



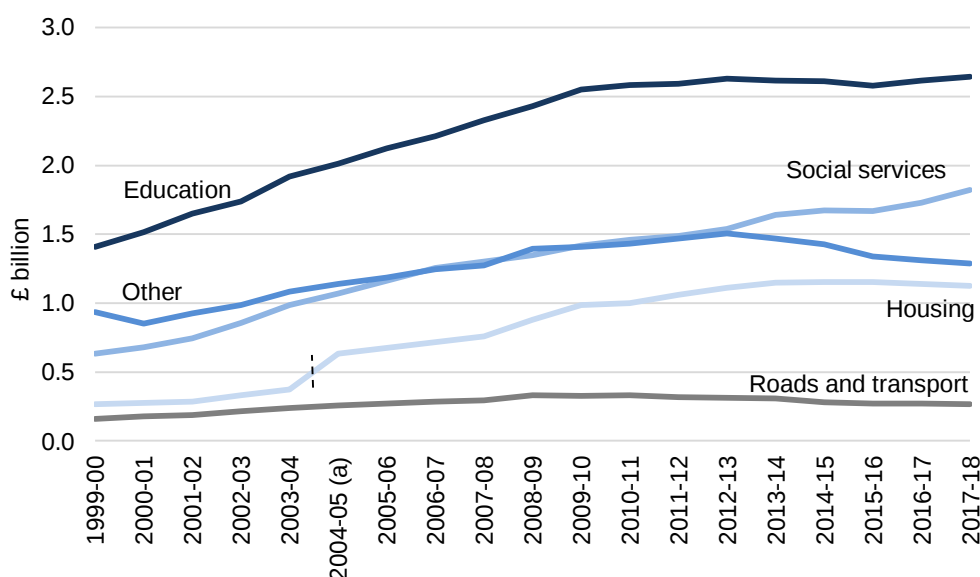
Local authority revenue and capital outturn expenditure 2017-18

10 October 2018
SFR 89/2018

Revenue

- In 2017-18, total gross revenue expenditure by Welsh local authorities increased by 1.3 per cent to £8.0 billion. Although this followed two previous years where expenditure fell, it continues the broad picture seen since the economic downturn at the turn of the decade of reduced growth in expenditure. Gross revenue expenditure per head was £2,560 or £24 higher than the previous year.
- Prior to the impact of the recession and the subsequent austerity measures, annual increases of 5 per cent or 6 per cent were regularly reported but since 2010-11 in only one year has growth exceeded 2 per cent.
- This has had a varying impact depending on the service areas, although changes in classification means analysis over time should be taken with caution. In general, statutory services such as education and social services have been protected (with social services having seen the biggest increase in expenditure) but other services such as libraries, local environmental services, roads and transport and planning have seen overall reductions since 2010-11. Education and social services now account for 62 per cent of overall unitary authority expenditure compared with 59 per cent in 2010-11 and 60 per cent in 1999-2000.

Chart 1: Breakdown of unitary authority revenue expenditure



(a) The large increase in housing in 2004-05 is due to rent rebates granted to HRA tenants being moved to the general fund.

About this release

This release analyses the revenue and capital outturn expenditure of Welsh local authorities.

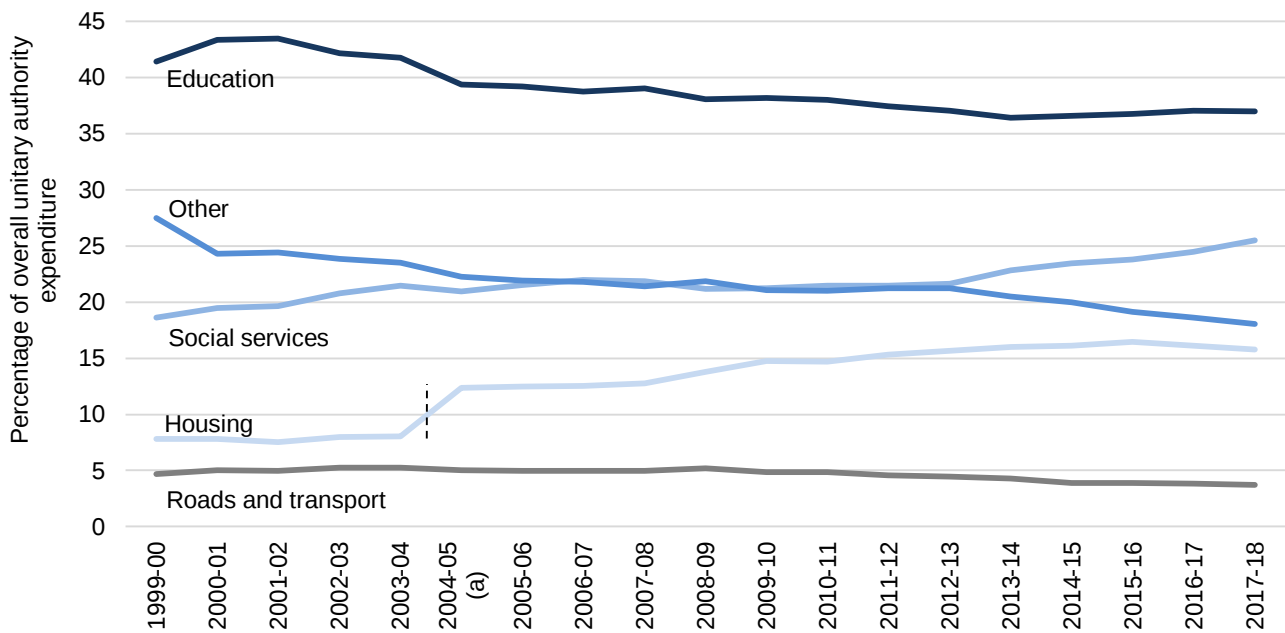
Revenue expenditure is the cost of running local authority services such as staffing, heating, lighting and cleaning, together with the expenditure on goods and services consumed within the year.

Capital expenditure is investment in local authority services, mainly the provision, acquisition and enhancement of fixed assets such as land, buildings, vehicles and machinery.

