



Local authority revenue and capital outturn expenditure 2015-16

12 October 2016
SFR 133/2016

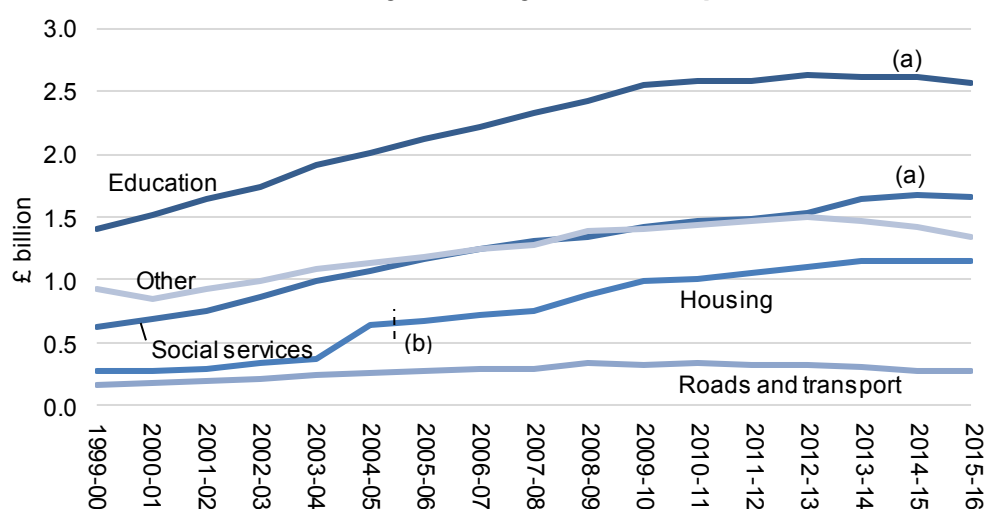
Revenue

- In 2015-16, total gross revenue expenditure as reported by Welsh local authorities, including police, fire and national park authorities, was £7.8 billion, a decrease of 2% over the previous year (table 1).
- Gross revenue expenditure per head in Wales (including police and fire) was £2,531 (table 1).
- Education services accounted for 33% of the total gross expenditure, social services 21%, police 9% and fire services 2% (chart 2).

Capital

- Capital expenditure for 2015-16 was £2,010 million (table 3) or £648 per head of population (table 6). This represents an increase of £994 million or 98% over the previous year mainly due to the housing revenue account subsidy buyout.
- Housing accounted for 16% (£316 million) of the overall expenditure followed by education 17% (£335 million) and transport 6% (£120 million) (chart 5 and table 7).
- Police, fire and national park authorities reported expenditure of £38 million, £19 million and £1 million respectively (table 6).

Chart 1: Breakdown of unitary authority revenue expenditure over time



(a) The decrease in education and increase in social services is largely due to a reclassification of Flying Start expenditure.

(b) 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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Revenue

Table 1 shows the local authority revenue outturn expenditure. Education decreased by 1.3%, social services decreased by 0.4% and housing increased by 0.1%. Planning and development is showing the largest percentage decrease at 28.0%.

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

	2014-15	2015-16	Annual change	Annual change	2015-16
	£ million	£ million	£ million	%	£ per head (b)
County and county borough council expenditure					
Education	2,610.3	2,575.9	-34.4	-1.3	831
Social services	1,673.3	1,667.2	-6.2	-0.4	538
Housing (c)	1,151.1	1,151.9	0.8	0.1	372
Local environmental services (d)	404.2	375.4	-28.8	-7.1	121
Roads and transport	278.9	271.2	-7.7	-2.8	88
Libraries, culture, heritage, sport and recreation	252.7	227.8	-24.9	-9.8	74
Planning, economic and community development	115.1	82.9	-32.2	-28.0	27
Council tax benefit and administration	36.1	34.2	-1.9	-5.3	11
Debt financing: counties	330.1	312.8	-17.3	-5.2	101
Central administration and other revenue: counties (e) (f)	288.0	306.0	17.9	6.2	99
All county and county borough council expenditure	7,139.9	7,005.3	-134.6	-1.9	2,260
Police (f)	701.7	677.8	-23.9	-3.4	219
Fire (f)	146.1	147.5	1.4	1.0	48
National parks (f)	15.6	13.7	-1.9	-12.0	4
Gross revenue expenditure	8,003.3	7,844.3	-159.0	-2.0	2,531
less specific and special government grants (g)	2,108.8	2,045.4	-63.3	-3.0	660
Net revenue expenditure	5,894.5	5,798.9	-95.6	-1.6	1,871
Putting to (+) / drawing from (-) reserves (h)	-7.3	2.1	9.4	.	1
Council tax reduction scheme	246.9	247.9	1.0	0.4	80
Budget requirement (f)	6,134.1	6,048.9	-85.2	-1.4	1,952
plus discretionary non-domestic rate relief	3.5	3.6	0.1	2.3	1
less revenue support grant	3,363.5	3,303.7	-59.7	-1.8	1,066
less police grant	236.2	221.9	-14.2	-6.0	72
less redistributed non-domestic rates income	1,041.0	956.0	-85.0	-8.2	308
Council tax requirement	1,497.0	1,570.9	73.9	4.9	507
of which:					
paid by Council Tax Reduction Scheme	246.9	247.9	1.0	0.4	80
paid directly by council tax payers	1,250.1	1,323.0	72.9	5.8	427

