

Agenda – Y Pwyllgor Cyfrifon Cyhoeddus

Lleoliad:	I gael rhagor o wybodaeth cysylltwch a:
Fideogynhadledd drwy Zoom	Fay Bowen
Dyddiad: Dydd Llun, 8 Mehefin 2020	Clerc y Pwyllgor
Amser: 12.30	0300 200 6565
	SeneddArchwilio@senedd.cymru

Yn unol â Rheol Sefydlog 34.19, mae'r Cadeirydd wedi penderfynu gwahardd y cyhoedd o gyfarfod y Pwyllgor at ddibenion diogelu iechyd y cyhoedd. Bydd y cyfarfod hwn yn cael ei ddarlledu'n fyw ar www.senedd.tv

(Rhag-gyfarfod Preifat)

(13.00 – 13.30)

1 Cyflwyniadau, ymddiheuriadau, dirprwyon a datgan buddiannau

(13.30)

2 Papur(au) i'w nodi

(13.30 – 13.35)

2a Gohebiaeth y Pwyllgor: Diwygio Etholiadol y Senedd – Llythyrau gan Archwilydd Cyffredinol Cymru (15 Mai 2020)

(Tudalennau 1 – 4)

2b Ymchwiliad i COVID-19 a'i effaith ar faterion sy'n ymwneud â chylch gwaith y Pwyllgor Cyfrifon Cyhoeddus: Llythyr gan yr Ysgrifennydd Parhaol, Llywodraeth Cymru (19 Mai 2020)

(Tudalennau 5 – 15)

2c Addasiadau Tai: Llythyr gan Lywodraeth Cymru (28 Mai 2020)

(Tudalennau 16 – 18)



3 Cymorth ariannol Llywodraeth Cymru ar gyfer busnesau: Sesiwn dystiolaeth gyda Llywodraeth Cymru

(13.35 – 15.00)

(Tudalennau 19 – 59)

Papur briffio gan y Gwasanaeth Ymchwil

PAC(5)-13-20 Papur 1 – Llywodraeth Cymru

Andrew Slade – Cyfarwyddwr Cyffredinol, Grŵp yr Economi, Sgiliau a Chyfoeth Naturiol, Llywodraeth Cymru

Sioned Evans – Cyfarwyddwr Busnes a Rhanbarthau, Llywodraeth Cymru

Duncan Hamer – Dirprwy Gyfarwyddwr Busnes, Llywodraeth Cymru

Emma Watkins – Dirprwy Gyfarwyddwr Polisi Economaidd, Llywodraeth Cymru

4 Cynnig o dan Reol Sefydlog 17.42 i benderfynu gwahardd y cyhoedd o'r cyfarfod ar gyfer y busnes a ganlyn:

(15.00)

Eitemau 5, 6 a 7

5 Cymorth ariannol Llywodraeth Cymru ar gyfer busnesau: Trafod y dystiolaeth a ddaeth i law

(15.00 – 15.40)

6 Ymchwiliad i COVID-19 a'i effaith ar faterion sy'n gysylltiedig â chylch gwaith y Pwyllgor Cyfrifon Cyhoeddus: Adroddiad y Swyddfa Archwilio Genedlaethol

(15.40 – 16.00)

(Tudalennau 60 – 102)

PAC(5)-13-20 Papur 2 – Adroddiad y Swyddfa Archwilio Genedlaethol – Trosolwg o ymateb llywodraeth y DU i bandemig COVID-19 (Mai 2020)

7 Effeithiolrwydd Awdurdodau Cynllunio Lleol yng Nghymru: Trafod yr adroddiad drafft

(16.00 – 16.15)

(Tudalennau 103 – 127)

PAC(5)-13-20 Papur 2 - adroddiad drafft

Dawn Bowden MS
Cadeirydd y Pwyllgor ar Ddiwygio Etholiadol y Cynulliad
Senedd Cymru
Bae Caerdydd
Caerdydd
CF99 1SN

Cyfeirnod: AC/193/caf
Dyddiad Cyhoeddi: 15 Mai 2020

Annwyl Dawn

Capasiti'r Senedd

Rwyf yn ddiolchgar am yr estyniad defnyddiol i'ch dyddiad cau ar gyfer mynegi barn ar gapasiti'r Senedd. Nid wyf yn siŵr a wyf mewn sefyllfa i ateb eich trydydd cwestiwn, ond credaf ei bod yn briodol i mi fel yr Archwilydd Cyffredinol, gyda'm swyddogaethau o archwilio ac adrodd am y defnydd o arian cyhoeddus, roi barn ar eich dau gwestiwn cyntaf.

Cwestiwn 1: A oes gan y Cynulliad y capasiti y mae arno'i angen i gyflawni ei swyddogaethau cynrychioliadol, craffu a deddfwriaethol yn awr ac yn y dyfodol?

Na, nid wyf yn credu bod gan y Senedd y gallu y mae arni ei angen i gyflawni ei holl swyddogaethau o gynrychioli, craffu a llunio deddfwriaeth yn awr ac yn y dyfodol. Yn neilltuol, fel yr Archwilydd Cyffredinol blaenorol (Huw Vaughan Thomas — gweler ei ymateb i Greu Senedd i Gymru ar 5 Ebrill 2018), rwyf yn credu nad oes gan y Senedd ddigon o gapasiti ar gyfer gwaith craffu. Mae gwaith craffu o'r fath yn hanfodol er mwyn dal y Llywodraeth i gyfrif am ei gwariant, yn ogystal ag archwilio deddfwriaeth arfaethedig a'i heffeithiau posibl.

Yr hyn sydd ei angen ar gyfer gwaith craffu Seneddol yw amser. Mae capasiti annigonol yn y Senedd yn lleihau'r amser sydd ar gael i graffu mewn nifer o ffyrdd - llai o amser i Aelodau unigol baratoi oherwydd galwadau sy'n cystadlu â'i gilydd, llai o amser i bwyllgorau gyfarfod, llai o amser o fewn agendâu pwyllgorau, ac yn y blaen - ac mae hynny'n anochel yn gwanhau ei heffeithiolrwydd.

Wrth ddeddfu, mae craffu llai effeithiol yn arwain at ddefnyddio adnoddau'n ddiangen oherwydd diffygion mewn deddfwriaeth. Enghraifft o hyn, yr wyf yn gyfarwydd iawn â hi, yw'r gwaith a achoswyd gan Ddeddf Archwilio Cyhoeddus (Cymru) 2013. Darn cymharol gul o ddeddfwriaeth yw hwn gyda chanolbwynt penodol iawn. Fodd

bynnag, mae'n arwyddocaol o ran rhedeg fy sefydliad i fy hun ac mae hynny wedi fy ngalluogi i sylwi ar effaith y gwendidau yn y ffordd y cafodd ei ddrafftio, y gellid bod wedi mynd i'r afael â hwy yn ystod cam y Bil pe buasai capasiti'r Senedd – ac felly amser a dyfnder craffu - wedi bod yn fwy.

Ers i'r Ddeddf gael ei phasio, mae Archwilio Cymru a Chomisiwn y Senedd wedi gorfod gwario adnoddau ar ddelio â diffygion y Ddeddf, megis ei darpariaethau ffioedd sy'n rhy gymhleth a beichus o lawer ac sy'n achosi oddeutu £35,000 ychwanegol y flwyddyn o ran gweinyddu ffioedd (oddeutu 10% o gyfanswm cost gweinyddiaeth o'r fath). Mae Archwilio Cymru a Chomisiwn y Senedd hefyd wedi treulio amser ac arian (gan gynnwys ar gyngor cyfreithiol) er mwyn ymdrin â darpariaethau'r Ddeddf sydd braidd yn ddigyswllt, o ran penodiadau a chydabyddiaeth. Mae gwaith pellach wedi cynnwys datblygu cynigion ar gyfer gwelliannau adferol pan fu'n rhaid i'r Pwyllgor Cyllid neilltuo cryn dipyn o'i amser prin i ddatblygu cynigion deddfwriaethol drafft i fynd i'r afael â'r gwendidau y cydnabuwyd eu bod yn y Ddeddf. Gallai craffu mwy effeithiol ar y camau cyn deddfu ac wrth deddfu, gan roi mwy o bwys ar farn y rhai fyddai'n gyfrifol am weithredu'r deddfwriaeth, fod wedi osgoi'r angen am waith ychwanegol o'r fath.

Nid yw problemau craffu annigonol yn gyfyngedig i Ddeddf Archwilio Cyhoeddus (Cymru) 2013. Un thema gyffredin sy'n codi wrth wneud gwaith archwilio yw nad oes digon o ystyriaeth yn cael ei rhoi i'r agweddau ymarferol ar weithredu polisi. Yn 2019-20, cyhoeddais bedwar adroddiad ar y ffordd y mae awdurdodau lleol yn ymateb i'r her o weithredu deddfwriaeth newydd: *Gwasanaethau Awdurdodau Cynllunio Lleol, Y 'Drws Ffrynt' Newydd i Ofal Cymdeithasol i Oedolion, Adolygiad o Fyrddau Gwasanaethau Cyhoeddus (BGCau) a Cynnydd o ran Gweithredu Deddf Trais yn erbyn Menywod, Cam-drin Domestig a Thrais Rhywiol*. Nododd pob un o'r adroddiadau hyn anawsterau a wynebir gan awdurdodau lleol a'u partneriaid yn y sector cyhoeddus o ran gweithredu eu cyfrifoldebau newydd. Ac yn ein briff sydd i ddod, *Deddfu Gwell: yr Her Gweithredu* (i'w gyhoeddi'n fuan), rydym yn tynnu themâu cyffredin o'r adroddiadau hyn i amlygu mor bwysig yw i Lywodraeth Cymru a'r Senedd ystyried gallu cyrff i weithredu deddfwriaeth yn ymarferol.

Agweddau allweddol ar graffu ar gynigion ar gyfer deddfwriaeth newydd yw'r gost debygol a'i heffaith. Y prif gyfrwng ar gyfer hyn yw'r Asesiad Effaith Rheoleiddiol (AERh) sydd wedi'i gynnwys ym Memorandwm Esboniadol Bil. Er mai mater i Weinidogion Cymru yn gyntaf ac yn bennaf yw ansawdd yr AERh ar gyfer Bil Llywodraeth, mae craffu yn y Senedd yn hanfodol er mwyn sicrhau ei fod yn realistig a bod y deddfwriaeth yn fforddiadwy ac yn effeithiol.

Nododd fy rhagflaenydd ddiffygion mewn asesiadau effaith rheoleiddiol, yn enwedig amcangyfrifon cost afrealistig, ac adroddodd amdanynt yn achos Bil Llesiant Cenedlaethau'r Dyfodol (Cymru). Ers hynny, mae enghreifftiau pellach o ddiffyg realaeth mewn AERh wedi dod i'r amlwg. Er enghraifft, mewn perthynas â'r Ddeddf Trais ar sail Rhyw, Cam-drin Domestig a Thrais Rhywiol (Cymru), mae'n amlwg nad oedd yr Asesiad Effaith Rheoleiddiol yn cydnabod yn ddigonol yr amgylchiadau y mae cyrff cyhoeddus yn eu hwynebu o ran cyllidebau mwyfwy cyfyngedig a lleihad

mewn capasiti. Er bod yr Asesiad Effaith Rheoleiddiol yn amcangyfrif y byddai'r costau i awdurdodau lleol a byrddau iechyd o ran mapio a chynhyrchu strategaethau lleol yn £220,000, nid oedd yn glir drwy ba ffynhonnell y byddai'r gwaith hwnnw'n cael ei gynnal mewn gwirionedd. Gallai gwaith craffu mwy effeithiol ar y materion pwysig hyn yn ystod cam y Bil fod wedi osgoi rhywfaint o'r anawsterau dilynol a welwyd wrth weithredu.

Mae angen mwy o gapasiti ar gyfer craffu hefyd er mwyn alinio ac integreiddio gwahanol ddarnau o ddeddfwriaeth. Gwelsom hynny'n aml — er enghraifft, yn fy adroddiad, *Effeithiolrwydd Awdurdodau Cynllunio Lleol yng Nghymru* — oherwydd nad yw gofynion gwahanol ddarnau o ddeddfwriaeth wedi'u halinio, prin yw'r integreiddio a'r cydweithredu rhwng gwasanaethau, sy'n arwain at ddarparu gwasanaeth tameidiog ac aneffeithlon. Byddai mwy o allu i graffu yn y Senedd yn gwneud ystyriaeth fwy trwyadl a chyson yn bosibl o'r cysylltiadau a'r berthynas rhwng gwahanol ddarnau o ddeddfwriaeth a phrofi i ba raddau y maent wedi'u halinio a'u hintegreiddio yng nghynigion y Llywodraeth.

Cwestiwn 2: a fyddai pethau'n wahanol pe bai gan y Cynulliad fwy o Aelodau? Os felly, sut?

Gyda'r 60 o Aelodau sydd yna ar hyn o bryd, mae angen i Aelodau nad ydynt yn Weinidogion gyflawni nifer o swyddogaethau, gan gynnwys aelodaeth ar amryw o bwyllgorau. Mae hyn yn lleihau'r amser y gall Aelodau unigol ei roi i unrhyw bortffolio penodol ac i ba raddau y maent yn datblygu gwybodaeth polisi arbenigol.

Dylai cael mwy o Aelodau alluogi Aelodau nad ydynt yn weinidogion i berthyn i lai o bwyllgorau, a thrwy hynny roi mwy o gyfle i fyfyrion llawn ar ymchwil a thystiolaeth ymlaen llaw cyn cyfarfodydd a datblygu arbenigedd dyfnach mewn pynciau. O ganlyniad, dylai'r broses o gwestiynu cynlluniau a gweithgareddau'r Llywodraeth fod yn fwy gwybodus, ac yna byddai angen i'r Llywodraeth ymateb â pholisïau, deddfwriaeth, gweithrediad a darpariaeth fyddai wedi eu cynllunio'n fwy gofalus.

Byddai capasiti ychwanegol hefyd yn galluogi'r Senedd i ymgymryd ag agweddau ar arferion gorau o ran craffu Seneddol y mae'n anodd gwneud amser ar eu cyfer ar hyn o bryd. Yn fy adroddiad diweddar ar y graddau y mae cyrff cyhoeddus wedi dilyn egwyddor datblygu cynaliadwy Deddf Llesiant Cenedlaethau'r Dyfodol 2015¹, er enghraifft, argymhellais y dylai'r Senedd ymgymryd ag archwiliad o'r Ddeddf ar ôl deddfu. Cydnabyddir gan lawer fod gwaith craffu yn dilyn deddfu yn rhan ddymunol a phwysig o waith deddfwrfa effeithiol, ond mae'n ddiamau yn gofyn am ymrwymiad sylweddol o ran amser a chapasiti Aelodau os yw i gael ei gyflawni.

Mae'n amlwg ei bod yn anodd iawn mesur manteision craffu gwell. Fel y nodwyd uchod, amcangyfrifwn fod cost craffu llai na'r gorau ar Ddeddf Archwilio Cyhoeddus (Cymru) 2013 wedi arwain at tua £35,000 o wariant blynyddol dianghenraid,

¹ Felly, beth sy'n wahanol? Canfyddiadau Archwiliadau Egwyddor Datblygu Cynaliadwy yr Archwilydd Cyffredinol Mai 2020

ychwanegol ar weinyddu ffioedd (tua 10% o gyfanswm gwariant o'r fath). Ni ellir allosod hyn i holl wariant Llywodraeth Cymru gan nad oes a wnelo'r rhan fwyaf o wariant o'r fath yn uniongyrchol â deddfwriaeth Cymru. Serch hynny, mae'n darlunio'r wireb fod "*crافu da yn golygu deddfwriaeth dda, ac mae deddfwriaeth dda yn talu amdani ei hun*".² Mae costau a goblygiadau penderfyniadau polisi a gwariant Llywodraeth Cymru a'r Senedd yn sylweddol. Gyda hynny mewn golwg, mae'n bwysig cydnabod y byddai arbediad blynyddol, neu welliant mewn gwerth, o 0.17%, yng ngwariant Llywodraeth Cymru (£17.5 biliwn), yn talu am 30 o aelodau ychwanegol (ar £10,000,000 y flwyddyn i gyd, gan gynnwys costau cymorth³).

Gobeithiaf fod y sylwadau hyn o gymorth. O ystyried y bydd o ddiddordeb o bosibl i'w pwyllgorau, rwyf yn anfon copi o'r llythyr hwn at gadeiryddion y Pwyllgor Cyfrifon Cyhoeddus a'r Pwyllgor Cyllid.

Yn gywir



ADRIAN CROMPTON
Archwilydd Cyffredinol Cymru

² Comisiwn ar Ddatganoli yng Nghymru, Grymuso a Chyfrifoldeb: Pwerau Deddfwriaethol i Gryfhau Cymru 2014

³ Mae Senedd sy'n Gweithio i Gymru, Tachwedd 2017, yn amcangyfrif mai cyfanswm cost gylchol 30 aelod ychwanegol yw £9.64 miliwn, gan gynnwys cyflogau aelodau a staff cymorth, llety, hyfforddiant, darlledu, TG a Chymorth TG.

Shan Morgan
Ysgrifennydd Parhaol
Permanent Secretary



Llywodraeth Cymru
Welsh Government

N Ramsay, AS
Cadeirydd, y Pwyllgor Cyfrifon Cyhoeddus
Cynulliad Cenedlaethol Cymru
Bae Caerdydd
CF99 1NA

19 Mai 2020

Anwyl Mr Ramsay,

Dull gweithredu Llywodraeth Cymru ar gyfer ymateb i'r argyfwng iechyd cyhoeddus

Diolch am y cyfle diweddar imi friffio'r Pwyllgor ar ein hymateb i'r argyfwng iechyd cyhoeddus presennol. Rwy'n gobeithio y bu'r sesiwn yn ddefnyddiol i'r Aelodau. Byddaf yn ysgrifennu maes o law i ddarparu gwybodaeth bellach fel yr addewais.

Mae'n ddrwg gennyf fod y sesiwn wedi dechrau'n hwyr oherwydd yr anawsterau cysylltu o'm hochr i, ac rwy'n ddiolchgar iawn i staff y Comisiwn am helpu i ddatrys yr anawsterau technegol. Rwy'n sylweddoli bod yr oedi wedi golygu y bu'n rhaid i'r Pwyllgor symud ymlaen yn syth at gwestiynau gan yr Aelodau. Yn anffodus, nid oedd amser wedi caniatáu imi wneud nifer o bwyntiau am ein dull gweithredu strategol, fel y byddwn wedi dymuno ar ddechrau'r sesiwn, ac felly dyma fi'n eu nodi yn y llythyr dilynol hwn yn lle hynny.

Yn gyntaf, hoffwn dalu teyrnged i wasanaeth sifil Llywodraeth Cymru. Mae'r ymateb i'r argyfwng gan staff ar bob lefel wedi bod yn wych. Gofynnwyd i bobl gyflawni rolau gwahanol iawn i'w rolau arferol, ac weithiau bu'n rhaid iddynt newid dros nos, gyda llawer ohonynt yn gweithio oriau eithriadol o hir bob dydd, gan gynnwys penwythnosau. Ni allwn fod wedi gofyn am well ymateb gan y sefydliad. Mae'r Prif Weinidog a finnau'n ymwybodol iawn o'r angen i ddiogelu llesiant pawb yn sgil y pwysau ar staff i weithio mor gyflym, a hefyd effeithiau'r cyfyngiadau symud arnynt. Rwyf innau, ac uwch



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aelodau fy nhîm, yn gwneud popeth o fewn ein gallu i helpu ein staff drwy'r cyfnod anodd hwn.

