

Welsh Local Government Financial Statistics 2013



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Introduction

Welsh Local Government Financial Statistics is an annual publication prepared by the Welsh Government's Knowledge and Analytical Services. Most tables in this issue have been compiled from the various financial returns made by local authorities to the Welsh Government. The co-operation of the local authorities and the assistance given by other government departments and professional institutes is gratefully acknowledged.

Area covered:

All statistics relate to Wales except where otherwise indicated.

Rounding of figures:

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

Symbols:

The following symbols are used throughout the publication:

- .. not available
- . not applicable
- less than half the final digit shown
- r revised

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About these statistics

Why are these Local Government Finance Statistics important?

This annual publication contains a complete and comprehensive set of information on local authority finance in Wales. The tables cover revenue and capital spending, general and specific grants, council tax and information on non-domestic rates. It covers historic, current and budgeted data.

Revenue Outturn and Revenue Budget is expenditure associated with running local authority services, such as salaries and wages, the purchase of goods such as books for schools and day-to-day running costs such as heating, lighting and cleaning of buildings.

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

Non-Domestic Rates are collected by each billing authority for each business within its area.

Council tax is a charge levied on each domestic dwelling for the provision of local authority services. This includes elements for the county or county borough council, together with elements for the police and crime commissioner and, if one exists, for the local community council.

This publication is laid before the National Assembly of Wales as required by Section 168 of the Local Government Act 1972 and is produced in both English and Welsh.

Who are the key users?

We believe the key users of this statistical publication are:

- Ministers and the Members Research Service in the National Assembly for Wales
- Her Majesty's Treasury
- The Office for National Statistics
- Communities and Local Government
- Chartered Institute of Public Finance and Accountancy
- Local government unitary authorities (elected members and officials)
- Students, academics and universities
- Other areas of the Welsh Government
- Other government departments
- Individual citizens and private companies.

What is the data used for?

The statistics are used in a variety of ways. Some examples of these include:

- Advice to Ministers
- Local Government Finance revenue settlement calculations
- Unitary authority comparisons and benchmarking
- Wales expenditure compared to other countries
- To inform debate in the National Assembly for Wales and beyond
- To assist in research in public expenditure issues
- Economic analysis.

Feedback

We actively encourage feedback of our statistics. If you have any comments or queries, or if you don't think the list adequately reflects the range of users and uses, then please contact us at:

stats.finance@wales.gsi.gov.uk or fill out a [Feedback form](#).

Preface

In the main, the present arrangements for the revenue and capital financing of local authorities came into existence in 1990-91 as a result of the Local Government Finance Act 1988 and the Local Government and Housing Act 1989.

On the revenue side, the Government introduced total standard spending as its view of the appropriate level of annual local government revenue expenditure. Domestic rates were abolished and the community charge introduced. Non-domestic rateable values were revalued, a single national poundage set and rate income distributed via a national pool. From 1 April 2004, the Financial Reporting Standard 17 (FRS17) was introduced to the Code of Practice on Local Authority Accounting in the United Kingdom (The Code) and thus to CIPFA's Service Reporting Code of Practice (SeRCOP). Its objectives are a fair recognition of assets, liabilities and obligations of current and future retirement benefits. All data from 2009-10 onwards is published on a non-FRS17 basis.

On the capital side, the main changes related to the financing of capital expenditure, including the introduction of credit approvals. On 1 April 1993, the revenue system underwent further change with the introduction under the Local Government Finance Act 1992 of council tax in place of the community charge as the mechanism through which local tax is raised.

On 1 April 1995, the four police authorities in Wales became free-standing authorities, receiving grants and a share of non-domestic rates direct from central government. They were given the powers to set their own budgets and to precept directly on billing authorities to raise revenue from the council tax. In 2012, police authorities were replaced with police and crime commissioners.

The Local Government (Wales) Act 1994 abolished the district and county councils and replaced them on 1 April 1996 with single tier county and county borough councils. The new authorities perform all the functions previously carried out by the district and county councils, including council tax and non-domestic rate collection.

The Local Government Act 2003 introduced, amongst other things, the local authority prudential borrowing system. This gave authorities more control of their own capital financing.

Detailed definitions and notes are given in the appendices.

The majority of the data summarised in this publication have been previously released as statistical releases on the Welsh Government website (www.wales.gov.uk/statistics).

