

National Assembly for Wales
Finance Committee

Scrutiny of Supplementary Budget
motion 2011–2012 (Spring 2012)

February 2012



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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
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Chair's foreword

In the current financial climate, a constant for the committees of the National Assembly for Wales is to scrutinise the Welsh Government's policies, planning and delivery with a view to driving best value from every single penny of every pound of public money spent.

Notably, in September 2011 the Minister for Finance presented a proposal to the Finance Committee to amend the Welsh Government's budget motion by moving to a single expenditure limit, rather than individual control totals for each main expenditure group (MEG). We agreed to this revised format for budget motions in the future, subject to our agreement of a budget protocol. This protocol is intended to ensure transparency and effective scrutiny of money spent by the Welsh Government.

As this is the first supplementary budget to be presented on this revised basis, I would like to welcome the open and transparent approach with which the Welsh Government has sought to facilitate our scrutiny of the supplementary budget.

We consider that there is much to welcome in the Welsh Government's supplementary budget, which notably allocates an additional £303.1 million in departmental expenditure limits across all Welsh Government departments.

However, with the end of the financial year fast approaching, it remains vitally important that the Welsh Government is able to demonstrate effective acumen in managing financial risks. In particular, it is critical that the Welsh Government works with Local Health Boards to ensure they meet their statutory financial obligations, without compromising on the delivery of services to patients.

Finally, I would 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 publicly sets out a clear evidence base for the decision to provide funding totalling £80 million over 4 years to Hywel Dda Local Health board (Page 17)

Recommendation 2. We recommend that the Welsh Government clarifies whether such funding, allocated for the transformation of services, will be affected by the ongoing consultation on Hywel Dda Local Health Board's service plan. (Page 17)

Recommendation 3. We recommend that the Welsh Government holds senior management within Local Health Boards to account for their financial management, following the end of the 2011-2012 financial year. (Page 19)

Recommendation 4. We recommend that the Welsh Government provides us with a full breakdown of all additional financial support provided to Local Health Boards during the 2011-2012 financial year, at the time of the year-end report. We anticipate this would include the amounts of funding provided to each Local Health Board, and the timing of such provisions. (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 4 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.

What is a supplementary budget?

3. Section 125 of the *Government of Wales Act 2006* provides that there must be at least one budget motion (the annual budget motion) moved in relation to each financial year.

4. Section 126 of the Act also 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 has historically been 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);¹
- to specify new ambits and allocate resources to those, or to move resource between ambits;
- variations to amounts of income that can be retained; and
- changes to the amount of cash that can be drawn from the Welsh Consolidated Fund.

5. However, in September 2011 the Minister for Finance and Leader of the House presented a proposal to the Finance Committee of the National Assembly, to amend the Welsh Government's budget motion

¹ **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.

by moving to a single expenditure limit, rather than individual control totals for each main expenditure group (MEG).² The Finance Committee reported on this proposal, and agreed on the revised format for budget motions in the future, subject to the agreement of a budget protocol.

6. The current supplementary budget has been presented on this revised basis. This means that the Welsh Government has more flexibility to move resources between portfolios, subsequent to this supplementary budget, but prior to the end of the financial year, without the need for a further supplementary budget motion. The narrative document accompanying the supplementary budget confirms that the Minister will provide a report to the Finance Committee on final outturn following the end of the financial year, including details of any variations since this supplementary budget.³ We welcome the Minister's commitments to provide this report on a comparable basis to the budget and her to return to Committee at that time if required to discuss the report.

7. Nevertheless, the supplementary budget remains a valuable opportunity for the wider Assembly to consider the Welsh Government's in-year financial management in an open and transparent fashion.

Why did we scrutinise this supplementary budget?

8. 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.”

² **Main expenditure group (MEG)** - the Welsh Government's budget is broken down into several levels of detail for monitoring and control purposes. Main expenditure groups (MEG) are at the highest level of this detail and correspond to Ministerial portfolios or ambits. Below MEG level, expenditure is identified by **spending programme areas (SPAs)** and, within these, **actions**.

³ Welsh Government, [Supplementary Budget 2011-12 Narrative](#), February 2012, page 3.

9. The Welsh Government laid this Supplementary Budget Motion on 7 February 2012. The deadline for us to report on it was therefore 28 February 2012.

10. Jane Hutt AM, the Minister for Finance and Leader of the House answered questions on the Supplementary Budget at our meeting on 20 February 2012. The Minister was accompanied by her officials: Jo Salway (Head of Strategic Budgeting), Martin Solis (Deputy Director of Finance), and Jeff Andrews (Specialist Policy Adviser).