Mae'n gyfnod anarferol tu hwnt, lle mae'r digwyddiadau'n gymhleth a phethau'n symud yn gyflym. Nid oes unrhyw rannau o'n heconomi na'n bywyd cymunedol nad yw'r argyfwng wedi effeithio arnynt. Mae bywyd yn wahanol iawn inni i gyd ers i'r cyfyngiadau symud ddod i rym ar 23 Mawrth. Mae cyflawni busnes o bell wedi dod yn rhan o 'normal' i bob un ohonom erbyn hyn, ac ar wahân i ambell broblem fach fel yr un a gododd yn sesiwn y Pwyllgor, mae pethau'n gweithio'n llwyddiannus iawn. Fel y mae'r Pwyllgor yn gwybod, y llynedd buddsoddodd Llywodraeth Cymru mewn gwaith pellgyrhaeddol i uwchraddio ein hoffer TG. Rwyf wedi credu erioed mewn buddsoddi mewn offer TG da, a dyna pam yr oeddwn yn awyddus i fwrw ymlaen â'r gwelliannau hynny. Fodd bynnag, nid oeddwn erioed wedi disgwyl gweld cymaint o fudd yn deillio o fuddsoddiad â'r budd yr ydym yn ei weld ar hyn o bryd, lle mae bron pob aelod o'n staff yn gweithio gartref gan ddefnyddio eu hoffer newydd. Nid wyf yn siŵr sut byddem wedi llwyddo i ymdopi yn yr un modd heb y buddsoddiad hwnnw mewn offer newydd a'r hyfforddiant perthnasol i gael y gorau ohono.

Pan ddaeth yn glir gyntaf ein bod yn wynebu argyfwng iechyd cyhoeddus difrifol iawn a oedd yn mynd i effeithio ar bob agwedd ar Lywodraeth Cymru, yn rhinwedd fy swydd fel yr Ysgrifennydd Parhaol a'r Prif Swyddog Cyfrifyddu, roedd gennyf dri phryder mawr. Fy mhryder cyntaf oedd sut y byddai'r gwasanaeth sifil yn gallu ymateb yn gyflym ac yn hyblyg er mwyn rhoi'r cymorth priodol i Weinidogion allu ymateb i'r argyfwng yn effeithiol er budd pobl Cymru. Fy ail bryder oedd sut y gallem wneud hynny ac ar yr un pryd sicrhau bod y rheolaeth a'r atebolrwydd priodol yn parhau mewn perthynas â gwario arian cyhoeddus. A fy nhrydydd pryder oedd sut i sicrhau llesiant ein staff.

Roeddwn hefyd yn teimlo bod tair risg ddifrifol yr oedd angen imi eu cydnabod fel Swyddog Cyfrifyddu, ac mae'r risgiau hynny'n parhau. Y risg gyntaf yw bod cymaint o frys i gyflwyno mesurau ar gyfer ymateb i'r argyfwng fel nad ydym yn sicrhau gwerth da am arian i'r trethdalwr, naill ai oherwydd nad yw'r mesurau eu hunain yn rhoi gwerth am arian neu oherwydd ein bod yn methu â gweithredu'r mesurau'n effeithiol. Yr ail risg yw nad ydym yn cadw rheolaeth dros ein cyllideb yn ei chyfanrwydd, gan fod ymrwymadau gwariant yn crynhoi ac yn tyfu'n fwy nag y byddwn yn gallu ei fforddio. A'r drydedd risg yw bod twyllwyr yn llwyddo i gymryd mantais ohonom drwy ddefnyddio'r ffaith ein bod yn cyflawni gwaith ar frys gan ddefnyddio prosesau sydd wedi eu symleiddio.

Mae'r argyfwng hwn wedi digwydd yn syth wedi'r gwaith a wnaethom y llynedd i baratoi ar gyfer y posibilrwydd o ymadael â'r UE heb gytundeb, ac rydym wedi ceisio defnyddio'r hyn a ddysgwyd o'r profiad hwnnw. Un o'r pethau a ddysgwyd oedd pa mor



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werthfawr oedd cael grŵp cydgysylltu uwch ar gyfer swyddogion y mae pob aelod o'm tîm uwch yn aelodau ohono, yn ogystal â chynrychiolwyr o bob un o'r meysydd gweithgarwch allweddol. Felly rwyf wedi sefydlu'r Grŵp ExCovid yr wyf eisoes wedi sôn amdano wrth y Pwyllgor, ac mae'r grŵp hwnnw'n cyfarfod ddwywaith yr wythnos.

O dan arweinyddiaeth ac arweiniad y Gweinidogion, mae ExCovid yn gweithredu fel system glirio strategol ar gyfer rhannu gwybodaeth; cadw golwg ar hynt y gwaith a'i gynnydd; gwneud yn siŵr ein bod wedi nodi materion y dydd ac yn ymateb iddynt; a sicrhau ein bod yn defnyddio ein hadnoddau yn y modd mwyaf effeithiol posibl. Mae'r holl Swyddogion Cyfrifyddu Ychwanegol a benodwyd gennyf yn aelodau o ExCovid, ac un o rolau pwysig y grŵp yw darparu fforwm lle y gallwn nodi materion sy'n berthnasol i Swyddogion Cyfrifyddu wrth iddynt godi. Drwy wneud hynny, gallwn wneud yn siŵr bod ein hymatebion yn gyson, a thrafod y camau gweithredu y mae angen eu cymryd a'r prosesau y mae angen eu rhoi ar waith.

Daeth yn glir y byddai'n rhaid i Lywodraeth Cymru wneud penderfyniadau ar frys gan fwrw ymlaen yn gyflym i'w gweithredu, rhywbeth na fyddem yn ystyried ei wneud fel arfer. Roedd yn amlwg nad fyddai digon o amser ar adegau i ystyried, dadansoddi a pharatoi dogfennaeth yn ofalus ymlaen llaw. Fel y Prif Swyddog Cyfrifyddu, roeddwn yn teimlo bod angen imi gydnabod y ffaith honno, ond hefyd bod angen osgoi'r risg a allai godi o gyflawni gweithredoedd cyn iddynt gael eu hystyried yn drwyadl, neu sefyllfa lle na fyddem yn gallu dangos ein bod wedi defnyddio arian cyhoeddus yn briodol. Felly, ysgrifennais at fy holl Swyddogion Cyfrifyddu ychwanegol yn dweud wrthynt fy mod am iddynt gynyddu eu parodrwydd i dderbyn risgiau, a hynny mewn modd dewisol, gan gydnabod ar yr un pryd ei bod yn parhau'n bwysig defnyddio arian cyhoeddus yn briodol. Dywedais os nad oedd yn bosibl darparu'r ddogfennaeth lawn i gyfiawnhau penderfyniad ymlaen llaw yn y ffordd arferol, y byddai'n bwysig bod cyfrifon ôl-weithredol yn cael eu gwneud.

Ar adegau, rydym wedi gorfod gwneud penderfyniadau, o fewn oriau, mewn perthynas â'n cyfrifoldebau fel Swyddogion Cyfrifyddu, pan fyddem wedi disgwyl yn y gorffennol cael dyddiau i bwysu a mesur mater o'r fath yn ofalus, ac wrth gwrs rydym yn derbyn bod hyn yn rhan hanfodol o'r angen i ymateb i'r argyfwng â'r cyflymder angenrheidiol. Mae'r pandemig hwn yn fath o sefyllfa sy'n digwydd unwaith mewn canrif, ac felly rhaid derbyn ein bod yn gorfod addasu ein dulliau gweithredu arferol. Rydym yn ymdrin yn ddyddiol â materion a fyddai fel arfer yn cymryd misoedd i'w datrys - er enghraifft cymerodd 11 o ddyddiau i sefydlu'r ysbyty maes yn Stadiwm y Principality, a gosod yr offer a'r dodrefn ynddo. Fel arfer, byddai'n cymryd oddeutu 11 o flynyddoedd i adeiladu ysbyty newydd.



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Er gwaethaf hyn i gyd, rydym yn llwyddo i gynnal ein prosesau ariannol craidd, ac mae'r rheini'n dal yn gadarn, ac rydym yn nodi ac yn ymdrin â risgiau wrth iddynt ddod i'r amlwg, gan gynnal trywydd archwilio cywir, er bod angen creu rhai ohonynt yn ôl-weithredol.

Mae'n ffaith drist bod rhai pobl ddiogwyddor yn gweld argyfwng fel hwn fel cyfle i dwyllo eraill, ac rydym yn ymwybodol iawn o'r risg hon ac yn gwneud popeth o fewn ein gallu i'w atal, gan gydweithio ar weithgareddau sy'n cael eu cydgysylltu gan Drysorlys Ei Mawrhydi yn Llundain. Rydym wedi sicrhau bod ein tîm gwrth-dwyll yn parhau'n weithredol ac rydym wedi cyhoeddi canllawiau diwygiedig ar gyfer y staff. Rydym hefyd yn rhannu ein canllawiau, a'r hyn yr ydym yn ei ddysgu fel rhan o'n gweithgarwch gwrth-dwyll, gyda gweddill y gwasanaeth cyhoeddus yng Nghymru. Rydym yn cyfathrebu'n barhaus ac yn effeithiol gyda'n cyrff cyhoeddus, ac rydym yn rhannu ein canllawiau gyda nhw yn rheolaidd, gan eu bod yn ymwneud â materion megis paratoi cyfrifon, cyfarfodydd cyffredinol blynyddol, materion sy'n ymwneud â'r cynllun ffyrlo a sut mae'n cael ei weithredu, cyflogau a thaliadau cydnabyddiaeth yn y sector cyhoeddus, a phensiynau. Rydym hefyd wedi helpu i hwyluso'r gwaith o adnabod gweithwyr allweddol a defnyddio'r staff i gyflawni rolau eraill ar draws y gwasanaeth cyhoeddus. Er ein bod yn cydnabod y bydd ein cyrff cyhoeddus eu hunain yn atebol am faterion sy'n codi yn eu meysydd eu hunain, rydym yn falch o allu rhannu ein profiadau, ynghyd â'r hyn yr ydym wedi ei ddysgu, gyda nhw ac i ddysgu oddi wrthynt hwythau hefyd.

Rydym wedi cyhoeddi canllawiau diwygiedig ar gyfer y staff ar amrywiaeth o faterion y mae Swyddogion Cyfrifyddu yn ymwneud â nhw, megis rheoli grantiau, caffael a rheoli arian parod. Nod y canllawiau yw sicrhau ein bod yn defnyddio dull gweithredu cyson ar draws y sefydliad cyfan, ac yn helpu staff i ganolbwyntio ar yr hanfodion wrth iddynt weithio ar gyflymder. Er mwyn helpu ymhellach, mae llawer o'n staff cyllid proffesiynol bellach yn canolbwyntio bron yn gyfan gwbl ar ddarparu cymorth a chyngor mewn perthynas â'r ymateb i'r argyfwng COVID-19, gyda rhai ohonynt wedi ymsefydlu yn y rhannau hynny o'r swyddfa sy'n wynebu heriau penodol.

Mae'n hanfodol cadw golwg ar bob agwedd ar wariant mewn perthynas â'r argyfwng, ac rydym wedi cyflwyno proses sydd wedi ei chynllunio'n benodol ar gyfer nodi a chofnodi'r gwariant hwnnw. Mae gan Adran y Trysorlys gyfrifoldeb dros gadw golwg gyffredinol ar yr holl ymrwymadau gwariant, gan ddarparu cyngor ynglŷn â'r hyn sy'n fforddiadwy, a chysylltu ar lefel swyddogol â Thrysorlys Ei Mawrhydi ynghylch y sefyllfa newidiol o ran pa adnoddau ychwanegol y mae Llywodraeth y DU yn eu darparu.

Ar draws Llywodraeth Cymru, mae llawer o staff wedi cael eu symud, weithiau dros nos, i naill ai arwain neu gefnogi'r gwaith newydd. Mae'n rhaid gweithredu rota ar gyfer



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staffio ein hystafell Rheoli Argyfwng. Mae hynny wedi golygu y bu'n rhaid gohirio rhywfaint o waith arall, ac er bod y gwaith hwnnw'n bwysig hefyd nid oes cymaint o bwysau i'w gyflawni ar frys. Wrth inni edrych ymlaen at y Rhaglen Adfer, yn ogystal ag ymdrin â'r materion uniongyrchol sy'n gysylltiedig â'r feirws, bydd angen gwneud newidiadau cyson i sut yr ydym yn defnyddio ein staff, er mwyn inni allu parhau i sicrhau cynnydd mewn perthynas â blaenoriaethau Gweinidogion a gwasanaethu pobl Cymru. Bydd hynny'n her, ond rwy'n cydnabod ei fod yn hanfodol inni ddechrau edrych y tu hwnt i'r argyfwng presennol a pharatoi ar gyfer bywyd wedi hynny.

Pan fyddwn o'r diwedd yn dechrau dod allan o'r amgylchiadau presennol sydd mor heriol ac anodd, byddwn wedi dysgu llawer fel sefydliad, ac rwy'n benderfynol y byddwn yn elwa yn y dyfodol ar yr hyn a ddysgwyd.

Rwy'n anfon copi o'r llythyr hwn at Gadeirydd Pwyllgor Archwilio a Sicrwydd Risg Llywodraeth Cymru ac Archwilydd Cyffredinol Cymru.

Yn gywir, 

Shan Morgan

Ysgrifennydd Parhaol/ Permanent Secretary
Llywodraeth Cymru/ Welsh Government



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Shan Morgan
Ysgrifennydd Parhaol
Permanent Secretary



Llywodraeth Cymru
Welsh Government

N Ramsay, AS
Cadeirydd, y Pwyllgor Cyfrifon Cyhoeddus
Cynulliad Cenedlaethol Cymru
Bae Caerdydd
CF99 1NA

1 Mehefin 2020

Anwyl Mr Ramsay,

COVID-19

Diolch eto am yr amser y gwnaeth y pwyllgor ei gysegru i edrych ar ymateb Llywodraeth Cymru i argyfwng COVID-19, sy'n fater pwysig iawn. Fel y cytunwyd, rwyf wedi amgáu:

- Manylion swyddogaeth a chylch gorchwyl y grŵp ExCOVID sy'n goruchwylio ac yn cydlynu camau gweithredu gwasanaeth sifil Llywodraeth Cymru i ymateb i'r argyfwng presennol – atodiad A.
- Prosesau a chynigion archwilio mewnol yn y blynyddoedd ariannol 2019-20 a 2020-21 – atodiad B;
- Yr omniograff sy'n amlinellu fframwaith llywodraethu Llywodraeth Cymru ar gyfer ymdrin â phopeth sy'n ymwneud â COVID-19, y cyfeiriais ato yn ystod y PAC ond nad oeddwn yn gallu ei rannu dros gyswllt fideo – atodiad C.

Fe fyddaf yn ysgrifennu at aelodau'r Pwyllgor yn unigol cyn gynted â phosibl ynglŷn â'r adroddiad i'r llythyrau a anfonwyd i'r cyfeiriadau anghywir gan Swyddfa'r Comisiynydd Gwybodaeth a chanlyniadau'r Ymateb i'r Arolwg Argyfwng.

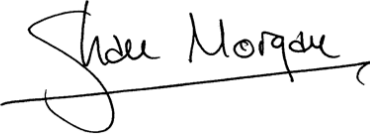


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Yn gywir, 

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Ysgrifennydd Parhaol/ Permanent Secretary
Llywodraeth Cymru/ Welsh Government



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Cylch Gorchwyl ExCOVID Swyddogaeth

Goruchwyllo a chydlynu camau gweithredu gwasanaeth sifil Llywodraeth Cymru i sicrhau bod polisïau allweddol ac amcanion gweithredol yn cael eu cyflawni, ac felly bod cefnogaeth effeithiol yn cael ei roi i Weinidogion i'w cynorthwyo i ymdrin ag argyfwng COVID-19. Mae hyn yn cynnwys;

- Rhoi sicrwydd i'r Ysgrifennydd Parhaol bod y gwasanaeth sifil yn gwneud popeth o fewn ei allu i reoli argyfwng COVID-19 ac yn diwallu disgwyliadau Gweinidogion
- Sicrhau bod blaenoriaethau polisi a gweithredol hanfodol Llywodraeth Cymru yn cael eu cyflawni
- Goruchwyllo ac adolygu portffolio ehangach darpariaeth polisi i sicrhau ei fod yn diwallu anghenion argyfwng COVID-19 ac yn cael ei weithredu yn effeithiol;
- Sicrhau bod gwaith ar COVID-19 yn cael ei flaenoriaethu'n glir a chanfod a dileu enghreifftiau o ddyblygu ymdrech a gweithgarwch:
- Datblygu gweledigaeth strategol glir ar gyfer datblygu polisïau, gan gynnwys yn y cyfnod adfer

Mae'r angen i wneud penderfyniadau yn gyflym yn golygu y bydd angen i'r Ysgrifennydd Parhaol neu staff uwch eraill wneud penderfyniadau y tu allan i gyfarfodydd ExCOVID o bryd i'w gilydd. Yn yr achosion hyn, bydd y penderfyniadau'n cael eu hadrodd yn ôl i ExCOVID cyn gynted â phosibl.

ExCOVID yw'r fforwm gwneud penderfyniadau strategol ynglŷn â'r ymateb Polisi COVID-19 sy'n cefnogi'r Ysgrifennydd Parhaol fel Prif Ymgynghorydd Polisi i'r Prif Weinidog, Y Prif Swyddog Cyfrifyddu a Phennaeth Gwasanaeth Sifil Llywodraeth Cymru i fonitro ac arwain ymateb Llywodraeth Cymru i'r Coronafeirws – COVID-19.

Aelodaeth

Aelodau ExCo arferol yn ogystal â Reg Kilpatrick neu gynrychiolydd; Prif Swyddog Meddygol neu gynrychiolydd; Toby Mason neu gynrychiolydd; Tim Render; Pennaeth Tîm Prosiect COVID-19 neu gynrychiolydd.

Amllder y Cyfarfodydd

Fel arfer cynhelir cyfarfodydd o leiaf unwaith yr wythnos ac mor aml sydd angen. Bydd Aelodau yn cael cyfle i fynychu o bell.

Ysgrifenyddiaeth

Bydd gwasanaeth ysgrifenyddiaeth yn cael ei ddarparu gan Dîm Prosiect COVID-19



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SEFYLLFA ARCHWILIO MEWNOL

Blwyddyn Ariannol 2019/20

Mae'r rhaglen o waith archwilio ar gyfer 2019/20 wedi'i addasu i ganiatáu i'r Gwasanaeth Archwilio Mewnol ystyried newidiadau sy'n deillio o baratodau Brexit. Oherwydd ansicrwydd ynglŷn â Brexit mewn meysydd polisi/busnes, gwnaethpwyd penderfyniad i wneud rhagor o waith sicrwydd cynghorol mewn modd hyblyg wrth i risgiau ddod yn gliriach yn ystod y flwyddyn, ac yn hytrach, canolbwyntio gwaith archwilio ar systemau cyllid corfforaethol craidd a phrosesau busnes. Gwnaethpwyd digon o waith i ganiatáu i'r Pennaeth Archwilio Mewnol roi sicrwydd ar gyfer y flwyddyn, er y cyfyngiadau ar waith archwilio yn ystod mis olaf y flwyddyn ariannol o ganlyniad i COVID-19.

