

National Assembly for Wales
Finance Committee

Scrutiny of Supplementary Budget Motion
2012-2013 (Summer 2012)
July 2012



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Finance Committee
National Assembly for Wales
Cardiff Bay
CF99 1NA

Tel: 029 2089 8409

Fax: 029 2089 8021

Email: FinanceCommittee@wales.gov.uk

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Finance Committee

The Committee was established on 22 June 2011. The Finance Committee's role is to carry out the functions set out in Standing Order 19. This includes consideration of the use of resources by the Assembly Commission or Welsh Ministers, and in particular reporting during the annual budget round. The Committee may also consider any other matter relating to expenditure from the Welsh Consolidated Fund.

Current Committee membership



Jocelyn Davies (Chair)
Plaid Cymru
South Wales East



Peter Black
Welsh Liberal Democrats
South Wales West



Christine Chapman
Welsh Labour
Cynon Valley



Paul Davies
Welsh Conservatives
Preseli Pembrokeshire



Mike Hedges
Welsh Labour
Swansea East



Ann Jones
Welsh Labour
Vale of Clwyd



Julie Morgan
Welsh Labour
Cardiff North



Ieuan Wyn Jones
Plaid Cymru
Ynys Môn

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Chair's foreword

The first Supplementary Budget of the year is generally a modest affair, and this year's is no exception.

It concerns relatively small sums of money – in Governmental terms. The total amount of money involved is less than 1% of the total Welsh Government annual budget, just under £40 per head of population. Generally, the changes involved amount to fairly small tweaks in plans and projects that are scarcely a couple of months old.

Yet, the Supplementary Budget is more important than that might suggest, because it also represents the first chance for us to see the direction in which the Government is heading. Is their spending plan on target? Do they have the flexibility and fleetness of foot to make the most of the billions of pounds that pass through their accounts each year? And how are they using any extra money, released as a consequence of the UK Government's budget after the initial spending plans were ratified by the Assembly at the turn of the year?

I welcome the increasingly open and transparent approach which the Welsh Government has adopted in recent years. The co-operation of Welsh Government staff with their National Assembly for Wales counterparts has led to a new era of openness. As a Committee, I know we will be keeping the Government on its toes to maintain and increase further this level of transparency.

I would like to thank the Minister and her officials for their evidence. I would also like to thank all the members of the Finance Committee for their insights and input throughout this short inquiry.

The Committee's Recommendations

The Committee's recommendations to the Welsh Government are listed below, in the order that they appear in this Report. Please refer to the relevant pages of the report to see the supporting evidence and conclusions:

Recommendation 1. We recommend that the Welsh Government continues to argue for the lifting of the cap on unused resources which can be carried through under the Budget Exchange Mechanism, to ensure it has maximum flexibility to roll over unspent resources from one year to the next. (Page 14))

Recommendation 2. We recommend that in the interest of transparency, the Welsh Government should explicitly set out the historical context where transfers between portfolios are a consequence of a previous year's Budget or Supplementary Budget. (Page 15)

Recommendation 3. We welcome the on-going strategic approach to capital allocation from a central source, and recommend that the Minister continues with this approach. (Page 16)

Recommendation 4. We recommend that records of allocations and projected savings should be made available to the public for each round of Invest to Save projects to showcase examples that other public sector bodies might emulate. (Page 17)

Recommendation 5. We recommend that the Minister for Health brings forward further information to reassure us about the robustness of LHB financial plans. We will be inviting her to address the committee in the Autumn. (Page 19)

Introduction

Who are we?

1. The Finance Committee is a cross party committee of the National Assembly for Wales, made up of Members from all four political parties represented at the Assembly.
2. The Committee is not part of the Welsh Government. Rather, the Committee is responsible for reporting on proposals laid before the Assembly by Welsh Ministers relating to the use of resources. The Committee can also consider and report on any other matter related to, or affecting, expenditure out of the Welsh Consolidated Fund.¹

What is a supplementary budget?

3. Section 126 of the *Government of Wales Act 2006* provides for supplementary budget motions. A supplementary budget motion can be moved at any time before, during or after the financial year to which it relates (i.e. any time after the annual budget motion has been passed). The main purpose of a supplementary budget is to request authorisation for in-year changes to the annual budget motion, such as:

- variations to the amount of resources to be made available for specific purposes and services (ambits);²
- to specify new ambits and allocate resources to those;
- variations to amounts of income that can be retained; or
- changes to the amount of cash that can be drawn from the Welsh Consolidated Fund.

