



Llywodraeth Cymru
Welsh Government

Welsh Government

Report on Outturn 2023-24

A report from the Cabinet Secretary for Finance and Welsh Language to the Senedd Finance Committee on the outturn of the Welsh Government 2023-24 set against the planned expenditure contained in the Second Supplementary Budget 2023-24. Published in December 2024.

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1. Introduction

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

1.2 As part of the protocol the Welsh Government agreed:

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

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

1.4 This report addresses that commitment for the financial year 2023-24.

1.5 The Second Supplementary Budget for 2023-24 was approved by the Senedd on 13th March 2024. The final outturn follows publication of the Welsh Government's Consolidated Annual Accounts on 29th November 2024. The accounts are available from the internet link below.

[Welsh Government consolidated annual accounts 2023 to 2024 | GOV.WALES](#)

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

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

2. Main Expenditure Group¹ Outturn 2023-24

- 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 2023-24.
- 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 2023-24.
- 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 2023-24. The tables published with the budget show a break-down into Budget Expenditure Lines or 'BELs'. The outturn against the budget is provided on this basis in the Annexes to this report.

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

Resource (Revenue) DEL Outturn

Fiscal Resource DEL²

2.5 The Fiscal Resource outturn for the year resulted in an underspend of £112.5m representing a 0.6% variance to budget.

2.6 Table 2.1 sets out the year end position. Explanations for variances as determined in paragraph 2.3 follow.

Table 2.1: Fiscal Resource Outturn by MEG	Budget £m	Outturn £m	Under/ Over (-) Spend £m	%
Health & Social Services	10,744.0	10,722.4	21.6	0.2
Finance & Local Government	4,852.7	4,822.0	30.7	0.6
Education & Welsh Language	1,758.5	1,764.3	-5.8	-0.3
Climate Change	991.0	981.0	10.0	1.0
Economy	412.6	350.3	62.3	15.1
Rural Affairs	359.4	364.0	-4.6	-1.3
Central Services & Administration	314.9	320.3	-5.4	-1.7
Social Justice	139.5	135.8	3.7	2.7
TOTAL	19,572.6	19,460.1	112.5	0.6

2.7 The Education and Welsh Language MEG overspend of £5.8m included additional approved expenditure on Personal Learning Accounts, which was managed at a Welsh Government level through an underspend on the Apprenticeships budget within the Economy MEG. There were also overspends on Student Support grants and post-16 programmes of study at specialist Further Education establishments, due to the demand led nature of both grants.

2.8 The underspend of £10m reported against the Climate Change MEG arises from a net saving across a number of budget line variances, reflecting the diversity of the portfolio. The main underspends in the MEG were against the Climate Change and Sustainability budget (£11.3m), Transport Services and Investment budget (£6.9m), Homes and Places

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

budget (£7.9m) and Resource Efficiency and Circular Economy budget (£3.9m). The underspends were due to a mix of reprofiling of grants to local authorities to future years and delays establishing new annual schemes. These were offset by overspends on other budgets including Environment (£10m), which is largely a result of Natural Resources Wales additional pension payments and shortfall in timber sales income and Motorways and Trunk Road Operations (£10.7m) arising from increased costs.

2.9 The Economy MEG underspend of £62.3m was derived from variances on several budget lines. The largest underspend was £27.1m against the Development Bank of Wales budget which arose from accounting for their outturn at the year end. There were also underspends reported on the Employability and Young Person's Guarantee of £2m, Apprenticeships of £12.9m and Business Wales of £6.4m due to the demand led nature of the programmes, the maximisation of EU income drawdown from WEFO and lower than anticipated costs due to the winding down of programmes. Higher than anticipated income from rising interest rates resulted in an underspend across Business & Regional Development (£2m). There was also an underspend of £4.9m for Border Control posts due to programme slippage. Further underspends were reported against Culture and Arts of £6.4m and Sports and Physical Activity of £3.1m. These were offset by overspends on Public Sector Broadband Aggregation of £1.6m due to higher than anticipated bandwidth requirements, Tourism of £1.6m and Support for the Historic Environment of £1.3m.

2.10 The Rural Affairs overspend of £4.6m was mainly due to the direct and indirect cost of demand-led response to protecting and improving animal health and welfare. There was a £3.5m overspend against the Animal and Plant Health Agency as well as a £2.8m overspend against the budget for tuberculosis compensation. This followed approval of additional domestic

match funding to ensure the Welsh Government maximised available funding from the EU.

2.11 The Central Services and Administration overspend of £5.4m arose due to an overspend on staff costs of £25m. This occurred as a result of the budget re-prioritisation exercise early in the financial year, with the staff costs budget line having to take most of the required reduction in the MEG. The impact of the overspend was reduced by savings against the General Administration Costs budget of £5.2m mainly due to the release of historic accrual adjustments and an underspend of £14m against the EU transition costs budget.

2.12 The Social Justice underspend of £3.7m is principally related to a £2.1m saving against the Equality, Inclusion and Human Rights budget which was caused by delays in recruiting staff that had a consequential impact on delivery. A further saving of £1.8m incurred against the Financial Inclusion budget which supports the Discretionary Assistance Fund. A winter contingency held in the budget was not needed.

Non-Fiscal Resource DEL³

2.13 The Non-Fiscal Resource DEL budget was underspent by £593.8m, a variance of 59.7% 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.

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

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

Table 2.2: Non-Fiscal Resource Outturn by MEG	Budget £m	Outturn £m	Under/ Over (-) Spend £m	%
Climate Change	402.4	286.5	115.9	28.8
Health & Social Services	314.5	292.7	21.8	6.9
Education & Welsh Language	229.9	-225.0	454.9	>100
Economy	20.7	24.5	-3.8	-18.4
Central Services & Administration	18.6	14.6	4.0	21.5
Rural Affairs	7.8	7.0	0.8	10.3
Finance & Local Government	0.6	0.2	0.4	66.7
Social Justice	0.2	0.4	-0.2	-100.0
TOTAL	994.7	400.9	593.8	59.7

2.15 The Climate Change MEG underspend of £115.9m includes depreciation charges calculated by statistical models, as such the budget requirement is difficult to estimate. The main elements included in the modelling are depreciation of the trunk roads network and Core Valleys Line rail assets. The outturn calculation from the modelling produced the variance at the year end.

2.16 The Health and Social Services underspend of £21.8m reflects lower than planned requirements for non-cash cover for assets within the NHS in Wales (£15.8m) and the non-cash impacts from the accounting treatment of leased assets covered by IFRS16 (£6m). The NHS owned assets underspend was primarily driven by there being no requirement in the year to provide NHS Wales Shared Services Partnership with budget cover for property, plant and equipment revaluations. In addition, there were delays in the commencement of NHS capital schemes and there were technical adjustments affecting the underspend such as accelerated depreciation. The leased assets underspend was due to the aggregation of several small variances reported across the NHS organisations.

