



Local authority revenue and capital outturn expenditure 2016-17

11 October 2017
SFR 111/2017

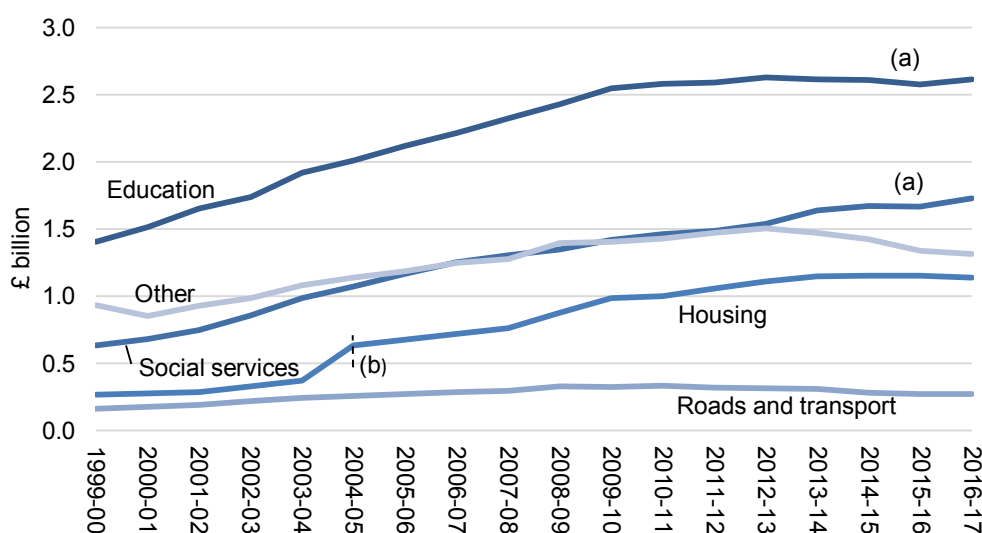
Revenue

- In 2016-17, total gross revenue expenditure as reported by Welsh local authorities, including police, fire and national park authorities, was £7.9 billion, an increase of 0.7% over the previous year (table 1).
- Gross revenue expenditure per head in Wales (including police and fire) was £2,536 (table 1).
- Education services accounted for 33% of the total gross expenditure, social services 22%, police 8% and fire services 2% (chart 2).

Capital

- Capital expenditure for 2016-17 was £1,113 million (table 3) or £358 per head of population (table 6). This represents a decrease of £896 million or 45% over the previous year mainly due to the housing revenue account subsidy buyout in 2015-16 (table 3).
- Education accounted for 34% (£375 million) of the overall expenditure followed by housing 30% (£330 million) and transport 12% (£129 million) (chart 5 and table 7).
- Police, fire and national park authorities reported expenditure of £34 million, £9 million and £3 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.

In this release

Revenue	2
Capital	5
Glossary	10

Revenue

Table 1 shows the local authority revenue outturn expenditure. Education increased by 1.5%, social services increased by 3.6% and housing decreased by 1.2%. Council tax administration is showing the largest percentage decrease at 6.2%.

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

County and county borough council expenditure	2015-16 £ million	2016-17 £ million	Annual change £ million	Annual change %	2016-17 £ per head (b)
Education	2,575.9	2,614.7	38.8	1.5	840
Social services	1,667.2	1,727.7	60.6	3.6	555
Housing (c)	1,151.9	1,138.6	-13.4	-1.2	366
Local environmental services (d)	375.4	380.5	5.1	1.4	122
Roads and transport	271.2	270.5	-0.7	-0.3	87
Libraries, culture, heritage, sport and recreation	227.8	218.3	-9.6	-4.2	70
Planning, economic and community development	82.9	80.1	-2.8	-3.4	26
Council tax administration	34.2	32.1	-2.1	-6.2	10
Debt financing: counties	312.8	308.0	-4.8	-1.5	99
Central administration and other revenue: counties (e) (f)	306.0	294.4	-11.6	-3.8	95
All county and county borough council expenditure	7,005.3	7,064.7	59.5	0.8	2,269
Police (f)	677.8	666.0	-11.8	-1.7	214
Fire (f)	147.5	151.4	3.9	2.6	49
National parks (f)	13.7	13.4	-0.3	-2.1	4
Gross revenue expenditure	7,844.3	7,895.5	51.2	0.7	2,536
less specific and special government grants (g)	2,045.4	2,017.1	-28.4	-1.4	648
Net revenue expenditure	5,798.9	5,878.4	79.6	1.4	1,888
Putting to (+) / drawing from (-) reserves (h)	2.1	-33.8	-35.9	.	-11
Council tax reduction scheme	247.9	247.0	-0.8	-0.3	79
Budget requirement (f)	6,048.9	6,091.7	42.8	0.7	1,957
plus discretionary non-domestic rate relief	3.6	3.5	-0.1	-2.6	1
less revenue support grant	3,303.7	3,261.3	-42.4	-1.3	1,048
less police grant	221.9	218.1	-3.8	-1.7	70
less redistributed non-domestic rates income	956.0	977.0	21.0	2.2	314
Council tax requirement	1,570.9	1,638.8	67.9	4.3	526
of which:					
paid by council tax reduction scheme	247.9	247.0	-0.8	-0.3	79
paid directly by council tax payers	1,323.0	1,391.7	68.7	5.2	447

