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Mr Simon Thomas AM  
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*Arnyl Iwan*

## **Expenditure on Well-being of Future Generations (Wales) Act 2015 related work in 2016-17**

During the Finance Committee's meeting on 7<sup>th</sup> June, my colleague Matthew Mortlock offered to provide further detail about our expenditure on Well-being of Future Generations (Wales) Act 2015 related work in 2016-17.


We spent a total of £241,748 on discrete activities relating to the work that we are undertaking to develop our approach to discharging the Auditor General's duties under the Act. This sum is made up of:

- Staff time (in accordance with the Fee Scheme) - £226,743
- Costs associated with the conference that we held jointly with the Future Generations Commissioner in November 2016 - £15,005 incl VAT

This expenditure compared to estimated costs of £422,000, as set out in our 2016-17 estimate and considered by the Finance Committee in the fourth Assembly. The key reason for the underspend, and as I commented on in my evidence to the Committee in November 2016, is that we intentionally took steps to support the new Commissioner by agreeing arrangements for our lead manager, with considerable knowledge of sustainable development, to move to the Commissioner's office. This had the inevitable knock-on impact of a time lag in finding a suitably experienced project manager to take over, resulting in an underspend on salary and on-costs plus delivery costs that would have otherwise been incurred, and which we planned at the time we put together the Estimate.

To put these figures in the context of our overall financial position, we reported an underspend of £192,000 plus £28,000 capital in 2016-17. However, because of non-cash adjustments we recently returned £495,000 to the Welsh Consolidated Fund.

I hope that this information is helpful to the Committee in advance of any further scrutiny of our 2016-17 Annual Report and Accounts.

Yn gyda  


**HUW VAUGHAN THOMAS**  
**AUDITOR GENERAL FOR WALES**