2.17 The Education and Welsh Language underspend of £454.9m is due to the valuation of student loans. The value of new and historic loans is determined by a statistical model which provides the amount of annual

'write-off'. This is significantly impacted by social and economic factors. The underspend in 2023-24 was primarily due to the implementation of a split in the HM Treasury discount rate which is -1.05% until February 2030 but changes to -0.05% from that date. This increased the estimated fair value of the student loan portfolio.

2.18 The Economy overspend of £3.8m includes impairment and depreciation charges within the property portfolio totalling £1.7m following year end valuations. There was also an additional fixed asset depreciation requirement of £0.6m within the Business & Regions portfolio and £1.1m for the National Library of Wales.

2.19 The Central Services and Administration MEG underspend of £4m includes provision for the depreciation of the Welsh Government estate which was less than required.

2.20 The small overspend of £0.2m in the Social Justice MEG occurred against the commissioners' asset depreciation budgets due to increased requirement linked to asset additions.

Capital DEL Outturn

2.21 An underspend of £104.3m was reported against Capital DEL budgets representing a 3.2% variance against budget. Capital DEL is split between General Capital and Capital Financial Transactions.

General Capital⁴

2.22 The General Capital DEL outturn for 2023-24 resulted in an underspend of £112.3m, a variance of 3.6% against budget.

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

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

Table 2.3: General Capital Outturn by MEG	Budget	Outturn	Under/Over (-) Spend	%
	£m	£m	£m	
Climate Change	1,873.3	1,822.9	50.4	2.7
Health & Social Services	518.9	482.7	36.2	7.0
Education & Welsh Language	333.3	334.0	-0.7	-0.2
Finance & Local Government	307.3	308.1	-0.8	-0.3
Economy	59.2	36.5	22.7	38.3
Rural Affairs	40.0	35.2	4.8	12.0
Social Justice	13.1	13.9	-0.8	-6.1
Central Services & Administration	12.4	11.9	0.5	4.0
TOTAL	3,157.5	3,045.2	112.3	3.6

2.24 There are several elements contributing to the overall £50.4m underspend reported against the Climate Change MEG reflecting the diversity of the portfolio. The most significant underspends were against Housing Safety, Regulations and Standards (£104.6m), Motorways and Trunk Road Operations (£72.8m), Resource Efficiency and Circular Economy (£31.2m), Sustainable Travel (£14.4m), Land Release Fund (£8.5m), Strategic Infrastructure (£4.5m) and Environment (£4.1m). The underspends are largely due to slippage in projects caused by procurement delays and economic factors. These are offset by overspends from increases in demand and cost reported against Homes and Places (£101.3m), Transport Services and Investment including Transport for Wales (£73.8m), Climate Change and Sustainability (£11.7m) and Fuel Poverty (£4.7m).

2.25 The main element of the Health and Social Services MEG underspend of £36.2m largely relates to an underspend against the leased asset budget which is ring-fenced. This was due to slippage of lease arrangements across the NHS organisations in Wales.

2.26 The Education and Welsh Language overspend of £0.7m primarily relates to unavoidable additional costs charged by the Student Loans Company to enable them to administer statutory student support on behalf of the Welsh Government.

- 2.27** The Finance and Local Government overspend of £0.8m relates to additional spend agreed against the Welsh Government Energy Scheme Decarbonisation budget and an overspend against the Invest to Save budget due to re-profiling of repayments in the year.
- 2.28** The Economy MEG underspend of £22.7m is derived from variances on several budget lines. The largest underspend was reported against ICT Infrastructure of £24.2m due to Super-Fast Broadband Grant clawback and slippage on the UK government's voucher scheme. There were also underspends reported on the Sciences programme of £10.2m due to additional EU income received and on Property Infrastructure of £5.7m due to project slippage. There were further underspends against Sectors and Business of £3.2m and Support for Culture and the Arts of £3.8m. These were offset by overspends against Development Bank of Wales of £18.6m, which arose from accounting for their outturn at the year-end along with further overspends on Sport and Physical Activity of £3.5m, Innovation of £3.1m and Borders Infrastructure of £1.1m.
- 2.29** The Rural Affairs MEG underspent by £4.8m. The main underspends were on Rural Investment Schemes (£8.3m) and the Rural Development Plan (£4.4m) due to a lower than expected take up. These were offset by overspends against ICT development of £7.5m.
- 2.30** The Social Justice overspend of £0.8m includes a £1.1m overspend against the commissioners' budgets due to additional asset purchases. This was offset by other savings within the MEG including £0.6m on Gypsy and Traveller Sites which is demand led.

Capital Financial Transactions⁵

2.31 There was an overspend of £8m on the Capital Financial Transactions (FT) budget equating to a 6.8% variance against the budget.

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

Table 2.4: Capital FT Outturn by MEG	Budget £m	Outturn £m	Under/ Over (-) Spend £m	%
Climate Change	108.7	106.9	1.8	1.7
Education & Welsh Language	19.3	19.7	-0.4	-2.1
Social Justice	5.0	0	5.0	100.0
Health & Social Services	0	6.7	-6.7	>-100
Economy	-15.6	-7.9	-7.7	-49.4
TOTAL	117.4	125.4	-8.0	-6.8

2.33 The Climate Change MEG underspend of £1.8m includes a saving on electric vehicle schemes of £11.9m due to slow uptake and a saving of £9.5m on a strategic infrastructure project due to slippage. These were offset by a net overspend associated with loans to registered social landlords of £19.6m which was approved late in the financial year.

2.34 The Education and Welsh Language MEG overspend of £0.4m relates to year end accounting adjustments reflecting the outturn of the Education Mutual Investment Model programme which is administered by the Development Bank of Wales.

2.35 The Social Justice MEG underspend of £5m relates to the Community Facilities Programme. Additional funding was provided during the year to support a Community Asset Loan Fund. The planned investment did not conclude in the year which resulted in the saving.

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

2.36 The Health and Social Services overspend of £6.7m relates to payments made late in the financial year to the Development Bank of Wales in relation to the equity stake in the Velindre Cancer Centre, which is being constructed under the Mutual Investment Model. The need for a budget in the year was not established until after the Second Supplementary Budget.

2.37 The Economy MEG overspend of £7.7m has two elements. A £2.2m overspend against the Development Bank of Wales which arose from accounting for their outturn at the year-end and a £5m overspend on Business Development following the extension of a loan agreement.