4. The Welsh Government has agreed to continue to bring forward two supplementary budgets every year, as part of its commitment to transparency.

¹ The Welsh Consolidated Fund is a neutral bank account which holds money from the UK Government intended for the Welsh Government, the Assembly Commission, the Auditor General for Wales or the Public Services Ombudsman, until that money is formally released by a vote of the National Assembly for Wales

² Ambits – descriptions of the specific purposes for which the Welsh Ministers are authorised by the National Assembly to spend resources. Ambit descriptions and resource limits are shown in the annual budget motion. Ambits generally correspond to main expenditure groups (MEGs) and Ministerial portfolios.

Why did we scrutinise this supplementary budget?

5. Standing Order 20.33 states that

“A supplementary budget motion tabled under Standing Order 27.21 may not be moved until either:

(i) the responsible Committee has reported on the motion; or

(ii) if the responsible Committee has not reported on the motion, three weeks have elapsed after it has been tabled.”

6. The Welsh Government laid this Supplementary Budget motion on Tuesday 26 June 2012. The deadline for us to report on it was therefore Tuesday 17 July 2012.

7. Jane Hutt AM, the Minister for Finance and Leader of the House, answered questions on the Supplementary Budget at our meeting on 4 July. The Minister was accompanied by the following Welsh Government officials:

- Jeff Andrews - Specialist Policy Adviser;
- Margaret Davies - Head of Budget Policy;
- Matthew Denham-Jones - Head of Budgetary Control and Reporting.

Key changes proposed in the Welsh Government's supplementary budget

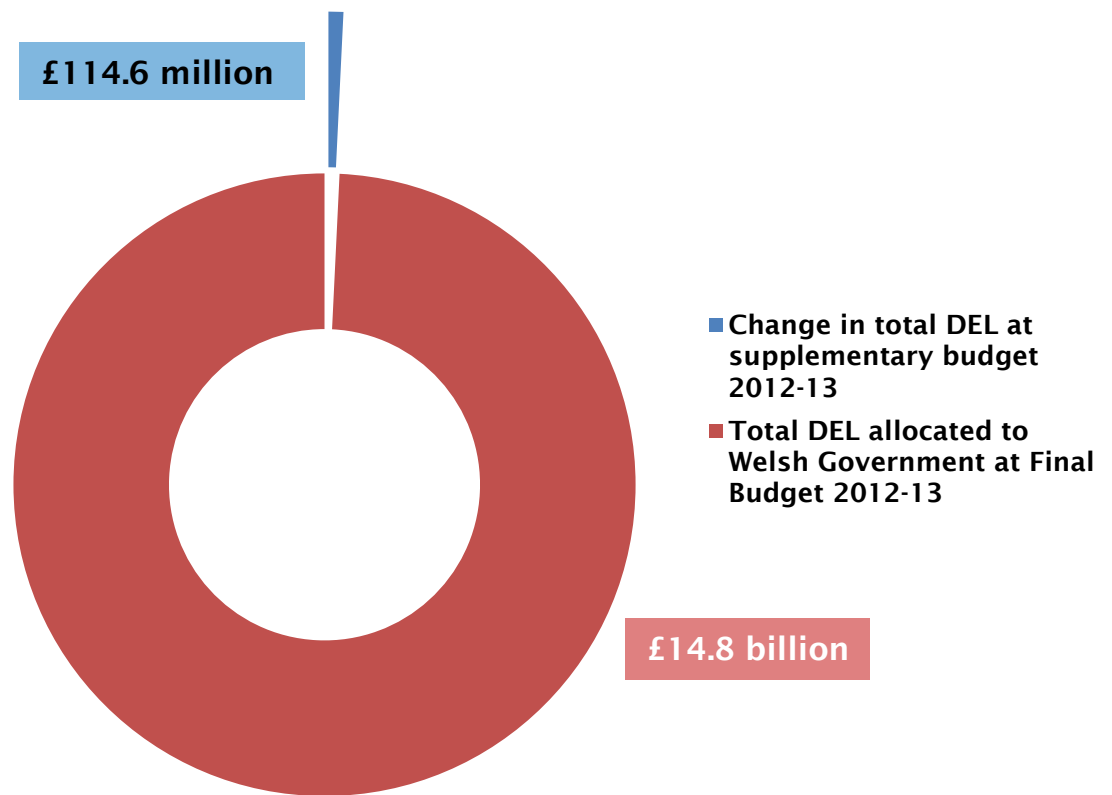
The budget in pictures:

8. The Supplementary Budget motion requests the Assembly to authorise an additional £125m cash to be drawn from the Welsh Consolidated Fund by the Welsh Ministers in the 2012-13 financial year. This £125m is on a resource basis as shown in the motion, whereas figures shown elsewhere in the budget documentation are on an administrative basis.³ On an administrative basis the supplementary budget requests an additional £114.6m total Departmental Expenditure Limit (DEL),⁴ which has come from allocations from pre-existing reserves and net transfers from the UK Government.

³ Figures presented in the motion are on a **resource** basis, whereas the figures presented in the MEG tables, explanatory note and this briefing are on an **administrative** basis. The administrative budget includes items which score outside government accounts, and so are not included in the resources required by the Welsh Government.

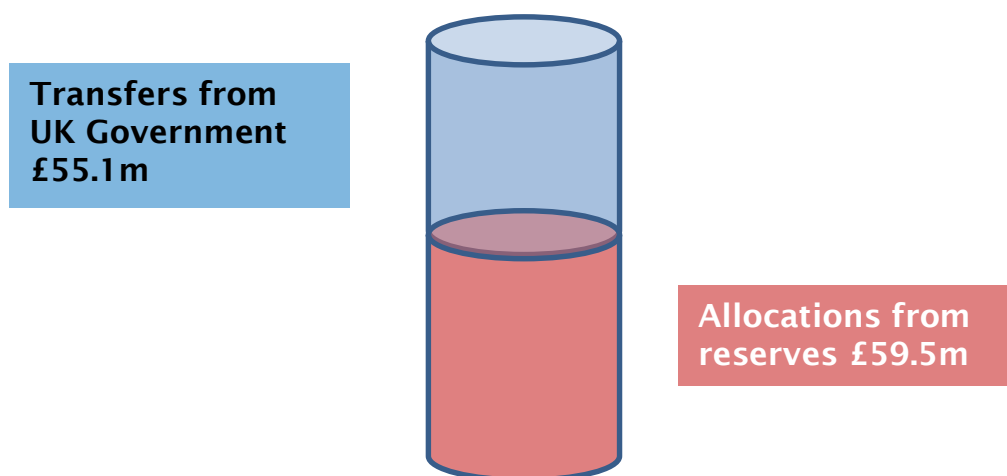
⁴ Departmental expenditure limit (DEL) is the multi-year budget limit for the Welsh Government. Most of DEL is unhypothecated and allows the Welsh Government full discretion over its spending priorities. The DEL is split in to revenue funding – which pays for day-to-day running costs – and capital funding – which generally results in a fixed asset (eg a building, equipment or land).

Figure 1: Change in total DEL requested in supplementary budget, as compared with total DEL in Welsh block



Source: Welsh Government, Supplementary Budget 2012-13, June 2012

Figure 2: Components of additional £114.6 million total DEL



Source: Welsh Government, Supplementary Budget 2012-13, June 2012

9. The Minister for Finance told us that the supplementary budget reflected how the Welsh Government is using its resources in year to deliver its Programme for Government. She also confirmed that there would be a second supplementary budget in the financial year.⁵

10. She drew particular attention to additional capital funding which the Welsh Government intends to allocate in order to support growth and jobs. Some of this was announced in May when Ministers announced the Wales Infrastructure Investment Plan (WIIP).

11. We consider that this supplementary budget⁶ fulfils three main purposes, in that it:

- reflects adjustments to budgets in line with previous announcements made by the Welsh Government;
- reflects reprioritisation within portfolios and small transfers between portfolios; and
- adjusts the baselines to account for transfers from the UK Government as a result of the UK Government's Autumn Statement and March 2012 Budget.

⁵ ROP, 04 July 2012, Finance Committee, Para 24.