(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 2015 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 2 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 2: Service level gross revenue expenditure in Wales, 2015-16

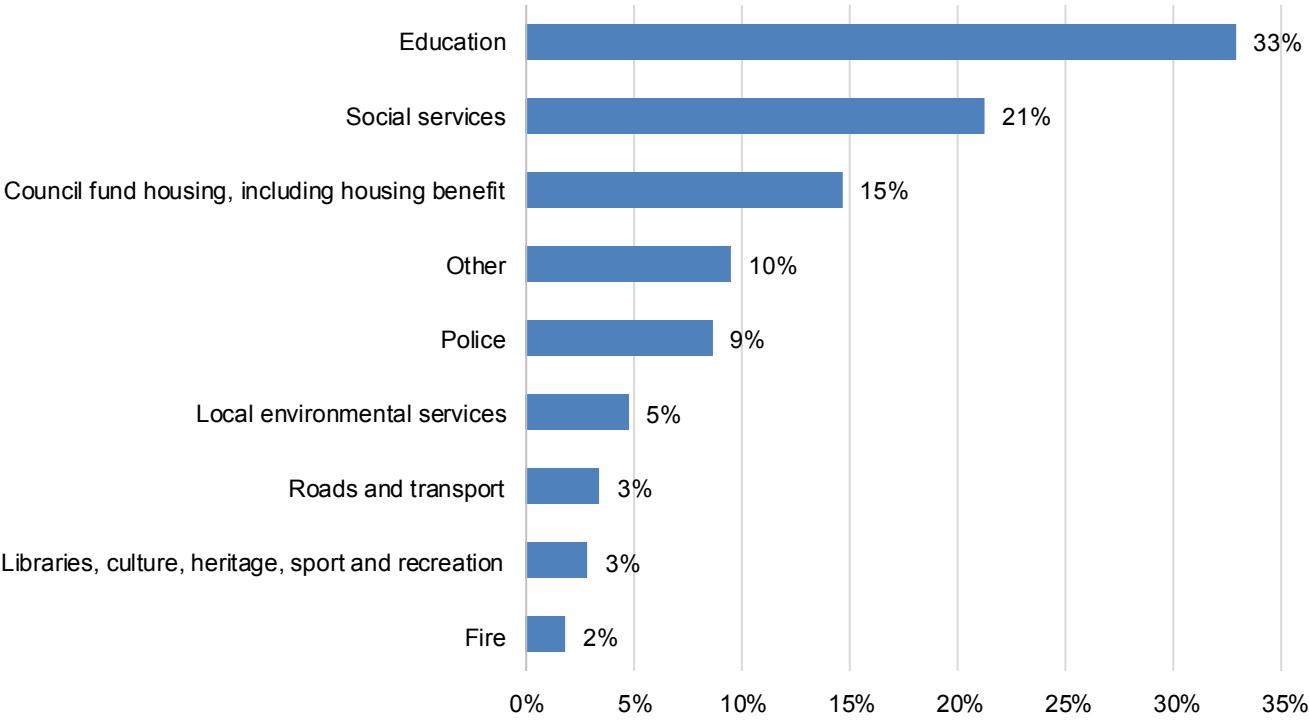


Chart 3 shows financing of budget requirement. Budget requirement is gross revenue expenditure less that funded by all non-police specific government grants and local authority reserves. It is the amount of expenditure which is supported by the council tax and general support from central government.