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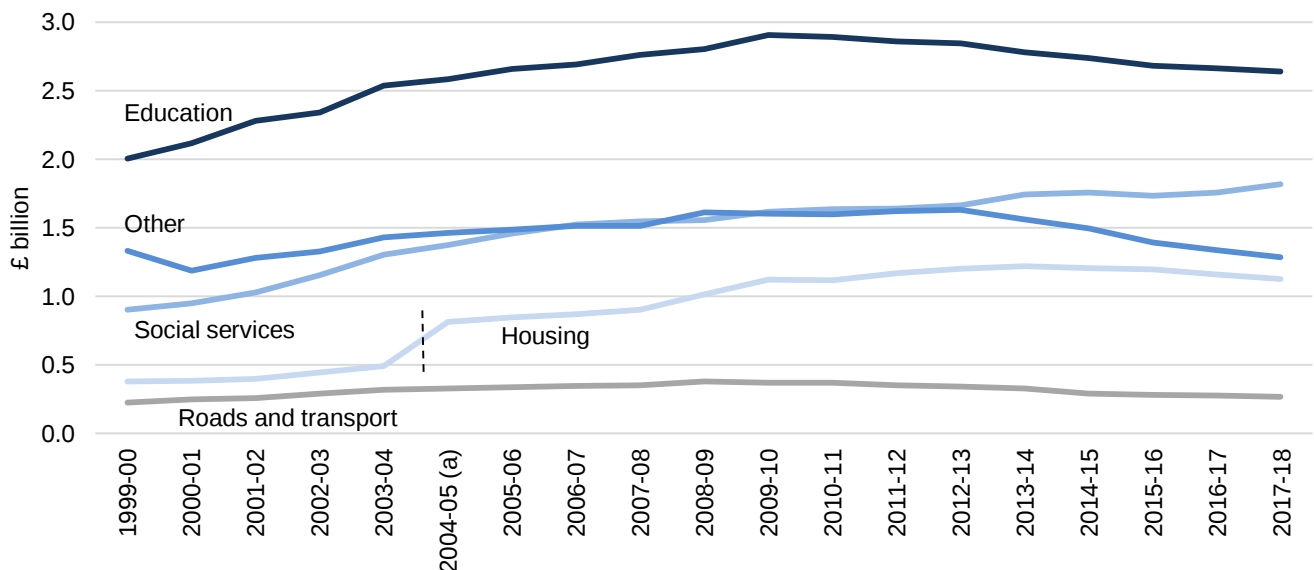
Chart 2: Distribution of unitary authority revenue expenditure



(a) The large increase in housing in 2004-05 is due to rent rebates granted to HRA tenants being moved to the general fund.

When accounting for inflation, overall revenue expenditure in 2017-18 is lower than in any year from 2008-09 onwards.

Chart 3: Real terms breakdown of unitary authority revenue expenditure (2017-18 prices)



(a) The large increase in housing in 2004-05 is due to rent rebates granted to HRA tenants being moved to the general fund.

Capital

- Capital expenditure increased by 5.5 per cent in 2017-18 to £1,174 million or £377 per head of population. This represents an increase of £61 million over the previous year.
- In general, capital expenditure is more volatile and can be impacted heavily by large investments or adjustments. The increases in 2017-18 were largely due to further increases in capital expenditure in education, which now represents 37 per cent of capital expenditure. In contrast, since 2010-11 the share of capital expenditure spent on transport has fallen from 21 per cent to 12 per cent.
- Most of this capital expenditure was spent by unitary authorities, with police fire and national park authorities reporting expenditure of £40 million, £12 million and £2 million respectively.

Revenue

Table 1 shows the local authority revenue outturn expenditure. Education increased by 1.0 per cent, social services increased by 5.4 per cent and housing decreased by 1.2 per cent. Debt financing is showing the largest percentage decrease at 5.1 per cent.

Table 1: Service level revenue expenditure and financing - Wales (a)

	2016-17	2017-18	Annual	Annual	2017-18
	£ million	£ million	change	change	£ per
County and county borough council expenditure			£ million	%	head (b)
Education	2,614.7	2,641.0	26.3	1.0	845
Social services	1,727.7	1,821.0	93.2	5.4	583
Housing (c)	1,138.6	1,125.4	-13.1	-1.2	360
Local environmental services (d)	380.5	377.9	-2.6	-0.7	121
Roads and transport	270.5	265.3	-5.2	-1.9	85
Libraries, culture, heritage, sport and recreation	218.3	214.8	-3.4	-1.6	69
Planning, economic and community development	80.1	77.5	-2.6	-3.2	25
Council tax administration	32.1	31.2	-0.8	-2.6	10
Debt financing: counties	308.0	292.2	-15.8	-5.1	94
Central administration and other revenue: counties (e) (f)	294.4	293.5	-0.8	-0.3	94
All county and county borough council expenditure	7,064.7	7,139.9	75.1	1.1	2,285
Police (f)	666.0	692.0	26.0	3.9	221
Fire (f)	151.4	155.3	3.9	2.6	50
National parks (f)	13.4	13.4	0.0	0.2	4
Gross revenue expenditure	7,895.5	8,000.5	105.0	1.3	2,560
less specific and special government grants (g)	2,017.1	2,060.9	43.8	2.2	659
Net revenue expenditure	5,878.4	5,939.7	61.2	1.0	1,901
Putting to (+) / drawing from (-) reserves (h)	-33.8	-13.9	19.9	.	-4
Council tax reduction scheme	247.0	247.4	0.4	0.2	79
Budget requirement (f)	6,091.7	6,173.2	81.5	1.3	1,975
plus discretionary non-domestic rate relief	3.5	3.6	0.0	1.2	1
less revenue support grant	3,261.3	3,193.3	-68.0	-2.1	1,022
less police grant	218.1	211.2	-6.9	-3.2	68
less redistributed non-domestic rates income	977.0	1,059.0	82.0	8.4	339
Council tax requirement	1,638.8	1,713.2	74.4	4.5	548
of which:					
paid by council tax reduction scheme	247.0	247.4	0.4	0.2	79
paid directly by council tax payers	1,391.7	1,465.8	74.1	5.3	469

(a) Service expenditure is shown excluding that financed by sales, fees and charges, but including that financed by specific and special government grants. Figures are on an IFRS basis (see notes).

(b) The '£ per head' calculations use the 2017 mid year estimates of population.

(c) Includes housing benefit, and private sector housing costs such as provision for the homeless. Includes rent rebates granted to HRA tenants which is 100% grant funded. Excludes council owned housing.

(d) Includes cemeteries and crematoria, community safety, environmental health, consumer protection, waste collection/disposal and central services to the public such as birth registration and elections.

(e) Includes agricultural services, coastal and flood defence and community councils.

(f) Includes central administrative costs of corporate management, democratic representation and certain costs, such as those relating to back-year or additional pension contributions which should not be allocated to individual services, capital expenditure charged to the revenue account and is net of any interest expected to accrue on balances.

(g) Excludes police grant.

(h) Includes council tax collected in year adjustments and other adjustments.

. Data not applicable

Chart 4 shows gross revenue expenditure across services as a percentage of total expenditure. Education and Social Services make up more than half of the total expenditure.