Annually Managed Expenditure (AME) Outturn

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

2.39 HM Treasury recognise the volatility and demand led basis of certain programmes and the resultant difficulty in estimating costs over a period of time. As a result, these programme budgets are managed on an annual basis and funding cover is generally provided by HM Treasury. Most of the Welsh Government AME budgets cover accounting adjustments and examples include asset impairments, increases in provisions and pension valuations of sponsored bodies. Student loans issued and repaid are also within this classification. The Welsh Government is unable to recycle underspends against AME programmes.

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

Table 2.5: AME Outturn by MEG	Budget	Outturn	Under/ Over (-) Spend	%
	£m	£m	£m	
Education & Welsh Language	1,250.4	1,142.7	107.7	8.6
Finance & Local Government	906.5	929.1	-22.6	-2.5
Climate Change	395.9	7.1	388.8	98.2
Health & Social Services	321.3	191.6	129.7	40.4
Economy	94.8	19.5	75.3	79.4
Social Justice	31.0	31.0	0	0
Central Services & Administration	3.2	-2.7	5.9	>100
TOTAL	3,003.1	2,318.3	684.8	22.8

2.41 The Education and Welsh Language MEG AME underspend of £107.7m is related to the student loans budget which covers issues and repayments administered by the Student Loans Company. The underspend was largely due to the application of the Retail Price Index for the valuation at the year-end which was higher than the estimate provided to HM Treasury for their last update in January 2024.

2.42 The overspend of £22.6m against the Finance 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. Lower than expected take up in the rates relief scheme resulted in an additional pressure in the AME budget.

2.43 The Climate Change MEG underspend of £388.8m primarily relates to roads and housing budgets. The roads budget variance of £148.5m includes the initial write-down of new construction works when first valued as part of the trunk road network. The underspend is a result of delays in transfers to the network. The housing underspend of £225.1m relates to the year-end valuation of the Help-to-Buy loan book which is subject to market fluctuations. The underspend reflects a valuation gain.

- 2.44** There are two main elements to the Health and Social Services MEG underspend of £129.7m. An underspend of £78m in the asset impairments budget was mainly due to over estimation of the requirement for reinforced autoclaved aerated concrete, variances in the estimates made locally prior to confirmation of District Valuer revaluations received at the year end, along with some general project slippage. In addition, NHS provisions were £46m lower than expected which was mainly due to fewer liabilities crystallising which affect the Welsh Risk Pool.
- 2.45** The Economy MEG underspend of £75.3m included £52.9m in savings related to the pension liabilities of Careers Wales, National Museums and Galleries of Wales, National Library of Wales and Sport Wales. There was also a reduction in property asset impairments of £15.6m following the year end valuation. In addition, there was an underspend relating to provisions of £6.8m.
- 2.46** The Central Services and Administration MEG reported an AME underspend of £5.9m. 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.

3. Carry Forward within the Wales Reserve

- 3.1** A separate Wales Reserve exists to help manage fluctuations in tax revenue and provides limited ability to carry underspends between years. The Wales Reserve is restricted to a total value of £350m. The amount that can be drawn down each year from the Wales Reserve is usually limited to £125m Fiscal Resource DEL and £50m Capital DEL. However, in 2023-24 the Welsh Government was permitted by HM Treasury to draw down up to the entire balance of the Wales Reserve.
- 3.2** Table 3 shows the movements on the Wales Reserve in the 2023-24 financial year which are described in the following paragraphs.
- 3.3** Following agreement of the final Wales Reserve balances for 2022-23 with HM Treasury the opening balance for the General Capital DEL control subsequently decreased by £0.3m and Capital FT DEL increased by £0.3m. The net adjustment was zero.
- 3.4** Drawdown of £66m Fiscal Resource was included in the Final Budget 2023-24. A further £199m of Fiscal Resource DEL and £47.2m of General Capital was drawn in the Second Supplementary Budget 2023-24 representing the maximum available. A further £37.4m of Capital FT funding was also drawn in the Second Supplementary Budget.
- 3.5** In the Second Supplementary Budget 2023-24 the Welsh Government reported unallocated DEL reserves of £184.8m for Fiscal Resource, £70.7m for General Capital and £7.2m for Capital Financial Transactions (FT).
- 3.6** 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.

- 3.7** 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.
- 3.8** Devolved taxes receipts of £3,118.6m were planned in the Second Supplementary Budget. The actual taxes collected amounted to £3,062.3m. The deficit of £56.3m is reflected in the Wales Reserve.
- 3.9** Careful management of resources enabled a reduction in the planned capital borrowing of £25m. This is reflected in an adjustment to the reserve.
- 3.10** The overspend for Capital FT will be clawed back in 2024-25 in the UK Supplementary Estimates. This adjustment is reflected as a movement in the Wales Reserve.
- 3.11** 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 £74.4m which is reflected in the table.
- 3.12** Unallocated and unspent Non-Fiscal Resource DEL lapses and cannot be carried forward within the Wales Reserve.

Table 3 Wales Reserve balance including carry forward resulting from Wales DEL outturn 2023-24

Wales Reserve	Fiscal Resource £m	Capital £m	Capital FTs £m	Total £m
Balance at 1 April 2023	265.0	47.5	37.5	350.0
Adjustment to opening balance	0	-0.3	0.3	0
Drawdown from the reserve	-265.0	-47.2	-37.4	-349.6
Unallocated DEL in Second Supplementary Budget 2023-24	184.8	70.7	7.2	262.7
Welsh Government outturn	112.5	112.3	-8.0	216.8
Other bodies outturn	2.2	-0.4	-	1.8
Devolved taxes outturn	-56.3	-	-	-56.3
Borrowing reduction	-	-25.0	-	-25.0
Overspend offset in 2024-25	-	-	0.4	0
Surrender of IFRS 16 Capital	-	-74.4	-	-74.4
Balance at 1 April 2024	243.2	83.2	0	326.4

3.13 The total balance within the Wales Reserve at 1 April 2024 was £326.4m which is within the limit available for carry forward.

3.14 In the current financial year, the Welsh Government plans to draw upon the Wales Reserve to support spending plans. The final amounts drawn down will be reflected in the Second Supplementary Budget 2024-25.