National Statistics

The Welsh Local Government Financial Statistics compendium publication is labelled as National Statistics. National Statistics are certified by the UK Statistics Authority as compliant with its Code of Practice for Official Statistics. Welsh Local Government Financial Statistics has undergone an assessment and the final report setting out the assessment team's findings can be found at the following website:

www.statisticsauthority.gov.uk/assessment/assessment-reports/index.html

For a copy of the Code of Practice for Official Statistics:

www.statisticsauthority.gov.uk/assessment/code-of-practice/

The majority of the data published in this compendium have been designated as National Statistics in their own right. All other data in the publication are Official Statistics and, as such, will still conform to the Code of Practice for Official Statistics although this has not been independently tested. This data is shown with "These figures fall outside the scope of National Statistics" as part of the source.

Specifically, annexes C1, C2 and C3 are not classed as National Statistics. These tables are derived from the Local Government Settlement which is a reliable source.



More detailed versions of the data given in this publication are also held in StatsWales (www.statswales.wales.gov.uk).

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The background is a solid dark blue color. On the right side, there are several overlapping, semi-transparent circles in a lighter shade of blue, creating a layered, organic effect. The circles vary in size and are positioned to overlap each other and the edge of the frame.

Chapter 1

Revenue Expenditure

1 Summary

Revenue expenditure is made up of two distinct elements, current expenditure and non-current expenditure.

Current expenditure is essentially the cost associated with running local authority services, such as the salaries and wages of employees, or the purchase of goods such as books for schools, or services such as places in residential care homes. Revenue expenditure also includes day-to-day running costs such as heating, lighting and cleaning of local authority buildings or the running and maintenance of local authority vehicles. This expenditure is offset by income from sales, fees, charges and other non-grant income. Revenue expenditure is financed by central government, in the form of general and specific grants, locally raised council tax and contributions from reserves. Net revenue expenditure is gross revenue expenditure less that expenditure funded by specific grants other than police grants. Budget requirement is net revenue expenditure less that expenditure funded from local authority reserves.

Non-current expenditure is made up of debt financing and direct revenue contributions to capital expenditure. Debt financing is the repayment of debt and the associated interest payable on loans raised to finance past capital expenditure (section 2).

The tables in this section mainly cover final outturn expenditure for the years up to 2011-12 and budgeted expenditure for 2012-13 and 2013-14.

Table 1.1 shows how the level of revenue expenditure (see glossary) has changed between 1990-91 and 2013-14.

- Budgeted gross revenue expenditure for 2013-14 is £7,957 million. This represents an increase of 2% on the previous year. (table 1.1).

Table 1.2 shows the breakdown of the financing of gross revenue expenditure between 1997-98 and 2013-14.

- The proportion of gross revenue financed by local tax is budgeted to be 15% in 2013-14 (table 1.2).

Table 1.3 shows the breakdown of revenue expenditure by service and per head of population between 2009-10 and 2013-14.

- Gross revenue expenditure totalled £7,741 million in 2011-12 or £2,527 per head of population (table 1.3). Of this total, £2,591 million was spent on education services and £656 million was spent on police services.



Further detail regarding the tables in this chapter are available from our StatsWales web site.

REVENUE EXPENDITURE

1.1 Revenue expenditure (a)

			<i>£ million</i>
	Gross revenue expenditure (b)	Net revenue expenditure (c)	Budget requirement (d)
1990-91	2,519.6	2,157.5	2,169.5
1991-92	2,861.0	2,409.8	2,416.0
1992-93	3,048.4	2,575.5	2,587.0
1993-94	3,015.5	2,553.6	2,599.3
1994-95	3,147.2	2,682.4	2,698.9
1995-96	3,340.2	2,862.1	2,786.4
1996-97	3,409.0	2,917.6	2,907.7
1997-98	3,509.8	3,046.0	3,021.9
1998-99	3,638.6	3,162.6	3,161.7
1999-00	3,770.3	3,343.9	3,343.2
2000-01	4,010.0	3,511.2	3,540.2
2001-02	4,350.4	3,749.2	3,757.0
2002-03	4,708.6	3,929.8	3,957.6
2003-04	5,242.8	4,238.2	4,261.4
2004-05	5,785.7	4,404.9	4,410.6
2005-06	6,128.0	4,654.5	4,668.0
2006-07	6,472.4	4,942.7	4,967.3
2007-08	6,739.1	5,108.9	5,205.9
2008-09	7,183.6	5,374.6	5,388.6
2009-10	7,522.9	5,535.7	5,559.6
2010-11 (e)	7,636.0	5,616.4	5,752.2
2011-12 (e)	7,740.6	5,726.8	5,755.1
2012-13 (e)(f)	7,800.4	5,837.3	5,774.1
2013-14 (e)(f)	7,956.8	6,024.8	6,202.6