Chart 4: Service level gross revenue expenditure in Wales, 2017-18

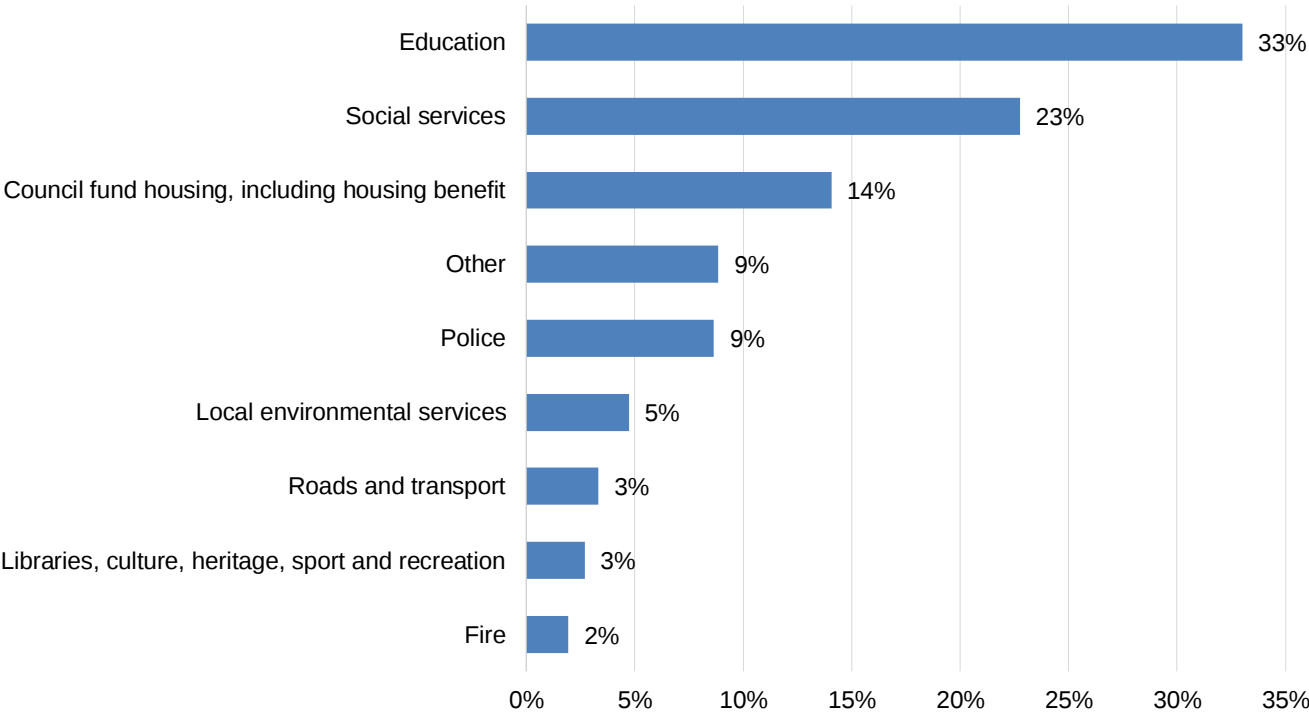


Chart 5 shows financing of budget requirement. Budget requirement is gross revenue expenditure less that funded by all non-police specific government grants and local authority reserves. It is the amount of expenditure which is supported by the council tax and general support from central government.

Chart 5: Financing of budget requirement in Wales, 2017-18

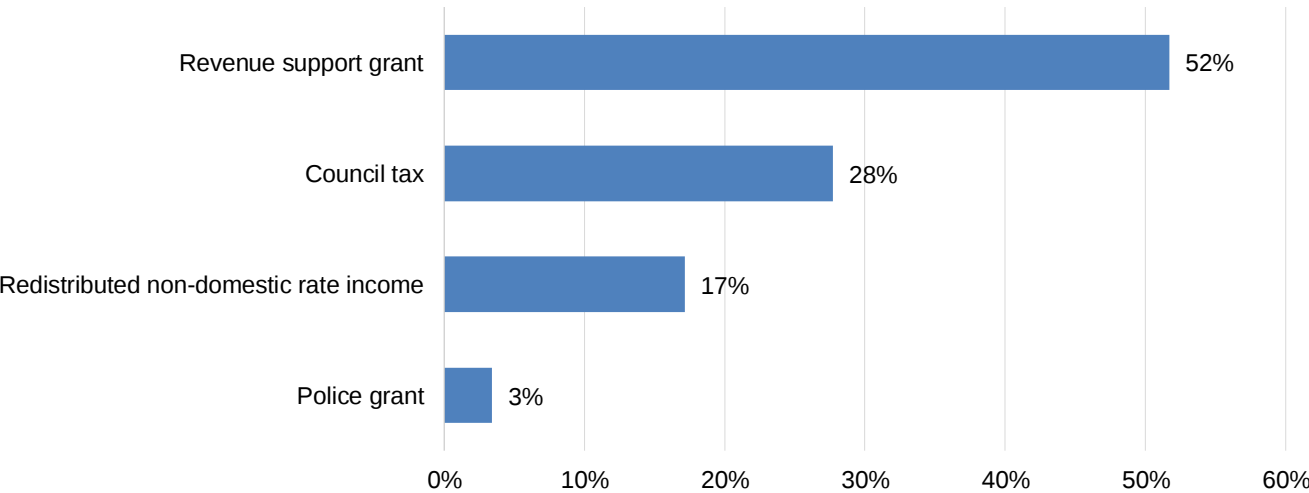


Table 2 shows the local authority revenue outturn expenditure. Of the unitary authorities, Bridgend showed the largest percentage increase of 4.2 per cent.