⁶ Welsh Government, [Supplementary Budget 2012-13 Explanatory Note](#) p4, June 2012 [accessed 29 June 2012]

Our observations on the supplementary budget

Strategic Priorities and the Programme for Government

12. We were keen to explore how well spending decisions were being aligned with the Welsh Government's Programme for Government.⁷ In her evidence to the Committee, the Minister told us:

“It's about how, with reducing budgets, we make the strongest links between what we spend on the outcomes in terms of delivery. This is particularly important given the current economic climate and pressures on resources.”⁸

Consequentials of UK Budget 2012 and Autumn Statement 2011

13. We queried why consequentials received from the UK Government as a result of the Autumn Statement 2011 were £14m lower than the Minister had previously anticipated.

14. In a letter to the Chair of Finance Committee following the Autumn Statement 2011 the Minister anticipated the revenue DEL⁹ (departmental expenditure limit) would be £26.3m: in the supplementary budget this was just £12m.

15. The Minister explained that the difference was due to a Welsh Government decision not to take the consequential attached to the extension of the business rate relief scheme in England, but instead to continue with a scheme to discount rates for businesses in Wales. She argued that this approach represented better value both for the Welsh Government and for small businesses in Wales.

16. The Minister said:

“We have the option of taking the consequential funding or continuing with the existing rate relief scheme in Wales, forgoing the consequential in return for an increase in our cash grant. We decided - I think backed by the Assembly - that that was the right policy. So, we have received the additional cash

⁷ Welsh Government, Programme for Government
<http://wales.gov.uk/docs/strategies/110929fullen.pdf>

⁸ ROP, 04 July 2012, Finance Committee, Para 6.

⁹ See footnote 4.

support to continue the business rate relief scheme, rather than the £14 million.

“I have to say...that it is better value generally, let alone for small businesses, to take the cash sums rather than the consequential.”¹⁰

Budget Exchange System

17. At the end of a financial year, the UK Government allows the Welsh Government – with the agreement of HM Treasury, up to pre-set limit – to roll over underspends from the current year in to next year’s budget. This process – known as the Budget Exchange System – was introduced in 2011, following the removal of the end year flexibility mechanism.

18. Previously, we have noted that this scheme – which puts a cap on the amount of money that can be carried forward – lacks flexibility, and could be improved.¹¹

19. We questioned what had happened to the remaining unallocated provision at the time of the last supplementary budget for 2011-12, some £24m. The Minister said she was expecting that money to be carried forward along with the £33m already stated to be subject to carry over; but that the final figure would only emerge once the final outturn figures for 2011-12 spending were confirmed. The Minister stated that the second Supplementary Budget would reflect changes in the baseline, and that the total sum would be under the revenue cap which applies under the Budget Exchange System.

20. The Minister said:

“We anticipate getting the Welsh Government accounts for 2011-12 shortly, so we will not have details of the exact amount until we have those accounts. They are being finalised. It means that adjustments to our baseline to reflect the final amount carried forward will be made later in the year and... that will be through the UK supplementary estimates process.”¹²

¹⁰ ROP, 04 July 2012, Finance Committee, Para 14.

¹¹ National Assembly for Wales, Finance Committee, Borrowing Powers and Innovative Approaches to Capital Funding. Recommendation 11, p36

¹² ROP, 04 July 2012, Finance Committee, Para 22.

We recommend that the Welsh Government continues to argue for the lifting of the cap on unused resources which can be carried through under the Budget Exchange Mechanism, to ensure it has maximum flexibility to roll over unspent resources from one year to the next.

Transfers between portfolios and restructuring of budgets

21. The Supplementary Budget includes a restructuring of the transport budget within the Local Government and Communities portfolio. In the explanatory notes to the budget,¹³ the Minister for Finance explains this is in order to align budgets more closely with the National Transport Plan.¹⁴

22. We questioned a £7m transfer from Business Enterprise, Technology & Science (BETS) to fund sustainable travel in the Local Government & Communities portfolio. The explanatory note¹⁵ states that this transfer was agreed after the last Supplementary Budget of 2011-12.

23. The Minister clarified that this £7m had been transferred from Local Government & Communities to Business, Enterprise, Technology and Science at the end of last year to support the creation of the Life Sciences Fund, and was now being returned.

24. Under the new arrangements agreed by the Assembly last year,¹⁶ there is greater freedom and flexibility for the Welsh Government to switch money between portfolios in this way.