Blwyddyn Ariannol 2020/21

1. Cefndir

Cyn mis Mawrth 2020, roedd y Gwasanaeth Archwilio Mewnol wedi diweddarau ei "Asesiad o Anghenion Archwilio" yn sylweddol i ganfod meysydd gweithgarwch Llywodraeth Cymru yr oedd yn dymuno eu hadolygu yn ystod 2020/21. Serch hynny, yn dilyn yr achosion o COVID-19 ac effaith sylweddol hyn ar bob agwedd o weithgarwch Llywodraeth Cymru, rydym wedi ailedrych ar y cynllun gwaith arfaethedig hwn.

2. Dull Archwilio Diwygiedig

Mae'r rhan fwyaf o adnoddau'r Gwasanaethau Archwilio Mewnol wedi'u hadleoli i gefnogi agweddau o ymateb brys yn y gwahanol rannau o'r sefydliad, ar y sail nad yw bellach yn bosibl i wneud gwaith archwilio fel y cynlluniwyd. Serch hynny, mae tîm craidd o archwilwyr mewnol yn dal i fod yn gweithio ar weithgarwch archwilio a sicrwydd yn ystod argyfwng COVID.

Amcan y "Tîm Craidd" Archwilio Mewnol yw cefnogi a chynghori ar fesurau newydd sy'n deillio o argyfwng COVID-19 a chael sicrwydd ar y newidiadau sy'n cael eu gwneud i'r fframweithiau llywodraethu, rheoli risg a rheolaeth fewnol. Mae'r rhain yn cynnwys sefydlu strwythurau/fforymau newydd, addasu systemau neu brosesau presennol, newidiadau i drefniadau dirprwyo a rheolaethau a threfniadau cyllido newydd. Bydd y Tîm Craidd yn rhoi sicrwydd ynglŷn â'r amrywiol gynlluniau newydd i fynd i'r afael â gwahanol agweddau'r argyfwng a hefyd rhoi sicrwydd ynglŷn ag a yw'r mesurau sy'n cael eu cymryd wedi'u cynllunio a'u rheoli gan roi ystyriaeth lawn i



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addasrwydd, rheoleidd-dra a gwerth am arian mewn perthynas â gwariant cyhoeddus. Bydd ein ffocws allweddol ar adnabod a rheoli risg.

O ran y dull archwilio, mae “arsylwi” wedi bod yn ddull dilys ers amser i archwilwyr ei ddefnyddio i geisio sicrwydd. Mae’r defnydd o’r dull hwn wedi lleihau wrth i ragor o brosesau a rheolaethau ddatblygu i fod yn gyfrifiadurol ac yna yn ddigidol. Serch hynny, dyma’r dull archwilio cywir i’w ddefnyddio mewn sefyllfa o argyfwng. Gall tîm y Gwasanaeth Archwilio Mewnol roi sicrwydd ar y newidiadau a gytunwyd i fynd i’r afael â COVID-19 drwy “arsylwi” ar y trywydd archwilio ar gyfer penderfyniadau mawr, gan gynnwys cynhyrchu dogfennau newydd a dosbarthu negeseuon corfforaethol i roi cyfarwyddyd a gosod disgwyliadau. Gall hefyd gael sicrwydd drwy arsylwi pwyllgorau allweddol a chynnal adolygiadau o brosesau busnes ar y trefniant newydd sydd ar waith. Mewn ffordd, mae hyn yn cynhyrchu sicrwydd “amser real”. Mae hefyd yn rhoi cyfle i’r Gwasanaeth Archwilio Mewnol nodi’r “gwersi a ddysgwyd” sy’n cael eu cofnodi wrth iddynt gael eu hadnabod. Pan fo angen, bydd argymhellion yn cael eu gwneud gan y Gwasanaeth Archwilio Mewnol wrth i faterion ddod i’r amlwg. Mae gwersi eraill yn cael eu cofnodi ar gyfer ymarferion gwersi a ddysgwyd diweddarach i gyfrannu at wella prosesau a gweithdrefnau.

Yn ogystal ag arsylwi, ar y cyfle cyntaf posibl byddwn hefyd yn defnyddio dull mwy “trafodaethol” (wedi’i gefnogi gan ddadansoddeg data) i wirio yn ôl weithredol y broses o roi dirprwyaethau a rheolaethau mewnol wedi’u haddasu ar waith a chanfod unrhyw anghysondeb neu bryderon. Gall peth o’r gwaith hwn gynnwys rhannu data gyda chyrrff cyhoeddus eraill ac rydym eisoes yn trafod gyda Swyddfa Archwilio Cymru i edrych ar sut y gellir cyflawni hyn drwy ehangu gweithdrefnau rhannu data y Fenter Twyll Genedlaethol.

Mae gallu gwrth-dwyll Llywodraeth Cymru yn cael ei gynnal ac mae’r Gwasanaeth Gwrth-Dwyll eisoes wedi cyhoeddi canllaw ymwybyddiaeth twyll rhagweithiol ac wrthi’n cyfrannu at Fwletin Diogelwch newydd sy’n canolbwyntio ar dwyll seiber a risgiau seiber eraill yn ystod COVID-19.

Rydym hefyd yn cadw mewn cysylltiad agos gyda Swyddfa Archwilio Cymru, ein sefydliad proffesiynol (y Sefydliad Archwilwyr Mewnol), y Bwrdd Cyngori ar Safonau Archwilio Mewnol (IASAB) sy’n gyfrifol am Safonau Archwilio Mewnol y Sector Cyhoeddus (PSIAS) a Phroffesiwn Archwilio Mewnol y Llywodraeth (GIAP) ar gyfer canllawiau “pennaeth proffesiwn” ac i rannu ein dulliau priodol o roi sicrwydd. Hyd yma rydym yn cyd-fynd yn rhesymol â’n cydweithwyr GIAP.

Rydym yn cydnabod y canlynol:

- Mae adleoliadau’r Gwasanaeth Archwilio Mewnol mewn capasiti “gweithredol” felly ni allwn gynnal ein lefel arferol o annibyniaeth a gwrthrychedd fel archwilwyr



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– dim ond y Tîm Craidd presennol sy'n gallu gwneud hyn – ond mae gennym eisoes weithdrefnau ar waith i reoli gwrthdaro buddiannau o'r fath yn effeithiol a defnyddio'r profiadau hyn i gyfrannu at unrhyw ymarferion gwersi a ddysgwyd yn y dyfodol.

- Mae'r Tîm Craidd sy'n weddill yn fach iawn ac ni allwn fod yn siŵr ar hyn o bryd a fydd yn ddigonol i sicrhau trosolwg effeithiol o'r holl newidiadau llywodraethu a rheolaeth ond byddwn yn adolygu hyn yn gyson.
- Efallai y byddwn yn cael anhawster sicrhau bod ein "gwybodaeth fusnes" am fesurau newydd yn gyfredol. Byddwn yn dibynnu ar uwch swyddogion ac unigolion sy'n gwneud penderfyniadau i roi gwybod inni am newidiadau allweddol i drefniadau llywodraethu a rheolaeth. Ond drwy gadw mewn cysylltiad agos â chydweithwyr Cyllid a Llywodraethu a'r Cyfarwyddwyr Gweithrediadau, nid ydym yn disgwyl y bydd hon yn her sylweddol yn seiliedig ar ein profiad hyd yma.

3. "Busnes fel Arfer"

Gan fod y Gwasanaeth Archwilio Mewnol yn awr wedi trefnu ei ymateb i'r argyfwng COVID-19 a'n bod ni'n deall sut y mae'r sefydliad yn ymateb, rydym yn bwriadu cynnal adolygiad o'r gwaith y byddem fel arall wedi'i wneud yn ystod 2020/21 i ganfod:

- unrhyw archwiliadau rheoleiddio y mae angen inni ymgymryd â nhw (fel yr adolygiad o'r archwiliad pensiynau blynyddol);
- meysydd allweddol o weithgarwch "arferol" sy'n parhau ac y tynnwyd sylw atynt ar gyfer eu harchwilio yn ystod 2020/21 ac sydd angen eu cynnwys o hyd yn rhaglen archwilio eleni.

Bydd angen inni sicrhau y gall archwiliadau yn y meysydd hyn barhau i fod yn rhan o'r rhaglen archwilio ar gyfer y flwyddyn, er mwyn rhoi barn archwilio gymwys ar ddiwedd y flwyddyn ariannol bresennol.



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Eitem 2c

Tracey Burke

Cyfarwyddwr Cyffredinol / Director General

Y Grŵp Addysg a Gwasanaethau Cyhoeddus
Education and Public Services Group



Llywodraeth Cymru
Welsh Government

Nick Ramsay AS
Cadeirydd y Pwyllgor Cyfrifon Cyhoeddus
Cynulliad Cenedlaethol Cymru
Bae Caerdydd
CF99 1NA

28 Mai 2020

Annwyl Mr Ramsay,

Y PWYLLGOR CYFRIFON CYHOEDDUS – DIWEDDARIAD AR ADDASIADAU TAI – MAI 2020

Diolch am eich llythyr dyddiedig 29 Ebrill. Mae'n dda gennyf roi diweddariad ar weithredu'r argymhellion sy'n weddill, sef 3 a 5, yn ogystal ag egluro sut mae'r gwaith wedi esblygu ers y diweddariad diwethaf yng Nghorffennaf 2019.

Argymhelliad 3

Mae'r Grŵp Llywio Addasiadau Tai (GLIAT) wedi cynnig na ddylid gweithredu profion modd ar addasiadau llai cymhleth (bach a chanolig) nac ar unigolion sy'n derbyn triniaeth liniarol neu ofal diwedd oes. Cyn ymgynghori ar yr opsiwn yma, fodd bynnag, cred y GLIAT bod angen darparu tystiolaeth o'r gost o ddileu'r prawf modd ar gyfer addasiadau bach a chanolig a'r effaith bosibl ar y galw amdanynt. Gallwn gyfrif y gost o ddileu'r prawf modd o ddata awdurdodau lleol am gyfraniadau presennol cleientiaid tuag at addasiadau a ariennir drwy Grant Cyfleusterau i'r Anabl (GCA) (ar gyfer 2018/19), ond ni wyddys beth fyddai effaith dileu'r prawf modd ar gynyddu'r galw am GCA. Gall gynnydd mewn galw arwain at amseroedd aros hirach am GCA a beichiau ariannol ychwanegol ar awdurdodau lleol.

Fel canlyniad, comisiynodd Llywodraeth Cymru y Ganolfan Polisi Cyhoeddus Cymru i ddarparu'r fath dystiolaeth, gan gynnwys archwilio'r posibilrwydd o ddileu'r prawf modd ar gyfer addasiadau mwy. Byddai hyn wedi gofyn am ymgysylltu sylweddol gydag awdurdodau lleol. Fodd bynnag, am fod adnoddau Llywodraeth Cymru ac awdurdodau lleol wedi'u hailgyfeirio er mwyn ymdrin â'r epidemig Covid-19 presennol, mae gwaith y GLIAT wedi'i oedi ac ni fu'n bosibl i barhau â'r ymchwil. Byddwn yn adolygu'r sefyllfa hon fel mater o frys cyn gynted bod hynny'n ymarferol i'w wneud.



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Argymhelliad 5

Un o'r cynigion a gytunwyd gan y Gweinidog Tai a Llywodraeth Leol oedd i swyddogion ymgymryd â rhaglen o waith drwy'r GLIAT i ddarparu fframwaith strategol trosfwaol ar gyfer cynllunio a darparu addasiadau tai gan bob darparwr yn 7 ardal y Byrddau Iechyd Lleol yng Nghymru. Bwriedir y Fframwaith i weithredu ffordd o weithio amlasiantaeth integredig sy'n canolbwyntio ar atal, tegwch a llwybrau clir i mewn i wasanaethau. Byddai'r Canllawiau a fyddai'n canlyn y fath Fframwaith yn rhoi cyfeiriad i bob darparwr gwasanaethau a ffrwd gyllido, gan gynnwys Enable. Am y rheswm yma, penderfynom i beidio cyhoeddi canllawiau ar wahân i Enable ar hyn o bryd, ond i ymgorffori'r angen i integreiddio gyda darparwyr gwasanaethau eraill yn y telerau ac amodau grant.

Sefydlodd y GLIAT Grŵp Gorchwyl a Gorffen i ymgymryd â'r gwaith hwn. Cyfarfu'r Grŵp dair o weithiau a disgwylid iddynt gyflwyno amlinelliad o Fframwaith i'r GLIAT yn eu cyfarfod ym mis Mehefin. Fodd bynnag, mae'r gwaith hwn hefyd wedi'i oedi am hyd yr argyfwng Coronafeirws.

O ran newidiadau yn arferion awdurdodau lleol wrth weithredu profion modd, sylwedd y gwaith cychwynnol oedd gweithdy gyda rhanddeiliaid ym mis Gorffennaf 2019 a ddaeth i'r casgliad bod angen mwy o dystiolaeth, fel a nodir uchod o dan Argymhelliad 3. Mae'r diffyg data hanesyddol wedi bod yn rhwystr i ddeall tueddiadau mewn newid arfer. Mae'r *Dadansoddiad Data Lefel Uchel ar addasiadau tai 2018-19* a gyhoeddwyd gennym yn Rhagfyr 2019 yn dangos bod awdurdodau lleol wedi darparu dros 16,000 o addasiadau, ac o'r rhain, roedd ychydig dros 4,000 yn GCA. Mae data gweinyddol a ddarparwyd i Lywodraeth Cymru gan awdurdodau lleol yn dangos bod hanner o'r rhain (2,138) yn destun prawf modd. Darparwyd dros 12,000 o addasiadau gan awdurdodau lleol o dan bwerau disgresiwn. Cyhoeddir y dadansoddiad data ar wefan Llywodraeth Cymru:

<https://llyw.cymru/sites/default/files/publications/2020-01/addasiadau-tai-dadansoddiad-2018-2019.pdf>

I droi at yr adolygiad ehangach o addasiadau (neu'r 'adolygiad system' fel y cyfeiriwyd ato gynt), mae hyn yn cynnwys bellach dri darn o waith cysylltiedig. Y cyntaf oedd i sefydlu safonau gwasanaeth sy'n berthnasol i bob addasiad, beth bynnag y ddeiliadaeth, y darparwr neu'r ffynhonnell gyllido. Mae hyn mewn grym ers Ebrill 2019. Yr ail yw i adolygu'r polisi ar brofion modd a gweithredu newidiadau – cyfeiriais at hyn o dan Argymhelliad 3 uchod. Y trydydd yw i sefydlu Fframwaith Cynllunio Strategol er mwyn integreiddio cynllunio a darparu addasiadau ar lefel rhanbarthol, fel a nodwyd o dan Argymhelliad 5. Gyda'i gilydd, a chyda sail o adrodd blynyddol gwell o dipyn, bydd hyn yn gwella'n sylweddol gysondeb, tegwch a safon gwasanaethau addasu.

Mae'n anffodus bod yr argyfwng iechyd presennol wedi cael effaith ar ein hadolygiad o addasiadau sy'n parhau. Fodd bynnag, mae'n bwysig nodi gwaith gwerthfawr darparwyr addasiadau yn ystod yr wythnosau diwethaf, yn helpu i hyrwyddo rhyddhau cleifion yn gynnar o'r ysbyty a lleddfu pwysau ar y system iechyd a gofal. Mae'r darparwyr wedi ymateb yn bositif i'r canllawiau a gyhoeddwyd gennym, tra'n gweithio'n aml mewn amgylchiadau anodd: [Canllawiau i asiantaethau gofal a thrwsio, awdurdodau lleol a landlordiaid cymdeithasol cofrestredig sy'n darparu addasiadau i dai: coronafirws \(COVID-19\)](#)

Byddwn yn hapus i ddiweddarau'r Pwyllgor ymhellach wrth i faterion ddatblygu neu i ddarparu eglurhad pellach ar yr ymateb uchod.

Yn olaf, hoffwn gymryd y cyfle hwn i ddymuno'n dda i chi, eich cyd Aelodau Pwyllgor ac Ysgrifenyddiaeth y Pwyllgor ar adeg anodd iawn i ni gyd.

Yn gywir iawn

A handwritten signature in black ink, appearing to read 'Tracey Burke'. The signature is written in a cursive style with a large initial 'T'.

Tracey Burke

Mae cyfyngiadau ar y ddogfen hon

Public Accounts Committee Hearing 8 June 2020

Welsh Government support for business in response to Covid-19

Introduction

We are living in extraordinary times. The health, economic and social implications of Covid-19 are far-reaching and profound, and have required an unprecedented response from government. Our overarching policy objectives are to protect lives, communities, and businesses. We are still in the middle of our emergency response work, including to safeguard Welsh business, and jobs and employment opportunities for the people of Wales.

The UK Government has announced (up to 15 May 2020) support totalling £124.3 billion to support the economy. Annex 1 provides a summary of the main schemes announced by the UK Government. Welsh Ministers have agreed funding of £1.7 billion since March 2020 to support Welsh businesses and the Welsh economy through these turbulent times. The measures being delivered are complimentary to the schemes launched by the UK Government and address gaps identified which are specific to the needs of the Welsh economy.

Economy Skills and Natural Resources (ESNR) Group has repurposed and diverted significant resource at speed to help deliver the Welsh Government's response to Covid-19. As well as providing urgent and substantial support to tens of thousands of businesses and safeguarding jobs, our response has included developing our internal governance environment to ensure we continued to make safe decisions on the use of public funds in these unprecedented times.

This paper covers the current financial position in terms of funding for businesses, social enterprises and charities to help the Public Accounts Committee understand the Welsh Government's commitments and spending on the C-19 response. The paper is organised in the following sections:

Section 1: The economic context arising from Covid-19 within which the Welsh Government had to act.

Section 2: The policy context within which the Welsh Government considered providing financial support to business as part of our economic response to Covid-19, including a gap analysis of support mechanisms

Section 3: The economic interventions made by the Welsh Government as part of our economic response to Covid-19.

Section 4: The changes made to the governance and accountability frameworks in the Welsh Government to support and manage our economic interventions.

Section 1- Economic Context

Covid-19 has triggered an international and national economic crisis, and the pace at which unfolded – and continues to unfold – is breath taking. In particular, the situation in the few weeks of the crisis was unprecedented in modern times, with the rate of potential redundancies or business closures rising exponentially on an hourly basis. The lockdown measures needed to curtail the spread of the pandemic caused a fundamental and severe shock to the economy. This required a direct and immediate response from the UK Government and the Welsh Government to prevent crisis turning into a disaster from which many businesses would not survive, with devastating consequences for jobs and livelihoods across Wales, and the future of our economy.

Overall, the OBR estimate that UK real GDP will fall by 35% between April and June and 12.8% in 2020. This would be a much larger fall than that seen at any point during the financial crisis. An illustrative scenario presented by the Bank of England predicts that the UK economy will rebound in the second half of 2020 and into 2021 as social distancing measures are gradually lifted.