1. Overview of the supplementary budget

11. The narrative accompanying the current supplementary budget describes that this supplementary budget:

“reflects reprioritisations within portfolios and a number of budget transfers between portfolios. It also makes a number of allocations from reserves, including allocations from the Centrally Retained Capital Fund.”⁴

12. In particular the supplementary budget allocates an additional £303.1 million total DEL to Welsh Government portfolios. Of this £123.9 million is revenue DEL, and £179.2 million is capital DEL (representing a 14.7% increase in capital DEL on the previous supplementary budget). The Minister advised us that she was confident that the final “outturn will be close to our plans as set out in this supplementary budget.”⁵

13. The supplementary budget also details a number of transfers with UK Government departments, movements on reserves and transfers within and between portfolios, as well as a switch of £97 million from revenue to capital.

Revenue to capital

14. The £97 million revenue to capital switch does not impact on the Welsh Government’s overall DEL, merely reduces the revenue DEL and increases the capital DEL by an equal amount. Of the £97 million switch:

- £8 million has been switched within the Business, Enterprise, Technology and Science MEG;
- £4 million has been switched within the Environment and Sustainable Development MEG;
- £1.2 million has been switch within the Housing, Regeneration and Housing MEG;

⁴ Welsh Government, [Supplementary Budget 2011-12 Narrative](#), February 2012, page 2.

⁵ RoP, Finance Committee 20 February 2012, Para 5.

- £6.7 million has been switched within the Central Services and Administration MEG; and
- the remaining £77.1 million has been switched within the reserves.

15. In presenting the previous 2011-2012 supplementary budget, the Minister stated that it was her intention to conduct a revenue to capital switch prior to the end of the financial year, but at the time she estimated that this would be “up to about £57 million,”⁶ rather than the £97 million detailed in this budget.

16. However, the Minister advised us that “We are not just taking that £57 million but using £30.7 (sic: £30) million of the economic stimulus package ... In addition... we have transferred a further £10 million from revenue to capital as a result of careful financial management.”⁷ The Minister commented that “it is the capital hit that we have sought to address.”⁸

17. We sought clarification from the Minister on the intended uses of additional capital funding, particularly the £6.7 million switch to capital within the Central Services portfolio. The Minister emphasised that the funding would be used for “rationalising our estate... using it in a more efficient manner.”⁹ and agreed to provide us with a written note on the intention of such funding.

18. The Minister also assured us that there would be no adverse impacts as a result of these transfers, as these were one off transfers which had been made possible by re-prioritisations within portfolios and some definitional changes, and thus would have no impact on in-year budgets.

The Budget Exchange System

19. The narrative accompanying the supplementary budget also states that of the £56.8 million remaining in the Welsh Government’s revenue reserves, £33.2 million is intended to be carried forward,

⁶ RoP, Finance Committee 31 October 2011, para 32.

⁷ RoP, Finance Committee 20 February 2012, Para 22.

⁸ RoP, Finance Committee 20 February 2012, Para 26.

⁹ RoP, Finance Committee 20 February 2012, Para 28.

under the Budget Exchange System (BES),¹⁰ to the 2012-13 financial year for specific purposes:

- £20 million in relation to the Pupil Deprivation Grant;
- £8.2 million in relation to the Economic Stimulus Package;
- £4 million to boost local government borrowing on highways projects; and
- £1 million for Free Advice Services.

20. We asked the Minister whether she had informed Treasury of her intention to carry forward £33.2 million to the financial year, who responded that:

“we have informed the Treasury quite clearly that we want to take advantage of the budget exchange mechanism.”¹¹

Remaining reserves

21. The narrative document notes that this leaves £23.6 million unallocated reserve to deal with any pressures prior to the end of the 2011-12 financial year. The Minister stated that this funding was “not something we anticipate requiring.”¹²

22. The budget narrative states that should this funding remain at the end of the year it was intended to be carried forward under the BES to the 2012-13 financial year.

¹⁰ Under the Budget Exchange System (BES), the Welsh Government are able to carry forward underspends, up to an agreed cap. Unlike Whitehall departments, there is no requirement to inform the Treasury in advance of the following year of the expected underspend in order to carry over the funding. However, if the devolved administration chooses to inform Treasury of its planned underspend (by early December) then it will be able to access the carry over earlier in the next financial year. The agreed cap under BES is **0.6% of revenue DEL** and **1.5% of capital DEL**; meaning the caps for this year will be £79.8 million fiscal revenue and £20.9 million capital.