Chart 3: Financing of budget requirement in Wales, 2015-16

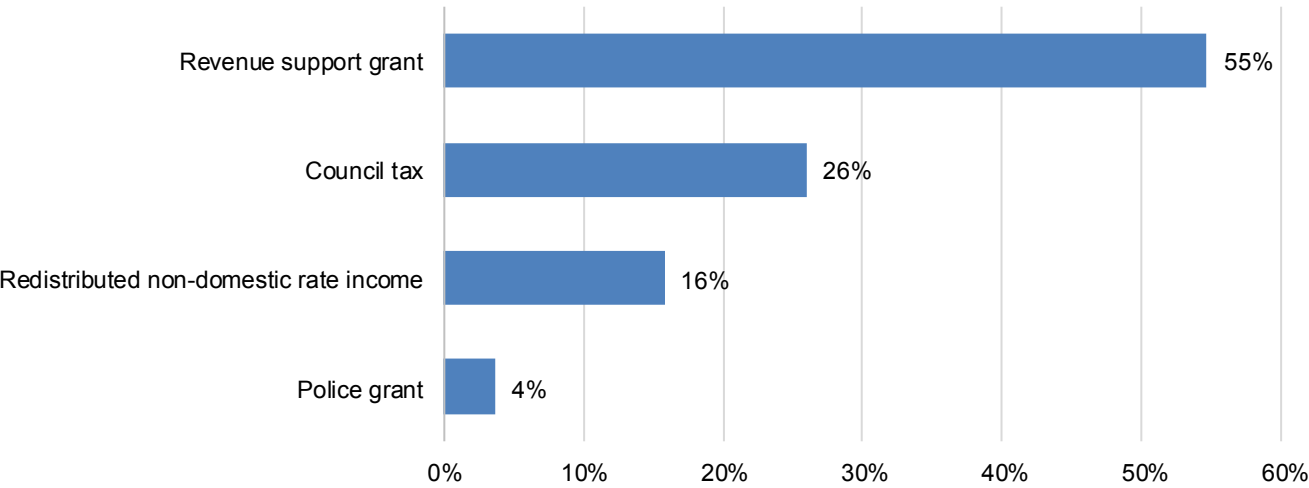


Table 2 shows the local authority revenue outturn expenditure. Of the unitary authorities, Blaenau Gwent showed the largest percentage increase of 0.7%.

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

	2014-15	2015-16	Annual change	Annual change	2015-16
	£ million	£ million	£ million	%	£ per head (b)
Isle of Anglesey	156.8	156.6	-0.2	-0.1	2,238
Gwynedd	288.2	285.4	-2.7	-0.9	2,323
Conwy	267.8	263.6	-4.2	-1.6	2,268
Denbighshire	236.5	231.1	-5.4	-2.3	2,441
Flintshire	318.6	319.1	0.5	0.2	2,071
Wrexham	294.2	290.3	-3.8	-1.3	2,125
Powys	299.3	289.2	-10.1	-3.4	2,180
Ceredigion	172.1	169.4	-2.7	-1.6	2,270
Pembrokeshire	267.5	263.1	-4.4	-1.6	2,131
Carmarthenshire	423.1	418.2	-5.0	-1.2	2,259
Swansea	564.4	545.3	-19.1	-3.4	2,250
Neath Port Talbot	360.0	342.3	-17.6	-4.9	2,428
Bridgend	326.0	327.4	1.5	0.4	2,304
Vale of Glamorgan	276.2	273.3	-2.9	-1.1	2,142
Cardiff	796.4	776.2	-20.2	-2.5	2,173
Rhondda Cynon Taf	592.2	569.3	-22.9	-3.9	2,398
Merthyr Tydfil	149.0	142.3	-6.7	-4.5	2,399
Caerphilly	413.6	411.3	-2.3	-0.6	2,283
Blaenau Gwent	175.9	177.1	1.2	0.7	2,546
Torfaen	227.3	224.6	-2.7	-1.2	2,446
Monmouthshire	182.5	178.6	-3.9	-2.1	1,932
Newport	352.3	351.5	-0.9	-0.2	2,378
All county and county borough councils	7,139.9	7,005.3	-134.6	-1.9	2,260
Dyfed Powys police	110.8	112.6	1.8	1.6	218
Gwent police	144.5	121.7	-22.8	-15.8	209
North Wales police	154.4	150.0	-4.4	-2.9	216
South Wales police	292.0	293.5	1.4	0.5	225
All police	701.7	677.8	-23.9	-3.4	219
Mid and West Wales fire authority	44.7	45.2	0.5	1.1	50
North Wales fire authority	32.9	34.1	1.1	3.4	49
South Wales fire authority	68.4	68.2	-0.2	-0.3	45
All fire authorities	146.1	147.5	1.4	1.0	48
Brecon Beacons national park authority	4.7	4.0	-0.7	-14.5	.
Pembrokeshire Coast national park authority	5.1	4.3	-0.8	-15.4	.
Snowdonia national park authority	5.8	5.4	-0.4	-7.0	.
All national park authorities	15.6	13.7	-1.9	-12.0	4
Wales	8,003.3	7,844.3	-159.0	-2.0	2,531

(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 2015 mid year estimates of population.