Table 2 - Gross revenue expenditure by local authority (a)

	2016-17	2017-18	Annual	Annual	2017-18
	£ million	£ million	change	change	£ per head
			£ million	%	(b)
Isle of Anglesey	158.8	163.0	4.2	2.6	2,336
Gwynedd	283.9	289.4	5.4	1.9	2,338
Conwy	264.7	268.5	3.7	1.4	2,297
Denbighshire	228.5	232.4	4.0	1.7	2,442
Flintshire	324.8	323.0	-1.7	-0.5	2,082
Wrexham	293.8	293.8	0.0	0.0	2,167
Powys	292.4	297.4	5.0	1.7	2,245
Ceredigion	166.5	167.2	0.7	0.4	2,289
Pembrokeshire	277.5	265.4	-12.0	-4.3	2,128
Carmarthenshire	406.9	414.8	8.0	2.0	2,225
Swansea	549.8	561.1	11.3	2.1	2,286
Neath Port Talbot	346.4	349.4	3.1	0.9	2,459
Bridgend	323.7	337.3	13.6	4.2	2,338
Vale of Glamorgan	279.3	280.2	1.0	0.3	2,144
Cardiff	798.1	812.4	14.4	1.8	2,240
Rhondda Cynon Taf	569.4	583.5	14.1	2.5	2,440
Merthyr Tydfil	146.7	149.0	2.3	1.6	2,486
Caerphilly	412.2	413.2	1.0	0.2	2,286
Blaenau Gwent	178.1	177.8	-0.3	-0.2	2,554
Torfaen	224.6	221.0	-3.5	-1.6	2,396
Monmouthshire	177.3	179.0	1.6	0.9	1,912
Newport	361.4	360.8	-0.7	-0.2	2,381
All county and county borough councils	7,064.7	7,139.9	75.1	1.1	2,285
Dyfed Powys police	106.6	111.4	4.8	4.5	216
Gwent police	122.4	120.1	-2.3	-1.8	242
North Wales police	153.2	164.2	11.0	7.2	236
South Wales police	283.7	296.2	12.5	4.4	209
All police	666.0	692.0	26.0	3.9	221
Mid and West Wales fire authority	47.0	48.3	1.2	2.7	53
North Wales fire authority	36.1	35.4	-0.8	-2.2	51
South Wales fire authority	68.2	71.6	3.4	5.0	47
All fire authorities	151.4	155.3	3.9	2.6	50
Brecon Beacons national park authority	3.8	3.7	-0.1	-2.4	.
Pembrokeshire Coast national park authority	4.4	4.5	0.1	2.1	.
Snowdonia national park authority	5.2	5.3	0.0	0.5	.
All national park authorities	13.4	13.4	0.0	0.2	4
Wales	7,895.5	8,000.5	105.0	1.3	2,560

(a) Expenditure on fire services is financed by the county and county borough councils by means of levies to the fire authorities. For the purposes of this table the levies have been deducted from counties expenditure and included against the fire authorities. Similarly 25% of national park authority expenditure is financed by the county and county borough councils by means of levies to the national park authorities, the remainder being financed by specific grants.

(b) The £ per head calculations use the 2017 mid year estimates of population.

. Data not applicable due to national park population data not applying to users of the services.

Capital

In 2017-18, local authority capital expenditure was £1,174 million, an annual increase of 5%. A full breakdown of capital expenditure is shown in table 6.

Table 3: Local authority capital expenditure by service

	£ million							2017-18 over 2016-17 percentage change
	1996-97	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	
Education	57.4	267.4	274.0	245.6	335.0	374.5	429.9	15
Social services	12.4	22.9	17.7	22.9	12.6	14.7	17.0	15
Transport	113.2	231.5	175.1	168.1	119.7	129.3	142.4	10
Housing	271.0	216.4	223.6	260.3	316.5	330.5	318.3	-4
General administration	36.0	63.4	47.7	41.9	36.3	38.0	35.8	-6
Planning and development	39.3	109.2	123.7	103.3	92.7	73.1	43.8	-40
Other services	145.3	143.4	125.1	125.1	1,039.4	110.4	135.4	23
Law, order and protective services	18.6	33.9	53.7	48.0	57.3	42.7	51.6	21
Total expenditure	693.2	1,088.1	1,040.6	1,015.2	2,009.6	1,113.2	1,174.2	5
Total expenditure excluding HRA subsidy buyout	693.2	1,088.1	1,040.6	1,015.2	1,090.6	1,113.2	1,174.2	5

