



Llywodraeth Cymru  
Welsh Government

# Welsh Government

## Report on Outturn 2024-25

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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.

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## 1. Introduction

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**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 Group<sup>1</sup> Outturn 2024-25

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- 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.

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

## Resource (Revenue) DEL Outturn

### *Fiscal Resource DEL<sup>2</sup>*

**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.

| <b>Table 2.1: Fiscal Resource Outturn by MEG</b> | <b>Budget<br/>£m</b> | <b>Outturn<br/>£m</b> | <b>Under/<br/>Over (-)<br/>Spend<br/>£m</b> | <b>%</b>   |
|--|----------------------|-----------------------|---|------------|
| 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        |
| <b>TOTAL</b>                                     | <b>20,862.9</b>      | <b>20,766.8</b>       | <b>96.1</b>                                 | <b>0.5</b> |

**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/Medr<sup>3</sup> 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

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

<sup>3</sup> 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 DEL<sup>4</sup>**

**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.

| <b>Table 2.2: Non-Fiscal Resource Outturn by MEG</b> | <b>Budget<br/>£m</b> | <b>Outturn<br/>£m</b> | <b>Under/<br/>Over (-)<br/>Spend<br/>£m</b> | <b>%</b>   |
|--|----------------------|-----------------------|---|------------|
| 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  | -          |
| <b>TOTAL</b>   | <b>1,177.1</b>       | <b>1,106.8</b>        | <b>70.3</b>                                 | <b>6.0</b> |

**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

<sup>4</sup> 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 Capital<sup>5</sup>

**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.

| <b>Table 2.3: General Capital Outturn by MEG</b> | <b>Budget<br/>£m</b> | <b>Outturn<br/>£m</b> | <b>Under/<br/>Over (-)<br/>Spend<br/>£m</b> | <b>%</b>   |
|--|----------------------|-----------------------|---|------------|
| 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        |
| <b>TOTAL</b>                                     | <b>3,305.8</b>       | <b>3,179.2</b>        | <b>126.6</b>                                | <b>3.8</b> |

**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

<sup>5</sup> 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 Transactions<sup>6</sup>***

**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.

| <b>Table 2.4: Capital FT Outturn by MEG</b> | <b>Budget<br/>£m</b> | <b>Outturn<br/>£m</b> | <b>Under/<br/>Over (-)<br/>Spend<br/>£m</b> | <b>%</b>    |
|---|----------------------|-----------------------|---|-------------|
| 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                  | -   | -           |
| <b>TOTAL</b>                                | <b>149.9</b>         | <b>109.2</b>          | <b>40.7</b>                                 | <b>27.2</b> |

**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.

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<sup>6</sup> 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.

| <b>Table 2.5: AME Outturn by MEG</b> | <b>Budget<br/>£m</b> | <b>Outturn<br/>£m</b> | <b>Under/<br/>Over (-)<br/>Spend<br/>£m</b> | <b>%</b>    |
|--------------------------------------|----------------------|-----------------------|---|-------------|
| 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       |
| <b>TOTAL</b>                         | <b>3,327.1</b>       | <b>2,692.8</b>        | <b>634.3</b>                                | <b>19.1</b> |

**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

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- 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**

| <b>Wales Reserve</b>                                   | <b>Fiscal Resource<br/>£m</b> | <b>Capital<br/>£m</b> | <b>Capital<br/>FTs<br/>£m</b> | <b>Total<br/>£m</b> |
|--|-------------------------------|-----------------------|-------------------------------|---------------------|
| <b>Balance at 1 April 2024</b>                         | 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              |
| <b>Balance at 1 April 2025</b>                         | 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 DEL<sup>7</sup> Outturn by BEL

| HEALTH & SOCIAL CARE RESOURCE BELs             |                   |                   |                      |             |
|--|-------------------|-------------------|----------------------|-------------|
| Budget Expenditure Line                        | Budget<br>£000s   | Outturn<br>£000s  | Under/ Over(-) Spend |             |
|  |                   |                   | £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        |
| <b>Total Resource</b>                          | <b>12,021,449</b> | <b>12,001,060</b> | <b>20,389</b>        | <b>0.17</b> |