ANNEX 1: Resource DEL⁶ Outturn by BEL

HEALTH & SOCIAL SERVICES RESOURCE BELs				
Budget Expenditure Line	Budget £000s	Outturn £000s	Under/ Over(-) Spend	
			£000s	%
Core NHS Allocations	9,312,062	9,325,236	-13,174	-0.14
Core NHS Allocations - Non cash	302,975	279,170	23,805	7.86
Other Direct NHS Allocations	214,352	214,951	-599	-0.28
Digital Health and Care Wales	48,988	48,296	692	1.41
Digital Health and Care Wales - Non cash	9,321	9,919	-598	-6.42
Health Education Improvement Wales	303,501	301,911	1,590	0.52
Health Education Improvement Wales - Non cash	816	816	-	-
NHS Executive	13,563	8,740	4,823	35.56
Public Health Wales	131,861	131,610	251	0.19
Workforce (NHS)	32,868	34,077	-1,209	-3.68
A Healthier Wales	59,556	54,275	5,281	8.87
Other NHS Budgets	25,788	22,534	3,254	12.62
Other NHS Budgets - Non cash	95	217	-122	-128.42
Education and Training	25,918	25,715	203	0.78
Workforce Development Central Budgets	2,501	2,075	426	17.03
Mental Health	68,648	67,537	1,111	1.62
Substance Misuse Action Plan Fund	48,070	47,471	599	1.25
Food Standards Agency	5,110	4,994	116	2.27
Health Promotion	13,133	14,658	-1,525	-11.61
Targeted Health Protection & Immunisation	6,230	7,304	-1,074	-17.24
Health Improvement & Healthy Working	11,147	8,634	2,513	22.54
Health Emergency Planning	6,397	6,298	99	1.55
Health Emergency Planning - Non Cash	-	1,380	-1,380	-
Safeguarding & Advocacy	1,674	2,255	-581	-34.71
Older People Carers & People with Disabilities	2,820	3,529	-709	-25.14
Partnership & Integration	227	295	-68	-29.96
Care Sector	299	-	299	100.00
Sustainable Social Services	107,128	102,380	4,748	4.43
Social Care Wales	25,163	25,327	-164	-0.65
Social Care Wales - Non cash	411	331	80	19.46
Support for Childcare and Play	79,922	74,750	5,172	6.47
Support for Childcare and Play - Non cash	911	911	-	-
Support for Children's Rights	887	843	44	4.96
Supporting Children	3,865	3,758	107	2.77
Support for Families and Children	5,241	4,579	662	12.63
Children and Communities Grant	171,861	163,075	8,786	5.11
CAFCASS Cymru	15,195	15,271	-76	-0.50
Total Resource	11,058,504	11,015,122	43,382	0.39

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

FINANCE AND LOCAL GOVERNMENT RESOURCE BELs				
Budget Expenditure Line	Budget £000s	Outturn £000s	Under/ Over(-) Spend	
			£000s	%
Local Govt General Revenue Funding	4,504,375	4,504,317	58	0.00
Non-Domestic Rates Rates Relief	112,910	95,141	17,769	15.74
Police General Revenue Funding	112,448	112,448	-	-
Local Govt PFI Revenue Consequences	2,728	2,727	1	0.04
Transformation & Legislation	6,710	6,710	-	-
Non-Domestic Rates Collection Costs	5,172	5,172	-	-
Emergency Financial Assistance	28,956	17,611	11,345	39.18
Valuation Office Agency Services	8,896	8,896	-	-
Valuation Tribunal for Wales	1,074	1,069	5	0.47
Local Taxation Research and Reform	4,300	4,300	-	-
Local Democracy and Boundary Commission for Wales	750	711	39	5.20
Expenditure to Promote Local Democracy	126	61	65	51.59
Election Policy	500	247	253	50.60
Improvement & Support	641	250	391	61.00
Academi Wales	1,134	1,120	14	1.23
Building Local Democracy	-	66	-66	-
Community and Town Councils	144	122	22	15.28
Public Services Boards	530	620	-90	-16.98
Care Inspectorate Wales	15,058	15,530	-472	-3.13
Care Inspectorate Wales - Non cash	26	25	1	3.85
Healthcare Inspectorate Wales	4,970	5,311	-341	-6.86
Healthcare Inspectorate Wales - Non cash	89	89	-	-
Estyn - Programme Expenditure	15,523	16,175	-652	-4.20
Estyn - Programme Expenditure - Non cash	200	234	-34	-17.00
Ystadau Cymru	376	9	367	97.61
Welsh Revenue Authority	8,117	7,743	374	4.61
Welsh Revenue Authority - Non cash	288	-174	462	160.42
Devolved Taxes	549	444	105	19.13
Cost of Borrowing	7,008	7,881	-873	-12.46
Economic Research	341	114	227	66.57
Commercial Procurement Programme Funding	1,336	679	657	49.18
e-procurement	3,650	3,115	535	14.66
Invest to Save	-3,016	3,523	-6,539	216.81
Invest to Save Fund Repayment	7,373	-	7,373	100.00
Total Resource	4,853,282	4,822,286	30,996	0.64

EDUCATION AND WELSH LANGUAGE RESOURCE BELs				
Budget Expenditure Line	Budget £000s	Outturn £000s	Under/ Over(-) Spend	
			£000s	%
Curriculum & Assessment	36,680	35,410	1,270	3.46
Teacher Development and Support	74,704	72,488	2,216	2.97
Teacher Development and Support - Non Cash	-	638	-638	-
Qualifications Wales	9,928	9,890	38	0.38
Qualifications Wales - Non cash	344	349	-5	-1.45
Welsh In Education	-	4	-4	-
Post-16 Provision	575,343	579,955	-4,612	-0.80
International Learning Exchange Programme	11,100	10,714	386	3.48
Post-compulsory Education and Training Reform	4,800	3,937	863	17.98
Post-compulsory Education and Training Reform - Non cash	650	445	205	31.54
HEFCW Programme Expenditure	206,668	203,477	3,191	1.54
HEFCW Programme Expenditure - Non cash	100	15	85	85.00
School Improvement Grant	165,614	165,570	44	0.03
School Standards Support	3,418	2,744	674	19.72
Raising School Standards	-	-15	15	-
Tackling Barriers to Attainment	142,454	141,957	497	0.35
Supporting Digital Learning in Education	3,989	3,734	255	6.39
Supporting Digital Learning in Education - Non cash	2,488	2,487	1	0.04
Additional Learning Needs	24,381	24,315	66	0.27
Food & Nutrition in Schools	74,706	72,042	2,664	3.57
Post 16 Specialist Placements	14,464	15,921	-1,457	-10.07
Whole School Approach to Wellbeing	3,770	3,950	-180	-4.77
Vulnerable Groups	903	485	418	46.29
Student Support Grants	296,720	298,584	-1,864	-0.63
Student Loans Company / HMRC Administration Costs	19,501	20,310	-809	-4.15
Student Loans Resource Budget Provision	226,081	-229,113	455,194	201.34
Tackling Disaffection	5,108	5,010	98	1.92
Community Schools	7,574	7,531	43	0.57
Offender Learning	11,066	11,041	25	0.23
Youth Engagement & Employment	14,819	13,843	976	6.59
Education Communications	482	437	45	9.34
Research Evidence and International	554	525	29	5.23
Welsh in Education	18,830	19,238	-408	-2.17
Welsh Language	26,236	26,271	-35	-0.13
Welsh Language Commissioner	3,282	3,279	3	0.09
Welsh Language Commissioner - Non cash	245	187	58	23.67
Education Infrastructure	1,407	11,656	-10,249	-728.43
Total Resource	1,988,409	1,539,311	449,098	22.59