Sources: Revenue Outturn and Revenue Budget forms

- (a) Prior to 2000-01, local authority expenditure included police and fire services and also levies paid by county councils to national park authorities. This levy was approximately 25% of national parks' expenditure. The remaining 75% of this expenditure is excluded from this table for those years. From 2000-01 onwards the figures include the total of the national parks' expenditure.
- (b) Gross revenue expenditure is total local authority expenditure on services, plus capital charges, but net of any income from sales, fees, and charges and other non-grant sources. It includes expenditure funded by specific grants.
- (c) Net revenue expenditure is gross revenue expenditure excluding that funded by all non-police specific grants. Figures for earlier years have been reworked to be consistent with this present definition of net revenue expenditure.
- (d) Budget requirement is net revenue expenditure excluding that funded from local authority reserves. It 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 grant relief for community charge or council tax. Figures for earlier years have been reworked to be consistent with this present definition of budget requirement.
- (e) Excludes revenue expenditure funded from capital by statute (RECS).
- (f) Budgets.

1.2 Financing of gross revenue expenditure

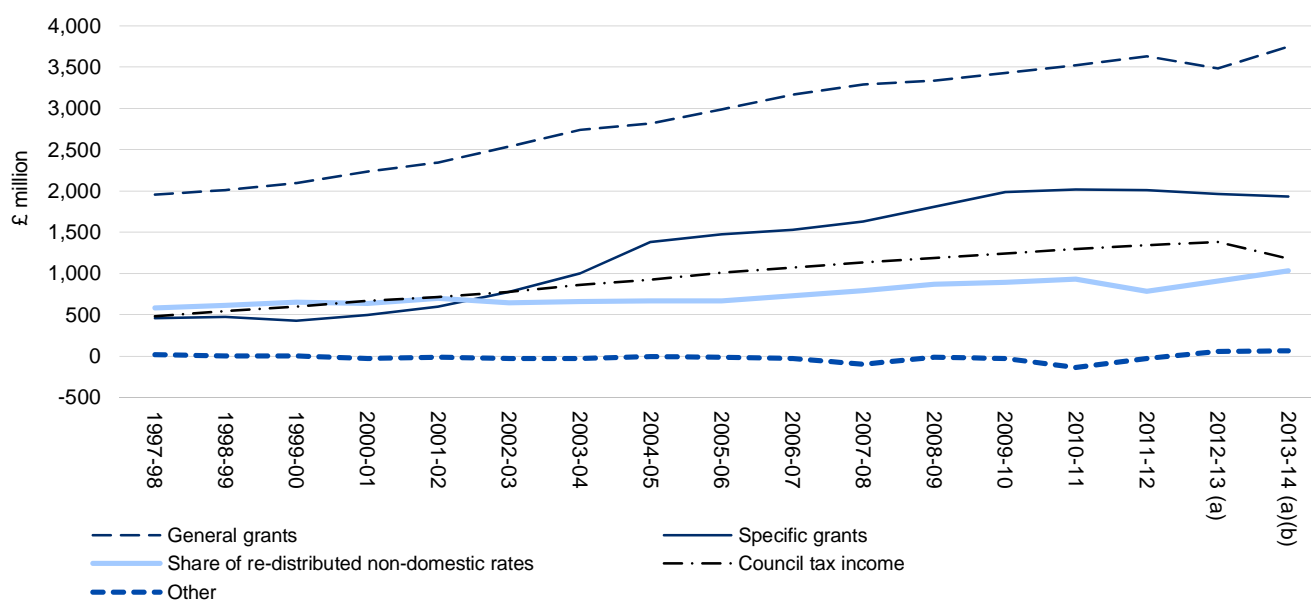
£ million

	Gross revenue expenditure	Financed by:				
		General government grants (a)	Specific government grants (b)	Share of re-distributed non-domestic rates	Community charge / council tax income (c)	Other (d)
1997-98	3,509.8	1,956.8	463.8	584.0	483.3	21.8
1998-99	3,638.6	2,008.9	476.0	612.0	541.8	-0.1
1999-00	3,770.3	2,093.1	426.4	656.0	595.9	-1.1
2000-01	4,010.0	2,234.0	498.8	638.0	670.1	-30.9
2001-02	4,350.4	2,345.4	601.1	697.0	716.4	-9.5
2002-03	4,708.6	2,540.9	778.8	643.0	775.7	-29.7
2003-04	5,242.8	2,742.6	1,004.7	660.0	861.0	-25.4
2004-05	5,785.7	2,816.8	1,380.8 (e)	672.0	924.1	-8.0
2005-06	6,128.0	2,986.6	1,473.5	672.0	1,012.0	-16.1
2006-07	6,472.4	3,168.7	1,529.7	730.0	1,071.2	-27.2
2007-08	6,739.1	3,286.5	1,630.2	791.0	1,130.8	-99.5
2008-09	7,183.6	3,335.1	1,809.0	868.0	1,187.9	-16.4
2009-10	7,522.9	3,428.0	1,987.2	894.0	1,240.2	-26.5
2010-11 (f)	7,636.0	3,524.6	2,019.6	935.0	1,295.4	-138.6
2011-12 (f)	7,740.6	3,627.9	2,013.8	787.0	1,343.3	-31.4
2012-13 (f)(g)	7,800.4	3,485.5	1,963.1	911.0	1,380.9	59.9
2013-14 (f)(g)	7,956.8	3,750.9 (h)	1,932.0	1,032.0	1,179.1 (h)	62.7