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

| HOUSING & LOCAL GOVERNMENT RESOURCE BELs                             |                  |                  |                      |             |
|--|------------------|------------------|----------------------|-------------|
| Budget Expenditure Line  | Budget<br>£000s  | Outturn<br>£000s | Under/ Over(-) Spend |             |
|  |                  |                  | £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                | -           |
| <b>Total Resource</b>  | <b>5,197,779</b> | <b>5,196,329</b> | <b>1,450</b>         | <b>0.03</b> |

| EDUCATION RESOURCE BELs                               |                  |                  |                      |             |
|---|------------------|------------------|----------------------|-------------|
| Budget Expenditure Line                               | Budget<br>£000s  | Outturn<br>£000s | Under/ Over(-) Spend |             |
|   |                  |                  | £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                   | -           |
| <b>Total Resource</b>                                 | <b>2,253,758</b> | <b>2,076,154</b> | <b>177,604</b>       | <b>7.88</b> |

| TRANSPORT RESOURCE BELs               |                 |                  |                      |               |
|---------------------------------------|-----------------|------------------|----------------------|---------------|
| Budget Expenditure Line               | Budget<br>£000s | Outturn<br>£000s | Under/ Over(-) Spend |               |
|                                       |                 |                  | £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                  | -             |
| <b>Total Resource</b>                 | <b>918,946</b>  | <b>1,033,927</b> | <b>-114,981</b>      | <b>-12.51</b> |



| CLIMATE CHANGE & RURAL AFFAIRS RESOURCE BELs                            |                 |                  |                      |             |
|---|-----------------|------------------|----------------------|-------------|
| Budget Expenditure Line   | Budget<br>£000s | Outturn<br>£000s | Under/ Over(-) Spend |             |
|   |                 |                  | £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 (Pwllpeiran)                                     | -               | 8                | -8                   | -           |
| Old RDP Programme   | -               | 8                | -8                   | -           |
| <b>Total Resource</b>   | <b>576,846</b>  | <b>566,777</b>   | <b>10,069</b>        | <b>1.75</b> |

| ECONOMY, ENERGY & PLANNING RESOURCE BELs                                     |                 |                  |                      |              |
|--|-----------------|------------------|----------------------|--------------|
| Budget Expenditure Line  | Budget<br>£000s | Outturn<br>£000s | Under/ Over(-) Spend |              |
|  |                 |                  | £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                    | -            |
| <b>Total Resource</b>  | <b>505,471</b>  | <b>437,528</b>   | <b>67,943</b>        | <b>13.44</b> |

| SOCIAL JUSTICE RESOURCE BELs                               |                 |                  |                      |             |
|--|-----------------|------------------|----------------------|-------------|
| Budget Expenditure Line                                    | Budget<br>£000s | Outturn<br>£000s | Under/ Over(-) Spend |             |
|  |                 |                  | £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       |
| <b>Total Resource</b>                                      | <b>140,015</b>  | <b>137,986</b>   | <b>2,029</b>         | <b>1.45</b> |

| CENTRAL SERVICES & ADMINISTRATION RESOURCE BELs                    |                 |                  |                      |             |
|--|-----------------|------------------|----------------------|-------------|
| Budget Expenditure Line  | Budget<br>£000s | Outturn<br>£000s | Under/ Over(-) Spend |             |
|  |                 |                  | £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<br>(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                    | -           |
| <b>Total Resource</b>  | <b>425,783</b>  | <b>423,949</b>   | <b>1,834</b>         | <b>0.43</b> |

## ANNEX 2: Capital DEL<sup>8</sup> Outturn by BEL

| HEALTH & SOCIAL CARE CAPITAL BELs |                 |                  |                      |             |
|-----------------------------------|-----------------|------------------|----------------------|-------------|
| Budget Expenditure Line           | Budget<br>£000s | Outturn<br>£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               | -           |
| <b>Total Capital</b>              | <b>578,664</b>  | <b>553,676</b>   | <b>24,988</b>        | <b>4.32</b> |

| HOUSING & LOCAL GOVERNMENT CAPITAL BELs        |                  |                  |                      |             |
|--|------------------|------------------|----------------------|-------------|
| Budget Expenditure Line                        | Budget<br>£000s  | Outturn<br>£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                  | -           |
| <b>Total Capital</b>                           | <b>1,103,313</b> | <b>1,034,301</b> | <b>69,012</b>        | <b>6.25</b> |