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

Capital

Table 3: Local authority capital expenditure by service

£ million

	1996-97	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2015-16 over 2014-15 percentage change
Education	57.4	233.3	260.6	267.4	274.0	245.6	335.0	36
Social services	12.4	22.3	18.8	22.9	17.7	22.9	12.6	-45
Transport	113.2	210.9	206.9	231.5	175.1	168.1	119.7	-29
Housing	271.0	210.1	230.1	216.4	223.6	260.3	316.5	22
General administration	36.0	50.6	42.6	63.4	47.7	41.9	36.3	-13
Planning and development	39.3	73.9	94.7	109.2	123.7	103.3	92.7	-10
Other services	145.3	143.3	144.7	143.4	125.1	125.1	1,039.4	731
Law, order and protective services	18.6	53.2	37.9	33.9	53.7	48.0	57.3	19
Total expenditure	693.2	997.7	1,036.3	1,088.1	1,040.6	1,015.2	2,009.6	98
Total expenditure excluding HRA subsidy buyout							1,090.6	7

In 2015-16, local authority capital expenditure was £2,010 million, an annual increase of 98% mainly due to the housing revenue account subsidy buyout. Expenditure increased for education and housing. A full breakdown of capital expenditure is shown in table 6.

Chart 4: Local authority capital expenditure and receipts