Chart 6: Local authority capital expenditure and receipts

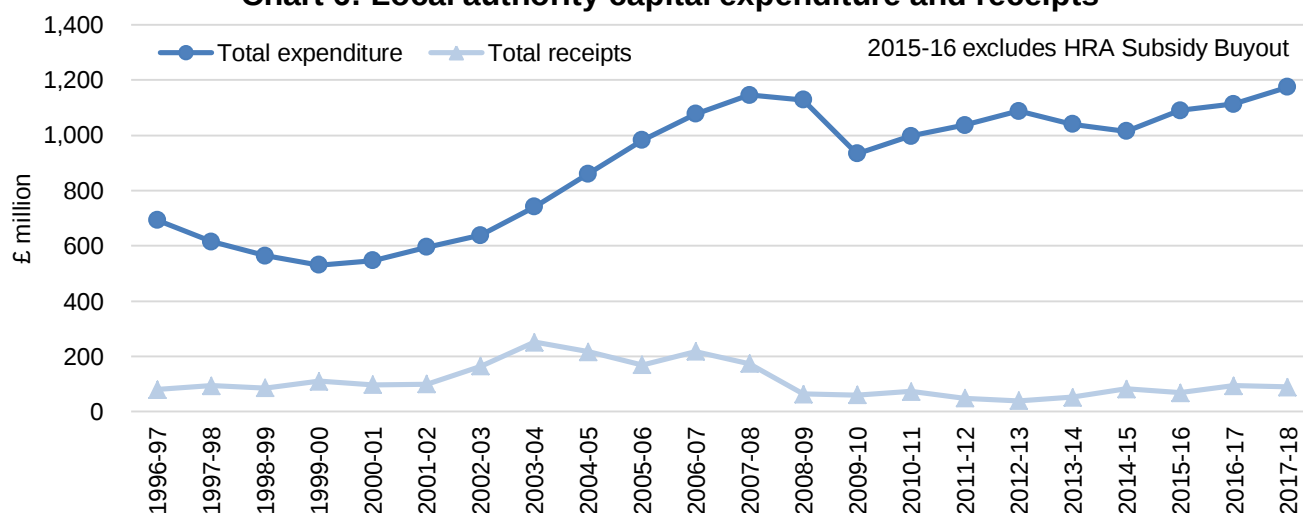


Chart 7: Local authority capital expenditure by service

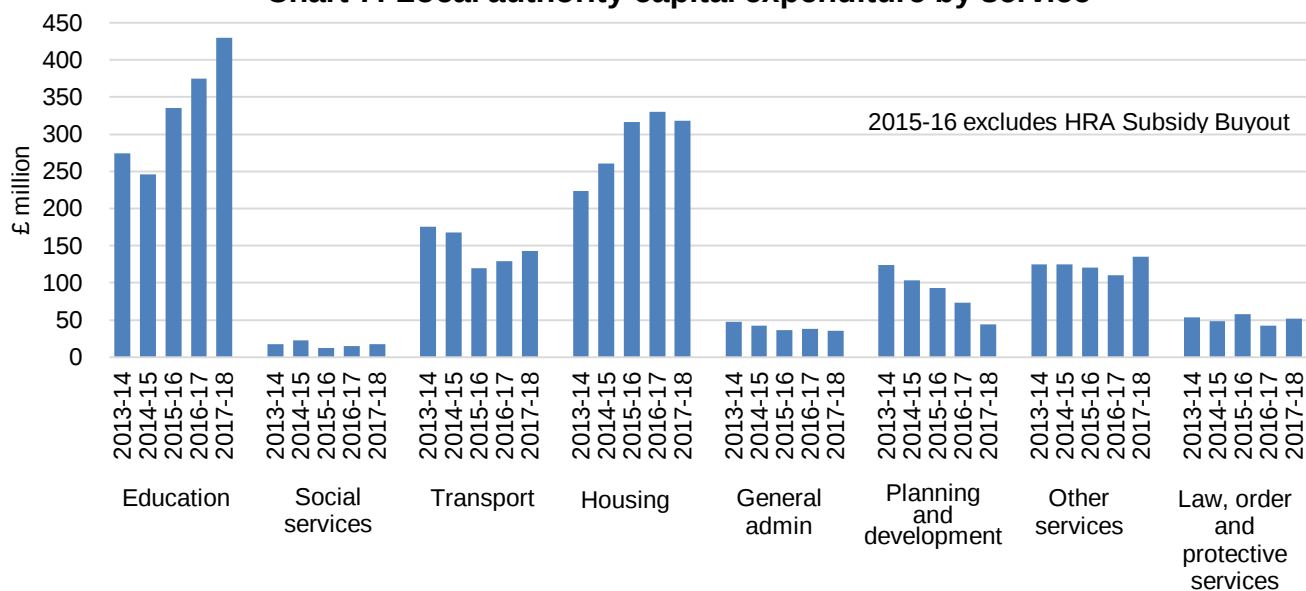


Table 4: Local authority capital receipts by service

£ million

	1996-97	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2017-18 over 2016-17 percentage change (a)
Education	0.6	1.1	5.0	14.6	4.0	5.9	18.9	.
Social services	0.2	3.1	0.0	5.3	2.6	2.7	1.1	.
Transport	1.8	0.2	1.1	1.1	1.2	0.2	0.8	.
Housing	49.3	7.7	12.3	15.4	17.0	17.8	15.9	.
General administration	6.9	8.9	8.7	17.4	15.3	18.8	13.1	.
Planning and development	12.6	4.0	11.3	13.5	13.3	13.7	24.8	.
Other services	4.2	12.6	10.8	12.8	11.3	32.7	12.0	.
Law, order and protective services	3.6	1.6	2.4	2.4	3.2	2.0	2.1	.
Total receipts	79.3	39.2	51.6	82.3	67.9	93.7	88.6	-5

(a) Comparisons are not calculated at a service level due to the small amounts involved and unpredictable nature of capital receipts year on year.

In 2017-18, local authority capital receipts were around £89 million, an annual decrease of £5 million or 5%. A full breakdown of capital receipts is shown in table 7.

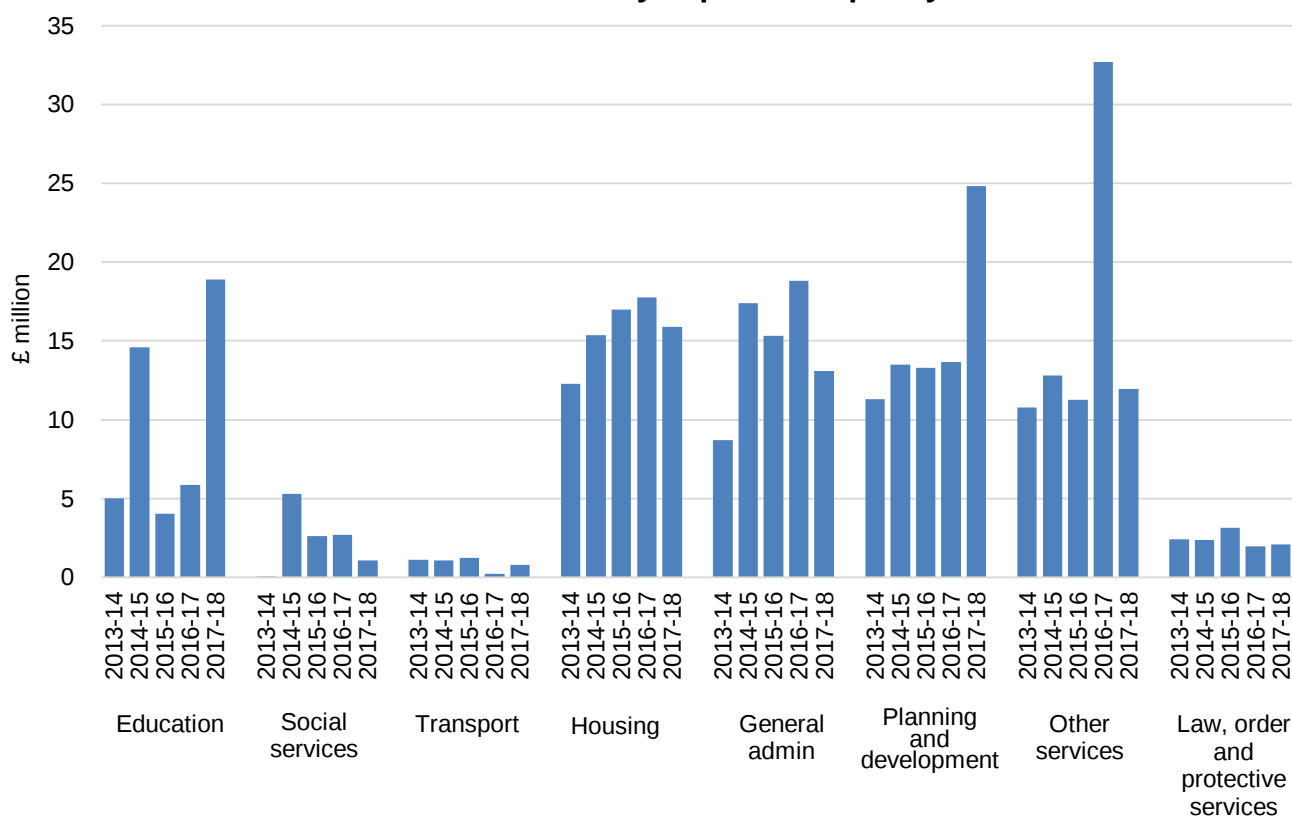
Chart 8: Local authority capital receipts by service

Table 5: Financing of local authority capital expenditure (a)