¹¹ RoP, Finance Committee 20 February 2012, Para 20.

¹² RoP, Finance Committee 20 February 2012, Para 62.

2. Economic Stimulus Package

23. In November 2011, the Minister for Finance and Leader of the House (Jane Hutt) detailed how the Welsh Government intends to utilise the £38.9 million consequential as a result of the council tax freeze in England.¹³

24. Of the £38.9 million, £30.7 million is allocated via this supplementary budget for the 2011-12 financial year; the remaining £8.2 million is to be carried forward under BES to the 2012-13 financial year, and allocations have been made in relation to this via the Final Budget 2012-13.¹⁴

25. The £30.7 million included in this supplementary budget has been allocated from reserves as follows:

- £0.7 million to Education and Skills in relation to the Young Recruits Programme. This is intended to fund an additional 800 apprenticeships in 2011-12;
- £9.3 million to Education and Skills for capital investment in schools across Wales;
- £5 million to Business, Enterprise, Technology and Science for preparation work for the Ely Mill Housing project. This is intended to create around 200 jobs each year, beginning in 2011-12;
- £3.5 million to Business, Enterprise, Technology and Science for road infrastructure associated with Enterprise Zones;
- £3 million to Environment and Sustainable Development to expand the Arbed energy efficiency scheme;
- £9.3 million to Housing, Regeneration and Heritage to deliver a further 130 affordable homes across Wales.¹⁵

¹³ Welsh Government, Jane Hutt (Minister for Finance and Leader of the House), [Economic Stimulus Package](#), Cabinet Written Statement, 28 November 2011.

¹⁴ Welsh Government, [Final Budget 2012-13 Explanatory Note](#), November 2011, pages 4-5. This allocates the remaining £8.2 million as follows: £4.2 million to the Young Recruits Programme, £3 million for Skills Growth Wales, and £1 million in relation to the Ely Mill Housing project.

¹⁵ In addition to this there is also an allocation of a further £8.9 million from capital reserves to fund housing schemes through the Social Housing Grant, but this is outwith the Economic Stimulus Package.

26. The Minister also noted in relation to the £9.3million for capital investment in schools across Wales that this had been allocated to local authorities as part of the General Capital Fund allocation and that:

“local authorities indicated that they wanted to use it for repair and maintenance work ... it has been used for refurbishment... it ranges from new heating systems to class and toilet refurbishment. Toilet refurbishment features quite well.”¹⁶

27. The Minister also stated that she would inform us of the achievements accomplished by the end of the financial year with the allocations for affordable homes. We welcome this range of additional funding, particular the investment in delivering affordable homes across Wales. Where possible, we consider that it is particularly appropriate for public funding to lever in additional private sector investment in public objectives.

¹⁶ RoP, Finance Committee 20 February 2012, Para 74.

3. NHS allocations

28. In October 2011 the Minister for Health and Social Services (Lesley Griffiths) announced that she would be:

“distributing an additional £100 million to Health Boards later this month, from a combination of Government reserves and my own budget.”¹⁷

29. During her appearance before the Finance Committee later the same month, the Minister for Finance clarified that:

“It is, in fact, £103 million for the NHS in the current financial year, and that is part of a proposal for putting the NHS on a more sustainable footing. We will be clarifying the exact source of the funding in the supplementary budget. We think that it is likely to be about £63 million from reserves, with the remaining £40 million being funded from resources within the health and social services MEG. That has been set aside for contingency against significant cost pressures in the health service.”¹⁸

30. In our November report on the Draft Budget for the following financial year (2012-13) we expressed concern as to whether this additional funding would be sufficient for the NHS, with one of our Members noting that:

“as far as I am aware, in every previous financial year, in order to break even, money had to be found from the Government reserves to ensure that local health boards did not go over their budgets.”¹⁹

31. We went on to recommend in our report on the 2012-2013 draft budget:

“that the Welsh Government engages in dialogue with Local Health Boards to ensure that their service plans are finalised and made publically available as soon as possible, and that the

¹⁷ Welsh Government News Release, [£288 million extra for NHS in Wales](#), 5 October 2011.

¹⁸ RoP Finance Committee 31 October 2011, para102.

¹⁹ Finance Committee, Scrutiny of Welsh Government draft budget motion 2012-2013, November 2011 para 155.

