

STANDING ORDER 27 - Finance Procedures

Welsh Assembly Government

- 27.1 Not later than 7 October in each financial year, a Welsh Minister must lay before the Assembly a draft budget setting out the amounts of resources and cash which the Welsh Assembly Government proposes to use for the following financial year and provisional amounts for the subsequent two years or for such other period as the Minister considers appropriate.
- 27.2 No motion may be moved in plenary in respect of the draft budget for the Welsh Assembly Government until the Finance Committee has made its report on the draft budget under Standing Order 27.4.
- 27.3 Committees other than the Finance Committee may consider and make recommendations to the Finance Committee on the draft budget for the Welsh Assembly Government no later than two weeks after it has been laid before the Assembly.
- 27.4 The Finance Committee must consider and report to the Assembly on the draft budget no later than four weeks after it has been laid before the Assembly. The Finance Committee's report must append any recommendations which the Finance Committee has received from other Committees.
- 27.5 The Finance Committee's report may recommend changes to the amounts proposed in the draft budget provided that the net effect of those changes would not increase or decrease the aggregate amounts of resources or cash proposed in the draft budget for the Welsh Assembly Government.
- 27.6 No later than two weeks after the Finance Committee has made the report required under Standing Order 27.4, the Assembly must consider a motion tabled by a Welsh Minister that the Assembly takes note of the draft budget for the Welsh Assembly Government. Motions may be tabled to amend the draft budget providing that the net effect of those changes would not increase or decrease the aggregate amounts of resources or cash proposed in the draft budget for the Welsh Assembly Government.

The Commission

- 27.7 Not later than 24 September in each financial year, a member of the Commission must lay before the Assembly a draft budget for the Commission setting out the amounts of resources and cash which the Commission proposes to use for the following financial year and provisional amounts for the subsequent two years or for such other period as the Commission has agreed with the Welsh Ministers.

- 27.8 The Finance Committee must consider and report to the Assembly on the draft budget for the Commission no later than three weeks after it has been laid before the Assembly. The Finance Committee's report may recommend variations in the amounts proposed in the draft budget provided that the net effect of those variations would not increase the aggregate amounts of resources or cash proposed in the draft budget for the Commission.
- 27.9 No later than 30 October, a member of the Commission must lay before the Assembly a budget for the Commission, together with a motion that the budget be agreed and incorporated in the annual budget motion under Standing Order 27.17(ii). No amendment to the motion may be tabled and the motion must be debated within seven days of it being laid.
- 27.10 If the final budget for the Commission is not agreed, then a member of the Commission must lay before the Assembly a revised budget for the Commission, together with a motion that it be agreed and incorporated in the annual budget motion under Standing Order 27.17(ii). No amendment to the motion may be tabled and the motion must be debated within seven days of it being laid.
- 27.11 Further motions under Standing Order 27.10 may be tabled until such time as agreement has been reached but no such motion may be considered by the Assembly after 20 November.
- 27.12 If the budget for the Commission has not been agreed by 20 November, then the budget for the Commission to be incorporated in the annual budget motion under Standing Order 27.17(ii) is to comprise, for each service or purpose for which resources or cash were authorised to be used by the Commission in the previous financial year, 95% of the amount so authorised.

Auditor General

- 27.13 The Auditor General must submit the estimate of income and expenses required under paragraph 12 of schedule 8 to the Act to the Audit Committee as soon as practicable but in any event no later than 1 November in each financial year.
- 27.14 The Audit Committee must consider and lay before the Assembly, no later than 22 November, the estimate, with any modifications which the Committee, having consulted and taken into account any representations made by the Auditor General, considers appropriate.

Ombudsman

- 27.15 The Ombudsman must submit the estimate of income and expenses required under paragraph 15 of schedule 1 to the Public Services

Ombudsman (Wales) Act 2005 to the Finance Committee as soon as practicable but in any event no later than 1 November in each financial year.