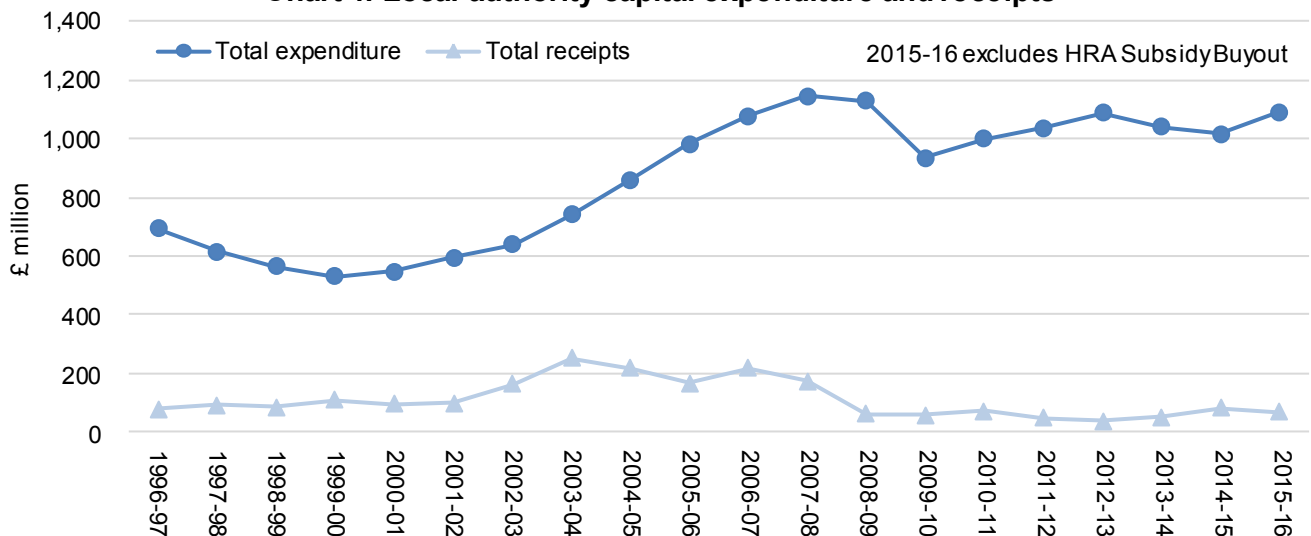


Chart 5: Local authority capital expenditure by service

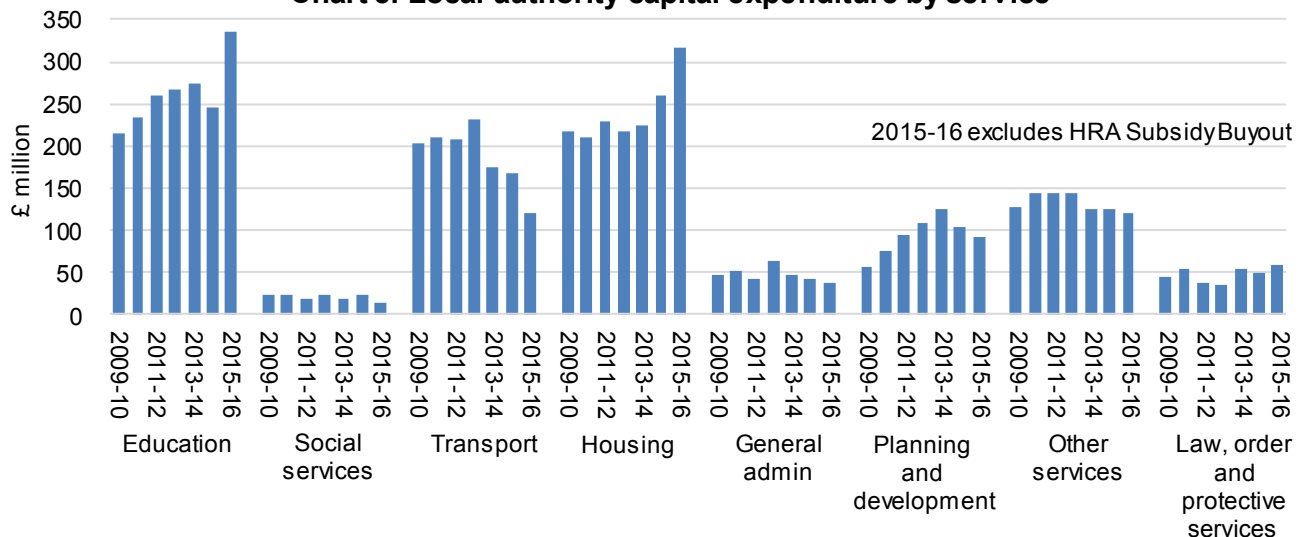


Table 4: Local authority capital receipts by service

£ million

	1996-97	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2015-16 over 2014-15 percentage change (a)
Education	0.6	15.1	7.1	1.1	5.0	14.6	4.0	.
Social services	0.2	2.1	0.9	3.1	0.0	5.3	2.6	.
Transport	1.8	0.1	0.2	0.2	1.1	1.1	1.2	.
Housing	49.3	22.8	7.3	7.7	12.3	15.4	17.0	.
General administration	6.9	4.9	7.4	8.9	8.7	17.4	15.3	.
Planning and development	12.6	7.4	9.4	4.0	11.3	13.5	13.3	.
Other services	4.2	17.8	14.9	12.6	10.8	12.8	11.3	.
Law, order and protective services	3.6	2.7	1.4	1.6	2.4	2.4	3.2	.
Total receipts	79.3	72.7	48.7	39.2	51.6	82.3	67.9	-18

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

In 2015-16, local authority capital receipts were around £68 million, an annual decrease of £14 million or 18%. Education receipts showed an annual decrease of £11 million and social services receipts increased by £3 million. A full breakdown of capital receipts is shown in table 7.

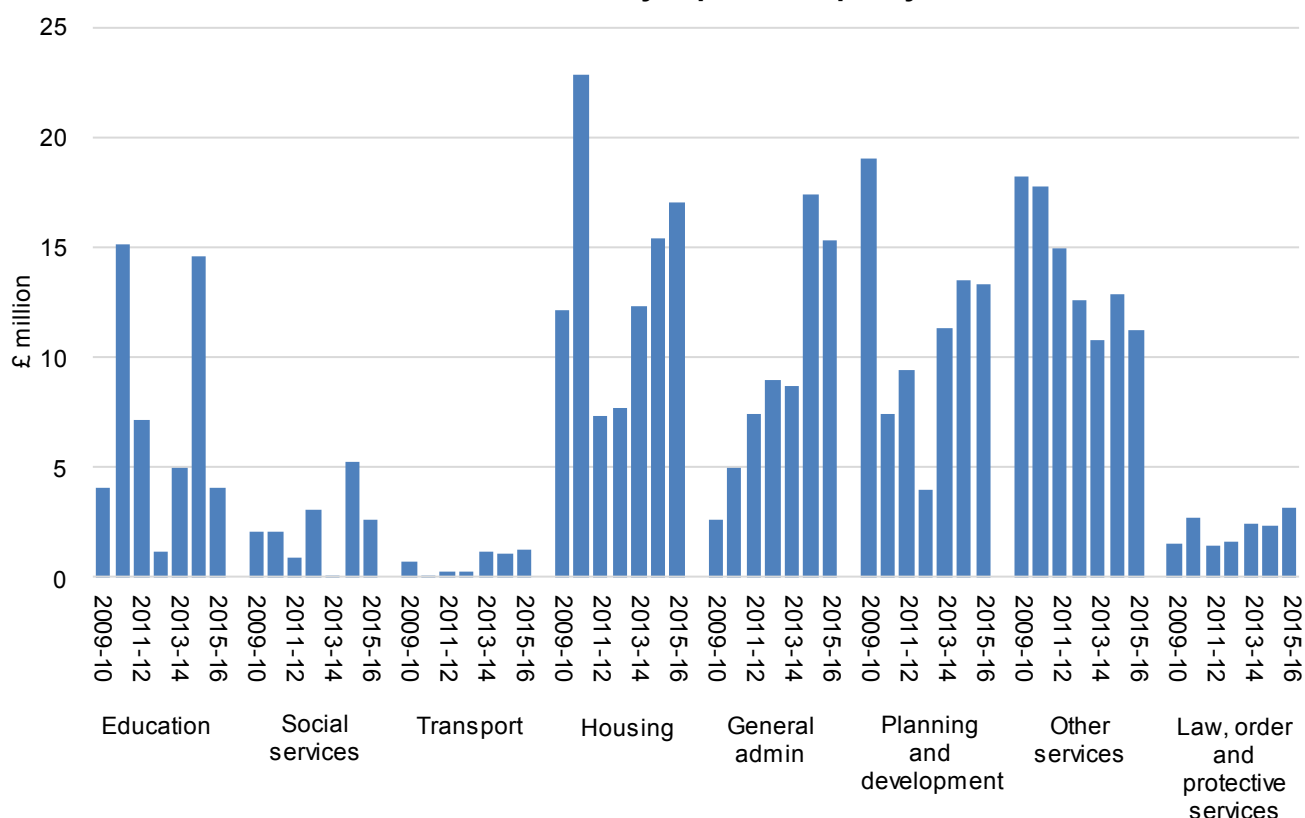
Chart 6: Local authority capital receipts by service