(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 2016 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, 2016-17

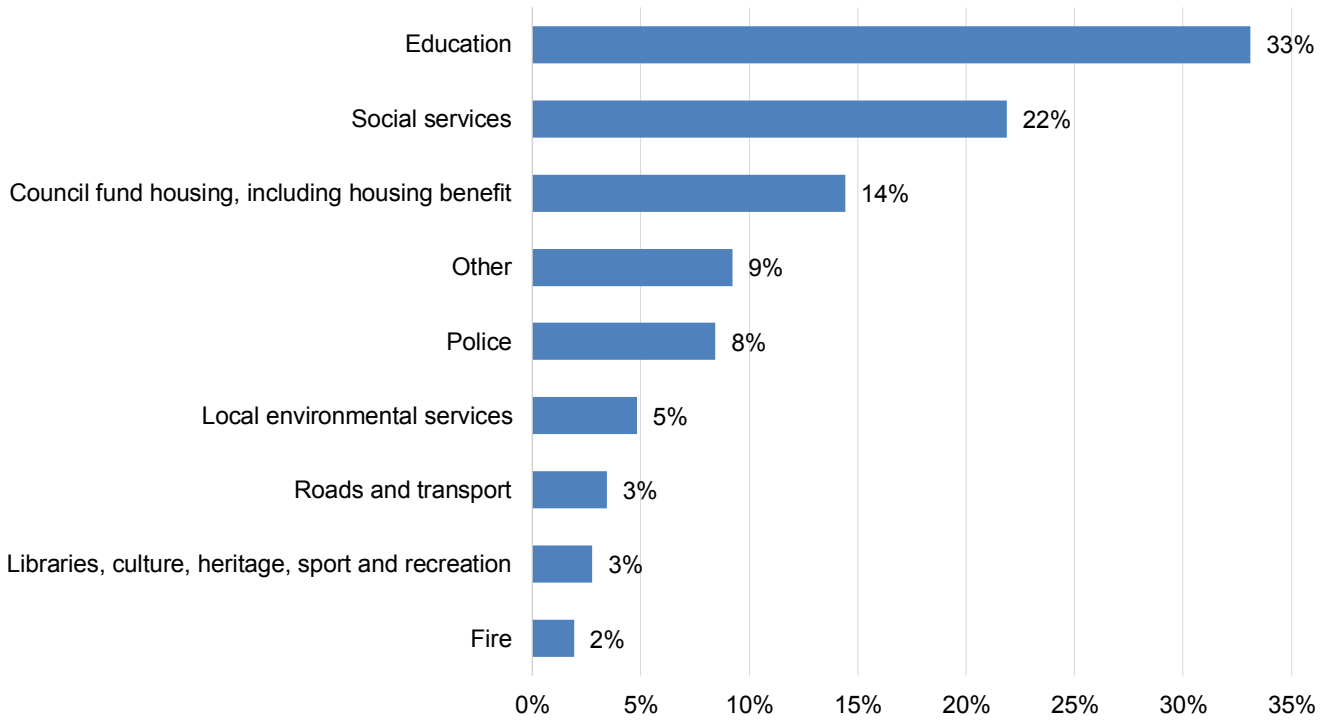


Chart 3 shows financing of budget requirement. Budget requirement is gross revenue expenditure less that funded by all non-police specific government grants and local authority reserves. It is the amount of expenditure which is supported by the council tax and general support from central government.