25. We thought this reflected one Minister helping another through a difficult period. However, the Minister for Finance noted the confusion that had been generated, and accepted there was a need for greater clarity and transparency, where transfers related to a previous budget.

¹³ Welsh Government, [Supplementary Budget 2012-13 Explanatory Note](#) p5, June 2012

¹⁴ Welsh Government, [National Transport Plan](#), March 2011

¹⁵ Welsh Government, [Supplementary Budget 2012-13 Explanatory Note](#) p5, June 2012

¹⁶ National Assembly for Wales, Finance Committee, Consideration of a proposal to amend the Welsh Government's Annual Budget Motion, October 2011
<http://www.assemblywales.org/bus-home/bus-business-fourth-assembly-laid-docs.htm?act=dis&id=223595&ds=10/2011>

26. She said:

“Those questions to do with the MEG and local government and communities transfers between two supplementary budgets show that we must be very clear about the history as well the current context of how we have aligned budgets to more closely reflect the programme for government commitments, and that we need to explain them more clearly perhaps.”¹⁷

27. She also noted the benefits – for transparency – that have arisen from closer working between Welsh Government officials and their counterparts in the National Assembly for Wales. This work is on-going.

We recommend that in the interest of transparency, the Welsh Government should explicitly set out the historical context where transfers between portfolios are a consequence of a previous year’s Budget or Supplementary Budget.

Centrally Retained Capital – Phase 2 projects

28. In November 2011, the Minister announced allocations of £43.6m (2012-13) and £43.7m (2013-14) to fund 16 Phase 2 projects.¹⁸

29. However, the Supplementary Budget only includes allocations of £35.9m and £21.5m for the same years – leaving a shortfall of around £30m.

30. The Minister noted that four projects are currently awaiting final sign off on their business cases, so no allocations appeared in the current supplementary budget. A further project –Flying Start – is awaiting more detailed information from all 22 local authorities.

31. She said:

“This is about whether the business case is ready for sign off, because all of the allocations from the centrally retained capital fund need that final business case sign off. [...] so I would anticipate once again that we would be able to reflect the sign

¹⁷ ROP, 04 July 2012, Finance Committee, Para 134.

¹⁸Welsh Government, Written statement – Centrally Retained Capital, November 2011 <http://wales.gov.uk/about/cabinet/cabinetstatements/2011/centrallyretainedcapital/?lang=en>

off and the spend in the second supplementary budget later this year.”¹⁹

Capital allocations related to the Wales Infrastructure Investment Plan

32. We welcome the Minister’s assurance that the capital allocations represent projects being brought forward. However, we were concerned that among the detail of the Wales Infrastructure Investment Plan (WIIP) there were no allocations relating to either the Welsh Mortgage Guarantee Scheme or the Welsh Housing Bond, both of which were referred to in the Minister’s statement.²⁰

33. The Minister reassured us that these were “important schemes”. She said:

“The mortgage guarantee scheme is still being worked up [...] learning from NewBuy [...] It will be reflected in the next supplementary budget because we are still working on the details of delivering this. The housing bond, to which we are committing £4m a year, will provide a bond issue of more than £100m, which will deliver 1,000 affordable houses. Again, we will allocate an amount in the second supplementary budget, once we have finalised the details of the bond. However, £4m has been committed in this financial year.”²¹

We welcome the on-going strategic approach to capital allocation from a central source, and recommend that the Minister continues with this approach.

Invest to save

34. Invest to Save is a Welsh Government programme under which public sector organisations or departments can bid for additional funding for transformative projects which will improve efficiency and effectiveness in the long term.

35. The Supplementary Budget allocates funding for Round Six of the Invest to Save programme.

¹⁹ ROP, 04 July 2012, Finance Committee, Para 90.

²⁰ Welsh Government, [Supplementary Budget 2012-13 Explanatory Note](#), June 2012

²¹ ROP, 04 July 2012, Finance Committee, Para 121.

36. We were concerned that a detailed breakdown of the funding allocated to projects was not available.

37. In response to our questions, the Minister agreed to publish a detailed breakdown of projects on the Welsh Government website. We welcome this move.

We recommend that records of allocations and projected savings should be made available to the public for each round of Invest to Save projects to showcase examples that other public sector bodies might emulate.

38. The Committee asked the Minister to provide a more comprehensive detailed breakdown highlighting, savings expected and achieved and repayments made for each project.