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

£ million

	1996-97	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	% of total
External financing								
General capital funding / grant (b)	343.7	.	.	.	.	.	.	.
Capital grants (c)	241.5	515.7	477.2	507.4	464.1	403.4	418.8	21
Supported borrowing	.	145.8	122.0	118.3	88.7	97.9	82.4	4
Major repairs allowance	.	67.6	60.4	57.8	63.0	60.4	60.4	3
Sub-total external financing	585.2	729.0	659.6	683.5	615.8	561.7	561.6	28
Internal financing								
Unsupported borrowing	.	144.4	175.8	205.1	213.0	234.7	1,157.6	58
Use of capital receipts	65.0	45.4	70.7	46.0	37.6	46.4	78.2	4
Capital expenditure charged to revenue	42.9	78.7	130.1	153.5	174.3	172.4	212.2	11
Sub-total internal financing	107.9	268.6	376.6	404.5	424.8	453.5	1,448.0	72
Total financing	693.2	997.7	1,036.3	1,088.1	1,040.6	1,015.2	2,009.6	100

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

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

(c) 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 2015-16, 28% of local authorities financing of capital expenditure came from central government (External financing), the remaining 72% was funded from their own resources (Internal financing).

External financing came from: capital grants £419 million (21%); supported borrowing £82 million (4%) and major repairs allowance £60 million (3%).

Internal financing was made up of: unsupported borrowing £1,158 million (58%); capital expenditure charged to revenue £212 million (11%) and use of capital receipts £78 million (4%).

Unsupported borrowing increased by 393% in 2015-16 mainly due to the HRA subsidy buyout.