CLIMATE CHANGE RESOURCE BELs				
Budget Expenditure Line	Budget £000s	Outturn £000s	Under/ Over(-) Spend	
			£000s	%
Environment Legislation, Governance and Communications	120	181	-61	-50.83
Fuel Poverty Programme	4,370	3,360	1,010	23.11
Green Infrastructure	1,953	570	1,383	70.81
Welsh Government Energy Service	4,470	3,816	654	14.63
Environment Protection	6,060	2,342	3,718	61.35
Clean Energy	6,797	5,075	1,722	25.33
Climate Change Action	4,636	4,061	575	12.40
Ynni Cymru	2,470	1,754	716	28.99
Marine Energy	600	593	7	1.17
Flood Risk Management & Water Policy Delivery	43,430	43,350	80	0.18
Coal Tip Safety Delivery	4,000	1,456	2,544	63.60
Biodiversity, Evidence and Plant Health	12,906	8,638	4,268	33.07
Forestry	4,528	3,850	678	14.97
Forestry - Non cash	83	83	-	-
Environment Act Implementation	699	635	64	9.16
Natural Resources Wales	51,824	66,895	-15,071	-29.08
Natural Resources Wales - Non cash	14,291	13,956	335	2.34
Environment Management (Pwllperian) - Non cash	38	42	-4	-10.53
Resource Efficiency and Circular Economy	34,991	31,079	3,912	11.18
Landfill Disposal Tax Community Scheme	1,500	1,500	-	-
Landscape & Outdoor Recreation	11,416	14,920	-3,504	-30.69
Local Places for Nature	3,175	3,426	-251	-7.91
Enabling Natural Resources and Wellbeing (ENRaW)	3,008	3,155	-147	-4.89
Marine Policy, Evidence and Funding	1,841	938	903	49.05
Homelessness	42,137	36,876	5,261	12.49
Housing Policy	6,571	6,522	49	0.75
Housing Support Grant	166,763	168,918	-2,155	-1.29
Private Rented Sector	-	1,111	-1,111	-
Residential Decarbonisation & Quality	2,023	1,548	475	23.48
Building Safety	3,900	2,810	1,090	27.95
Housing Finance Grant	13,100	13,020	80	0.61
Land for Housing - Repayment	-350	-594	244	-69.71
Housing Programme Revenue Funding	173	828	-655	-378.61
Increase the Supply & Choice of Mkt Hsg	-	-8,118	8,118	-
Land Release Fund	1,135	-1,105	2,240	197.36
Land Release fund - Non Cash	-	3,855	-3,855	-
Regeneration	1,271	917	354	27.85
Cardiff Harbour Authority	5,400	5,616	-216	-4.00
Planning and Environment Decisions Wales	2,997	2,763	234	7.81
Planning & Regulation Expenditure	2,159	1,923	236	10.93
Strategic Infrastructure Development	950	1,114	-164	-17.26
Strategic Infrastructure Development - Non Cash	-	28	-28	-
Network Asset Management	4,481	3,538	943	21.04
Network Operations	66,023	77,623	-11,600	-17.57
Network Operations - Non Cash	260,000	138,464	121,536	46.74
Network Operations	-	561	-561	-
Aviation	2,602	-910	3,512	134.97
Aviation - Non Cash	-	2,530	-2,530	-
New Road Construction and Improvement	-	-42	42	-
Rail Ancillary	850	622	228	26.82
Transport for Wales	328,612	325,539	3,073	0.94
Transport for Wales - Non cash	128,000	126,972	1,028	0.80
Bus Support	61,005	80,419	-19,414	-31.82
Bus Support - Non Cash	-	20	-20	-
Local Transport Priorities	-	1,136	-1,136	-
Concessionary Fares	60,482	47,140	13,342	22.06
Infrastructure Developments	-	-4	4	-
Youth Discounted Travel Scheme	2,000	1,323	677	33.85
Smart Cards - Non Cash	-	14	-14	-
Sustainable & Active Travel	6,930	2,792	4,138	59.71
Road Safety	5,000	6,166	-1,166	-23.32
Total Resource	1,393,420	1,267,610	125,810	9.03

ECONOMY RESOURCE BELs				
Budget Expenditure Line	Budget £000s	Outturn £000s	Under/ Over(-) Spend	
			£000s	%
Business and Regional Economic Development	6,529	4,483	2,046	31.34
Business and Regional Economic Development - Non Cash	48	613	-565	-1,177.08
Business Wales	23,279	16,890	6,389	27.45
Tech Valleys	2,025	2,279	-254	-12.54
Valleys Task Force	-38	-1	-37	97.37
Export, Trade and Inward Investment	3,745	4,721	-976	-26.06
Freeports	600	600	-	-
Business Finance Funds	1,070	-26,078	27,148	2,537.20
Business Finance Funds - Non cash	800	1,034	-234	-29.25
Property Infrastructure	-969	-2,822	1,853	-191.23
Property Infrastructure - Non cash	5,000	6,720	-1,720	-34.40
Public Sector Broadband Aggregation	11,500	13,060	-1,560	-13.57
ICT Infrastructure Operations	1,001	-210	1,211	120.98
ICT Infrastructure Operations - Non Cash	2,341	2,016	325	13.88
Centre for Digital Public Services	4,794	4,671	123	2.57
Healthy Working Wales	100	152	-52	-52.00
Corporate Programmes & Services	671	772	-101	-15.05
Strategic Business Events and Communications	100	5	95	95.00
Centre for Digital Public Services - Non Cash	-	27	-27	-
Apprenticeships	118,929	106,069	12,860	10.81
Employability Including Young Persons Guarantee	93,676	91,717	1,959	2.09
Employability Including Young Persons Guarantee - Non cash	2,011	2,321	-310	-15.42
Business Innovation	519	1,406	-887	-170.91
Science	991	404	587	59.23
Tourism	10,866	12,460	-1,594	-14.67
Tourism - Non Cash	-	40	-40	-
Events Wales	4,393	4,166	227	5.17
Arts Council of Wales	33,157	31,688	1,469	4.43
Arts Council of Wales - Non cash	260	61	199	76.54
Amgueddfa Cymru - National Museums of Wales	27,222	23,972	3,250	11.94
Amgueddfa Cymru - National Museums of Wales - Non cash	2,400	3,243	-843	-35.13
National Library of Wales	11,862	10,252	1,610	13.57
National Library of Wales - Non cash	1,250	2,378	-1,128	-90.24
Support for Local Culture and Sport	5,549	5,301	248	4.47
Creative Wales	7,831	8,034	-203	-2.59
Creative Wales - Non Cash	-	44	-44	-
Cadw	9,106	9,861	-755	-8.29
Cadw - Non cash	5,531	5,180	351	6.35
National Botanic Garden of Wales	587	637	-50	-8.52
Royal Commission on the Ancient and Historical Monuments of Wales	1,645	2,175	-530	-32.22
RCAHMW - Non cash	239	146	93	38.91
Sport Wales	23,061	20,455	2,606	11.30
Sport and Facilities Capital Loans	-	-481	481	-
Sport Wales - Non cash	783	667	116	14.81
Programme Support	1,707	1,429	278	16.29
European Regional Development Fund	-	-31	31	-
Border Controls	7,100	2,236	4,864	68.51
Total Resource	433,271	374,762	58,509	13.50