Chart 3: Financing of budget requirement in Wales, 2016-17

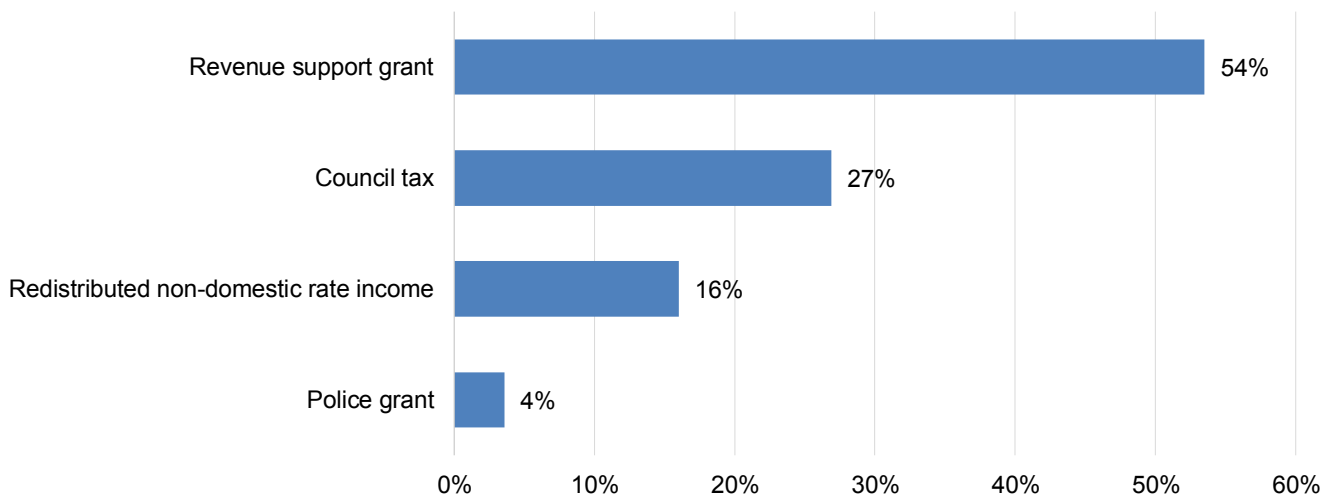


Table 2 shows the local authority revenue outturn expenditure. Of the unitary authorities, Pembrokeshire showed the largest percentage increase of 5.5%.

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

	2015-16 £ million	2016-17 £ million	Annual change £ million	Annual change %	2016-17 £ per head (b)
Isle of Anglesey	156.6	158.8	2.2	1.4	2,278
Gwynedd	285.4	283.9	-1.5	-0.5	2,297
Conwy	263.6	264.7	1.1	0.4	2,272
Denbighshire	231.1	228.5	-2.6	-1.1	2,410
Flintshire	319.1	324.8	5.7	1.8	2,103
Wrexham	290.3	293.8	3.5	1.2	2,149
Powys	289.2	292.4	3.2	1.1	2,212
Ceredigion	169.4	166.5	-2.9	-1.7	2,246
Pembrokeshire	263.1	277.5	14.4	5.5	2,239
Carmarthenshire	418.2	406.9	-11.3	-2.7	2,192
Swansea	545.3	549.8	4.5	0.8	2,248
Neath Port Talbot	342.3	346.4	4.0	1.2	2,446
Bridgend	327.4	323.7	-3.7	-1.1	2,261
Vale of Glamorgan	273.3	279.3	6.0	2.2	2,174
Cardiff	776.2	798.1	21.9	2.8	2,208
Rhondda Cynon Taf	569.3	569.4	0.1	0.0	2,389
Merthyr Tydfil	142.3	146.7	4.4	3.1	2,453
Caerphilly	411.3	412.2	0.9	0.2	2,284
Blaenau Gwent	177.1	178.1	1.0	0.6	2,558
Torfaen	224.6	224.6	-0.0	-0.0	2,440
Monmouthshire	178.6	177.3	-1.3	-0.7	1,910
Newport	351.5	361.4	10.0	2.8	2,423
All county and county borough councils	7,005.3	7,064.7	59.5	0.8	2,269
Dyfed Powys police	112.6	106.6	-6.0	-5.3	207
Gwent police	121.7	122.4	0.6	0.5	247
North Wales police	150.0	153.2	3.3	2.2	220
South Wales police	293.5	283.7	-9.8	-3.3	202
All police	677.8	666.0	-11.8	-1.7	214
Mid and West Wales fire authority	45.2	47.0	1.8	4.1	52
North Wales fire authority	34.1	36.1	2.1	6.1	52
South Wales fire authority	68.2	68.2	-0.0	-0.0	45
All fire authorities	147.5	151.4	3.9	2.6	49
Brecon Beacons national park authority	4.0	3.8	-0.2	-5.0	.
Pembrokeshire Coast national park authority	4.3	4.4	0.1	1.6	.
Snowdonia national park authority	5.4	5.2	-0.2	-2.9	.
All national park authorities	13.7	13.4	-0.3	-2.1	4
Wales	7,844.3	7,895.5	51.2	0.7	2,536