£ million

	1996-97	2012-13	2013-14	2014-15	2015-16 (b)	2016-17	2017-18	% of total
External financing								
General capital funding / grant (c)	343.7	.	.	.	.	.	.	.
Capital grants (d)	241.5	507.4	464.1	403.4	418.8	340.9	372.5	32
Supported borrowing	.	118.3	88.7	97.9	82.4	91.4	96.8	8
Major repairs allowance	.	57.8	63.0	60.4	60.4	60.4	60.4	5
Sub-total external financing	585.2	683.5	615.8	561.7	561.6	492.7	529.7	45
Internal financing								
Unsupported borrowing	.	205.1	213.0	234.7	1,157.6	298.4	334.2	28
Use of capital receipts	65.0	46.0	37.6	46.4	78.2	80.7	83.5	7
Capital expenditure charged to revenue	42.9	153.5	174.3	172.4	212.2	241.4	226.8	19
Sub-total internal financing	107.9	404.5	424.8	453.5	1,448.0	620.5	644.5	55
Total financing	693.2	1,088.1	1,040.6	1,015.2	2,009.6	1,113.2	1,174.2	100

(a) Up to 2003-04, figures are on a cash basis, figures from 2004-05 onwards are on an accruals basis.

(b) Includes financing of the HRA subsidy buyout.

(c) Up to 2003-04, consists of basic credit approvals / general capital funding and supplementary credit approvals.

(d) Includes capital grants from the Welsh Government, other UK Government Departments, European Community Structural Funds (including ERDF) and grants and contributions from other sources.

In 2017-18, 45% of local authorities financing of capital expenditure came from central government (External financing), the remaining 55% was funded from their own resources (Internal financing).

External financing came from: capital grants £372 million (32%); supported borrowing £97 million (8%) and major repairs allowance £60 million (5%).

Internal financing was made up of: unsupported borrowing £334 million (28%); capital expenditure charged to revenue £227 million (19%) and use of capital receipts £83 million (7%).

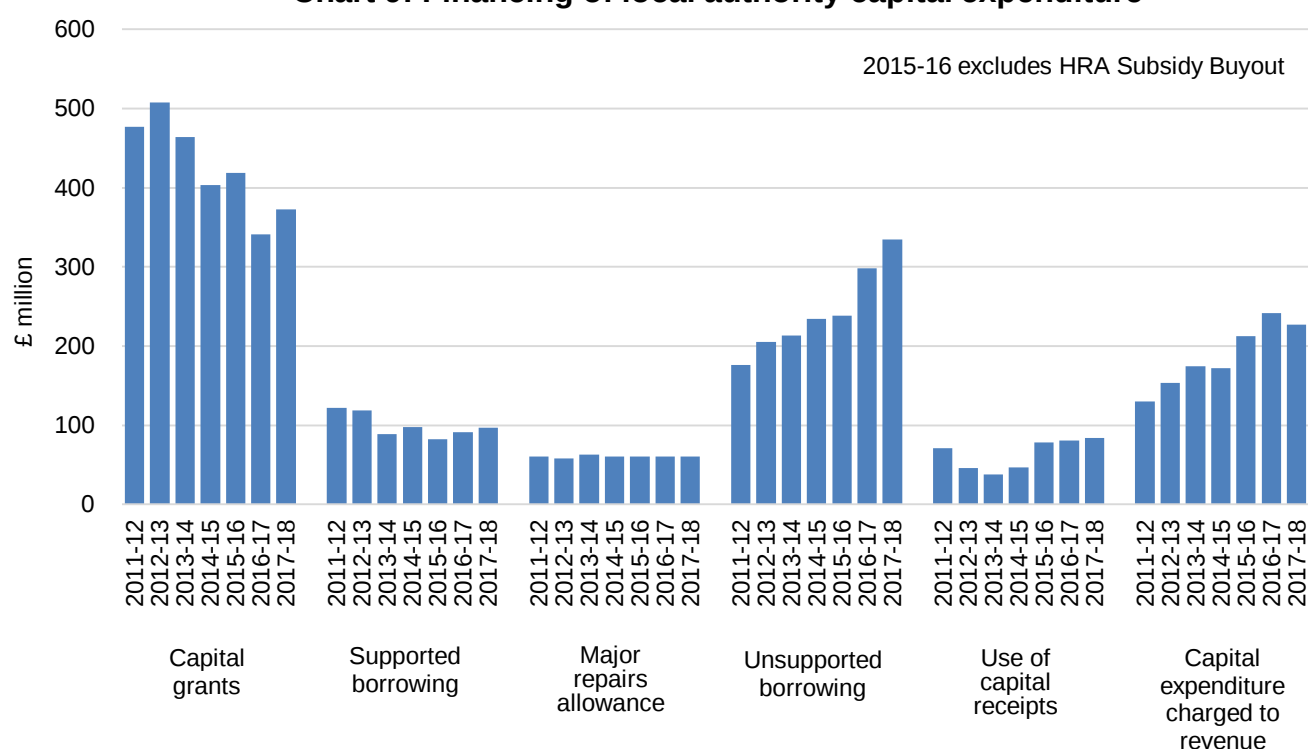
Chart 9: Financing of local authority capital expenditure

