

Mark Drakeford AS/MS  
Ysgrifennydd y Cabinet dros Gyllid a'r Gymraeg  
Cabinet Secretary for Finance and Welsh Language



Llywodraeth Cymru  
Welsh Government

Peredur Owen Griffiths MS  
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22 July 2025

Dear Peredur,

Thank you for your letter dated 1 July 2025 regarding the review of the current Budget Process Protocol, in which you invited me to confirm what essential changes I would like to make to the Protocol in advance of the next Senedd.

I welcome the ongoing constructive engagement on the Protocol, including at official level, and I am pleased to note that several of proposals we have previously discussed have been adopted informally, such as the pre-summer debate and the Committee's pre-scrutiny budget sessions in the autumn. There are other proposals which it may be possible for us to adopt as usual practice without revising the Protocol and making changes to Standing Orders.

One of the strengths of the Protocol has been how it allows a considerable degree of flexibility for the Senedd and Welsh Government Ministers to adapt to changes in circumstances that affect our budget process. I see no reason not to continue with such informal arrangements for the remainder of the Senedd term, not least because this flexibility may prove useful as we approach the forthcoming Senedd election. It would seem likely there will be a need for changes to the Protocol and to Standing Orders resulting from the enlarged Senedd. I believe that any changes would be for the new Senedd to agree as a single, consolidated package of changes. This could include the necessary minor corrections to the language in the Protocol, such as reflecting the change from 'Assembly' to 'Senedd'.

I would, however, be interested to learn whether the Finance Committee would consider it to be essential that any of the proposals made so far must be approved before the new Senedd is elected.

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Rydym yn croesawu derbyn gohebiaeth yn Gymraeg. Byddwn yn ateb gohebiaeth a dderbynnir yn Gymraeg yn Gymraeg ac ni fydd gohebu yn Gymraeg yn arwain at oedi.

We welcome receiving correspondence in Welsh. Any correspondence received in Welsh will be answered in Welsh and corresponding in Welsh will not lead to a delay in responding.

Your letter asked me to give particular attention to the proposed changes to supplementary budget procedures and the Directly Funded Bodies, and, specifically, the change proposed by the Electoral Commission on 28 March 2025. While we can see merit in formalising elements of the proposals, I do not believe it is essential to make any of the changes in advance of the more comprehensive package of changes to be considered by the new Senedd.

Your letter also asked for an update on the statutory review of the Welsh Tax Acts (Power to Modify) Act 2022. I met you on 17 July to discuss the two longer term devolved tax matters that I am taking forward: a proposed tax maintenance bill for the first year of the next Senedd and the green paper. It will be for the next Government to decide on the future of shape of the Protocol. However, the green paper seeks views on several options for making changes to the Welsh Tax Acts, one of which may impact directly on the Protocol (a bill closely associated with our budget), and others that may not. In the meantime, I remain committed to close engagement with the Committee on these and other matters. I wanted to thank you, and Committee members for the spirit in which scrutiny has been conducted over the very busy period since September of last year.

Yours sincerely,

A handwritten signature in blue ink that reads "Mark Drakeford". The signature is written in a cursive style with a large initial 'M'.

**Mark Drakeford AS/MS**

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