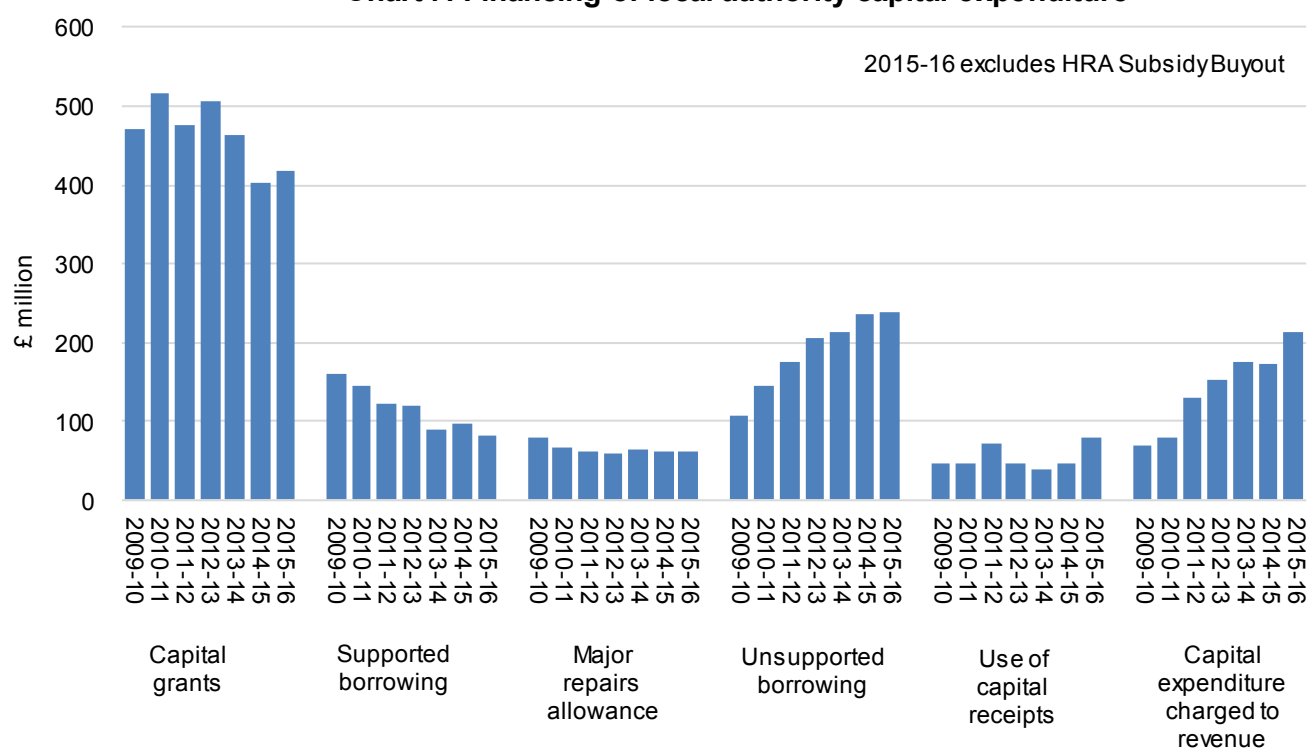
Chart 7: Financing of local authority capital expenditure

Table 6: Capital expenditure, by authority and service, 2015-16

	£ million								£ per head		
	Education	Social services	Transport	Housing	General administration	Planning and development	Other services	HRA subsidy buyout	Law, order and protective services	Total capital expenditure	Total capital expenditure (a)
County/county borough councils:											
Isle of Anglesey	3.9	0.0	3.3	8.3	1.9	0.7	4.6	21.2	.	44.0	628
Gwynedd	15.9	0.4	4.8	3.5	1.2	3.6	6.3	0.0	.	35.5	289
Conwy	3.8	0.5	1.3	4.0	2.0	2.5	5.3	0.0	.	19.4	167
Denbighshire	22.6	1.1	6.1	7.2	0.8	1.6	9.2	40.0	.	88.6	935
Flintshire	26.6	0.0	2.2	22.9	1.8	5.2	2.4	79.2	.	140.3	911
Wrexham	4.7	1.2	4.0	56.4	0.2	2.2	4.5	146.3	.	219.5	1,606
Powys	7.0	0.1	4.4	18.6	0.7	0.5	5.8	72.4	.	109.4	825
Ceredigion	18.5	0.3	3.8	4.0	3.1	1.0	1.8	0.0	.	32.5	436
Pembrokeshire	11.5	0.3	6.7	9.0	1.1	0.9	3.8	80.7	.	114.0	923
Carmarthenshire	34.5	3.4	6.5	19.3	2.0	13.0	6.1	79.0	.	163.8	885
Swansea	13.3	0.3	10.0	48.7	1.5	8.8	6.6	73.6	.	162.7	671
Neath Port Talbot	27.6	0.2	12.5	5.5	0.1	6.3	10.8	0.0	.	63.0	447
Bridgend	9.0	1.4	5.8	2.5	3.6	2.0	2.0	0.0	.	26.3	185
Vale of Glamorgan	16.8	0.3	4.2	18.4	1.3	1.1	3.0	63.2	.	108.3	849
Cardiff	23.6	0.0	11.6	26.0	3.2	20.9	16.6	187.4	.	289.3	810
Rhondda Cynon Taf	28.8	0.7	11.9	11.0	4.3	2.2	7.9	0.0	.	66.9	282
Merthyr Tydfil	5.6	-0.1	1.8	9.0	2.2	5.9	1.7	0.0	.	26.2	442
Caerphilly	14.9	0.6	6.4	31.3	0.3	3.7	3.8	76.0	.	137.0	760
Blaenau Gwent	9.4	0.3	3.1	4.3	2.2	2.5	7.2	0.0	.	28.9	415
Torfaen	17.3	0.0	2.2	3.9	0.1	2.2	1.2	0.0	.	26.9	293
Monmouthshire	12.1	0.0	3.8	0.7	0.7	0.0	1.5	0.0	.	18.8	204
Newport	7.7	1.5	3.3	2.1	1.5	5.9	7.7	0.0	.	29.8	202
All county/county borough councils	335.0	12.6	119.7	316.5	35.8	92.7	119.8	919.0	.	1,951.0	630
Police:											
Dyfed Powys	.	.	.	.	.	.	.	.	2.9	2.9	6
Gwent	.	.	.	.	.	.	.	.	2.5	2.5	4
North Wales	.	.	.	.	.	.	.	.	4.9	4.9	7
South Wales	.	.	.	.	.	.	.	.	28.0	28.0	21
All police	.	.	.	.	.	.	.	.	38.3	38.3	12
Fire authorities:											
Mid and West Wales	.	.	.	.	.	.	.	.	3.9	3.9	4
North Wales	.	.	.	.	.	.	.	.	10.0	10.0	14
South Wales	.	.	.	.	.	.	.	.	5.2	5.2	3
All fire authorities	.	.	.	.	.	.	.	.	19.0	19.0	6
National park authorities:											
Brecon Beacons	.	.	.	.	0.0	0.0	0.1	.	.	0.1	.
Pembrokeshire Coast	.	.	.	.	0.0	0.0	0.1	.	.	0.1	.
Snowdonia	.	.	.	.	0.6	0.0	0.3	.	.	0.9	.
All national park authorities	.	.	.	.	0.6	0.0	0.6	.	.	1.2	-
Wales	335.0	12.6	119.7	316.5	36.3	92.7	120.4	919.0	57.3	2,009.6	648