In addition, there were 113,000 new Universal Credit claimants declared in Wales between 17 March and 12 May (though not all will go on to receive a payment). Both household consumption (down by 30% in April) and business investment figures have fallen significantly from previous quarters with household spending in sectors of transport and restaurants (+50%) being the hardest hit. This data is supported by ongoing intelligence from businesses and communities across Wales.

The economic impacts of Covid 19 have occurred in waves, starting with the self employed, hospitality, retail and tourism. This quickly spread to aerospace, automotive and wider manufacturing, within days. There is now no part of the economy that is untouched by the Covid 19 crisis. The uncertainty at how the disease will evolve further compounds the difficulties for an already unstable economy.

As plans are developed for Wales and the UK to emerge from lockdown, the situation remains fluid, with ongoing uncertainty and businesses and jobs remaining at risk.

The range of business experiences during this crisis will be on a continuum:

- those that have had to cease trading;
- those that may be able to go into medium term hibernation;
- those that are able to adapt to remote ways of working; and
- those who will continue trading because their business is critical to the functioning of the nation, and they can still operate legally and safely in relation to C-19 guidelines.

The degree to which a business is exposed, and when, will vary according to a number of factors, including sector, size, customer base, workforce, cost base and location, all of which are impacted by the decisions taken on the scale and speed of easing the lockdown. Key costs which businesses need to meet include payroll,

debt servicing, rent / lease, insurance, tax liabilities, security, essential maintenance and utilities.

The Office for National Statistics Business Impacts of Coronavirus Survey estimated that 66 per cent of businesses in Wales that responded experienced a fall in turnover outside of normal range in the period April 20 to 3 May. This is the highest share of all UK nations.

Section 2 - Policy Context

Our overarching policy objectives are to protect lives, communities and businesses.

Two intended outcomes are being sought from our economic interventions:

Firstly, to help businesses survive the shock of sudden and significant drops in revenues resulting from the coronavirus pandemic and from the enforced lockdown measures necessary to control the spread of the virus;

Secondly, by increasing the chances of business survival, to safeguard the jobs of the people employed.

The complete collapse of a normal functioning society and economy created immediate cashflow pressures for many businesses as they faced a collapse in turnover. Support measures announced by the UK Government in the immediate aftermath, and subsequent changes to these, have provided partial coverage of cost pressures faced by businesses. The Welsh Government undertook a gap analysis within the support mechanisms being introduced, and considered this alongside the economic data and real time business intelligence from companies and employees across Wales. This work was undertaken at pace and quickly established the clear need for additional targeted support to help businesses across Wales weather the economic hurricane. Offering direct funding support to businesses is considered to be the best and most cost effective way of maintaining employment levels and adding to efforts to stabilise the economy a method we have used in the past when responding to the 2008 financial crisis.

The economic proposals were developed to fit within the wider policy context of the Welsh Government, including the policy framework set out in our Economic Action Plan. Proportionate consideration was and continues to be given to the need to deploy public investment with a social purpose as set out in the economic contract, which includes an emphasis on fair work and climate change mitigation.

Our economic interventions seek to implement a whole system approach to protect the economy and minimise the impact for the longer term. Our approach is based on understanding how to best respond to the following business outcomes:

- Step down in activity / Maintain critical economic infrastructure (e.g. manufacturing) – response: SHORT TERM, MINIMISE IMPACT
- Hibernate now to re-open later (e.g. many hospitality businesses) – response: MEDIUM TERM, SOFTEN IMPACT

- Repurpose activity (e.g. restaurants selling to home delivery; manufacture of ventilators) – response: MEDIUM TERM, SOFTEN IMPACT
- Expand activity (e.g. food retail) - response: MEDIUM TERM, SOFTEN IMPACT

The overall economic impact is likely to be very significant, but potentially temporary and although the scale and duration of impact is difficult to predict, we anticipate the impact will fluctuate as Wales and the rest of the UK navigate our way out of lockdown. It is also clear from the evidence (including business intelligence) that the economic impact of the lockdown will come in waves, and that over the longer term some sectors and sub-sectors may be more significantly affected than others (at least until a reliable vaccine and therapeutics for C-19 are developed and widely available).

Over the medium and longer term, many businesses will face a fall in supply and demand. However, there is potential to protect capacity by enabling firms to ‘hibernate’ over the crisis period and re-emerge quickly; and also to enable repurposing of firm activity to support health resource.

The economic support schemes delivered by the Welsh Government have balanced the need to support business and jobs now, with the need to acknowledge further support may be required in coming months as the effects of the pandemic work through the different sectors of the economy. They also take account of potential further waves of the virus, with the accompanying lockdown measures which may be needed, plus the ongoing challenge to the economy posed by EU exit – both of which may escalate as the year continues.

Section 3 - Economic Interventions

The main Welsh Government interventions for support to business are as follows.

Economic intervention	Scheme value £m
Rates relief for retail, leisure and hospitality	332
£10k grants for businesses under £12k rateable value	636
Grants for retail, leisure and hospitality businesses with a rateable value between £12k-£51K (totalling no more than 25,000 grants)	214
Economic Resilience Fund (combination of direct grants and loans from the Development Bank of Wales)	500
Widening Scope of £10k grants to Community Amateur Sports Clubs and Charities	26
Total	1,708

In addition to the above there have been a number of sector-specific interventions we have made to address particular issues within the fishing and dairy sectors, and the culture and creative sectors, for example.

Ex Ante and Ex Post appraisals

Given the unprecedented nature of the lockdown measures introduced in March 2020, the overriding priority in establishing the Covid-19 non-domestic rates (NDR) grant schemes was pace of delivery and ensuring essential emergency financial support reached businesses in a speedy fashion

This meant that a comprehensive ex ante appraisal, which would normally be associated with any intervention of this scale and value was not possible, given the urgent requirement for the grant schemes to become operational. Advice to Ministers recognised the anticipated risks with a scheme of this nature and its speed of deployment, setting those against the severe consequences of not acting. These risks have been managed as far as possible through appropriate mitigations, including as robust an appraisal as was practical and possible in the time available, and enhanced post award verification checks akin to those used by HMRC.

Given the limiting factors that restricted a full ex ante appraisal, officials are now in the process of specifying an ex post assessment of the Covid-19 NDR grants and the Economic Resilience Fund. This will articulate the logic model in more detail and give initial consideration to the extent to which the intended outcomes are being met (albeit still in a live crisis situation) In attempting to address this latter point, counterfactual approaches will be considered. There are likely to be significant limitations to this work, not least unknown factors such as the effect of the virus on macro-economic conditions, how these might recover or evolve and over what timescale. This is likely to mean that both formative and in the longer term, summative approaches to the ex post assessment will be needed as well as consideration of any unintended or unforeseen outcomes.

Business Rates Relief Schemes (NDR and grant scheme)

In March 2020 Welsh Ministers announced further details of a business rate support scheme in Wales. This would provide support to ratepayers in Wales on an equivalent basis to those in England (with the exception of larger rateable properties) and all properties in the retail, leisure and hospitality sectors would receive 100% rates relief in 2020-21. The scheme also provided for all ratepayers eligible for Small Business Rates Relief in Wales a £10,000 grant and all retail, leisure and hospitality ratepayers with a rateable value of between £12,000 and £51,000 would receive a £25,000 grant.

This intervention placed ratepayers in Wales on an equal footing with counterparts in England with the exception of the 200 properties with a rateable value greater than £500,000 not receiving the relief. It provided immediate support and clarity for ratepayers with around 70,000 businesses and properties eligible for support; to date nearly 53,000 grants totalling £640m have been awarded working through our local authority partners in Wales.

The schemes provided emergency relief for businesses affected by Covid 19, supporting continued trade and lowering the risk of job losses. This supports the Well-Being of Future Generations' objective of securing a prosperous Wales. The schemes also contribute to the Taking Wales Forward commitments to cut taxes for small businesses, reduce burdens on business as well as the Prosperity for All commitment to provide the right support to people and businesses.

The rates relief scheme is operated by local authorities. Officials from the Welsh Government worked closely with local government colleagues to compile figures for the amount of relief to be provided in each authority and how the scheme would be delivered to minimise the risk of fraud and error and to ensure deliverability. This has been an excellent partnership.

Economic Resilience Fund

The Economic Resilience Fund (ERF), is a cross Government, pan economy fund aimed at supporting employers and protecting employees. It was designed to plug any significant remaining – and emerging - gaps to support eligible enterprises with the remaining fixed costs of remaining in operation, whilst suffering from a significant reduction in turnover as a result of the Covid-19 pandemic. The Fund was designed to complement existing UK and Welsh Government support and is available to those not eligible for the above schemes or those still in difficulty having received the maximum funding available. It is recognised that the Fund would not be able to support every business (there were around 267,000 businesses in Wales in 2019) so policy choices would need to be made.

Where NDR was an immediate and urgent response in the days surrounding lockdown, the development of ERF allowed for a more considered view, examining impacts to sharpen the intervention and complement that support being provided by NDR and the UK-wide schemes. In view of the immediate cashflow pressures many businesses are facing across the economy due to a collapse in turnover, and the partial coverage of cost pressures by support measures announced to date, there is a clear need for ongoing support to rescue and sustain businesses across Wales. Offering direct funding support to businesses, charities and social enterprises is considered to be the best and most cost effective way of maintaining employment levels, adding to efforts to stabilise the economy.

The Economic Resilience Fund provides businesses, social enterprises and charities (due to separate support arrangements) with financial support, initially in the form of £200m non-repayable revenue funding support plus £100m financial transaction loan finance through the Development Bank of Wales (DBW). A further £100m of non-repayable revenue support was subsequently added to the initial £200m at pace due to the phenomenal take-up of the first tranche of funding. Ministers and officials reacted quickly to provide this additional funding from the overall £500m envelope.

The Fund has been designed to ensure that it will be flexible, cross government and provide cross-sector support – including to social enterprises and charities. All sectors of the economy will be impacted so the fund focuses on viable enterprises which are severely impacted and face significant pressures despite other support

measures announced. The Fund aims to provide short term support to mitigate cash flow pressures not addressed by other support being offered by the UK Government, Welsh Government and DBW – thereby acting as last port of call to sustain a good business into 2021.

Of the £300m initially allocated to ERF, recognising the considerations outlined above, as well as employment factors, the Fund has been divided indicatively among business size categories as follows:

- £240m for micro businesses employing between 1 and 9 people and for small and medium enterprises (SMEs) employing between 10 and 249 people
- £60m (20%) for large businesses employing 250 people or more

Delivery of the Fund has required a significant repurposing of resources in the Welsh Government. Over 150 civil servants and contractors were redeployed at short notice, with bespoke training, to support the Economy and Transport Department in delivering the initial phase of the Fund. More will be repurposed to perform further additional verification checks over the course of the summer, and to ensure funding offers made to businesses have been used for the purposes intended and by businesses eligible for support. The speed at which the scheme was established, launched and delivered demonstrates the very best qualities of the agile civil and public service we have in Wales.

The emergency measures outlined above are in addition to those existing business support schemes delivered by the Welsh Government and DBW.

Business Wales

All of the above work is underpinned by our highly-regarded bilingual business advice and support platform and services, Business Wales. This was originally launched in January 2013 and refreshed in January 2016 - designed to make it easier for Welsh micro-businesses and SMEs including social enterprises, plus aspiring entrepreneurs of all ages, to access the information, advice and support they require to start and grow their businesses. The service is funded through a combination of EU and domestic investment.

Business Wales offers a combination of online, telephone, 1-2-many and 1-2-1 business support which is tailored according to client need and the different regions of Wales, dependant on local requirements. Business Wales provides a range of general business advice, information and signposting as well as specialist strands of advice such as equality & diversity; resource efficiency; international trade; skills; procurement; and mentoring. In addition to broadband exploitation and access to the Skills Gateway and Farming Connect.

In response to Covid-19, Business Wales has adapted its business model at pace to deliver a virtual and telephony advisory service. This includes a series of live webinars to address challenges around accessing finance, managing cashflow, digital capability and diversification, managing change to employment. The breadth of topics is being extended to reevaluate business models, alongside approaches to

embed wellbeing in our advisory support and engagement with business communities.

Section 4 - Governance and Accountability Considerations

The unprecedented speed with which the Welsh Government had to respond to Covid-19 meant judgments as to whether to support specific businesses had to be made at record pace, with the real potential for imperfect information being available at the point of decision. This presented a number of Accounting Officer issues, and required a change to our overall governance framework to ensure the use of public funds was still subject to appropriate considerations of regularity, propriety, feasibility and value for money in the extraordinary context of Covid-19.

In summary, in March our risk appetite for business support was specifically reviewed, especially around the need to manage delivering large scale interventions at pace with incomplete information. This culminated in a letter from the Principal Accounting Officer to Additional Accounting Officers on 30 March setting out what these risks are and what we should consider tolerating whilst still being mindful of the AO duties to put proportionate safeguards in place. Because of the speed at which we were responding (and given our aim to protect as many businesses as possible) an increased level of risk with regard to fraud and error - or to businesses not being able to survive despite Welsh Government support - was accepted. However, it was agreed that this would be mitigated as far as possible by using at least two point of verified ID data for example VAT.

Much of the support provided by the Welsh Government to business is in the form of grant funding. Guidance was issued in March from the Grants Centre of Excellence putting in place a revised operational framework. This enabled grant managers to respond with alacrity to organisations suffering as part of Covid-19 by varying grant terms and conditions for existing grants, considering payments in advance of need or payments in advance of all verification checks which we would expect to undertake in normal operating conditions for example. One of the recommendations from previous PAC and WAO reports has been the need for officials to better document decisions at the time the decision was made. A new decisions template and guidance was circulated to ensure the key rationale for decisions made at pace was properly captured.

Our business support schemes have also been developed with the aim of undertaking verification checks to ensure compliance with scheme rules by those who have received funding in slower time over the summer months.

ERF has been delivered via a fully digitised application process from end to end. We have also been able to link reports between the application system and Welsh Government's SAP finance system again to both maintain records and ensure end to end verification.

Our procurement rules have also been revised in Wales. In March the Minister for Finance approved the adoption of PPN2 in Wales. This enabled officials to urgently

review their contract portfolio and inform suppliers who they believe are at risk that they will continue to be paid as normal (even if service delivery is disrupted or temporarily suspended) until at least the end of June.

The procurement notice also enabled us to put in place the most appropriate payment measures to support supplier cash flow; this might include a range of approaches such as forward ordering, payment in advance/prepayment, interim payments and payment on order (not receipt). If the contract involves payment by results then payment should be on the basis of previous invoices (for example the average monthly payment over the previous three months).

There are checks built into this system. To qualify, suppliers should agree to act on an open book basis and make cost data available to the contracting authority during this period. They should continue to pay employees and flow down funding to their subcontractors. These changes aim to maintain cash flow in the supply chain and protect jobs.

Conclusion

In summary, Welsh Government has put in place and delivered, at pace and with appropriate protections and checks, a suite of extraordinary support measures in response to a crisis that is unprecedented in recent times. We are still in the midst of that crisis, and work to develop and refine our approach continues in this very dynamic situation.

Annex1

Annex: summary of the schemes currently available (28 May 2020)

Job Retention Scheme

Employers can claim online for a grant for 80% of their furloughed employees' salaries, up to a maximum of £2,500 per employee per month, plus the associated Employer National Insurance contributions and minimum automatic enrolment employer pension contributions on that wage.

Self-Employment Income Support Scheme

The Self-employment Income Support Scheme (SEISS) will support self-employed individuals (including members of partnerships) who have lost income due to coronavirus (COVID-19). The scheme allows self-employed individuals to claim a taxable grant worth 80% of their trading profits up to a maximum of £2,500 per month

HMRC will contact those who are eligible for the scheme and invite them to apply online.

Business Interruption Loan Scheme

The Coronavirus Business Interruption Loan Scheme (CBILS) is available via one of 40 accredited finance providers and supports small and medium-sized enterprises (SMEs) (with an annual turnover of up to £45 million) to access loans, overdrafts, invoice finance and asset finance of up to £5 million for up to six years.

The UK Government also makes a Business Interruption Payment to cover the first 12 months of interest payments and any lender-levied fees for smaller businesses to benefit from no upfront costs and lower initial repayments.

The UK Government provides lenders with a guarantee of 80% on each loan (subject to pre-lender cap on claims) to give lenders further confidence in continuing to provide finance to SMEs. The scheme is being delivered through commercial lenders, backed by the government-owned British Business Bank.

Large Business Interruption Loan Scheme

The Coronavirus Large Business Interruption Loan Scheme (CLBILS) provides a government guarantee of 80% to enable banks to make loans of up to £25 million to firms with an annual turnover of between £45 million and £500 million that would be otherwise unable to access the finance they need.

This is intended to give banks the confidence to lend to many more businesses which are impacted by coronavirus. Facilities backed by a guarantee under CLBILS will be offered at commercial rates of interest. The scheme is available through a series of accredited lenders.

This scheme allows lenders to specifically support businesses that were viable before the Covid-19 outbreak but now face significant cash flow difficulties that would otherwise make their business unviable in the short term.

The scheme will support a wide range of businesses to access finance products including short term loans, overdrafts, invoice finance and asset finance. To be eligible, the business must:

- Be UK-based in its business activity.
- Have an annual turnover between £45 million and £500 million.
- Be unable to secure regular commercial financing.
- Have a borrowing proposal which the lender:
 - o Would consider viable, were it not for the Covid-19 pandemic.
 - o Believes will enable the business to trade out of any short-term to medium-term difficulty.

Businesses from any sector can apply, except for the following:

- Banks and building societies.
- Insurers and reinsurers (but not insurance brokers).
- Public-sector organisations, including state-funded primary and secondary schools.

COVID-19 Corporate Financing Facility

Under the Covid-19 Corporate Financing Facility, the Bank of England will buy short-term debt from larger companies. This will support companies that been affected by a short-term funding squeeze and allow them to finance their short-term liabilities. It will also support corporate finance markets overall and ease the supply of credit to all firms.

Innovative Firms

A £1.25 billion package to protect firms driving innovation in UK. Support includes:

- £500 million Future Fund for high-growth companies impacted by the crisis, made up of funding from government and the private sector.
- £750 million of grants and loans to support SMEs focusing on research and development.

The Future Fund, delivered in partnership with the British Business Bank, will be launching in May and will provide UK-based companies with between £125,000 and £5 million from the government, with private investors at least matching the government commitment. These loans will automatically convert into equity on the company's next qualifying funding round, or at the end of the loan if they are not repaid.

To be eligible, a business must be an unlisted UK registered company that has previously raised at least £250,000 in equity investment from third party investors in the last five years.

The UK Government is committing an initial £250 million in funding towards the scheme which will initially be open until the end of September.

The £750 million of targeted support for the most R&D intensive SMEs will be available through Innovate UK's grants and loan scheme.

Self-Assessment Payment Deferral

Businesses due to pay a self-assessment payment on account by 31 July 2020 and where the coronavirus causes difficulty in making payment by that date may defer payment until January 2021. Businesses do not need to be self-employed to be eligible for the deferral.

This is an automatic offer with no applications required. No penalties or interest for late payment will be charged if payments are deferred until 31 January 2021.