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

| EDUCATION CAPITAL BELs                            |                 |                  |                      |              |
|---|-----------------|------------------|----------------------|--------------|
| Budget Expenditure Line                           | Budget<br>£000s | Outturn<br>£000s | Under/ Over(-) Spend |              |
|   |                 |                  | £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                   | -            |
| <b>Total Capital</b>                              | <b>412,295</b>  | <b>412,829</b>   | <b>-534</b>          | <b>-0.13</b> |

| TRANSPORT CAPITAL BELs                    |                 |                  |                      |             |
|---|-----------------|------------------|----------------------|-------------|
| Budget Expenditure Line                   | Budget<br>£000s | Outturn<br>£000s | Under/ Over(-) Spend |             |
|   |                 |                  | £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              | -           |
| <b>Total Capital</b>                      | <b>763,634</b>  | <b>720,789</b>   | <b>42,845</b>        | <b>5.61</b> |

| CLIMATE CHANGE & RURAL AFFAIRS CAPITAL BELs   |                 |                  |                      |             |
|---|-----------------|------------------|----------------------|-------------|
| Budget Expenditure Line                       | Budget<br>£000s | Outturn<br>£000s | Under/ Over(-) Spend |             |
|   |                 |                  | £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                 | -           |
| <b>Total Capital</b>                          | <b>263,156</b>  | <b>249,748</b>   | <b>13,408</b>        | <b>5.10</b> |

| ECONOMY, ENERGY & PLANNING CAPITAL BELs                           |                 |                  |                      |             |
|---|-----------------|------------------|----------------------|-------------|
| Budget Expenditure Line   | Budget<br>£000s | Outturn<br>£000s | Under/ Over(-) Spend |             |
|   |                 |                  | £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               | -           |
| <b>Total Capital</b>  | <b>308,391</b>  | <b>291,676</b>   | <b>16,715</b>        | <b>5.42</b> |

| SOCIAL JUSTICE CAPITAL BELs                                |                 |                  |                      |             |
|--|-----------------|------------------|----------------------|-------------|
| Budget Expenditure Line                                    | Budget<br>£000s | Outturn<br>£000s | Under/ Over(-) Spend |             |
|  |                 |                  | £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                  | -           |
| <b>Total Capital</b>                                       | <b>16,612</b>   | <b>15,810</b>    | <b>802</b>           | <b>4.83</b> |

| CENTRAL SERVICES & ADMINISTRATION CAPITAL BELs |                 |                  |                      |             |
|--|-----------------|------------------|----------------------|-------------|
| Budget Expenditure Line                        | Budget<br>£000s | Outturn<br>£000s | Under/ Over(-) Spend |             |
|  |                 |                  | £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       |
| <b>Total Capital</b>                           | <b>9,721</b>    | <b>9,602</b>     | <b>119</b>           | <b>1.22</b> |



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

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

| HOUSING & LOCAL GOVERNMENT AME BELs           |                  |                  |                      |               |
|---|------------------|------------------|----------------------|---------------|
| Budget Expenditure Line                       | Budget<br>£000s  | Outturn<br>£000s | Under/ Over(-) Spend |               |
|   |                  |                  | £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           | -                    | -             |
| <b>Total AME</b>                              | <b>1,112,012</b> | <b>1,098,547</b> | <b>13,465</b>        | <b>526.07</b> |

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

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

| CLIMATE CHANGE & RURAL AFFAIRS AME BELs              |                 |                  |                      |              |
|--|-----------------|------------------|----------------------|--------------|
| Budget Expenditure Line                              | Budget<br>£000s | Outturn<br>£000s | Under/ Over(-) Spend |              |
|  |                 |                  | £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        |
| <b>Total AME</b>                                     | <b>42,000</b>   | <b>25,633</b>    | <b>16,367</b>        | <b>38.97</b> |

| ECONOMY, ENERGY & PLANNING AME BELs                                 |                 |                  |                      |              |
|---|-----------------|------------------|----------------------|--------------|
| Budget Expenditure Line   | Budget<br>£000s | Outturn<br>£000s | Under/ Over(-) Spend |              |
|   |                 |                  | £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              | -            |
| <b>Total AME</b>  | <b>126,525</b>  | <b>16,010</b>    | <b>110,515</b>       | <b>87.35</b> |

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

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