RURAL AFFAIRS RESOURCE BELs				
Budget Expenditure Line	Budget £000s	Outturn £000s	Under/ Over(-) Spend	
			£000s	%
Strategic Evidence, Borders & Intergovernmental Relations	2,589	2,189	400	15.45
Strategic Evidence, Borders & Intergovernmental Relations - Non Cash	-	730	-730	-
Agriculture Strategy	400	272	128	32.00
Local Authority Framework Funding	200	183	17	8.50
Agriculture Customer Engagement	400	867	-467	-116.75
Agriculture Customer Engagement - Non Cash	-	3	-3	-
County Parish Holdings Project	500	500	-	-
County Parish Holdings Project - Non cash	594	528	66	11.11
EID Cymru	1,639	1,554	85	5.19
Livestock Identification	1,647	1,614	33	2.00
Technical Advice Services	358	197	161	44.97
Commons Act	433	282	151	34.87
Agriculture EU Pillar 1 Direct Payments	235,000	234,288	712	0.30
Single Payment Scheme Administration	8,194	5,803	2,391	29.18
Old RDP Programme	-	3	-3	-
Single Payment Scheme Administration - Non cash	6,649	5,204	1,445	21.73
Rural Investment Schemes	23,272	23,530	-258	-1.11
Rural Development Plan 2014-20	30,182	34,507	-4,325	-14.33
Research & Evaluation	520	557	-37	-7.12
Fisheries Schemes	565	1,501	-936	-165.66
Fisheries	4,005	2,373	1,632	40.75
Fisheries - Non cash	574	490	84	14.63
Promoting Welsh Food and Industry Development	6,450	5,194	1,256	19.47
Animal Health & Welfare Framework	1,108	930	178	16.06
Animal and Plant Health Agency	18,281	21,740	-3,459	-18.92
TB Slaughter Payments Costs & Receipts	13,810	16,630	-2,820	-20.42
TB Eradication	8,278	8,025	253	3.06
TB Eradication - Non Cash	-	4	-4	-
Plant and Wildlife Protection and Regulation	886	565	321	36.23
New National Park Designation Programme	700	664	36	5.14
Total Resource	367,234	370,927	-3,693	-1.01

SOCIAL JUSTICE RESOURCE BELs				
Budget Expenditure Line	Budget £000s	Outturn £000s	Under/ Over(-) Spend	
			£000s	%
Basic Income	13,300	13,289	11	0.08
Financial Inclusion	38,972	37,171	1,801	4.62
Digital Inclusion	2,208	2,204	4	0.18
Digital Inclusion - Non cash	149	149	-	-
Supporting Communities	1,320	1,581	-261	-19.77
International Development	1,359	1,358	1	0.07
Social Partnerships	873	643	230	26.35
Fire & Rescue Services	2,503	2,511	-8	-0.32
Fire & Rescue Services - Communication Systems	1,296	977	319	24.61
Community Fire Safety	1,171	1,142	29	2.48
Older People Commissioner	1,687	1,626	61	3.62
Older People Commissioner - Non cash	25	32	-7	-28.00
Children's Commissioner	1,646	1,647	-1	-0.06
Children's Commissioner - Non cash	52	45	7	13.46
Public Appointments	232	23	209	90.09
Future Generations Commissioner Wales	1,695	1,754	-59	-3.48
Future Generations Commissioner Wales - Non Cash	-	2	-2	-
Citizen Voice Body	7,303	6,672	631	8.64
Citizen Voice Body - Non Cash	-	182	-182	-
Violence against Women, Domestic Abuse and Sexual Violence	7,853	7,760	93	1.18
Equality, Inclusion and Human Rights	6,870	4,790	2,080	30.28
Equality, Inclusion and Human Rights - Non cash	3	3	-	-
Cohesive Communities	4,571	4,001	570	12.47
Equalities, Poverty and Children's Evidence & Support	1,514	1,449	65	4.29
Chwarae Teg	332	184	148	44.58
Advice Services	12,811	12,840	-29	-0.23
Support for the Voluntary Sector and Volunteering	7,614	10,187	-2,573	-33.79
Community Support and Safety	21,459	21,072	387	1.80
Women's Justice & Youth Justice Blueprints	951	909	42	4.42
Total Resource	139,769	136,203	3,566	2.55

CENTRAL SERVICES AND ADMINISTRATION RESOURCE BELs				
Budget Expenditure Line	Budget £000s	Outturn £000s	Under/ Over(-) Spend	
			£000s	%
Staff Costs	231,761	256,800	-25,039	-10.80
General Administration Expenditure	15,608	10,390	5,218	33.43
General Administration Expenditure (Capital Charges) - Non cash	18,604	14,554	4,050	21.77
IT Costs	15,523	15,475	48	0.31
Enabling Government	1,986	2,607	-621	-31.27
Improve Economic & Labour Market Statistics	1,952	1,956	-4	-0.20
Geographical Information	704	693	11	1.56
Data Science	490	582	-92	-18.78
Central Research	1,347	1,126	221	16.41
Constitutional Commission	1,048	1,037	11	1.05
Tribunals	4,150	5,020	-870	-20.96
Justice Transformation	480	513	-33	-6.88
Public Policy Institute	441	357	84	19.05
Events & Corporate Communications	299	206	93	31.10
Investigations	5,000	4,675	325	6.50
Central EU Transition Costs	22,737	8,743	13,994	61.55
Senedd Reform	2,165	1,970	195	9.01
Cyber Resilience	636	191	445	69.97
Civil Contingencies and National Resilience	350	282	68	19.43
International Relations	8,252	7,709	543	6.58
International Relations - non cash	-	11	-11	-
Total Resource	333,533	334,897	-1,364	-0.41