Time to Pay

All businesses and self-employed people in financial distress and with outstanding tax liabilities may be eligible to receive support with their tax affairs through HMRC's Time To Pay service. Arrangements are agreed on a case-by-case basis and are tailored to individual circumstances and liabilities.

VAT Deferral

This is available to all UK VAT-registered businesses. Payments can be deferred for three months.

UK's Insolvency Framework

It is planned that new restructuring tools that mirror the USA's Chapter 11 procedure, a well-established model adopted by countries around the world, will be added to the UK's Insolvency Framework. This includes:

- A moratorium for companies giving them breathing space for from creditors enforcing their debts for a period of time whilst they seek a rescue or restructure.
- Protection of their supplies to enable them to continue trading during the moratorium.
- A new restructuring plan, binding creditors to that plan.

The proposals also include key safeguards for creditors and suppliers to ensure they are paid, while existing laws against fraudulent trading and the threat of director disqualification will continue to act as an effective deterrent against reckless misuse of these new measures.

Statutory Sick Pay Rebate Scheme

The Coronavirus Statutory Sick Pay (SSP) Rebate Scheme will repay employers the current rate of SSP that they pay to current or former employees for periods of sickness starting on or after 13 March 2020.

Bounce Back Loan Scheme

From 4 May 2020, businesses will be able to access loans of between £2,000 and £50,000. Businesses will be able to apply for these new Bounce Back Loans for 25% of their turnover, with the government paying the interest for the first twelve months. Loan terms will be up to six years with no repayments due during the first 12 months.

The UK government will support lending by guaranteeing, to the lender, 100% of the loan.



Report

by the Comptroller
and Auditor General

Overview of the UK government's response to the COVID-19 pandemic

Our vision is to help the nation spend wisely.

Our public audit perspective helps Parliament hold government to account and improve public services.

The National Audit Office (NAO) helps Parliament hold government to account for the way it spends public money. It is independent of government and the civil service. The Comptroller and Auditor General (C&AG), Gareth Davies, is an Officer of the House of Commons and leads the NAO. The C&AG certifies the accounts of all government departments and many other public sector bodies. He has statutory authority to examine and report to Parliament on whether government is delivering value for money on behalf of the public, concluding on whether resources have been used efficiently, effectively and with economy. The NAO identifies ways that government can make better use of public money to improve people's lives. It measures this impact annually. In 2018 the NAO's work led to a positive financial impact through reduced costs, improved service delivery, or other benefits to citizens, of £539 million.



National Audit Office

Overview of the UK government's response to the COVID-19 pandemic

Report by the Comptroller and Auditor General

Ordered by the House of Commons
to be printed on 20 May 2020

This report has been prepared under Section 6 of the
National Audit Act 1983 for presentation to the House of
Commons in accordance with Section 9 of the Act

Gareth Davies
Comptroller and Auditor General
National Audit Office

19 May 2020

This report is the first of a programme of work to be undertaken by the National Audit Office (NAO) to support Parliament in its scrutiny of the UK government's response to COVID-19. It provides a summary of the government's actions to date. It does not assess the value for money of the measures adopted by government or the effectiveness of its response.

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Contents

Summary 4

Part One

Background 8

Part Two

Government activities, programmes
and costs 14

Part Three

Our approach to examining
the UK government's response
to COVID-19 30

Appendix One

Our methodology 32

Appendix Two

Timeline of key events 35

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Summary

Introduction

1 Significant outbreaks of disease are among the greatest risks faced by any society, threatening lives and causing significant disruption to public services and the economy. The scale and nature of the current COVID-19 pandemic and government's response is unprecedented in recent history.

2 The UK government is implementing an extensive range of measures in response to the COVID-19 pandemic. This report presents a factual summary of:

- the background (Part One);
- government activity and costs (Part Two); and
- our approach to examining the UK government's response (Part Three).

3 This report is the first of a programme of work to be undertaken by the National Audit Office (NAO) to support Parliament in its scrutiny of the UK government's response to COVID-19. It provides a summary of the government's actions to date. It does not assess the value for money of the measures adopted by government or the effectiveness of its response.

4 The report covers the main actions taken by the UK government in England, as well as the funding provided to support responses in the devolved administrations of Northern Ireland, Scotland and Wales. It does not cover the individual responses in the devolved administrations, or the separate responses implemented by local authorities. The report covers the government's response up to 4 May 2020, and also includes any significant additional commitments (defined as those over £0.5 billion) the government announced between 4 and 15 May. More details on our audit approach, our evidence base and its limitations are available in paragraph 9 and Appendix One.

Key findings

5 The UK government mobilised a wide-ranging response to COVID-19 across five response areas:

- **Health and social care** responses covering service delivery, equipment, testing, services and vaccine development.
- **Other public services and emergency responses** across all public services, both local and national.
- **Support for individuals** affected by the pandemic, including benefits and sick pay, direct support to individuals or households and deferring tax payments.
- **Support for businesses** affected by the pandemic, including support for retaining jobs, loans and grants.
- **Other support** including international aid and providing the public with information.

6 The costs of the government's response are large and uncertain and will depend on the continuing health and economic impacts of the pandemic. The report covers the government's response up to 4 May 2020. It also includes any significant additional commitments (defined as those over £0.5 billion) the government announced between 4 and 15 May, giving a total of £124.3 billion.¹ This covers grants and other payments (£111.3 billion); expected costs of loans (£5.0 billion) and increases to benefits (£8.0 billion). This does not include loss of receipts to the Exchequer of £4.4 billion, largely from deferred tax payments.

7 As of 4 May, there had been 11 ministerial directions related to the government's responses to COVID-19, largely arising from the substantial and urgent additional spending commitments. A ministerial direction is sought when the permanent secretary of a department thinks that a spending proposal breaches any of the following criteria: regularity; propriety; value for money or feasibility. In relation to COVID-19, ministerial directions have been sought and granted to exceed Departmental Expenditure Limits authorised by Parliament for 2019-20 to support urgent spend; and because it had not been possible for departments to carry out as full an appraisal of the value for money of some schemes as would usually be undertaken.

¹ The £124.3 billion figure represents the sum of the £6.6 billion to support the health and social care response (paragraph 2.4) and the amounts we present in Figures 4 to 7 excluding loss of receipts to the Exchequer. Significant additional commitments announced between 4 and 15 May totalled £12.8 billion. The sources are government departments and the Office for Budget Responsibility (OBR).

- 8 Of the £124.3 billion committed to responding to COVID-19:
- £6.6 billion was to support the health and social care response (not including £13.4 billion of NHS debt that has been written off);
 - £15.8 billion was for other public services and the wider emergency response;
 - £19.5 billion was for support measures for individuals;
 - £82.2 billion was for financial support for businesses;² and
 - £0.2 billion was for other support.³

These cost commitments are those that we have been able to identify for central government spending, based on estimates from departments and the Office for Budget Responsibility (OBR). The cost commitments do include the UK's government's allocation of funding to local authorities in England and devolved administrations of Scotland, Wales and Northern Ireland but do not include further spending decisions taken by them. Some of these commitments are likely to change over time for a given period of support, which may lead to adjustments in costs and receipts.

9 The aim of this report is to provide a broad overview of activity and estimated costs. Events are moving quickly and the UK government's response to COVID-19 is evolving. The figures in this report are initial estimates of costs and our best understanding of the announced measures. Many costs are not yet final as the UK government's response continues. Precise costs will also depend on a range of uncertain factors, including the impact of the crisis on the wider economy and the level of take-up for each scheme. As a result, there are limitations and uncertainty in the information available. Limitations include:

- The completeness and quality of cost information. We have not audited individual programme costs.
- The overlap between COVID-19 additional funding and costs that are business-as-usual. Funding may not represent the net additional cost to government (i.e. how much additional funding to departments and devolved administrations will eventually be required), as in some cases the measures will be deliverable through the reprioritisation of existing funding and resources.

2 Includes: an estimated £50 billion in financial support for businesses to furlough employees, which also represents a support measure for individuals; and the current estimate of £5 billion for the cost of loans to businesses in 2020-21, although the full cost of these loans will not be known for some time.

3 Source for information on costs of support for health and social care, other public services and emergency responses, and other support: government documents and websites. Sources for information on costs of support for individuals and support for businesses: government documents and websites and OBR. Cost information has not been audited.

- For a number of policies, this report uses OBR estimates of policy costs (last updated on 14 May) which capture the direct impact of new policy measures on cash borrowing in 2020-21 and are based on their 'coronavirus reference scenario' (published on 14 April). The OBR website (<https://obr.uk/coronavirus-analysis/>) explains the assumptions underpinning these in more detail. Further details can be found in Appendix One.
- Technicalities such as Barnett formula adjustments (applied to funding from the UK government to the devolved administrations) have been explained where they are known to be included within costs but may not be identified in all cases.

Departments have reviewed and commented on the activities and costs relating to them. HM Treasury has commented on some aspects of the report but has not fact checked all the figures.

Part One

Background

1.1 Significant outbreaks of disease are among the greatest risks faced by any society, threatening lives and causing extensive disruption to public services and the economy. The scale and nature of the current COVID-19 emergency and government's response is unprecedented in recent history.

Stages of the pandemic

1.2 As of 4 May 2020, the UK government had made more than 500 announcements on its responses to the pandemic. These responses are covered in more detail in Part Two. A timeline of key events is set out in Appendix Two.

1.3 The government launched its action plan in response to the pandemic on 3 March 2020. It set out its four-stage strategy:

- **Contain:** detect early cases, trace close contacts to avoid the spread of the disease, and prevent it taking hold in the UK for as long as is reasonably possible. On 12 March, the government announced that the country had moved from the Contain to the Delay stage.
- **Delay:** slow the spread of the disease in the UK. If it does take hold: lower the peak impact; push it away from the winter season.
- **Research:** better understand the virus and the actions that will lessen its effect on the UK population; innovate responses, including diagnostics, drugs and vaccines; use the evidence to inform the development of the most effective models of care.
- **Mitigate:** provide the best care possible for people who become ill; support hospitals to maintain essential services; ensure ongoing support for people ill in the community to minimise the overall impact of the disease on society, public services and on the economy.

Preparations for the Research and Mitigate stages began during the Contain stage. As of 4 May, the Delay, Research and Mitigate stages are still ongoing.

1.4 A wide range of organisations are involved in delivering the UK government's response to COVID-19 (**Figure 1** on pages 10 and 11), including government departments, local authorities, other public sector organisations, private sector organisations and charities. For example, broadcasters have played an important role in helping the government to get its messages across, such as the importance of hand-washing and social distancing in preventing and slowing the spread of COVID-19.

1.5 Local authorities play a significant role in the UK government's response to COVID-19 across all the response areas. Government's funding commitments include contributions towards the additional costs that this response imposes on local government. Local authorities will be managing these central obligations alongside their other locally initiated responses, which are not reflected in this report. Obligations include the following:

- **Health and social care.** Local authorities aim to: work with care providers to coordinate social care beds so patients can be quickly and safely discharged from hospitals; ensure viable care home provision during the outbreak; contact all registered care providers in the local authority area and establish plans for mutual support and aid across the area (for example, by sharing care workers between supported living and home care providers); and support the local distribution of items of personal protective equipment (PPE).
- **Other public services and emergency responses.** Local authorities aim to: provide accommodation and social care basics such as food and health support to homeless people sleeping rough or in shelters; work with local education providers to ensure enough school places for children of key workers and vulnerable children; and manage additional demands on local death management systems (for example, collecting information from mortuaries on capacity in local systems).
- **Support for individuals.** Local authorities aim to: coordinate local support systems of volunteers, charities and local access to provide emergency food support to those people classed as clinically extremely vulnerable; and use the Hardship Fund to reduce council tax bills for working-age people in receipt of Local Council Tax Support.
- **Support for businesses:** Local authorities aim to: administer grant schemes to small businesses and retail, hospitality and leisure businesses, which were set up with Department for Business, Energy and Industrial Strategy funding to respond to COVID-19-related disruption; and administer the business rates holiday for retail, hospitality and leisure businesses, estate agents and nurseries for the 2020-21 tax year.
- **Other support.** Local authorities aim to maintain transparent local democracy during lockdown by using new powers to hold public meetings remotely by video or telephone.

Figure 1

Organisations involved in the UK government's response to COVID-19

Key response areas	Key departments	Other key public sector organisations	Other key organisations
Health and social care			
Increasing COVID-19 patient capacity	Department for Health & Social Care (DHSC), Ministry of Housing, Communities & Local Government (MHCLG), Ministry of Defence (MoD)	NHS trusts and NHS foundation trusts, NHS England and NHS Improvement (NHSE&I), local authorities and clinical commissioning groups	Private sector health providers, independent adult social care providers
Adult social care	DHSC, MHCLG	Local authorities	Independent adult social care providers
Medical supply	DHSC, Cabinet Office (CO), Department for International Trade (DIT), Foreign & Commonwealth Office (FCO), MHCLG	NHS Supply Chain, NHSE&I	Pharmaceutical companies, private sector health equipment companies, manufacturing, trade associations and logistics companies
Testing	DHSC, MHCLG	Public Health England, local authorities, NHSE&I, NHS trusts and NHS foundation trusts, Medicines and Healthcare Products Regulatory Agency, Care Quality Commission and Office for National Statistics	Pharmaceutical companies, universities and private sector laboratories, trade associations
Research and development	DHSC, Department for International Development (DFID), Department for Business, Energy & Industrial Strategy (BEIS)	UK Research and Innovation, National Institute for Health Research	Research and development companies
Other public services and emergency responses			
Local government services	MHCLG, DHSC, Home Office (HO), CO	Local authorities (supporting central government response as well as implementing local responses)	
Education and children's services	Department for Education, MHCLG	Ofqual, Ofsted, Education & Skills Funding Agency, Office for Students, local authorities, schools, colleges and universities	Private sector childcare, nursery, education and training providers
Repatriation and travel advice	FCO, Department for Transport (DfT)	Civil Aviation Authority	Airlines, travel companies

Figure 1 *continued*

Organisations involved in the UK government's response to COVID-19

Key response areas	Key departments	Other key public sector organisations	Other key organisations
Other public services and emergency responses <i>continued</i>			
Other public services	HO, HM Treasury (HMT), DfT, DfE, CO, Department for Environment, Food & Rural Affairs (DEFRA), MoD, MHCLG, Ministry of Justice, FCO, Department for Digital, Culture, Media & Sport	Border Force, Immigration Enforcement, local authorities, HM Courts & Tribunals Service, HM Prison & Probation Service, Arts Council, Transport for London	Private sector logistics and freight companies, rail services, bus operators
Support for individuals			
Benefits and sick pay	Department for Work & Pensions, HM Revenue & Customs (HMRC), HMT		
Direct support to individuals/households	MHCLG, DEFRA, DWP	Local authorities	Local resilience forums and hubs, charities, food distributors
Support for self-employed people	HMT, HMRC		
Deferring tax payments	HMT, HMRC		
Support for businesses			
Support for retaining jobs	HMT, HMRC, DWP		
Loans and liquidity	BEIS, HMT, HMRC	British Business Bank, Bank of England, UK Research and Innovation, UK Export Finance	Commercial lenders
Grants and other funding support	BEIS, DEFRA, MHCLG	Local authorities and devolved administrations	
Additional reliefs	MHCLG, HMT, HMRC	Local authorities	
Other support			
International aid	DFID		Charities, international organisations
International cooperation	FCO		
Communications/public information	DHSC, CO, MoD	BBC	Mobile and internet providers

Note

1 This diagram does not present all the organisations involved in delivering each of these response areas.

Source: National Audit Office review of government documents

Governance and decision-making structures

1.6 The Cabinet Office has set out the governance and decision-making structures for the UK government's response to COVID-19. They comprise a Cabinet Secretariat with four Ministerial Implementation Committees representing health, international, economic and wider public services led by relevant ministers (**Figure 2**). Departments also have their own reporting structures and governance.

Ministerial directions

1.7 Ministerial directions are formal instructions from ministers telling their department to proceed with a spending proposal, despite an objection from their permanent secretary. Permanent secretaries, who are directly accountable to Parliament for how the department spends its money, have a duty to seek a ministerial direction if they think a spending proposal breaches any of the following criteria:

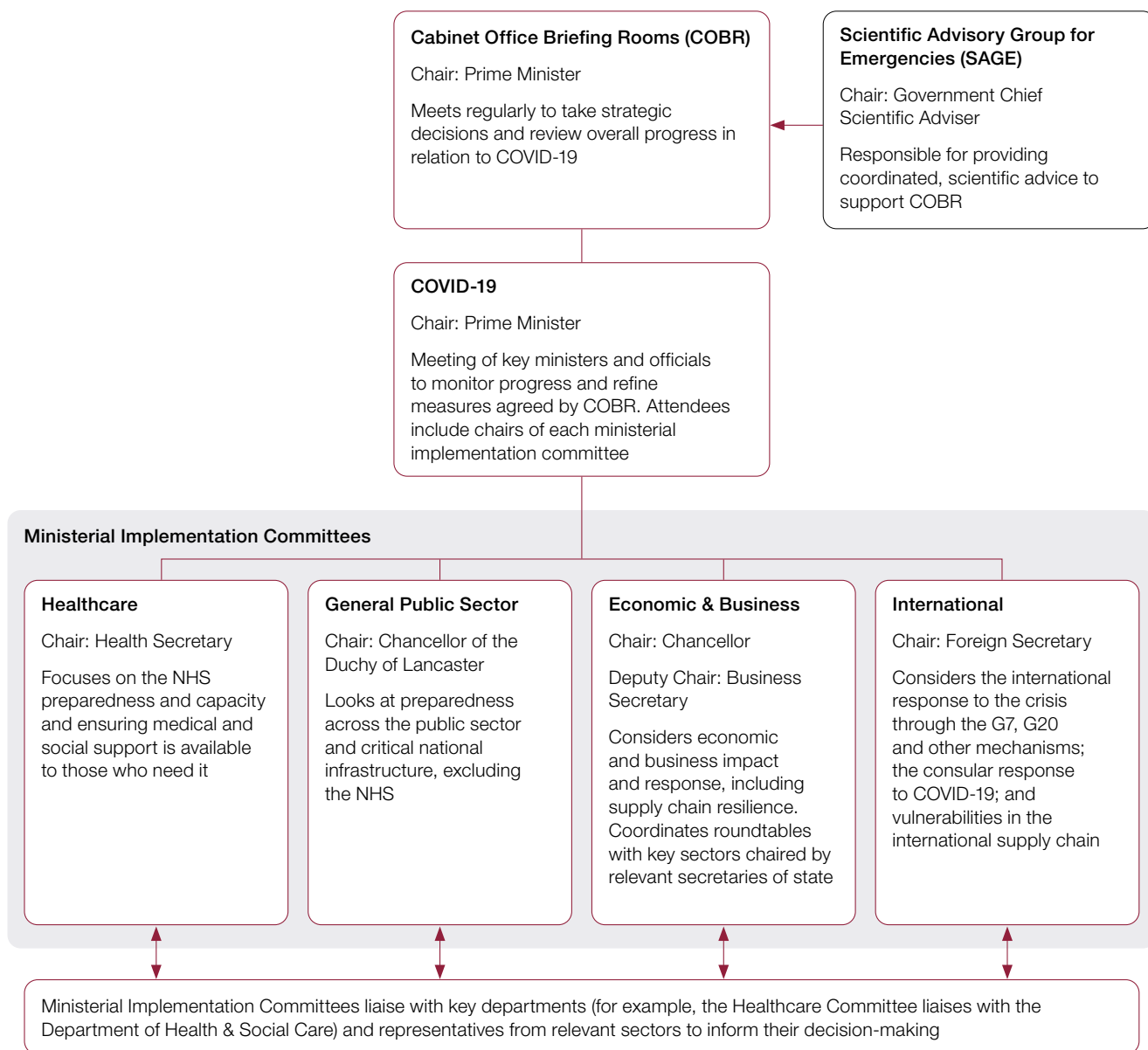
- regularity – if the proposal is beyond the department's legal powers, or agreed spending budgets;
- propriety – if it does not meet “high standards of public conduct”, such as appropriate governance or parliamentary expectations;
- value for money – if something else, or doing nothing, would be cheaper and better; and
- feasibility – if there is doubt about the proposal being “implemented accurately, sustainably or to the intended timetable”.⁴

1.8 To seek a ministerial direction, the permanent secretary of a department writes to his or her Secretary of State expressing concerns about a decision and asking for formal direction to proceed. In response, the Secretary of State issues a ministerial direction that instructs the permanent secretary to implement the decision. As a result of this direction, the minister, not the permanent secretary, is now accountable for the decision. As of 4 May, there had been 11 ministerial directions related to the government's responses to COVID-19. Ministerial directions have been sought and granted to exceed Departmental Expenditure Limits authorised by Parliament for 2019-20 to support urgent spend; and because it had not been possible for departments to carry out as full an appraisal of the value for money of some schemes as would usually be undertaken.