Local Health Board funding

39. Funding for the NHS in Wales consumes around 40% of all Welsh Government spending. Health is the largest section of the budget, and the vast majority of health spending goes to Local Health Boards (LHBs).

40. We received a letter from the Minister for Health and Social Services, Lesley Griffiths AM, setting out her reasons for providing additional transitional support to the Hywel Dda LHB over a four year period from 2011-12 to 2014-15.²² This clarification had been requested in our report on the Scrutiny of the Supplementary Budget Motion 2011-12 (Spring 2012).²³

41. In total, Hywel Dda LHB will receive £80m over four years. The board will receive £30m in the first year, £20m in each of the next two, tapering to £10m in the final year.

42. We questioned whether the £80m funding for Hywel Dda - £20m less than they had requested - would be sufficient.

²² [Letter to the Committee](#) from Health & Social Services Minister Lesley Griffiths, 26 June 2012

²³ National Assembly for Wales, Finance Committee, Scrutiny of the Supplementary Budget motion 2011-12 (Spring 2012)
<http://www.senedd.assemblywales.org/documents/s5866/Scrutiny%20of%20Supplementary%20Budget%20motion%202011-2012%20Spring%202012%20Report%20-%20February%202012.pdf>

43. The Minister for Finance said:

“You are certainly right on the estimates of what Hywel Dda felt it needed to sustain services during this period of consultation and reconfiguration. There was, clearly, a ministerial response, and her officials looked at what they felt was needed to sustain those services. That is sound financial management, ensuring that we could balance the budget appropriately.

“It is clear that Hywel Dda – and we have discussed this before in the Finance Committee – has been supported substantially to help it through this difficult period, and the Minister for Health and Social Services and I, as Minister for Finance, now expect delivery from Hywel Dda. It should be able to rise up to the challenge of financial stability.”²⁴

44. We also asked whether the money was a ‘rural premium’ to help the LHB deal with its geography and rurality. The Minister said:

“It is a historical set-up that we have in terms of Hywel Dda health board and the configuration there. Yes, of course there’s a rural dimension to that. I hope that committee members and constituency and regional Members recognise that what I am doing as the Minister for Finance, in support of the Minister for Health, is to acknowledge that unique dimension to the Hywel Dda setting, which of course, is rural, but is historical in terms of the configuration of services.”²⁵

45. Pushed on whether there would be more money if Hywel Dda LHB had not succeeded in stabilising its finances by 2014-15, the Minister said:

“There is no more money in terms of the allocations. We have agreed that on the basis of sound financial scrutiny and management.”²⁶

46. We asked what conditions had been put on the money, to ensure that Hywel Dda LHB would not be seeking more money come 2014-15.

²⁴ ROP, 04 July 2012, Finance Committee, Para 62.

²⁵ ROP, 04 July 2012, Finance Committee, Para 115.

²⁶ ROP, 04 July 2012, Finance Committee, Para 66.

47. The Minister told us:

“It is important for Hywel Dda that it gets the additional support that we have provided. Obviously, I have worked closely with the Minister for Health and Social Services on that. However, I know that Members recognise that they have unique challenges and we need to provide financial stability while the board consults on and implements service changes to improve services in the future. So, once again, it goes back to the fact that this funding package is not dependent on on-going consultation on the service plan or its outcome.

“As you also know, there is to be an external review of the financial plans of three local health boards that were permitted to bring forward a small percentage of their funding. That will also inform the Minister for health and me in terms of their financial sustainability and viability.”²⁷

48. We remain concerned about LHB finances. We are aware that the Wales Audit Office is currently looking at this and is expected to report just prior to the publication of this report (July 12).

We recommend that the Minister for Health brings forward further information to reassure us about the robustness of LHB financial plans. We will be inviting her to address the committee in the Autumn.

49. We will consult with the Public Accounts and Health and Social Care committees to ensure that there is full scrutiny of this area following the publication of the Wales Audit Office’s report.

Single Environment Body

50. The supplementary budget includes a transfer, of £1 million, within the Environment and Sustainable Development portfolio, from the ‘Develop and implement flood and coastal risk, water and sewage policy and legislation’ action to the ‘Sponsor and manage delivery bodies’ action. In the Explanatory Note²⁸ this is stated to be in relation to funding the development of the Single Environment Body infrastructure. The Single Environment Body is being created to

²⁷ ROP, 04 July 2012, Finance Committee, Para 104.