ANNEX 2: Capital DEL⁷ Outturn by BEL

HEALTH & SOCIAL SERVICES CAPITAL BELs				
Budget Expenditure Line	Budget £000s	Outturn £000s	Under/ Over(-) Spend	
			£000s	%
Core NHS Allocations	432,559	415,480	17,079	3.95
Mental Health	1,502	1,467	35	2.33
Delivery of Targeted NHS Services	-	6,714	-6,714	-
Substance Misuse Action Plan Fund	2,500	1,778	722	28.88
Research and Development	47,362	47,302	60	0.13
Health Emergency Planning - Non Cash	-	-181	181	-
Social Care Wales	20	26	-6	-30.00
Sustainable Social Services	35,000	16,807	18,193	51.98
Total Capital	518,943	489,393	29,550	5.69

FINANCE AND LOCAL GOVERNMENT CAPITAL BELs				
Budget Expenditure Line	Budget £000s	Outturn £000s	Under/ Over(-) Spend	
			£000s	%
Local Govt General Capital Funding	193,900	194,493	-593	-0.31
Emergency Financial Assistance	23,882	23,903	-21	-0.09
City and Growth Deals	89,428	89,428	-	-
Estyn - Programme Expenditure	250	174	76	30.40
Local Democracy and Boundary Commission	-	77	-77	-
Ystadau Cymru	1,000	986	14	1.40
Welsh Revenue Authority	270	341	-71	-26.30
Care Inspectorate Wales	50	-	50	100.00
Care Exp Children Change Fund Repayment	-	-20	20	-
Healthcare Inspectorate Wales	25	-	25	100.00
Invest to Save Fund Repayment	-1,481	-1,262	-219	14.79
Total Capital	307,324	308,120	-796	-0.26

EDUCATION AND WELSH LANGUAGE CAPITAL BELs				
Budget Expenditure Line	Budget £000s	Outturn £000s	Under/ Over(-) Spend	
			£000s	%
Education Infrastructure	343,040	342,758	282	0.08
Education Infrastructure - Repayment	-671	-	-671	100.00
Post-compulsory Education and Training Reform	2,065	1,884	181	8.77
Student Loans Company / HMRC Administration Costs	4,355	5,137	-782	-17.96
HEFCW Programme Expenditure	3,500	3,438	62	1.77
Qualifications Wales	250	249	1	0.40
Teacher Development and Support	-	205	-205	-
Welsh in Education	-	13	-13	-
Welsh Language Commissioner	50	94	-44	-88.00
Total Capital	352,589	353,778	-1,189	-0.34

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

CLIMATE CHANGE CAPITAL BELs				
Budget Expenditure Line	Budget £000s	Outturn £000s	Under/ Over(-) Spend	
			£000s	%
Fuel Poverty Programme	39,028	43,719	-4,691	-12.02
Green Infrastructure	5,070	-	5,070	100.00
Welsh Government Energy Service	10,972	16,865	-5,893	-53.71
Environment Protection	2,150	3,151	-1,001	-46.56
Marine Energy	1,900	1,905	-5	-0.26
Flood Risk Management & Water Policy Delivery	50,000	58,883	-8,883	-17.77
Coal Tip Safety Delivery	11,000	12,005	-1,005	-9.14
Biodiversity, Evidence and Plant Health	10,500	10,280	220	2.10
Forestry	6,831	1,640	5,191	75.99
Natural Resources Wales	4,912	6,259	-1,347	-27.42
Resource Efficiency and Circular Economy	41,800	10,562	31,238	74.73
Landscape & Outdoor Recreation	8,900	11,496	-2,596	-29.17
Local Places for Nature	15,700	12,563	3,137	19.98
Enabling Natural Resources and Wellbeing (ENRaW)	2,000	844	1,156	57.80
Rapid Response Adaption Programme	19,500	19,703	-203	-1.04
Private Rented Sector	1,500	1,089	411	27.40
Integrated Care Fund	59,871	41,563	18,308	30.58
Major Repairs Allowance and Dowry Gap Funding	108,000	104,200	3,800	3.52
Residential Decarbonisation & Quality	92,000	72,445	19,555	21.26
Social Housing Grants (SHG)	370,000	540,413	-170,413	-46.06
Land for Housing - Repayment	-1,930	-5,508	3,578	-185.39
Building Safety	90,000	8,697	81,303	90.34
Market Housing and Other Schemes	48,000	24,872	23,128	48.18
Market Housing and Other Schemes - Repayment	-2,440	-	-2,440	100.00
Homebuy	2,500	2,500	-	-
Land Release Fund	13,000	4,543	8,457	65.05
Regeneration	35,500	28,091	7,409	20.87
Cardiff Harbour Authority	-	427	-427	-
Strategic Infrastructure Development	15,000	1,028	13,972	93.15
Network Operations	200,000	127,201	72,799	36.40
Aviation	13,328	19,961	-6,633	-49.77
New Road Construction and Improvement	-	62,123	-62,123	-
Rail Ancillary	-	-84,415	84,415	-
Transport for Wales	548,931	638,434	-89,503	-16.30
Bus Support	26,500	17,007	9,493	35.82
Local Transport Priorities	29,963	28,957	1,006	3.36
Sustainable and Active Travel	81,769	65,889	15,880	19.42
Sustainable and Active Travel - Repayment	-360	-279	-81	22.50
Road Safety	20,717	20,649	68	0.33
Total Capital	1,982,112	1,929,762	52,350	2.64