Table 6: Capital expenditure, by authority and service, 2017-18

	£ million								£ per head	
County/county borough councils:	Education	Social services	Transport	Housing	General administration	Planning and development	Other services	Law, order and protective services	Total capital expenditure	Total capital expenditure (a)
Isle of Anglesey	6.3	0.7	5.5	9.9	4.0	1.2	1.7	.	29.4	421
Gwynedd	11.8	0.8	3.4	1.7	0.7	1.5	3.5	.	23.4	189
Conwy	6.2	0.5	2.7	1.8	1.8	1.6	6.7	.	21.3	182
Denbighshire	16.8	0.5	6.0	10.7	1.1	0.6	12.0	.	47.6	500
Flintshire	8.5	0.4	7.8	35.6	2.3	0.9	1.9	.	57.4	370
Wrexham	5.0	1.3	2.6	51.2	0.2	0.2	7.5	.	67.9	501
Powys	22.0	1.4	13.3	11.9	2.4	0.2	10.4	.	61.6	465
Ceredigion	3.3	0.2	2.6	1.9	0.8	0.1	1.3	.	10.1	139
Pembrokeshire	50.9	0.5	5.3	10.5	1.6	1.9	4.1	.	74.7	599
Carmarthenshire	24.7	1.1	9.3	21.4	1.9	4.0	4.0	.	66.4	356
Swansea	13.5	1.5	8.8	52.3	3.0	3.1	4.0	.	86.2	351
Neath Port Talbot	38.4	0.6	10.4	3.5	0.1	1.4	4.7	.	59.0	415
Bridgend	17.6	1.4	3.6	2.8	2.3	4.3	4.6	.	36.6	254
Vale of Glamorgan	6.0	0.3	6.4	15.9	4.3	0.6	10.9	.	44.4	339
Cardiff	58.2	1.3	15.2	29.6	2.7	14.0	17.3	.	138.3	381
Rhondda Cynon Taf	53.9	2.5	19.4	6.1	4.4	3.5	12.0	.	101.8	426
Merthyr Tydfil	1.9	0.2	2.5	1.4	0.5	2.2	3.3	.	12.0	201
Caerphilly	11.9	0.3	5.8	44.6	0.3	1.6	5.8	.	70.3	389
Blaenau Gwent	2.5	0.4	0.5	0.7	0.5	0.5	3.8	.	8.7	125
Torfaen	13.9	0.0	3.3	2.1	0.2	0.4	2.2	.	22.1	239
Monmouthshire	34.0	0.1	5.2	1.0	0.2	0.0	6.3	.	46.8	500
Newport	22.6	1.1	3.1	1.6	0.1	0.2	6.4	.	35.1	232
All county/county borough councils	429.9	17.0	142.4	318.3	35.2	43.8	134.5	.	1,121.0	360
Police:										
Dyfed Powys	.	.	.	.	.	.	.	4.7	4.7	9
Gwent	.	.	.	.	.	.	.	1.7	1.7	3
North Wales	.	.	.	.	.	.	.	18.4	18.4	26
South Wales	.	.	.	.	.	.	.	14.7	14.7	11
All police	.	.	.	.	.	.	.	39.5	39.5	13
Fire authorities:										
Mid and West Wales	.	.	.	.	.	.	.	4.1	4.1	5
North Wales	.	.	.	.	.	.	.	3.7	3.7	5
South Wales	.	.	.	.	.	.	.	4.2	4.2	3
All fire authorities	.	.	.	.	.	.	.	12.1	12.1	4
National park authorities:										
Brecon Beacons	.	.	.	.	0.0	0.0	0.4	.	0.4	.
Pembrokeshire Coast	.	.	.	.	0.0	0.0	0.2	.	0.2	.
Snowdonia	.	.	.	.	0.6	0.0	0.3	.	0.9	.
All national park authorities	.	.	.	.	0.6	0.0	0.9	.	1.5	-
Wales	429.9	17.0	142.4	318.3	35.8	43.8	135.4	51.6	1,174.2	377

(a) The £ per head calculations use 2017 mid-year estimates of population.

Table 7: Capital expenditure and receipts, by detailed service, 2017-18

Service	Expenditure			Receipts	
	£ million	£ per head (a)	% of Total	£ million	£ per head (a)
Education:					
Pre-primary education	2.1	1	-	0.0	0
Primary education	161.2	52	14	2.7	1
Secondary education	258.9	83	22	16.0	5
Special education	5.1	2	-	0.0	0
Youth service	0.3	-	-	0.2	-
Other education services	2.3	1	-	0.0	-
All education	429.9	138	37	18.9	6
Social services	17.0	5	1	1.1	-
Transport:					
Roads, street lighting and road safety	128.2	41	11	0.5	-
Parking of vehicles	2.4	1	-	0.3	-
Public passenger transport	11.3	4	1	0.0	-
Other	0.5	-	-	0.0	0
All transport	142.4	46	12	0.8	-
Housing:					
Housing Revenue Account (HRA)	262.6	84	22	13.5	4
Council fund and other housing	55.7	18	5	2.4	1
All housing	318.3	102	27	15.9	5
General administration	35.8	11	3	13.1	4
Planning and development	43.8	14	4	24.8	8
Other services:					
Library services	8.2	3	1	0.5	-
Museums and art galleries	7.0	2	1	0.0	-
Art activities and facilities	6.4	2	1	0.0	0
Agriculture and fisheries	19.1	6	2	5.6	2
Sports facilities	25.2	8	2	0.3	-
Sports development	3.2	1	-	0.0	-
Derelict land reclamation	0.0	-	-	0.0	0
Parks and open spaces	6.5	2	1	0.2	-
Waste collection and disposal	15.3	5	1	0.1	-
Community safety	0.8	-	-	0.1	-
Environmental health	6.1	2	1	0.0	0
Industrial and commercial	24.8	8	2	2.1	1
Other trading services	8.5	3	1	0.0	0
Miscellaneous	4.3	1	-	3.1	1
All other services	135.4	43	12	12.0	4
Law, order and protective services:					
Police	39.5	13	3	1.5	-
Fire service and civil defence	12.1	4	1	0.6	-
Coroners' courts	0.0	0	-	0.0	0
All law, order and protective services	51.6	17	4	2.1	1
Total all services	1,174.2	377	100	88.6	28

(a) The £ per head calculations use 2017 mid-year estimates of population.

Glossary

Revenue definitions

Gross revenue expenditure is total local authority expenditure on services, plus debt financing costs, but net of any income from sales, fees, and charges and other non-grant sources. It includes expenditure funded by specific and special government grants and expenditure funded from local authority reserves. It does not include the Housing Revenue Account (HRA) which is a separate financial account used by local authorities for council housing income and expenditure.

Net revenue expenditure is gross revenue expenditure excluding that funded by specific and special grants (except police grant).

Budget requirement is the amount of expenditure that is funded by council tax and general support from central government, i.e. revenue support grant, police grant, redistributed non-domestic rates, and any transitional grant relief for council tax. It differs from net revenue by the amount drawn from or added to reserves.

Fire authorities and national park authorities

These authorities fall within the general definition of local authorities. Fire authorities receive all of their funding as a levy from the county and county borough councils, whilst National Park authorities receive about 25% of their funding as a similar levy, and 75% in the form of specific grants from central government. The county and county borough council figures in this release have been reduced by the amount of the levies in order to give the full picture for the expenditure of the fire authorities and national park authorities.

Revenue expenditure funded from capital under statute (RECS)

Prior to 2008-09, authorities used deferred charges to recognise expenditure that regulations permitted to be funded from capital resources, but which did not satisfy criteria to be classified as capital expenditure. Examples of deferred charges included work on property not owned by the authority and grants for economic development purposes, where the grant was to be spent on capital items. In

2008-09 deferred charges were replaced with this new category of expenditure. This required the expenditure to be recorded notionally against the appropriate service with no impact on an authority's Council Tax requirement. From 2010-11 figures are on a non-RECS basis.