(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 2016 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	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2016-17 over 2015-16 percentage change
Education	57.4	260.6	267.4	274.0	245.6	335.0	374.5	12
Social services	12.4	18.8	22.9	17.7	22.9	12.6	14.7	17
Transport	113.2	206.9	231.5	175.1	168.1	119.7	129.3	8
Housing	271.0	230.1	216.4	223.6	260.3	316.5	330.5	4
General administration	36.0	42.6	63.4	47.7	41.9	36.3	38.0	5
Planning and development	39.3	94.7	109.2	123.7	103.3	92.7	73.1	-21
Other services	145.3	144.7	143.4	125.1	125.1	1,039.4	110.4	-89
Law, order and protective services	18.6	37.9	33.9	53.7	48.0	57.3	42.7	-26
Total expenditure	693.2	1,036.3	1,088.1	1,040.6	1,015.2	2,009.6	1,113.2	-45
Total expenditure excluding HRA subsidy buyout	693.2	1,036.3	1,088.1	1,040.6	1,015.2	1,090.6	1,113.2	2

In 2016-17, local authority capital expenditure was £1,113 million, an annual decrease of 45% mainly due to the housing revenue account subsidy buyout included within 'other services' in the previous year. After adjusting for the buyout, expenditure increased by 2%. A full breakdown of capital expenditure is shown in table 6.