⁴ HM Treasury, *Managing public money*, March 2018.

Figure 2

Governance and decision-making arrangements for the UK government's response to COVID-19 in England



Note

1 The National Audit Office has not evaluated the effectiveness of this governance and decision-making structure.

Source: Cabinet Office documents

Part Two

Government activities, programmes and costs

2.1 This Part provides more details about the UK government's response to COVID-19 across the five response areas: health and social care; other public services and emergency responses; support for individuals; support for businesses; and other support.

2.2 This Part sets out the main activities that have an associated cost or financial commitment above £1 million. UK government activities in response to COVID-19 will also include other measures taken under the Coronavirus Act 2020 to ensure government can continue to function during the COVID-19 outbreak (for example, releasing local authorities from the requirement to fully assess people who have care needs), where there are limited or unclear cost implications. All costs are government figures unless stated otherwise.

Support for health and social care

2.3 Following its commitment to provide the NHS with whatever resources it needs, government has taken a range of actions to support the health and social care response to COVID-19 which have a significant associated cost (**Figure 3** on pages 15 and 16). They include measures to increase capacity to treat COVID-19 patients, manage medical supplies, support for adult social care, and research and development for COVID-19 tests, treatments and a vaccine.

2.4 On 13 April 2020, the government announced £6.6 billion funding from the Coronavirus Emergency Fund to support the health and social care response, in addition to the routine Department of Health & Social Care budget that is being spent on responding to COVID-19. Figure 3 sets out key activities that government is undertaking to support health and social care and the associated costs where we have been able to identify them. The government has not yet set out which of these activities or costs will be funded from the £6.6 billion Coronavirus Emergency Fund.

2.5 In addition, the government announced the write-off of £13.4 billion of NHS debt from 1 April 2020 as part of a wider package of NHS reforms which aim to ensure the NHS has the necessary funding and support to respond to the COVID-19 pandemic.⁵

⁵ The amount of debt written off is subject to validation and has no fiscal cost to the government.

Figure 3

Support for health and social care in the UK government's response to COVID-19, as at 4 May 2020

Type of support	Description	Lead organisation(s)	Estimated costs (£m)	Explanation
Increasing COVID-19 patient capacity				
Funding for the NHS to treat coronavirus patients, including maintaining staffing levels	Activities include: hospitals postponing all non-urgent operations; establishing seven new NHS Nightingale hospitals in addition to surge capacity in existing NHS hospitals; arranging support from private hospitals; re-registering doctors, nurses and allied health professionals who had left the profession in the last three years; offering final year medical students and student nurses temporary roles; and introducing adjustments to terms and conditions to support NHS staff.	Department of Health & Social Care (DHSC), NHS England and NHS Improvement (NHSE&I)	Cost estimate not available	
Enhanced discharge support services	Funding via the NHS, including for follow-on care costs after discharge.	DHSC, NHSE&I, clinical commissioning groups	1,300	Committed funding to date.
Adult social care				
Increasing support for the adult social care workforce	Funding for local authorities across all the services they deliver, including increasing support for the adult social care workforce.	Ministry of Housing, Communities & Local Government (MHCLG), DHSC	Included in support to local authorities ³ (Figure 4)	
Medical supply				
Procuring of medical equipment	Procurement of medical equipment including additional ventilators.	DHSC, Department for International Trade	Cost estimate not available	
Design and manufacture of new ventilators	Design and manufacture of new ventilators in addition to ventilators procured by the health sector.	Cabinet Office	Up to 454	Agreed funding to date.
Supply of personal protective equipment (PPE)	DHSC plan includes guidance on who needs PPE, and which PPE; distribution of PPE; and securing PPE for the remainder of the crisis.	DHSC, MHCLG	4,000	Committed funding for UK's PPE demand up to end of July 2020, confirmed in letter from HM Treasury to DHSC on 27 April 2020. This was an initial estimate that may have changed.

Figure 3 *continued*

Support for health and social care in the UK government's response to COVID-19, as at 4 May 2020

Type of support	Description	Lead organisation(s)	Estimated costs (£m)	Explanation
Testing				
Developing a diagnostic test, creating a network of testing sites and increasing testing capacity	Initial test developed by Public Health England (PHE) and used in its labs. COVID-19 diagnostic tests were rolled out to eight PHE laboratories, a network of 50+ NHS testing sites and a PHE-Roche partnership with 15+ testing sites with a focus on acute care and outbreak testing. In addition, DHSC is taking forward mass testing of key workers and the wider population.	DHSC, PHE, NHSE&I	Cost estimate not available	
Research and development				
Rapid research response	Includes: vaccine development; repurposing existing therapies; and developing antibodies that target coronavirus.	DHSC through the National Institute for Health Research and UK Research and Innovation	25	Committed funding; funding arrangements to be agreed; closing date for bids in February 2020 covering research of up to 18 months.
Other health activities				
Support for mental health	Funding for mental health charities to expand support services.	DHSC	5	Committed funding.
Life assurance scheme	Families of eligible health and social care workers in England who die from coronavirus in the course of their frontline work will receive £60,000 (devolved administrations to get funding for similar schemes).	DHSC	Cost estimate not available	
NHS Covid-19 App for contact tracing	Funding for the NHS Covid-19 App which automates the process of contact tracing.	NHSX	6	Contracts awarded to cover the costs of app development, implementation and ongoing support.

Notes

- All information on costs is from government figures unless stated otherwise. Includes all activities that have an associated cost or financial commitment above £1 million. Costs are rounded to the nearest £1 million.
- The government has not yet set out which of the activities or costs presented in this Figure will be funded from the £6.6 billion from the Coronavirus Emergency Fund.
- £3.2 billion funding to respond to COVID-19 pressures across local services is shown in Figure 4. This includes the adult social care workforce and services helping the most vulnerable such as homeless people, clinically vulnerable people and clinically extremely vulnerable people. It also covers other local services such as fire and rescue.

Source: National Audit Office analysis of government documents and websites

2.6 Government has also taken a range of other actions to support the health and social care response to COVID-19 that do not have a significant associated cost, including:

- issuing guidance for COVID-19 patients and health and social care professionals;
- reviews by the Scientific Advisory Group for Emergencies (SAGE) of the number of cases in the UK, modelling and interventions made by other countries; and
- issuing notifications to healthcare organisations, GPs, local authorities and arm's-length bodies that they should share information to support efforts against coronavirus.

Support for other public services and emergency responses

2.7 Government has taken a range of measures to support other public services and the emergency response to COVID-19 which have a significant associated cost (**Figure 4** on pages 18 to 20). They include funding to support local government services, education and children's services, repatriation and other public services. The government has committed £15.8 billion to these measures.

2.8 Government has also taken a range of actions which are being delivered through re-prioritising existing resources. These include the following:

- Armed Forces support. This includes a £1 million Defence Innovation Fund to aid the Armed Forces in their work tackling COVID-19 and similar future threats. A new COVID-19 Support Force has been established to assist public services. Support includes deploying military planners and distributing medical and PPE.
- Education and children's services. The Department for Education is: supporting home schooling by making an expected 200,000 laptops available for vulnerable and disadvantaged pupils otherwise unable to access online education at an estimated cost of £110 million; funding the additional costs incurred by schools having to remain open at an estimated cost of £113 million; and committed funding for 14 projects to provide extra support for vulnerable children most at risk of neglect, violence or exploitation (£12 million) and an adoption support fund (£8 million). Schools also have flexibility to offer shopping vouchers or to continue providing meals for collection or delivery to families whose children are eligible. Depending on demand, the Department estimated this may cost up to £330 million.
- The Department for Digital, Culture, Media & Sport. The Department is supporting: the arts through Arts Council funding for organisations (£140 million) and individuals (£20 million); the heritage sector (£50 million); community sport and physical activity organisations (£20 million); local tourism organisations (£1 million) and rugby league through a package of emergency loans (£16 million) to safeguard the immediate future of rugby league (£11 million from new funding and £5 million from amended existing funding).

In addition, many local services are experiencing additional cost pressures associated with maintaining the safety, resilience and personal protection of their workforce through the pandemic.

Figure 4

Support for other public services and emergency responses in the UK government's response to COVID-19, as at 4 May 2020

Type of support	Description	Lead organisation(s)	Estimated costs (£m)	Explanation
Local government services				
Funding for local government	Funding to respond to COVID-19 pressures across local services, including the adult social care workforce, public health services and services helping the most vulnerable such as homeless people, clinically vulnerable people and clinically extremely vulnerable people. Also covers other local services such as fire and rescue.	Ministry for Housing, Communities & Local Government (MHCLG), Home Office (HO)	3,200	Committed funding from the COVID-19 fund and a further commitment in April 2020, covering 2019-20 and 2020-21.
Infection Control Fund	A £600 million fund, that is ringfenced for social care, will be given to local authorities to help care homes cover the costs of implementing measures to reduced transmission of COVID-19. Devolved administrations will also receive £113 million.	Department of Health & Social Care, MHCLG, local authorities	713	Committed funding. ²
Initial support for rough sleepers	Local authority funding for the cost of providing accommodation and services to those sleeping on the street in England.	MHCLG	3	Committed funding.
Transportation and storage of the deceased	Contracts for the transportation and storage of the deceased to manage lack of capacity if necessary.	Cabinet Office (CO)	22	Agreed funding to date.
Repatriation and support to British travellers				
Repatriation of British travellers	Assistance to British nationals with evacuation and return flights to the UK from priority countries, in partnership with airlines.	Foreign & Commonwealth Office (FCO)	Up to 75	Committed funding; No set time frame.
Enhanced support for British nationals travelling overseas	Examples include expanded travel advice, 24/7 running of the crisis centre, loans for British travellers overseas returning home or sheltering in place.	FCO	Cost estimate not available	The amount of new funding in addition to existing budgets has not yet been agreed with HM Treasury (HMT).
Other				
Courts	Increased use of video and audio systems to conduct hearings. Jury trials were paused on 23 March 2020 with consolidation work of courts and tribunals into fewer buildings.	Ministry of Justice (MoJ) and HM Courts & Tribunals Service	20	Committed funding.

Figure 4 continued

Support for other public services and emergency responses in the UK government's response to COVID-19, as at 4 May 2020

Type of support	Description	Lead organisation(s)	Estimated costs (£m)	Explanation
<i>Other continued</i>				
Prisons and probation	A range of measures including provision of additional accommodation in prisons and wider steps to contain the spread of the virus, investment in additional tagging capacity, staff overtime payments, personal protective equipment (PPE) purchases and costs associated with the introduction of exceptional models of delivery.	MoJ and HM Prisons & Probation Service	115	MoJ forecast.
Devolved government funding	Funding for the devolved administrations, including £2 billion from the Coronavirus Emergency Response Fund.	HMT	7,000 ^a	Committed funding.
Funding to charities	£750 million funding for frontline charities in the UK, including hospices and those supporting domestic abuse victims, sexual abuse victims and vulnerable children. Of this, £32 million comes from existing departmental budgets. £60 million will go to the devolved administrations. The government pledged to match donations to the BBC's Big Night In fundraiser (April 2020). The first £20 million to go to the National Emergencies Trust.	Department for Digital, Culture, Media & Sport (DCMS), HMT, MHCLG, DfE, MoJ, HO and Department for Environment, Food & Rural Affairs (DEFRA)	It is not yet clear what amount will be additional to existing budgets	Committed funding.
Rail emergency measures	Funding to ensure services continue for essential journeys. DfT temporarily suspended normal franchise agreements with rail operators and transferred all revenue and cost risk to the government.	Department for Transport (DfT) and HMT	3,500	Cost estimate; funding from the Coronavirus Emergency Response Fund; covering six months to end August 2020.
Transport links	Government emergency funding to support local bus services, light rail networks, lifeline transport links to the Isle of Wight and the Isles of Scilly, aviation and freight routes to Northern Ireland, freight links to mainland Europe and statutory functions in the aviation regulator.	DfT, HMT and Northern Ireland Executive	It is not yet clear what amount will be additional to existing budgets	Cost estimate of £260 million covering three months to June 2020 except for freight links to mainland Europe and Northern Ireland which covers two months to mid-July 2020 ⁴
Transport for London (TfL) funding package ²	A funding and financing package for TfL to safeguard services, based on a series of conditions.	DfT and TfL	1,095	Grant of £1,095 million and loan of £505 million; package announced on 15 May 2020 and runs until October 2020 ⁵

Figure 4 *continued*

Support for other public services and emergency responses in the UK government's response to COVID-19, as at 4 May 2020

Type of support	Description	Lead organisation(s)	Estimated costs (£m)	Explanation
<i>Other continued</i>				
Support for government digital services	Includes funding to support systems that help Universal Credit claimants verify their identity and a new service to track 1.5 million vulnerable people.	CO	28	CO estimate of the funding to date.
Surplus food grant	The grant will help to distribute up to 14,000 tonnes of surplus stock to those in need.	DEFRA	5	Committed funding.
Grant-in-aid for the British Council	Additional funding for the British Council's overseas grant operation, enabling them to continue promoting cultural understanding between the UK and other countries, for example through English language teaching, Seasons of Culture, and youth exchanges.	FCO	26	Spend; 2019-20.

Notes

- 1 All information on costs is from government figures unless stated otherwise. Includes all activities that have an associated cost or financial commitment above £1 million. Costs are rounded to the nearest £1 million. Some estimated costs may be funded through re-prioritising existing resources.
- 2 This funding was announced on 15 May 2020. This report covers activities announced by 4 May 2020 and announcements over £500 million up to 15 May 2020.
- 3 The £7 billion for devolved administrations may include some double counting. For example, it is not clear whether the £2.34 billion funding for them, highlighted in Figure 6, in relation to the Small Business Grants Fund and the Retail, Hospitality and Leisure Grants Fund is included in this figure.
- 4 The £260 million is not included in the total of £15.8 billion for other public services and emergency responses in this report because it is not yet clear what amount will be additional to existing budgets
- 5 This funding was announced on 15 May 2020. This report covers activities announced by 4 May 2020 and announcements over £500 million up to 15 May 2020. The grant will be provided by DfT and the loan will be drawn from the Public Works Loan Board.

Source: National Audit Office analysis of government documents and websites

2.9 Government has also taken a range of other actions to support local services and the wider response to COVID-19, such as changes to regulations or guidance, that do not have a significant associated cost, including:

- extending driver hours to help deliver more goods to supermarkets and to help meet the increased demand for home deliveries and relaxing competition law to ensure food retailers can work together to keep shops open;
- introducing new public health regulations strengthening police enforcement powers in England to ensure people stay at home and avoid non-essential travel;
- issuing guidance for schools and education providers;
- extending visas for those currently unable to return home due to COVID-19 and lobbying other governments to do the same for British nationals overseas; and
- working closely with third sector organisations to help vulnerable British nationals wanting to return from overseas who are in urgent need of food and shelter in their current locations.

Support for individuals

2.10 The government has introduced a range of measures to support people facing specific economic or personal difficulties as a result of the COVID-19 outbreak, such as loss of income (**Figure 5** on pages 22 and 23). It includes changes to benefits and statutory sick pay, direct support provided to individuals or households, financial support for self-employed people and deferring tax payments. These measures are expected to cost around £19.5 billion in total. This total does not include loss of receipts from non-recoverability of deferred tax payments, which is expected to be around £1.2 billion.

2.11 Government has also taken a range of actions to support individuals that do not have a significant associated cost for government. These include:

- issuing guidance and advice on matters affected by the COVID-19 outbreak, for example on social distancing, unpaid care and home moving; and
- extending notice periods covering most private and social rented accommodation.

Figure 5

Support for individuals in the UK government's response to COVID-19, as at 4 May 2020

Type of support	Description	Lead organisation(s)	Estimated costs (£m)	Explanation
Benefits and sick pay				
Welfare changes including increases to Universal Credit and Working Tax Credit	Welfare changes were announced on 11 and 20 March 2020 to respond to the COVID-19 crisis. These include increases to: the standard allowance component of Universal Credit; the basic element of the Working Tax Credit; and Local Housing Allowance. People are not required to attend Jobcentre Plus appointments or medical assessments during the pandemic.	Department for Work & Pensions (DWP) and HM Revenue & Customs (HMRC)	8,000 (includes benefits and tax credits)	Office for Budget Responsibility (OBR) revision to HM Treasury (HMT) estimate of £7 billion, based on aligning to the higher caseload implied by its economy scenario.
Working Tax Credit hours	On 4 May 2020, the government announced those working reduced hours due to coronavirus or those being furloughed by their employer will not have their tax credits payments affected if they are still employed or self-employed.	HM Treasury (HMT) and HMRC	Cost estimate not available	HMRC and HMT are working with OBR to estimate the impacts of this policy.
Child Benefit easements	A temporary measure to enable parents to claim Child Benefit without having to register their child's birth first.	HMT and HMRC	Cost estimate not available	HMRC and HMT are working with OBR to estimate the impacts of this policy.
Additional funding for delivery of welfare measures	Additional funding to deliver and support welfare measures.	DWP	166	Committed funding covering 2020-21.
Direct support to individuals/households				
Council tax relief (Hardship Fund)	The Hardship Fund enables local authorities in England to reduce the 2020-21 council tax bills of working-age people receiving Local Council Tax Support. Can also be used to provide further discretionary support.	Ministry of Housing, Communities & Local Government (MHCLG) and local authorities	500	Committed funding; covering 2020-21.
Support for clinically extremely vulnerable people	This includes measures to support people identified as clinically extremely vulnerable to COVID-19, including government food packages (£267 million) and the National Shielding Helpline (£56 million).	Department for Environment, Food & Rural Affairs (DEFRA), MHCLG and DWP	323	

Figure 5 continued

Support for individuals in the UK government's response to COVID-19, as at 4 May 2020

Type of support	Description	Lead organisation(s)	Estimated costs (£m)	Explanation
Support for self-employed people				
Income support for self-employed people	The Self-employment Income Support Scheme provides taxable grants to self-employed people, or members of a partnership, who have lost income. Open to an estimated 3.8 million people and available for three months, with the possibility of extension.	HMT and HMRC	10,500	OBR estimate assuming 80% take-up rate and average monthly grant of £1,250 (half of the maximum grant), over 3.5 months.
Deferring tax payments				
Promoting 'Time to Pay' arrangements	Taxpayers can request bespoke 'Time to Pay' arrangements to pay outstanding tax liabilities in instalments if they are not able to pay on time and in full due to COVID-19.	HMT and HMRC	Cost estimate not available	Scaling up of HMRC's Time to Pay service could shift receipts between years and is subject to uncertainties over costs at this time.
Deferring self-assessment payments	Those who cannot pay tax bills on time due to COVID-19 can delay self-assessment payments due in July 2020 until 31 January 2021. Deferred payments will not be subject to a penalty.	HMT and HMRC	1,200	OBR estimate of the value of deferred payments that will not ultimately be paid back. OBR assumes that 90% of receipts otherwise expected around the July payment on account deadline will be deferred and that the rate of non-payment will be 10%.