International Financial Reporting Standards (IFRS)

This is a set of accounting standards developed by the International Accounting Standards Board (IASB). The goal of IFRS is to provide a global framework for how public sector and private companies prepare and disclose their financial statements. Having an international standard is especially important for large organisations. Adopting a single set of world-wide standards will simplify accounting procedures by allowing a company to use one reporting language throughout. A single standard will also provide customers and auditors with a cohesive view of finances. IFRS should not be confused with IAS (International Accounting Standards), which are older standards that IFRS has now replaced.

Capital definitions

Up to 2003-04

Capital expenditure was financed by a variety of sources. General capital funding was a combination of general capital grant (paid by the Welsh Government) and basic credit approvals (permission to borrow/financed by revenue support grant) which could be used for spending on any project. Supplementary credit approvals and capital grants were provided by the Welsh Government and UK Government departments for spending on specific projects. Local authorities were also able to augment this spending by applying capital receipts (although part of these receipts had to be set-aside for the repayment of debt) and by making contributions from a revenue account. Expenditure and financing figures were on a cash basis.

From 2004-05 onwards

The prudential framework came into force on 1st April 2004. From that date, basic and supplementary credit approvals were replaced by hypothecated supported borrowing (Borrowing and credit arrangements that attract central government support), general capital grant and specific grants such as Major Repairs Allowance. Under this framework, authorities are allowed to borrow for capital purposes without Government consent, provided they can afford to service the debt. This is known as prudential or unsupported borrowing. Expenditure and financing figures are on an accruals basis.

Housing Revenue Account Subsidy Buyout

Eleven local authorities in Wales with council housing stock exited from the Housing Revenue Account (HRA) subsidy system and became self-financing in April 2015.

Key quality information

Official Statistics are produced to high professional standards set out in the Code of Practice for Official Statistics. They undergo regular quality assurance reviews to ensure that they meet customer needs. They are produced free from any political reference.

This section provides a summary of information on this output against six dimensions of quality: Relevance, Accuracy, Timeliness and Punctuality, Accessibility and Clarity, Coherence, and Comparability.

Relevance

The statistics are important and have a number of uses, for example: advice to Ministers; local government finance revenue settlement calculations; unitary authority comparisons and benchmarking; expenditure in Wales compared to other countries; informing the debate in the National Assembly for Wales and beyond; assisting in research in public expenditure issues; economic analysis.

Accuracy

The main sources of information on local authority revenue expenditure are the Revenue Outturn (RO) and Capital Outturn (COR) returns. More information relating to forecast budgeted expenditure is available from the revenue account (RA) budget and capital forecast (CFR) returns.

We collect 100% of returns from all twenty-two county councils, four police and crime commissioners, three fire and rescue authorities and three national park authorities. The collection is a 100% survey and as such no estimation of the figures is calculated, and hence there is no sampling error.

In tables where figures have been rounded to the nearest final digit there may be an apparent discrepancy between the sum of the constituent items and the total as shown.

Once we receive the data, it goes through further validation and verification checks, for example:

- spend per head by local authority;
- arithmetic consistency checks;
- cross checks with other relevant data collections;
- thorough tolerance checks;
- outturn comparison with budgets;
- cross checks with data from other government departments;
- verification that data outside of tolerances are correct.

The data that is collected adhere to recognised professional standards. Specifically, the finance data is required under legislation and also must adhere to CIPFA accounting procedures. However, further guidelines are also available on the interpretation of these standards to ensure consistency.

Timeliness and punctuality

The data collection is carried out over the summer. The data is published in October, this allows time to collect, collate and validate the data.

All outputs adhere to the Code of Practice by pre-announcing the data of publication through the [upcoming calendar](#) web pages.

Accessibility and clarity

The Welsh local government finance statistics are published in an accessible, orderly, pre-announced manner on the Welsh Government website at 9:30am on the day of publication. All releases are available to download for free.

More detailed data are also available at the same time on the StatsWales website and this can be manipulated online or downloaded into spreadsheets for use offline.

We aim to use Plain English in our outputs and all outputs adhere to the Welsh Government accessibility policy. Furthermore, all our headlines are published in Welsh and English.

We regularly peer review our outputs.

Comparability and coherence

Adhering to the professional code (CIPFA's SeRCOP) has meant that changes over time have been minimal. Where there have been time series which are not comparable from the start of the time series to the end this will be shown clearly in the outputs. Where advance warning is known of future changes these will be pre-announced in accordance with Welsh Government arrangements.

The existence of a professional code and our adherence to it provides assurance that the data are consistent across domains, such as local authorities.

Statistics on revenue outturn are also published in both [England](#) and [Scotland](#).

National Statistics status

The [United Kingdom Statistics Authority](#) has designated these statistics as National Statistics, in accordance with the Statistics and Registration Service Act 2007 and signifying compliance with the [Code of Practice for Statistics](#).

National Statistics status means that official statistics meet the highest standards of trustworthiness, quality and public value.

All official statistics should comply with all aspects of the Code of Practice for Statistics. They are awarded National Statistics status following an assessment by the UK Statistics Authority's regulatory arm. The Authority considers whether the statistics meet the highest standards of Code compliance, including the value they add to public decisions and debate.

It is Welsh Government's responsibility to maintain compliance with the standards expected of National Statistics. If we become concerned about whether these statistics are still meeting the appropriate standards, we will discuss any concerns with the Authority promptly. National Statistics status can be removed at any point when the highest standards are not maintained, and reinstated when standards are restored.

Well-being of Future Generations Act (WFG)

The Well-being of Future Generations Act 2015 is about improving the social, economic, environmental and cultural well-being of Wales. The Act puts in place seven well-being goals for Wales. These are for a more equal, prosperous, resilient, healthier and globally responsible Wales, with cohesive communities and a vibrant culture and thriving Welsh language. Under section (10)(1) of the Act, the Welsh Ministers must (a) publish indicators ("national indicators") that must be applied for the purpose of measuring progress towards the achievement of the Well-being goals, and (b) lay a copy of the national indicators before the National Assembly. The 46 national indicators were laid in March 2016.

Information on the indicators, along with narratives for each of the well-being goals and associated technical information is available in the [Well-being of Wales report](#).

Further information on the [Well-being of Future Generations \(Wales\) Act 2015](#).

The statistics included in this release could also provide supporting narrative to the national indicators and be used by public services boards in relation to their local well-being assessments and local well-being plans.

Further details

The document is available at: <http://gov.wales/statistics-and-research/local-authority-revenue-capital-outturn-expenditure/?lang=en>

Further data is available on our StatsWales website:

[StatsWales website: Revenue](#)

[StatsWales website: Outturn](#)

Next update

October 2019 - Statistical first release and StatsWales update for 2018-19 outturn.

We want your feedback

We welcome any feedback on any aspect of these statistics which can be provided by email to stats.finance@gov.wales

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