Chart 5: Local authority capital expenditure by service

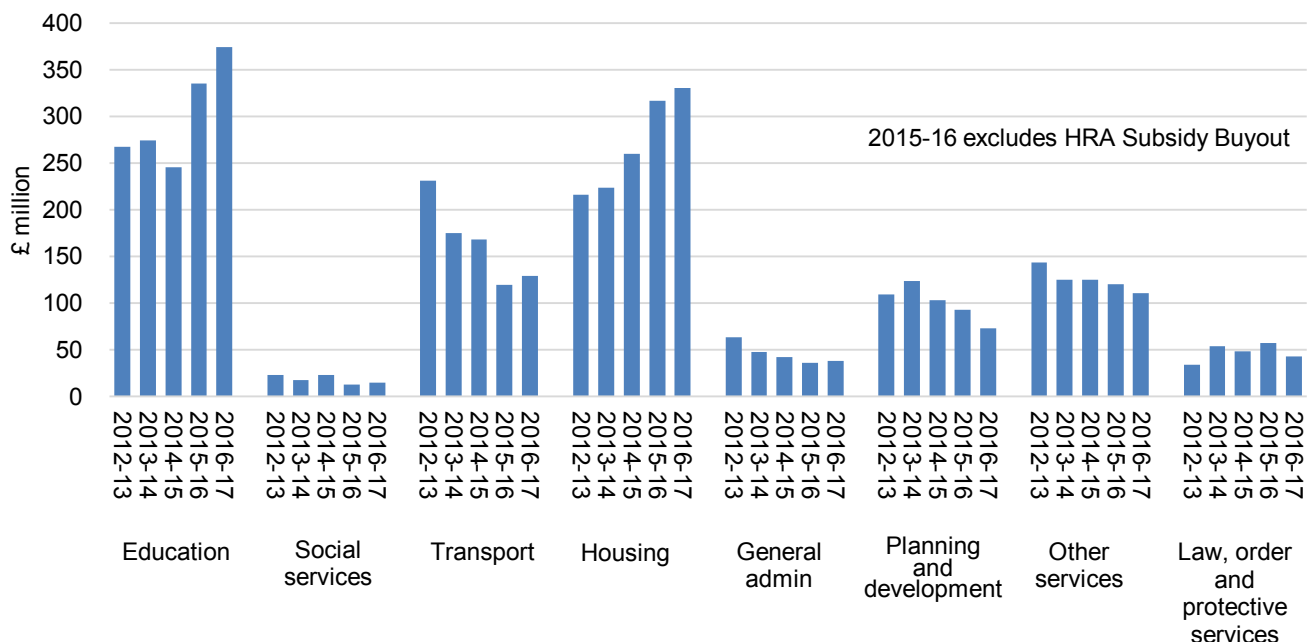


Table 4: Local authority capital receipts by service

£ million

	1996-97	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2016-17 over 2015-16 percentage change (a)
Education	0.6	7.1	1.1	5.0	14.6	4.0	5.9	.
Social services	0.2	0.9	3.1	0.0	5.3	2.6	2.7	.
Transport	1.8	0.2	0.2	1.1	1.1	1.2	0.2	.
Housing	49.3	7.3	7.7	12.3	15.4	17.0	17.8	.
General administration	6.9	7.4	8.9	8.7	17.4	15.3	18.8	.
Planning and development	12.6	9.4	4.0	11.3	13.5	13.3	13.7	.
Other services	4.2	14.9	12.6	10.8	12.8	11.3	32.7	.
Law, order and protective services	3.6	1.4	1.6	2.4	2.4	3.2	2.0	.
Total receipts	79.3	48.7	39.2	51.6	82.3	67.9	93.7	38

(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 2016-17, local authority capital receipts were around £94 million, an annual increase of £26 million or 38% mainly due to receipts for industrial and commercial assets. A full breakdown of capital receipts is shown in table 7.