Notes

- 1 Some measures in Figure 6 on support for businesses are also intended to benefit individuals, such as the Coronavirus Job Retention Scheme.
- 2 All information on costs is from government figures unless stated otherwise. Office for Budget Responsibility figures are from its coronavirus policy monitoring database, published 14 May 2020. Includes all activities that have an associated cost or financial commitment above £1 million. Costs are rounded to the nearest £1 million.

Source: National Audit Office analysis of government documents and websites and Office for Budget Responsibility documents

Support for businesses

2.12 The government announced support measures for businesses to help them cope with the economic disruption caused by COVID-19 (**Figure 6** on pages 25 to 28). They include payments to businesses for furloughed employees, government-backed loan schemes, cash grants and additional reliefs. Departments and the Office for Budget Responsibility (OBR) have estimated that the cost of business support measures so far is expected to be £82.2 billion. In addition, the loss of receipts from measures such as deferring VAT payments and postponing off-payroll working reforms is expected to total £3.2 billion.

2.13 The full cost of government-backed loan and finance schemes will not be known for some time, as it will depend on take-up and how many businesses default on their loans. The OBR estimates that three of the largest loan schemes could cost around £5 billion in 2020-21 (the Coronavirus Business Interruption Loan Scheme for small and medium-sized businesses, the equivalent scheme for large businesses, and the Bounce Back Loan Scheme). HM Treasury has announced that the main loan and guarantee schemes will be of unlimited size, with an initial £330 billion of guarantees being made available in March 2020.

2.14 Government has also taken a range of actions which are being delivered through re-prioritising existing resources. These include the following:

- accelerating £200 million of grant and loan funding to research and development SMEs; and
- £6.1 million of funding to support local Business Improvement Districts.

2.15 Government has also taken a range of actions to support businesses which are not expected to have a significant associated impact on public spending, including:

- issuing a range of guidance on issues affecting businesses as a result of the COVID-19 outbreak;
- introducing a ban on evictions for commercial tenants who miss rent payments until 30 June, with an option for the government to extend it if needed;
- giving companies a three-month extension period to file accounts during the COVID-19 pandemic; and
- support from the Department for International Trade to help exporters overcome trading barriers, find new sources of supply and access new government finance schemes.

Figure 6

Support for businesses in the UK government's response to COVID-19, as at 4 May 2020

Type of support	Description	Lead organisation(s)	Estimated costs (£m)	Explanation
Support for retaining jobs				
Financial support for businesses to furlough employees	The Coronavirus Job Retention Scheme (CJRS) enables employers to claim a taxable grant covering 80% of the wages for furloughed employees (capped at £2,500 a month per employee). Employers can claim for employer National Insurance Contributions and minimum automatic enrolment pension contributions. The current form of the scheme applies from March to July 2020 and is open to all employers. CJRS has been extended to 31 October 2020, with employers expected to make contributions to the cost of paying their furloughed workers from August 2020.	HM Treasury (HMT) and HM Revenue & Customs (HMRC)	50,000	Revised Office for Budget Responsibility (OBR) estimate of net cost, less income tax and National Insurance Contribution payments. ³ The OBR's cost estimate covers the period from 1 March to 31 July 2020 (the OBR has not estimated costs beyond 31 July 2020 for the extended version of the scheme to 31 October 2020).
Repaying employers for statutory sick pay paid to employees	The Coronavirus Statutory Sick Pay Rebate Scheme repays employers with less than 250 employees the current rate of statutory sick pay paid to current or former employees for periods of sickness starting on or after 13 March 2020, capped at two weeks.	Department for Work & Pensions (DWP) and administered by HMRC	1,000	OBR estimate based on halving HMT's budget day estimate from 11 March 2020, which predated CJRS being launched.
Loans and liquidity				
Support for small and medium-sized businesses (SMEs) to access loan finance	The Coronavirus Business Interruption Loan Scheme (CBILS) supports SMEs to access loans, overdrafts and other finance. Businesses with an annual turnover of less than £45 million can access finance up to £5 million, with a term length of up to six years. They do not have to demonstrate that they are not able to access commercial finance. The government guarantees 80% of each loan and will pay the first 12 months of interest on loans and any lender-levied fees.	Department for Business, Energy & Industrial Strategy (BEIS) and HMT, with delivery by the British Business Bank through commercial lenders	5,000 for three schemes: CBILS, Coronavirus Large Business Interruption Scheme and Bounce Back Loan Scheme	OBR estimate of the cost of these three schemes in 2020-21. ⁴ At 11 May 2020, more than 35,000 CBILS loans had been issued at a value of £6,094 million. Scheme open initially to 23 September 2020.
Support for large businesses to access loan finance	The Coronavirus Large Business Interruption Loan Scheme (CLBILS) supports large businesses to access loans, overdrafts and other finance. Businesses with an annual turnover between £45 million and £250 million can apply for up to £25 million of finance, and firms with an annual turnover of over £250 million can apply for up to £50 million of finance. The maximum term length is three years.	BEIS and HMT, with delivery by the British Business Bank through commercial lenders	See above	See above for explanation of cost. At 11 May 2020, 59 loans had been issued at a value of £359 million. Scheme open initially to 20 October 2020.

Figure 6 *continued*

Support for businesses in the UK government's response to COVID-19, as at 4 May 2020

Type of support	Description	Lead organisation(s)	Estimated costs (£m)	Explanation
Loans and liquidity <i>continued</i>				
Support for businesses to quickly access smaller amounts of loan finance	The Bounce Back Loan Scheme (BBLS) provides loans to businesses of up to £50,000 (interest free for the first 12 months), with a 100% government-backed guarantee for lenders. These loans have a term length of six years.	BEIS and HMT, with delivery by the British Business Bank through commercial lenders	See above	See above for explanation of cost. At 11 May 2020, over 268,000 loans had been issued at a value of £8,378 million. Scheme open initially to 4 November 2020.
Corporate financing support for large companies	The Covid Corporate Financing Facility (CCFF) is designed to help larger firms bridge COVID-19-related disruptions to their cash flows through the purchase of their short-term debt. CCFF is intended to operate for an initial period of 12 months.	Bank of England (BoE) and HMT	Cost estimate not available	BoE expects costs/losses from this scheme will be significantly lower than the value of funds drawn down from the scheme. ⁵ At 6 May 2020, £17,700 million of funds had been drawn down, with a total of £52,000 million approved for draw-down.
Government convertible loans to innovative companies	The Future Fund scheme will issue convertible loans of between £125,000 and £5m to innovative companies which are facing financing difficulties due to COVID-19. Each loan requires at least equal match funding from private investors and can be converted into equity in the company once the loan matures. The scheme is open initially to 30 September 2020.	BEIS and HMT, in partnership with the British Business Bank	Cost estimate not available	HMT has announced an initial allocation of £250 million of investment funding for this scheme, but a cost estimate is not yet available.
Financial support for research and development SMEs	A mix of grant and loan payments to SMEs focusing on research and development.	UK Research and Innovation	Up to 550	Committed funding.
Deferring VAT payments	UK VAT registered businesses can defer VAT payments due between 20 March and 30 June 2020 to March 2021. No interest or penalties will be charged.	HMT and HMRC	1,900	OBR estimate that assumes 5% of deferred payments will not ultimately be paid back because some firms will fail between now and the end of the financial year.

Figure 6 *continued*

Support for businesses in the UK government's response to COVID-19, as at 4 May 2020

Type of support	Description	Lead organisation(s)	Estimated costs (£m)	Explanation
Enabling continued export finance support for exporters	UK Export Finance (UKEF) has expanded the scope of its Export Insurance Policy so that insurance can now cover up to 95% of the value of an export contract. This protects against the risk of non-payment if UK exporters' customers become insolvent or other governments' actions make fulfilling contracts impossible	HMT and UKEF	Cost estimate not available	UKEF support is demand-led, with around £30 billion of capacity available. Costs are contingent on defaults, which UKEF expects to be significantly lower than £30 billion.
Grants and other funding support				
Small Business Grants Fund (SBGF) and the Retail, Hospitality and Leisure Grants Fund (RHLGF)	Two grant funding schemes set up to support small businesses (£7.292 billion) and businesses in the retail, hospitality and leisure sectors (£5.042 billion). Eligible small businesses can receive grants of £10,000, while retail, hospitality and leisure businesses can receive grants of £25,000. The cost of administering the scheme is subject to a new burdens assessment (£70 million has provisionally been allocated by HMT). £2.259 billion has also been allocated to devolved administrations.	BEIS with local authorities administering grants, devolved administrations	14,744	Committed funding. At 10 May 2020, £9.14 billion had been paid to 742,000 businesses in England.
Local Discretionary Grant Fund (LADGF)	This fund is aimed at small businesses with ongoing fixed property-related costs who were not eligible for the SBGF and RHLGF. Local authorities can spend up to 5% of their expenditure on these two schemes (capped at £617 million).	BEIS with local authorities administering grants	Up to 617	HMT will meet the costs of the LADGF up to the maximum £617 million if local authorities are unable to meet the costs from existing allocations for SBGF and RHLGF.
Other grants and funding support for specific businesses/sectors	These include grants and funding support to the marine and fisheries industry (£10 million) and zoos (£14 million).	Department for Environment, Food & Rural Affairs (DEFRA)	24	Committed funding.
Additional reliefs				
Business rates relief for retail, hospitality and leisure businesses	Eligible businesses in England in the retail, hospitality and leisure sectors do not have to pay business rates for the 2020-21 tax year. Also applies to estate agents and lettings agencies. There is a separate scheme for childcare nurseries. Local authorities will be reimbursed for the loss of business rates receipts.	MHCLG and local authorities	10,221	Confirmed cost to central government covering 2020-21.

Figure 6 *continued*

Support for businesses in the UK government's response to COVID-19, as at 4 May 2020

Type of support	Description	Lead organisation(s)	Estimated costs (£m)	Explanation
Additional reliefs continued				
Postponing off-payroll working reforms	Changes to off-payroll working rules have been delayed by 12 months, resulting in loss of the revenue that would have come from implementing it at the planned time.	HMT and HMRC	1,200	OBR initial estimate of loss of receipts from postponing this reform, based on the 2020-21 estimated yield that would have resulted from implementing this change.
Scrapping VAT on e-publications	This measure was announced in the March 2020 Budget and was due to take effect from 1 December 2020. It has now been brought forward to 1 May 2020.	HMT and HMRC	100	OBR estimate of the reduction in VAT receipts in 2020-21 by the change in start date.
Relief on import taxes for goods to tackle COVID-19	Import VAT and customs duty relief for goods to tackle COVID-19 until 31 July. Applies to specific medical goods coming from outside the EU, including ventilators, coronavirus testing kits and protective clothing.	HMT and HMRC	Cost estimate not available	HMRC and HMT are working with OBR to estimate the impacts of this policy.
VAT zero rating for personal protective equipment (PPE)	A new temporary zero rate applies to supplies of PPE, as defined by Public Health England's coronavirus (COVID-19) PPE guidance on 24 April 2020, between 1 May and 31 July 2020.	HMT and HMRC	Cost estimate not available	The measure is expected to decrease receipts.
Extension to payment on Duty Deferment Accounts (DDA)	Those unable to pay the full amount of customs duty and Import VAT owed on their DDA because of severe COVID-19-related difficulties can extend the payment period for duties deferred in April and May 2020 for up to three months from their due date.	HMT and HMRC	Cost estimate not available	HMRC and HMT are working with OBR to estimate the impacts of this policy.

Notes

- Some measures on support for individuals could also be included under support for businesses, such as the Self-employment Income Support Scheme.
- All information on costs is from government figures unless stated otherwise. Office for Budget Responsibility figures are from its coronavirus policy monitoring database, published 14 May 2020. Includes all activities that have an associated cost or financial commitment above £1 million. Costs are rounded to the nearest £1 million.
- The Office for Budget Responsibility's estimate of the Coronavirus Job Retention Scheme was revised on 14 May 2020, to increase its estimated cost by £11 billion following the government's announcement on 12 May that the scheme would be extended to the end of October 2020 and operate in its current form to the end of July 2020 (rather than the end of June as previously announced). This report covers activities announced by 4 May 2020 and announcements over £500 million up to 15 May 2020.
- In May 2020, the Office for Budget Responsibility estimated the cost to government of three loan schemes for 2020-21: the Coronavirus Business Interruption Loan Scheme, the Coronavirus Large Business Interruption Loan Scheme and the Bounce Back Loan Scheme. This cost estimate is based on there being £50 billion of lending across the three schemes, of which 10% is assumed to result in write-offs and a consequent cost to the public finances.
- The Covid Corporate Financing Facility is indemnified by HM Treasury (HMT), with HMT paying costs to the scheme as any losses crystallise. The Bank of England expects costs/losses from the scheme to be significantly lower than the value of funds drawn down because of the low risk of default from the firms accessing the scheme, which need to have an investment-grade credit rating.

Source: National Audit Office analysis of government documents and websites and Office for Budget Responsibility documents

Other support

2.16 Government has also undertaken other measures in response to the COVID-19 outbreak (**Figure 7**) including communications and public information campaigns. This other support is expected to cost £217 million.

2.17 Government has also taken a range of actions which are funded through re-prioritising existing resources. These include:

- £744 million of UK aid to tackle COVID-19 worldwide, including £250 million to the Coalition for Epidemic Preparedness Innovations to research a coronavirus vaccine and £200 million to UK charities and international organisations to help reduce mass infections in developing countries; and
- support for Overseas Territories, including the Conflict, Stability and Security Fund, which is procuring essential medical supplies, staff and logistical support, as well as supporting medical facilities in the Falkland Islands; providing a Security Assistance Team to local authorities in the Cayman Islands; and Turks and Caicos, and supporting border security measures in Anguilla.
- A £5 million COVID-19 support package for St Helena and Montserrat.

2.18 Government has also taken a range of actions which do not have a significant cost associated with them. These include:

- publishing its 'battle plan' to tackle COVID-19;
- launching a Coronavirus Information Service on WhatsApp; and
- listing cultural content available online, including from the Department for Digital, Culture, Media & Sport's arm's-length bodies.

Figure 7

Other support in the UK government's response to COVID-19, as at 4 May 2020

Type of support	Description	Lead organisation(s)	Estimated costs (£m)	Explanation
Communications and public information				
Communications and information campaigns	Public information campaigns on how to slow the spread of COVID-19 and reduce the impact on NHS services, such as guidance on COVID-19 symptoms and hand washing. The Cabinet Office (CO) supported by the Ministry of Defence (MoD), has been tackling misinformation.	CO, Department for Health & Social Care, MoD	217	CO estimate with £75 million agreed to date.

Note

1 All information on costs is from government figures unless stated otherwise. Includes all activities that have an associated cost or financial commitment above £1 million. Costs are rounded to the nearest £1 million.

Source: National Audit Office analysis of government documents and websites

Part Three

Our approach to examining the UK government's response to COVID-19

3.1 This report is the first stage of our programme of work examining government's response to COVID-19. We will use this report to identify a risk-based series of evaluative and descriptive reports targeted on areas where we think there have been particular challenges and where we feel there is most to learn.

3.2 In carrying out our programme of work, we will continue to carefully consider its timing and nature to minimise the impact on those dealing with the emergency at this exceptionally busy time, while providing Parliament and the public with timely reporting to support accountability and learning.

3.3 Our confirmed programme of work so far includes this summary overview, which aims to set out the facts and figures around the government's response; and our review of *Readying the NHS and social care for the COVID-19 peak*, which will provide a factual update on progress with key government actions across health and social care. These areas include:

- increasing the availability of healthcare professionals and beds to treat COVID-19 patients while maintaining other essential health services;
- securing adequate vital supplies, including personal protective equipment (PPE), testing equipment, and ventilators; and
- protecting and supporting vulnerable groups, including those residents in care homes and healthcare professionals.

3.4 The immediate priorities for the government response have been to ensure that measures protect people from exposure to COVID-19 and ensure that those infected are cared for. However, the government is also having to consider and mitigate the risks created by its response to the crisis. Looking ahead, we expect to report on how government has approached these risks. Our further enquires will likely consider the following areas (not an exhaustive list):

- **Procurement and supply chains.** Many departments are having to source products and services quickly in new or emerging markets, often with complex and varied supply chains. The health and social care supply chain has had to work with pharmaceutical companies, private sector health equipment companies and manufacturing and logistics companies, and must compete with many other purchasing entities from across the world. This increases the risk that there will be insufficient supply, such as the well-documented challenges with providing sufficient PPE and other medical equipment.
- **Fraud and error.** To get support to those that need it quickly, departments have had to relax the controls and checks they would normally have in place to administer and deliver schemes of support. This increases the risk of fraud and error, as support may be given to those that are not eligible and fraudsters may seek to exploit any loopholes.
- **Capitalising on new ways of working and retaining lessons learnt.** In order to deal with the impacts of COVID-19 and implement its responses, government has had to streamline decision-making, work across multiple departments and public bodies and use a range of delivery structures. Departments' risk not capitalising on the benefits and opportunities these new ways of working have brought.
- **Maintaining focus on existing significant challenges.** The COVID-19 pandemic hit as government was already dealing with major challenges, including EU Exit; meeting government's net zero carbon emissions target; major infrastructure projects; and the financial sustainability of key public services. Departments' risk losing ground on the progress they have made in addressing these challenges.

3.5 Our future work programme will necessarily need to be responsive to events as the government's response to the COVID-19 pandemic evolves. As our work develops and individual areas of focus become clear, we will publish the details on the dedicated COVID-19 section on our website (www.nao.org.uk/about-us/covid-19-coronavirus/).

Appendix One

Our methodology

Scope

1 This report provides an overview of the UK government's response to COVID-19 and the costs involved. As at 15 May 2020, the government had made more than 500 announcements and committed over £124.3 billion in response to COVID-19. This report sets out the facts relating to:

- the government's coronavirus action plan launched on 3 March;
- the organisations involved in the government's response;
- the governance and decision-making structures for the government's response;
- the government's activities and related costs across five response areas: health and social care; other public services and emergency responses; support for individuals; support for businesses; and other support;
- the role of government departments and other bodies in implementing those plans; and
- our approach to examining the government's response.