Minister then reports on whether the funding available to Local Health Boards will be sufficient to deliver such plans.”²⁰

32. The current supplementary budget makes an allocation of £93 million from revenue reserves to the *NHS Delivery* action. Of this:

- £63 million is stated to be to place the NHS on a sustainable financial footing going forward; and
- £30 million is allocated to Hywel Dda LHB as part of a four year package to support the transformation of services.²¹

33. The Minister clarified that- in total- Hywel Dda Local Health Board would receive £80million over 4 years. We asked the Minister why:

“you have already allocated the money to Hywel Dda health board even though it has not agreed its service delivery plan. That is currently out to consultation.”²²

34. However, the Minister responded that this funding was based on:

“a five-year service strategy, which has been costed.... we have allocated the £80 million on the basis of the Minister for health’s confidence that there is a strategy to transform services.”²³

35. We accept the Minister’s confidence that the decision to allocate £80 million to Hywel Dda over 4 financial years is based on sound evidence. However we are unclear on the status of Hywel Dda’s service strategy, with Hywel Dda Health Board’s ‘Developing our Clinical Services Strategy, Briefing 2012,’ stating that:

“Hywel Dda Health Board launched its listening and engagement exercise on the Clinical Services Strategy on 19th December 2011 prior to formal consultation later in 2012... It is important to re-emphasise that no decisions have been

²⁰ National Assembly for Wales, Finance Committee, [Scrutiny of Welsh Government Draft Budget motion 2012-2013](#), November 2011, Recommendation 9, page 58.

²¹ Welsh Government, [Supplementary Budget 2011-12 Narrative](#), February 2012, page 9.

²² RoP, Finance Committee 20 February 2012, Para 110

²³ RoP, Finance Committee 20 February 2012, Para 111 and 116

reached and we hope you will help us in shaping high quality, safe and sustainable services for the future.”²⁴

36. We would also welcome clarity on how funding provided by the Welsh Government for the transformation of services in Hywel Dda will be affected by the ongoing consultation on Hywel Dda Local Health Board’s service plan.

We recommend that the Welsh Government publicly sets out a clear evidence base for the decision to provide funding totalling £80 million over 4 years to Hywel Dda Local Health board

We recommend that the Welsh Government clarifies whether such funding, allocated for the transformation of services, will be affected by the ongoing consultation on Hywel Dda Local Health Board’s service plan.

37. We also asked the Minister whether further additional funding would be available to Local Health Boards after this supplementary budget, if they did not meet their statutory duty to break even by the 2011-2012 year end. The Minister responded that she believed:

“the levels of financial risk have been significantly reduced by the additional funding that the Government has provided... Close financial monitoring on the strategic front with the Minister for health gives me confidence—you cannot eliminate all the financial risk—that we will break even financially..”²⁵

38. We accepted the Minister’s confidence that Local Health Boards would meet their statutory duty. However, looking across the financial reports of a range of Local Health Boards’ management board meetings, we are concerned that significant financial risks remain, with a range of Local Health Boards appearing to be at risk of potential deficits. For example, a Finance Performance report from Aneurin Bevan Local Health Board’s January 2012 Board Meeting appeared to indicate a potential deficit of between £6-£12 million at the year end, stating that:

“The declared year end forecast submitted to the Welsh Government for the Health Board has, however, continued to

²⁴ Hywel Dda Health Board, [Developing our clinical services strategy: briefing 2012](#), page 2.

²⁵ RoP, Finance Committee 21 February 2012, Para 99.

remain this month at the £6m included in previous month's submissions, although there is still at this stage significant risk that the actual out-turn will be higher than this. Whilst the Health Board remains totally committed to achieving its previous forecast position, current underlying financial performance suggests that without action the trajectory is much nearer to the worst case included in this WG submission, which has improved, to £12m."²⁶

39. On this issue, while giving evidence to the National Assembly for Wales' Public Accounts Committee on 21 February 2012, Dr Andrew Goodall, Chief Executive of Aneurin Bevan Health Board notably clarified that although on current predictions:

"NHS Wales has currently overspent by £36 million... currently we are confident that NHS Wales will break even across all of the organisations... the NHS in Wales will be breaking even collectively at the end of this year. We have no intention of pursuing supplementary budget requests."²⁷

40. Dr. Goodall indicated in evidence to the Public Accounts Committee that while individual bodies- including Local Health Boards- might potentially overspend; he anticipated that as a collective whole, NHS Wales would break even.

41. We acknowledge the Minister for Finance's confidence that no additional funding would be required for NHS Wales in the 2011-2012 financial year. However, we remain concerned that potential overspends by Local Health Boards continue to represent a significant financial risk to the Welsh Government's budget.