Chart 6: Local authority capital receipts by service

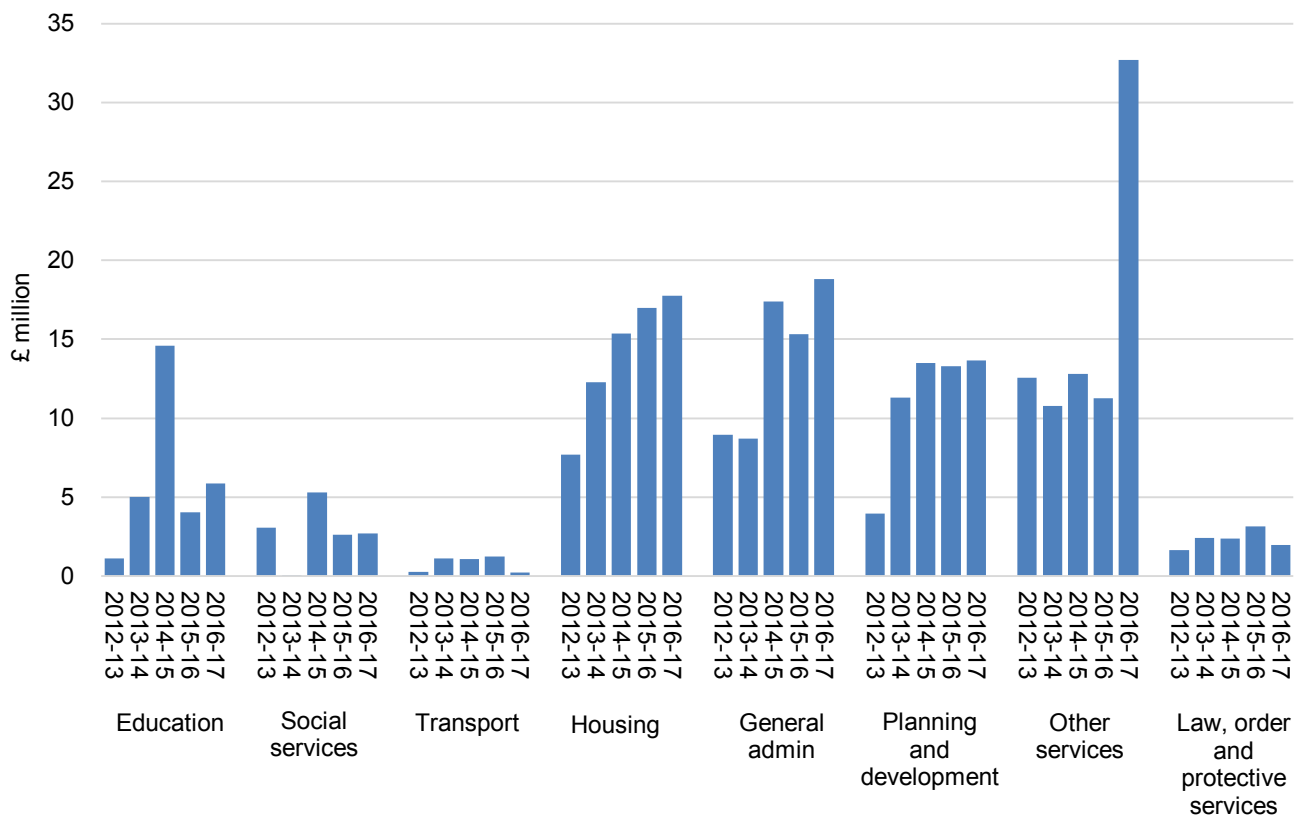


Table 5: Financing of local authority capital expenditure (a)

£ million

	1996-97	2011-12	2012-13	2013-14	2014-15	2015-16 (b)	2016-17	% of total
External financing								
General capital funding / grant (c)	343.7	.	.	.	.	.	.	.
Capital grants (d)	241.5	477.2	507.4	464.1	403.4	418.8	340.9	31
Supported borrowing	.	122.0	118.3	88.7	97.9	82.4	91.4	8
Major repairs allowance	.	60.4	57.8	63.0	60.4	60.4	60.4	5
Sub-total external financing	585.2	659.6	683.5	615.8	561.7	561.6	492.7	44
Internal financing								
Unsupported borrowing	.	175.8	205.1	213.0	234.7	1,157.6	298.4	27
Use of capital receipts	65.0	70.7	46.0	37.6	46.4	78.2	80.7	7
Capital expenditure charged to revenue	42.9	130.1	153.5	174.3	172.4	212.2	241.4	22
Sub-total internal financing	107.9	376.6	404.5	424.8	453.5	1,448.0	620.5	56
Total financing	693.2	1,036.3	1,088.1	1,040.6	1,015.2	2,009.6	1,113.2	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 2016-17, 44% of local authorities financing of capital expenditure came from central government (External financing), the remaining 56% was funded from their own resources (Internal financing).

External financing came from: capital grants £341 million (31%); supported borrowing £91 million (8%) and major repairs allowance £60 million (5%).

Internal financing was made up of: unsupported borrowing £298 million (27%); capital expenditure charged to revenue £241 million (22%) and use of capital receipts £81 million (7%).