- 27.16 The Finance Committee must consider and lay before the Assembly, no later than 22 November, the estimate, with any modifications which the Committee, having consulted and taken into account any representations made by the Ombudsman, considers appropriate.

Annual Budget Motions

- 27.17 An annual budget motion as required under section 125 of the Act must be tabled by a Welsh Minister on or before 3 December. An annual budget motion must incorporate:

- (i) the final budget for the Welsh Assembly Government;
- (ii) the final budget for the Assembly Commission as agreed by the Assembly under Standing Order 27.9 or 27.10, or as determined under Standing Order 27.12;
- (iii) the estimate for the Auditor General, as laid before the Assembly under Standing Order 27.14; and
- (iv) the estimate for the Public Services Ombudsman as laid before the Assembly under Standing Order 27.16.

- 27.18 An annual budget motion may also incorporate any motion for a resolution to be made for the relevant financial year under section 120(2)(a) of the Act.

- 27.19 The information produced in support of an annual budget motion must include as a minimum:

- (i.) the written statement required under section 125(3) of the Act;
- (ii.) the resources agreed by the Treasury for the Welsh block budget for the financial year covered by the motion;
- (iii.) a reconciliation between the resources allocated to the Welsh block budget by the Treasury and the resources to be authorised for use in the motion;
- (iv.) a reconciliation between the estimated amounts to be paid into the Welsh Consolidated Fund by the Secretary of State and the amounts to be authorised for payment out

of the Fund in the motion; and

- (v.) a reconciliation between the resources to be authorised under section 125(1)(a) and (b) of the Act and the amounts to be authorised for payment out of the Welsh Consolidated Fund under section 125(1)(c).

27.20 An annual budget motion may only be moved by a Welsh Minister. No amendment to an annual budget motion may be tabled.

Supplementary budget motions

27.21 A Welsh Minister may table a supplementary budget motion under section 126 at any time after the annual budget resolution has been passed.

27.22 The information provided in support of a supplementary budget motion must include any variations to that provided in accordance with Standing Order 27.19.

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

- (i) the Finance Committee has reported on the motion; or
- (ii) if the Finance Committee has not reported on the motion, three weeks have elapsed after it has been tabled.

27.24 The Finance Committee's report may recommend changes to the amounts proposed in the supplementary budget motion provided that the net effect of those variations would not increase or decrease the aggregate amounts of resources or cash proposed in the supplementary budget motion.

27.25 If the supplementary budget motion proposes a variation to the budget for the Auditor General, the Audit Committee may report on the proposed variation within three weeks of the supplementary budget motion being tabled. The report may propose any modifications to the proposed variation which the Audit Committee, having consulted and taken into account any representations made by the Auditor General, considers appropriate.

27.26 If the supplementary budget motion proposes a variation to the budget for the Ombudsman, the Finance Committee may lay before the Assembly a report on the proposed variation within three weeks of the supplementary budget motion being tabled. The report may propose any modifications to the proposed variation which the Finance committee, having consulted and taken into account any representations made by the Public Services Ombudsman, considers appropriate.

27.27 A supplementary budget motion may only be moved by a Welsh Minister. Any amendment to such a motion may only be tabled to vary the supplementary budget motion. No amendment may be tabled or moved except by a Welsh Minister.

Excess use of resources

27.28 Standing Order 27.29 applies if the audited accounts of the Assembly Commission, the Auditor General or the Ombudsman for any financial year record an excess of resources used to the amounts authorised or deemed under the Act to be authorised by Assembly budget resolutions.

27.29 A Welsh Minister must if requested to do so by the Assembly Commission, the Auditor General or the Ombudsman, table a supplementary budget motion seeking retrospective authorisation for excesses recorded in that person's audited accounts.

27.30 A supplementary budget motion tabled under Standing Order 27.29 may not be moved until either:

- (i) the Audit Committee has reported on the motion; or
- (ii) if the Audit Committee has not reported on the motion, 6 months have elapsed after it has been tabled.

27.31 Standing Orders 27.21 to 27.26 do not apply to Motions tabled under Standing Order 27.29