42. In the event that Local Health Boards cannot meet their statutory duty to break even, we anticipate that the Minister for Health and Social Services will deliver on her commitment to the Health and Social Care Committee that she would:

²⁶ Aneurin Bevan LHB, 25 January 2012 Board Meeting, Item 3.2, page 3.

²⁷ Public Accounts Committee 21 February 2012. Quotes transcribed from Senedd TV, as Record of Proceedings not available at time of report's publication.

“hold senior management to account for the financial management of their organisations. They have a statutory responsibility. The NHS has to learn to live within its budget.”²⁸

We recommend that the Welsh Government holds senior management within Local Health Boards to account for their financial management, following the end of the 2011-2012 financial year.

We recommend that the Welsh Government provides us with a full breakdown of all additional financial support provided to Local Health Boards during the 2011-2012 financial year, at the time of the year-end report. We anticipate this would include the amounts of funding provided to each Local Health Board, and the timing of such provisions.

²⁸ RoP, Health and Social Care Committee 25 January 2012, Para 27

4. Wales Economic Growth Fund

43. In November 2011 the Minister for Business, Enterprise, Technology and Science made a statement²⁹ detailing the creation of two funds totalling £55 million:

- Wales SME Investment Fund – totalling £40 million, £20 million of which to be funded by the Welsh Government, with the balance to come from the private sector. It is intended to provide loans and equity investments and will be managed by Finance Wales. This is intended to be fully operational by March 2012;
- Wales Economic Growth Fund – totalling £15 million in non-repayable grant funding to SMEs to provide immediate access to capital funds. This fund was open for applications from December 2011 to end of January 2012.

44. We asked the Minister to clarify whether the £15 million Wales Economic Growth Fund would be sourced- in part or in whole- from the Welsh Government’s Legacy Single Investment Fund. One of our Members commented that:

“It would be surprising if it came from the legacy single investment fund, because that is the fund allocated to businesses in order to invest and grow. I know that it is a declining fund, because a sector fund is taking up the cash, but it would be surprising if that was underspent at a time of economic difficulties.”³⁰

45. We are grateful that the Minister confirmed that she would clarify this issue with the Minister for Business, Enterprise, Technology and Science, and clarify this matter with us accordingly.

²⁹ Welsh Government, Edwina Hart (Minister for Business, Enterprise, Technology and Skills), [£55million Economic Stimulus Package](#), Written Cabinet Statement, 16 November 2011.

³⁰ RoP, Finance Committee 20 February 2012, Para 147.

5. Local Government Borrowing Initiative

46. In February 2012 the Minister for Finance, together with the Minister for Local Government and Communities announced the Local Government Borrowing Initiative (LGBI).³¹ This initiative is intended to release up to £170 million in additional capital funding for investment in highways over the next three years.

47. The Minister advised us that:

“it is something that we feel very strongly will make a huge difference. In terms of the details, it is going to be an in-year grant and it is starting in 2012-13, reverting to the revenue support grant after that. It will be allocated via the road maintenance standard spending assessment formula..”³²

48. We warmly welcome this innovative initiative, which the Minister anticipated would provide “funding of £240 million in total over a period of 22 years.”³³ We look forward to receiving further detail on the development of this scheme, such as detail on how it is planned to operate, and the benefits expected to be realised as a result.

³¹ Welsh Government News Release, [Local authorities to get borrowing boost from Welsh Government for investment in highways](#), 1 February 2012

³² RoP, Finance Committee 20 February 2012, Para 160.

³³ RoP, Finance Committee 20 February 2012, Para 160.

Witnesses

The following witnesses provided oral evidence to the Committee on the dates noted below. Transcripts of all oral evidence sessions can be viewed in full at

<http://www.senedd.assemblywales.org/mgCommitteeDetails.aspx?ID=229>

20 February 2012

Jane Hutt AM	Minister for Finance, Welsh Government
Jeff Andrews	Specialist Policy Adviser, Welsh Government
Martin Sollis	Deputy Director of Finance, Welsh Government
Jo Salway	Head of Strategic Budgeting, Welsh Government

List of written evidence

The following people and organisations provided written evidence to the Committee. All written evidence can be viewed in full at <http://www.senedd.assemblywales.org/mgCommitteeDetails.aspx?ID=229>

<i>Organisation</i>	<i>Reference</i>
Minister for Finance, Welsh Government	FIN(4)-03-12 (P1)
Chief Executive and Clerk, Assembly Commission	FIN(4)-03-12 (P2)
Public Service Ombudsman for Wales	FIN(4)-03-12 (P3)