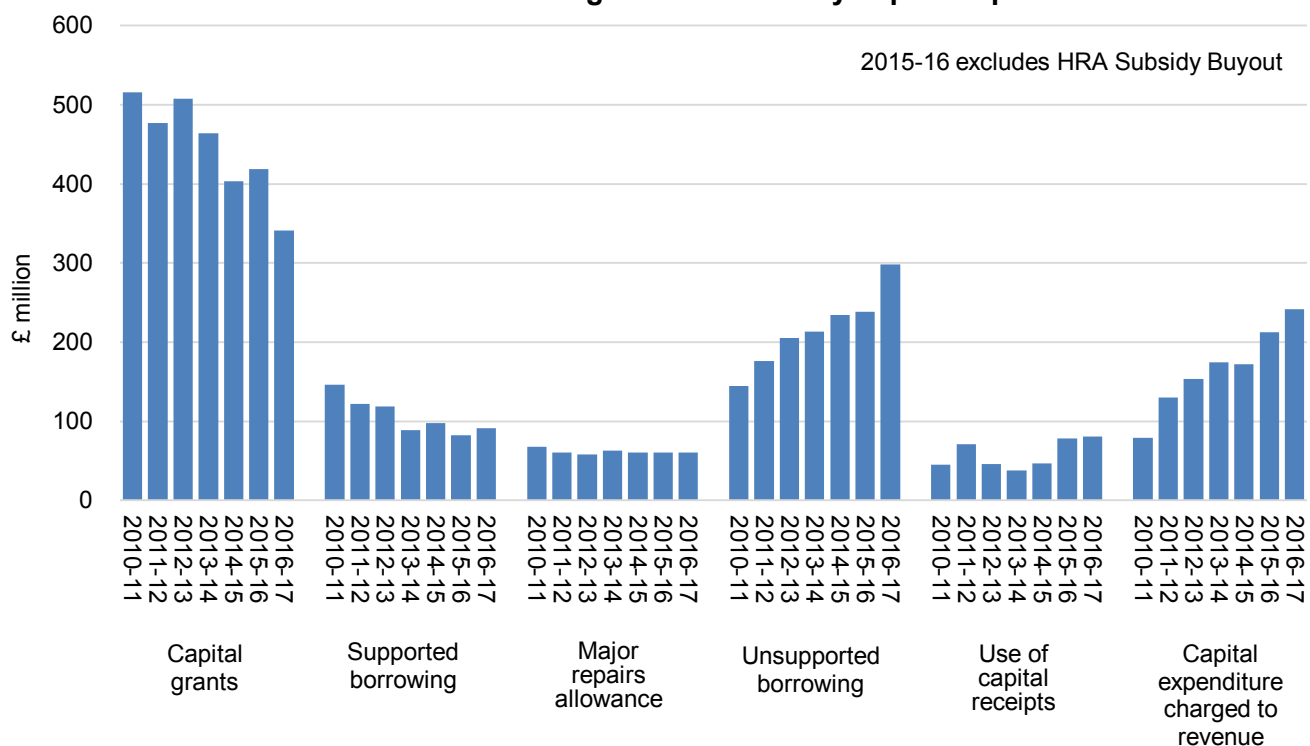
Chart 7: Financing of local authority capital expenditure

Table 6: Capital expenditure, by authority and service, 2016-17

	£ 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	10.6	0.5	8.4	11.2	1.8	1.3	2.8	.	36.6	526
Gwynedd	17.2	1.0	3.1	2.1	0.9	1.7	3.4	.	29.3	237
Conwy	9.0	0.8	3.1	3.8	2.9	1.3	9.6	.	30.5	262
Denbighshire	18.0	0.6	4.7	10.4	1.1	1.4	6.8	.	43.0	453
Flintshire	14.4	0.4	2.6	37.1	3.4	2.6	2.9	.	63.5	411
Wrexham	14.0	1.1	4.9	56.7	0.2	0.6	6.6	.	84.2	616
Powys	5.2	0.1	4.9	14.9	2.1	1.1	10.1	.	38.4	291
Ceredigion	9.1	0.3	2.8	2.6	0.6	0.3	1.7	.	17.5	236
Pembrokeshire	34.5	0.8	3.8	8.0	2.0	0.9	2.6	.	52.6	424
Carmarthenshire	19.1	1.6	10.9	18.2	1.6	6.7	8.0	.	66.1	356
Swansea	17.0	1.4	9.4	59.5	1.5	9.7	3.1	.	101.7	416
Neath Port Talbot	23.7	0.6	11.5	4.4	0.1	8.1	5.3	.	53.8	380
Bridgend	4.2	0.2	5.8	3.1	2.4	1.4	1.2	.	18.4	129
Vale of Glamorgan	15.3	0.6	5.9	18.2	2.5	0.6	6.8	.	50.0	389
Cardiff	33.0	0.5	14.0	29.3	2.7	17.5	11.2	.	108.1	299
Rhondda Cynon Taf	39.9	2.2	17.3	6.1	7.2	2.7	8.4	.	83.8	351
Merthyr Tydfil	4.0	0.0	2.1	2.4	1.1	4.7	1.2	.	15.6	260
Caerphilly	20.1	0.5	5.0	35.7	0.2	0.3	5.5	.	67.3	373
Blaenau Gwent	3.9	0.3	0.8	1.5	0.9	1.4	1.1	.	9.8	141
Torfaen	12.6	0.0	3.5	3.0	0.2	4.8	0.7	.	24.7	269
Monmouthshire	27.9	0.1	3.6	0.6	0.3	0.0	7.6	.	40.0	431
Newport	21.8	0.9	1.3	1.6	0.4	3.7	3.1	.	32.8	220
All county/county borough councils	374.5	14.7	129.3	330.5	35.9	73.1	109.7	.	1,067.8	343
Police:										
Dyfed Powys	.	.	.	.	.	.	.	4.2	4.2	8
Gwent	.	.	.	.	.	.	.	2.2	2.2	4
North Wales	.	.	.	.	.	.	.	8.2	8.2	12
South Wales	.	.	.	.	.	.	.	19.0	19.0	14
All police	.	.	.	.	.	.	.	33.7	33.7	11
Fire authorities:										
Mid and West Wales	.	.	.	.	.	.	.	3.6	3.6	4
North Wales	.	.	.	.	.	.	.	2.9	2.9	4
South Wales	.	.	.	.	.	.	.	2.5	2.5	2
All fire authorities	.	.	.	.	.	.	.	9.0	9.0	3
National park authorities:										
Brecon Beacons	.	.	.	.	0.0	0.0	0.4	.	0.4	.
Pembrokeshire Coast	.	.	.	.	0.0	0.0	0.1	.	0.1	.
Snowdonia	.	.	.	.	2.1	0.0	0.2	.	2.3	.
All national park authorities	.	.	.	.	2.1	0.0	0.7	.	2.8	1
Wales	374.5	14.7	129.3	330.5	38.0	73.1	110.4	42.7	1,113.2	358