(a) The £ per head calculations use 2015 mid-year estimates of population.

Table 7: Capital expenditure and receipts, by detailed service, 2015-16

Service	Expenditure			Receipts	
	£ million	£ per head (a)	% of Total	£ million	£ per head (a)
Education:					
Pre-primary education	8.8	3	-	0.0	0
Primary education	126.9	41	6	2.6	1
Secondary education	178.4	58	9	0.3	-
Special education	10.7	3	1	1.1	-
Youth service	0.3	-	-	0.1	-
Other education services	9.9	3	-	0.0	0
All education	335.0	108	17	4.0	1
Social services	12.6	4	1	2.6	1
Transport:					
Roads, street lighting and road safety	104.6	34	5	0.3	-
Parking of vehicles	5.5	2	-	0.8	-
Public passenger transport	9.2	3	-	0.0	-
Other	0.4	-	-	0.1	-
All transport	119.7	39	6	1.2	-
Housing:					
Housing Revenue Account (HRA)	223.5	72	11	16.0	5
Council fund and other housing	93.0	30	5	1.0	-
All housing	316.5	102	16	17.0	5
General administration	36.3	12	2	15.3	5
Planning and development	92.7	30	5	13.3	4
Other services:					
Library services	7.9	3	-	0.1	-
Museums and art galleries	6.4	2	-	0.0	0
Art activities and facilities	1.5	-	-	0.0	0
Agriculture and fisheries	14.9	5	1	5.3	2
Sports facilities	29.5	10	1	0.6	-
Sports development	2.8	1	-	0.0	-
Derelict land reclamation	0.1	-	-	0.0	0
Parks and open spaces	6.1	2	-	0.7	-
Waste collection and disposal	27.2	9	1	0.1	-
Community safety	1.2	-	-	0.0	0
Environmental health	5.5	2	-	0.1	-
Industrial and commercial	6.4	2	-	1.4	-
Other trading services	4.1	1	-	0.0	0
Miscellaneous	6.9	2	-	3.0	1
HRA subsidy buyout	919.0	297	46	.	.
All other services	1,039.4	335	52	11.3	4
Law, order and protective services:					
Police	38.3	12	2	0.3	-
Fire service and civil defence	19.0	6	1	2.9	1
Coroners' courts	0.0	0	-	0.0	0
All law, order and protective services	57.3	19	3	3.2	1
Total all services	2,009.6	648	100	67.9	22

(a) The £ per head calculations use 2015 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. The latest returns relate to the final accounts for the 2015-16 financial year. More information relating to forecast budgeted expenditure for 2016-17 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. Simultaneously the releases are also published on the National Statistics Publication Hub. 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 Official 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 Official 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 indicators and associated technical information - [How do you measure a nation's progress? - National Indicators](#)

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: gov.wales/statistics-and-research/local-authority-revenue-capital-outturn-expenditure

Further data is available on our StatsWales website:

[StatsWales website: Revenue](#)

[StatsWales website: Outturn](#)

Next update

October 2016 - Statistical first release and StatsWales update for 2016-17 outturn.

We want your feedback

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

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