²⁸ Welsh Government, [Supplementary Budget 2012-13 Explanatory Note](#) p38, June 2012

combine the Countryside Council for Wales, Forestry Commission and Environment Agency.

51. At its meeting on 27 June 2012, the Environment and Sustainability Committee raised this matter with the Minister for Environment and Sustainable Development. At that time he was unable to clarify what this £1m allocation was specifically for.²⁹

52. The Minister for Finance agreed to write to provide clarification. In her letter, she said the transfer is being used to support the development of IT infrastructure.³⁰

Student Support – revised forecasts

53. The supplementary budget shows a sharp rise in forecast spending on annually managed expenditure (AME).³¹

54. We noted an increase of £27.8m in the AME provision for student loans.

55. Responding to questions about this, the Minister said:

“We have had to amend this [figure] due to changes in the way the department of Business, Innovation and Skills and Her Majesty’s Revenue and Customs have modelled future repayments. So it’s a UK issue in terms of repayments of student loans.”

“I can assure the committee that we do not feel this will have a significant impact on Welsh Government Budgets.”³²

²⁹ National Assembly for Wales, Environment and Sustainable Development, 27 June 2012, Paras 71-78.
<http://www.senedd.assemblywales.org/documents/s9145/27%20June%202012.html?CT=2>

³⁰ Welsh Government, Letter to the Finance Committee, 9 July 2012
<http://www.senedd.assemblywales.org/documents/s9164/Additional%20information%20-%20Welsh%20Government.pdf> .

³¹ Expenditure in AME covers spend which is generally demand-led and therefore cannot reasonably be subject to multi-year limits. This is reviewed and set twice a year by HM Treasury. AME can only be allocated for the purpose for which it is assigned; therefore the Welsh Government has no discretion over its allocation. Further AME can be drawn from HM Treasury if required while any unspent AME must be returned.

³² ROP, 04 July 2012, Finance Committee, Para 9.

End Year Report

56. The Minister confirmed that she remained committed to producing an end year report – as previously recommended by the Finance Committee. However, because the accounts have not yet been audited, she has been unable to publish them.

57. She told the Committee:

“I am committed to providing that report, as I indicated, once the accounts have been finalised. It looks as though we are moving into recess before we get the final outturn accounts. I should be able to clarify the timetable with my officials over the next week so that I can come back to you. However, I would certainly hope to come back to the committee after the recess, if that is helpful, to ensure that you have the transparency we agreed on through the detailed report on variations between actual spend and the last supplementary budget.”³³

58. In a letter to the committee on July 9, the Minister for Finance committed to providing the end year report “no later than the week commencing 13 August”.³⁴

59. The committee welcomes the minister’s commitment.

³³ ROP, 04 July 2012, Finance Committee, Para 132.

³⁴ Welsh Government, Letter to the Finance Committee, 9 July 2012
<http://www.senedd.assemblywales.org/documents/s9164/Additional%20information%20-%20Welsh%20Government.pdf> .

Witnesses

The following witnesses provided oral evidence to the Committee on 4 July 2012. Transcripts of the oral evidence sessions can be viewed in full at:

<http://www.senedd.assemblywales.org/mgIssueHistoryHome.aspx?IId=1243>

Jane Hutt AM

Minister for Finance

Jeff Andrews

Specialist Adviser: Strategic Planning, Finance & Performance, Welsh Government

Margaret Davies

Head of Budget Policy

Matthew Denham-Jones

Head of Budgeting Control and Reporting

List of written evidence

The following papers were used as written evidence in the Committee's work. All written evidence can be viewed in full at <http://www.senedd.assemblywales.org/mgCommitteeDetails.aspx?ID=229>

- [FIN\(4\) 11-12 \(p1\) Supplementary Budget - June 2012 - Explanatory Note , item 2. PDF 2 MB](#)
- [FIN\(4\) 11-12 \(p2\) Supplementary Budget - June 2012 - GOWa Motion \(E\) , item 2. PDF 755 KB](#)
- [FIN\(4\) 11-12 – Paper 5 – Correspondence from The Minister for Health and Social Services – Supplementary Budget 2011-2012 \(Spring 2012\) , item 3. PDF 994 KB](#)