(a) The £ per head calculations use 2016 mid-year estimates of population.

Table 7: Capital expenditure and receipts, by detailed service, 2016-17

Service	Expenditure			Receipts	
	£ million	£ per head (a)	% of Total	£ million	£ per head (a)
Education:					
Pre-primary education	4.4	1	-	0.2	-
Primary education	132.4	43	12	2.3	1
Secondary education	221.4	71	20	2.3	1
Special education	11.7	4	1	0.0	0
Youth service	0.2	-	-	1.1	-
Other education services	4.3	1	-	0.0	0
All education	374.5	120	34	5.9	2
Social services	14.7	5	1	2.7	1
Transport:					
Roads, street lighting and road safety	114.8	37	10	0.2	-
Parking of vehicles	4.4	1	-	0.0	0
Public passenger transport	9.9	3	1	0.0	-
Other	0.3	-	-	0.0	0
All transport	129.3	42	12	0.2	-
Housing:					
Housing Revenue Account (HRA)	256.3	82	23	14.8	5
Council fund and other housing	74.1	24	7	3.0	1
All housing	330.5	106	30	17.8	6
General administration	38.0	12	3	18.8	6
Planning and development	73.1	23	7	13.7	4
Other services:					
Library services	5.7	2	1	0.3	-
Museums and art galleries	5.3	2	-	0.0	0
Art activities and facilities	5.8	2	1	0.0	0
Agriculture and fisheries	19.8	6	2	8.9	3
Sports facilities	18.5	6	2	0.0	-
Sports development	3.4	1	-	0.0	-
Derelict land reclamation	0.4	-	-	0.0	0
Parks and open spaces	5.1	2	-	0.6	-
Waste collection and disposal	27.1	9	2	0.0	-
Community safety	1.1	-	-	0.0	0
Environmental health	4.8	2	-	0.2	-
Industrial and commercial	5.0	2	-	18.3	6
Other trading services	4.7	2	-	0.2	-
Miscellaneous	3.7	1	-	4.2	1
All other services	110.4	35	10	32.7	11
Law, order and protective services:					
Police	33.7	11	3	1.0	-
Fire service and civil defence	9.0	3	1	0.9	-
Coroners' courts	0.0	0	-	0.0	0
All law, order and protective services	42.7	14	4	2.0	1
Total all services	1,113.2	358	100	93.7	30

(a) The £ per head calculations use 2016 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 2016-17 financial year. More information relating to forecast budgeted expenditure for 2017-18 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: <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 2018 - Statistical first release and StatsWales update for 2017-18 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

Open Government Licence

All content is available under the [Open Government Licence v3.0](#), except where otherwise stated.

