

Reference:	FOI.18121.25
Subject:	Expenditure
Date of Request:	19 August 2025

Requested:

I would like to request a complete breakdown of all NHS spending and expenditure for the most recent full financial year. I am seeking a comprehensive account of how the entire NHS budget is allocated and spent, covering all categories and sub-categories of expenditure, including every item and contract where possible.

Specifically, I am requesting all spending information across the NHS, including but not limited to:

- Staffing costs (all salaries, benefits, training, recruitment, agency staff, consultancy fees, etc.)
- Hospital and primary care service expenditure
- Administrative and management costs
- Procurement and contracts (medical supplies, pharmaceuticals, PPE, IT, external services, etc.)
- Capital projects (buildings, infrastructure, IT systems, digital programmes)
- Payments to private providers, charities, and third-party organisations
- Regional, trust-level, and other local allocations of funding
- Research and development expenditure
- Any other areas of expenditure not listed above

I request this information at the most detailed level available, including line-by-line or transaction-level data if such records exist, so that every pound spent can be accounted for.

My preference would be to receive the information electronically, ideally in an open format such as Excel or CSV.

Response:

Hywel Dda University Health Board (UHB) does not hold the information exactly as requested. However, the UHB provides within the attached spreadsheet (Attachment 1), as requested, a breakdown of its expenditure in the category format included on the Monthly Monitoring Return form submitted to Welsh Government (WG), for the 2024/25 financial year.

It is the UHB's intention to publish details of its spending within its 2024/25 annual report, this information may be of use to you but has not yet been finalised or approved for publication. The UHB has therefore applied an exemption under Section 22 of the Freedom of Information Act 2000 (FoIA), which states that information is exempt if it is intended that the information held by the public authority will be published at a future date.

This exemption is qualified and therefore, if information falls within Section 22, public authorities must apply a public interest test. The information can only be withheld if the public interest in maintaining the exemption outweighs the public interest in disclosure.

The UHB has therefore considered the following:

In favour of disclosure: There is a public interest in the UHB being open and transparent. The UHB's expenditure is a popular topic of discussion, with a significant amount of public interest.

Due to the interest in the topic, it is within everyone's interests that financial information is shared, and that the public be kept informed of the manner in which the UHB opts to spend public funds.

Against Disclosure: The information being requested is currently being finalised and is to be published over the coming months. The UHB has a duty to ensure it has appropriate time to consider the impact and issues arising from the UHB's financial position and disclosure of the information in its current form, which is not fully evaluated and quantified, could attract negative opinion. It is the UHB's opinion that providing information before it has been fully assessed and evaluated could exacerbate public anxiety, which in turn, could harm the UHB's relationship with its communities.

Decision: The UHB considers that the public interest in withholding the requested information at this time is greater than the interest in disclosing it. The attention drawn from the disclosure could cause harm to the UHB and communities, and it is therefore applying a Section 22 exemption. The report will be published on the UHB's website in due course and will be accessible via the link provided below.

[Annual reports - Hywel Dda University Health Board.](#)