2 The report covers the main actions taken by the UK government in England, as well as the funding provided to support responses in the devolved administrations of Northern Ireland, Scotland and Wales. It does not cover the individual responses in the devolved administrations, or the separate responses implemented by local authorities. The report covers the government's response up to 4 May 2020, and includes additional government funding commitments of over £0.5 billion, made up to 15 May 2020

3 This report sets out the main activities that have an associated cost or financial commitment above £1 million. UK government activities in response to COVID-19 will also include other measures taken under the Coronavirus Act 2020 to ensure government can continue to function during the COVID-19 outbreak (for example, releasing local authorities from the requirement to fully assess people who have care needs), where there are limited or unclear cost implications. All costs are government figures unless stated otherwise.

4 This report does not assess the value for money of the measures adopted by government or the effectiveness of its response. These cost commitments are those that we have been able to identify for central government spending, based on estimates from departments and the Office for Budget Responsibility (OBR). The cost commitments do include the UK's government's allocation of funding to local authorities in England and devolved administrations of Scotland, Wales and Northern Ireland but do not include further spending decisions taken by them. Some of these commitments are likely to change over time for a given period of support, which may lead to adjustments in costs and receipts.

5 The aim of this report is to provide a broad overview of activity and estimated costs. Events are moving quickly and the UK government's response to COVID-19 is evolving. The figures in this report are initial estimates of costs and our best understanding of the announced measures. Many costs are not yet final as the UK government's response continues. Precise costs will also depend on a range of uncertain factors, including the impact of the crisis on the wider economy and the level of take-up for each scheme. As a result, there are limitations and uncertainty in the information available. Limitations include:

- The completeness and quality of cost information. We have not audited individual programme costs.
- The overlap between COVID-19 additional funding and costs that are business-as-usual. Funding may not represent the net additional cost to government (i.e. how much additional funding to departments and devolved administrations will eventually be required), as in some cases the measures will be deliverable through the reprioritisation of existing funding and resources.
- For a number of policies, this report uses OBR estimates of policy costs (last updated on 14 May) which capture the direct impact of new policy measures on cash borrowing in 2020-21 and are based on their 'coronavirus reference scenario' (published on 14 April). The OBR website (<https://obr.uk/coronavirus-analysis/>) explains the assumptions underpinning these in more detail. Given the timing of this work, OBR notes there is a high level of uncertainty around these figures. Many of the policies costed will have short-term, substantial direct budgetary costs, designed to support individuals and businesses through this temporary shock in order to help prevent greater economic and fiscal damage in the long-term. OBR has not attempted to quantify the costs of inaction. OBR's standard approach to forecasting is to evaluate the cost (or yield) from new policies against a pre-measured baseline. It does not deem this approach to be feasible in the current circumstances. Instead it has presented the costs relative to a scenario baseline that already captures the effect of policy interventions on economic activity.
- Technicalities such as Barnett formula adjustments (applied to funding from the UK government to the devolved administrations) have been explained where they are known to be included within costs but may not be identified in all cases.

Departments have reviewed and commented on the activities and costs relating to them. HM Treasury has commented on some aspects of the report but has not fact checked all the figures.

Methods

6 We have produced this report after collecting evidence between 31 January and 15 May 2020. We:

- reviewed announcements made by the government in response to COVID-19;
- reviewed key documents and guidance published by government departments in response to COVID-19;
- reviewed government's data on the costs of responding to COVID-19;
- reviewed other estimates on the costs of government's response, such as from the Office for Budget Responsibility; and
- drew on discussions with government departments about the impact of COVID-19 on their operations.

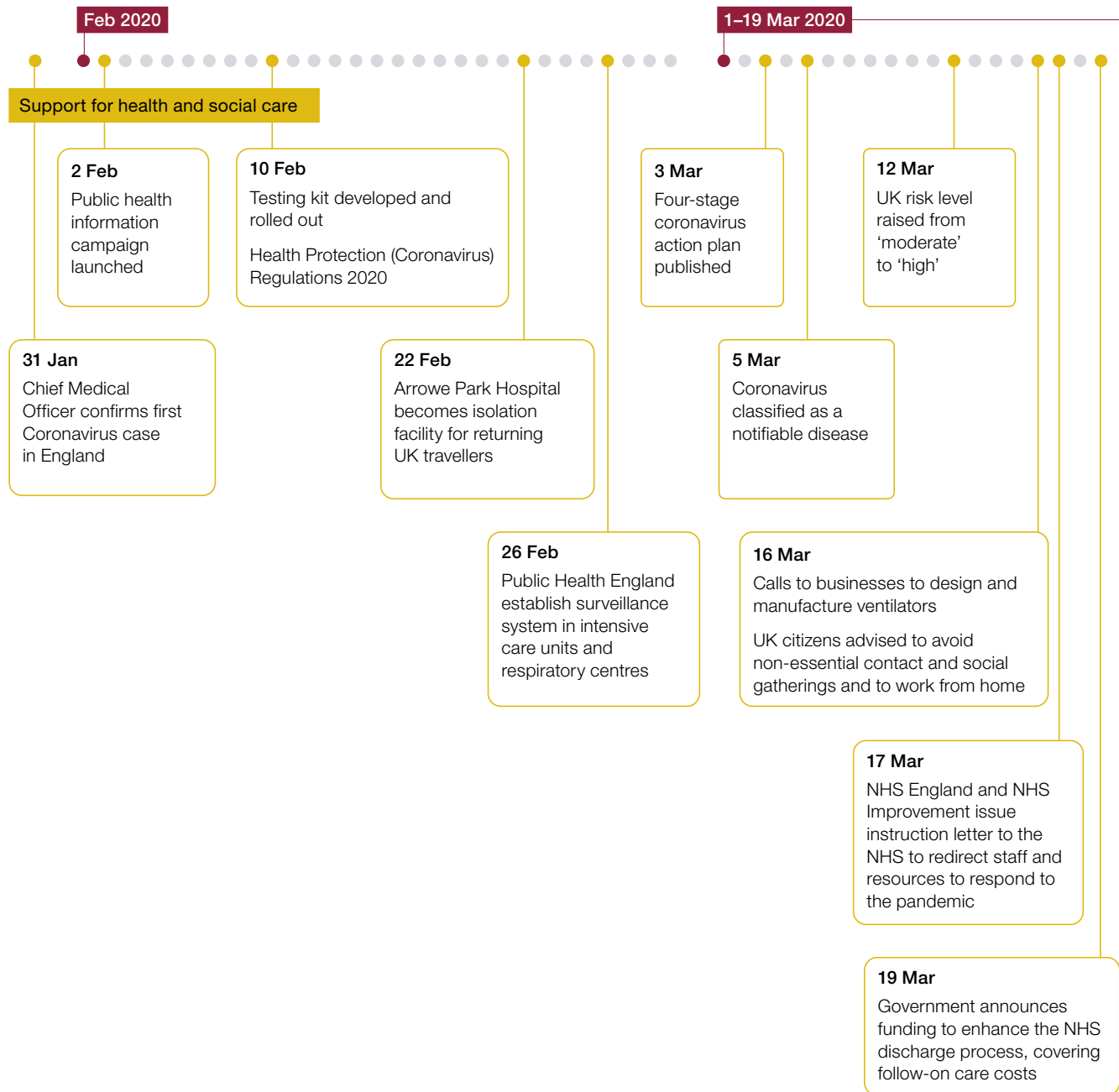
Appendix Two

Timeline of key events

- 1 See **Figure 8** on pages 36 to 39.

Figure 8

Timeline of key events in the UK government's response to COVID-19, 31 January to 29 April 2020



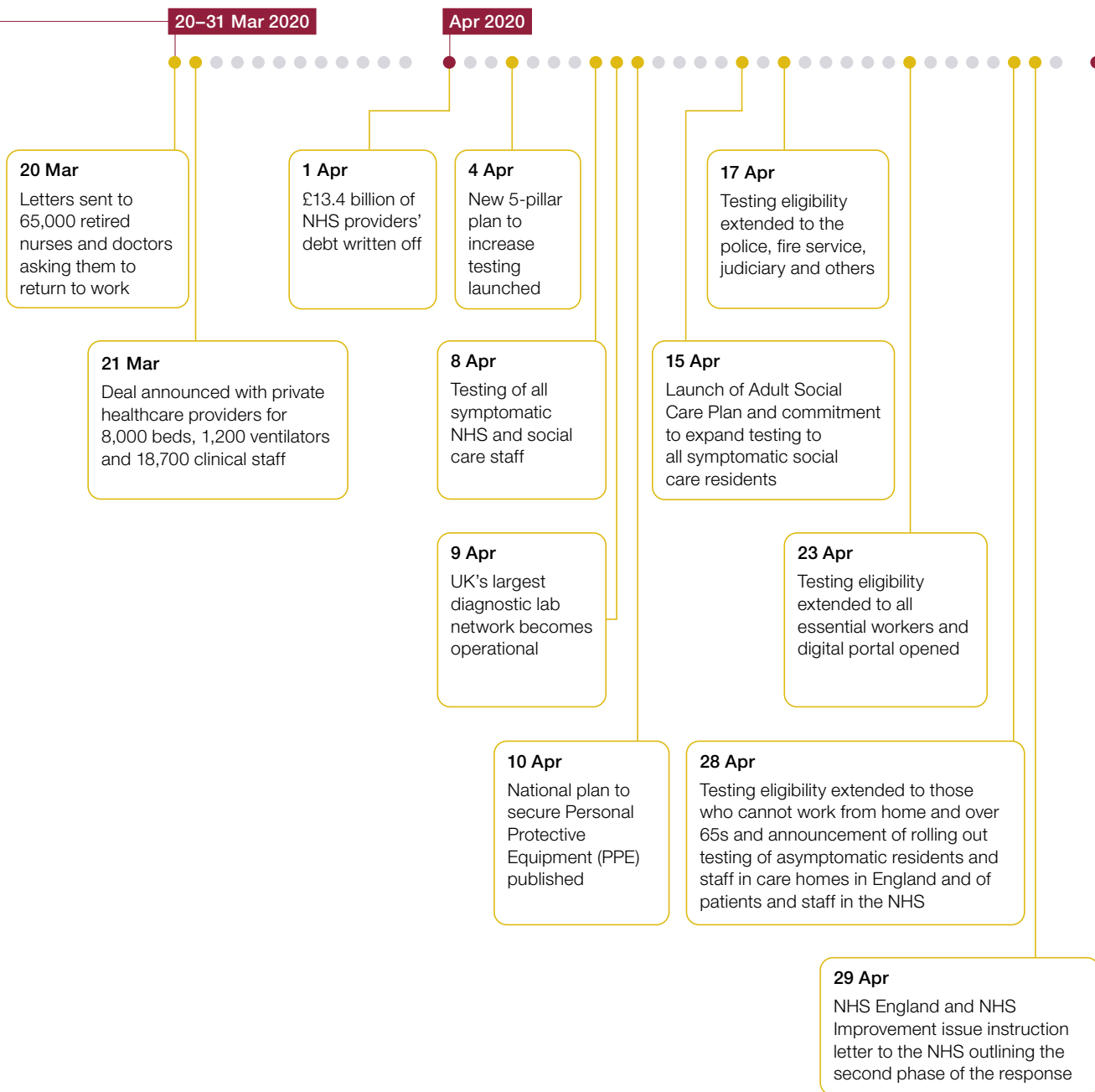
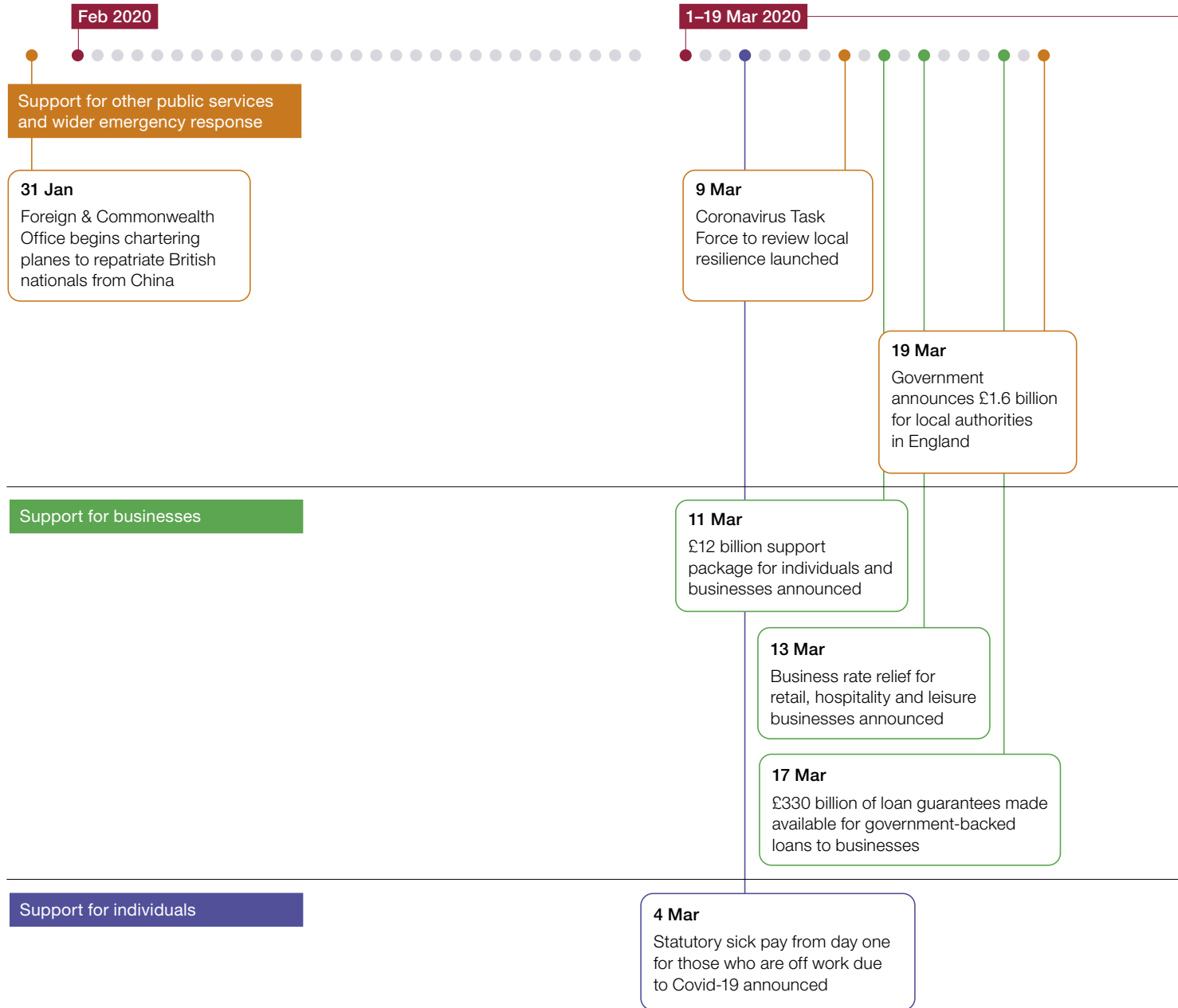


Figure 8 *continued*

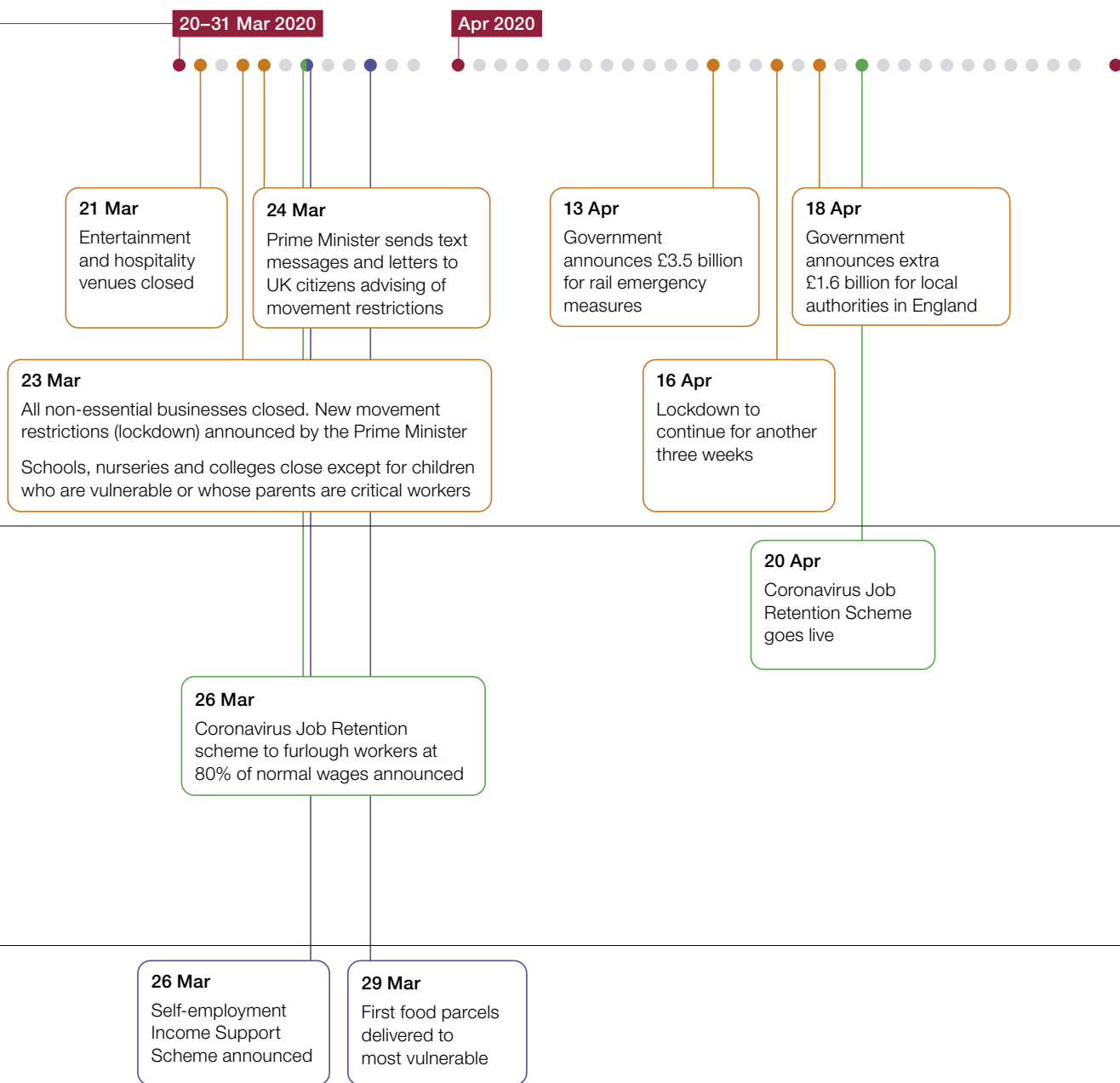
Timeline of key events in the UK government's response to COVID-19, 31 January to 29 April 2020



Note

1 The diagram does not include all government announcements on COVID-19.

Source: National Audit Office review of government documents and websites



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