	
	£000s	£000s	£000s	%
Bad Debt Provision - AME	226	-	226	100.00
Citizens Voice Body Provision - AME	-	-57	57	-
Total AME	226	-57	283	125.22

CENTRAL SERVICES AND ADMINISTRATION AME BELs				
Budget Expenditure Line	Budget	Outturn	Under/ Over(-) Spend	
	£000s	£000s	£000s	%
CSA Pensions Provisions - AME	3,000	-2,040	5,040	168.00
General Provisions - AME	200	29	171	85.50
Total AME	3,200	-2,011	5,211	162.84