ECONOMY CAPITAL BELs				
Budget Expenditure Line	Budget £000s	Outturn £000s	Under/ Over(-) Spend	
			£000s	%
Business and Regional Economic Development	28,260	22,805	5,455	19.30
Business and Regional Economic Development - Repayment	-13,736	-5,677	-8,059	58.67
Tech Valleys	5,000	4,342	658	13.16
Valleys Task Force	-	-49	49	-
Business Finance Funds	-	18,639	-18,639	-
Business Finance Funds - Repayment	-300	2,417	-2,717	905.67
Property Infrastructure	11,740	6,021	5,719	48.71
Property Infrastructure - Repayment	-365	-365	-	-
ICT Infrastructure Operations	-61,005	-85,221	24,216	-39.70
Centre for Digital Public Services	-	53	-53	-
Employability Including Young Persons Guarantee	2,295	1,910	385	16.78
Business Innovation	4,888	7,950	-3,062	-62.64
Science	5,000	-5,196	10,196	203.92
Tourism	5,000	2,305	2,695	53.90
Event Wales	-	1,800	-1,800	-
Arts Council of Wales	400	-3,063	3,463	865.75
Amgueddfa Cymru - National Museums of Wales	5,000	5,925	-925	-18.50
National Library of Wales	2,000	532	1,468	73.40
Support for Local Culture and Sport	22,100	22,264	-164	-0.74
Creative Wales	5,000	5,019	-19	-0.38
Cadw	10,000	9,302	698	6.98
National Botanic Garden of Wales	200	200	-	-
Royal Commission on the Ancient and Historical Monuments of Wales	50	70	-20	-40.00
Sport Wales	8,016	11,519	-3,503	-43.70
Sports Capital Loans Scheme	-4,227	-4,244	17	-0.40
Border Controls	8,255	9,371	-1,116	-13.52
Total Capital	43,571	28,629	14,942	34.29

RURAL AFFAIRS CAPITAL BELs				
Budget Expenditure Line	Budget £000s	Outturn £000s	Under/ Over(-) Spend	
			£000s	%
Livestock Identification	1,000	-	1,000	100.00
EID Cymru	-	2,811	-2,811	-
Commons Act	-	58	-58	-
Common Agriculture Policy IT	6,000	11,626	-5,626	-93.77
Old RPD Programme	-	-4	4	-
Rural Development Plan 2014-20	9,500	5,132	4,368	45.98
Rural Investment Schemes	23,300	14,969	8,331	35.76
Fisheries Schemes	200	308	-108	-54.00
Fisheries	-	290	-290	-
Total Capital	40,000	35,190	4,810	12.03

SOCIAL JUSTICE CAPITAL BELs				
Budget Expenditure Line	Budget £000s	Outturn £000s	Under/ Over(-) Spend	
			£000s	%
Financial Inclusion	239	223	16	6.69
Financial Inclusion - Repayments	-6	-2	-4	66.67
Supporting Communities	1,338	1,343	-5	-0.37
Fire & Rescue Services	1,500	1,489	11	0.73
Community Fire Safety	900	900	-	-
Citizen Voice Body (CVB)	-	1,140	-1,140	-
Children's Commissioner	28	17	11	39.29
Violence against Women, Domestic Abuse and Sexual Violence	2,900	3,270	-370	-12.76
Gypsy Traveller Sites	-	-649	649	-
Community Facilities Programme	11,182	6,182	5,000	44.71
Total Capital	18,081	13,913	4,168	23.05

CENTRAL SERVICES AND ADMINISTRATION CAPITAL BELs				
Budget Expenditure Line	Budget £000s	Outturn £000s	Under/ Over(-) Spend	
			£000s	%
General Administration Expenditure	7,042	6,649	393	5.58
IT Costs	4,355	4,528	-173	-3.97
Enabling Government	1,000	766	234	23.40
Total Capital	12,397	11,943	454	3.66

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

HEALTH & SOCIAL SERVICES AME BELs				
Budget Expenditure Line	Budget £000s	Outturn £000s	Under/ Over(-) Spend	
			£000s	%
NHS Impairments and Provisions - AME	319,509	191,593	127,916	40.04
NHS Impairments and Provisions - AME - Capital	1,759	-	1,759	100.00
Total AME	321,268	191,593	129,675	40.36

FINANCE AND LOCAL GOVERNMENT AME BELs				
Budget Expenditure Line	Budget £000s	Outturn £000s	Under/ Over(-) Spend	
			£000s	%
Non-Domestic Rates Distributable Amount - AME	906,000	929,028	-23,028	-2.54
Bad Debt Provision - AME	453	49	404	89.18
Total AME	906,453	929,077	-22,624	86.64

EDUCATION AND WELSH LANGUAGE AME BELs				
Budget Expenditure Line	Budget £000s	Outturn £000s	Under/ Over(-) Spend	
			£000s	%
Education Infrastructure - AME	-	-46	46	-
Student Loans - AME	-112,958	-206,676	93,718	-82.97
Student Loans - AME - Capital	1,363,397	1,349,500	13,897	1.02
Total AME	1,250,439	1,142,778	107,661	8.61

CLIMATE CHANGE AME BELs				
Budget Expenditure Line	Budget £000s	Outturn £000s	Under/ Over(-) Spend	
			£000s	%
Market Housing - AME	190,390	-34,756	225,146	118.26
Roads Impairment - AME	148,512	-	148,512	100.00
Transport for Wales - AME	2,000	2,662	-662	-33.10
NRW Provision for Pensions - AME	10,000	-327	10,327	103.27
NRW Impairment of Forestry & Biological Assets - AME	45,000	39,492	5,508	12.24
Total AME	395,902	7,071	388,831	98.21

ECONOMY AME BELs				
Budget Expenditure Line	Budget £000s	Outturn £000s	Under/ Over(-) Spend	
			£000s	%
Property Related Infrastructure Impairment - AME	28,525	12,881	15,644	54.84
Employability Including Young Persons Guarantee - AME	15,216	-2,182	17,398	114.34
Business and Regional Economic Development Provisions - AME	3,700	-	3,700	100.00
Business Finance Funds Provisions - AME	12,000	9,290	2,710	22.58
Tourism Provisions - AME	5	-	5	100.00
Amgueddfa Cymru - National Museums of Wales Provision - AME	18,672	-1,269	19,941	106.80
National Library of Wales Provision - AME	10,158	760	9,398	92.52
Arts Council of Wales Provisions - AME	441	-	441	100.00
Cadw Provisions - AME	350	-	350	100.00
Sport Wales Pension Provision - AME	5,729	37	5,692	99.35
Total AME	94,796	19,517	75,279	79.41

SOCIAL JUSTICE AME BELs				
Budget Expenditure Line	Budget £000s	Outturn £000s	Under/ Over(-) Spend	
			£000s	%
Citizen Voice Body Provision - AME	-	114	-114	-
Fire Service Pensions - AME	30,980	30,980	-	-
Total AME	30,980	31,094	-114	-0.37

CENTRAL SERVICES AND ADMINISTRATION AME BELs				
Budget Expenditure Line	Budget £000s	Outturn £000s	Under/ Over(-) Spend	
			£000s	%
CSA Pensions Provisions - AME	3,000	-2,500	5,500	183.33
General Provisions - AME	200	-231	431	215.50
Total AME	3,200	-2,731	5,931	185.34