Sources: Revenue Outturn and Revenue Budget forms

- (a) Includes all unhypothecated grants, namely revenue support grant, police grant, council tax reduction scheme grant and transitional grant.
- (b) Comprises specific and supplementary grants, excluding police grant and council tax benefit grant.
- (c) Includes community council precepts, and income covered by community charge / council tax benefit grant, but excludes council tax reduction scheme grant.
- (d) Includes use of, or contribution to, local authority reserves and other minor adjustments.
- (e) A new specific grant for rent rebates granted to HRA tenants covering 100% of expenditure was introduced in 2004-05.
- (f) Excludes revenue expenditure funded from capital by statute (RECS).
- (g) Budgets.
- (h) In 2013-14 council tax benefit grants from the Department for Work & Pensions are ending and will be replaced by the council tax reduction scheme grant funded from the Welsh Government, therefore figures are not wholly comparable with previous years. For an explanation of the council tax reduction scheme, please see notes.

Financing of gross revenue expenditure



- (a) Budgets.
- (b) Council tax benefit grants will be replaced by the council tax reduction scheme. See note (h) above.

REVENUE EXPENDITURE

1.3 Revenue expenditure, by service (a)

Service	<i>£ million</i>				
	2009-10	2010-11(b)	2011-12(b)	2012-13 (b)(c)	2013-14 (b)(c)
County / county borough council expenditure:					
Education	2,550.4	2,584.3	2,590.5	2,598.3	2,639.8
Social services	1,418.0	1,461.1	1,486.5	1,498.6	1,564.7
Housing (d)	985.3	999.5	1,058.6	1,065.9	1,098.2
Local environmental services (e)	419.6	423.9	419.4	424.4	420.1
Roads and transport	325.3	330.7	317.9	310.2	307.1
Libraries, culture and heritage, sport and recreation	296.0	288.2	284.2	272.3	263.1
Planning, economic and community development	152.4	159.0	147.9	119.2	124.8
Council tax benefit and administration (f)	32.4	31.3	28.9	30.1	33.7
Debt financing	316.4	321.3	314.1	328.0	333.8
Central administration and other revenue (g)	190.1	205.9	275.0	318.7	307.1
All county and county borough council expenditure	6,685.8	6,805.3	6,923.2	6,965.7	7,092.4
Police	670.9	666.6	655.9	667.2	697.8
Fire	150.1	148.0	145.6	149.7	149.3
National parks	16.1	16.0	16.0	17.8	17.3
Gross revenue expenditure	7,522.9	7,636.0	7,740.6	7,800.4	7,956.8
Specific grants (d)	-1,987.2	-2,019.6	-2,013.8	-1,963.1	-1,932.0
Net revenue expenditure	5,535.7	5,616.4	5,726.8	5,837.3	6,024.8
Putting to (+) / drawing from reserves (-)	23.9	135.8	28.3	-63.2	-66.2
Council tax reduction scheme	.	.	.	.	244.0
Budget requirement	5,559.6	5,752.2	5,755.1	5,774.1	6,202.6

. Data not applicable.

- (a) Service expenditure is shown excluding that financed by sales, fees and charges, but including specific grants. The £ per head calculations use the 2007, 2008, 2009, 2010 and 2011 mid-year estimates of population.
- (b) Excludes revenue expenditure funded from capital by statute (RECS).
- (c) Budgets.
- (d) Includes housing benefit, and private sector housing costs such as provision for the homeless. Excludes council owned housing.
- (e) 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.
- (f) Excludes council tax benefit expenditure funded by the specific grant from the Department for Work and Pensions.
- (g) Includes agricultural services, coastal and flood defence and community councils. Also 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.

|| Discontinuity in data.

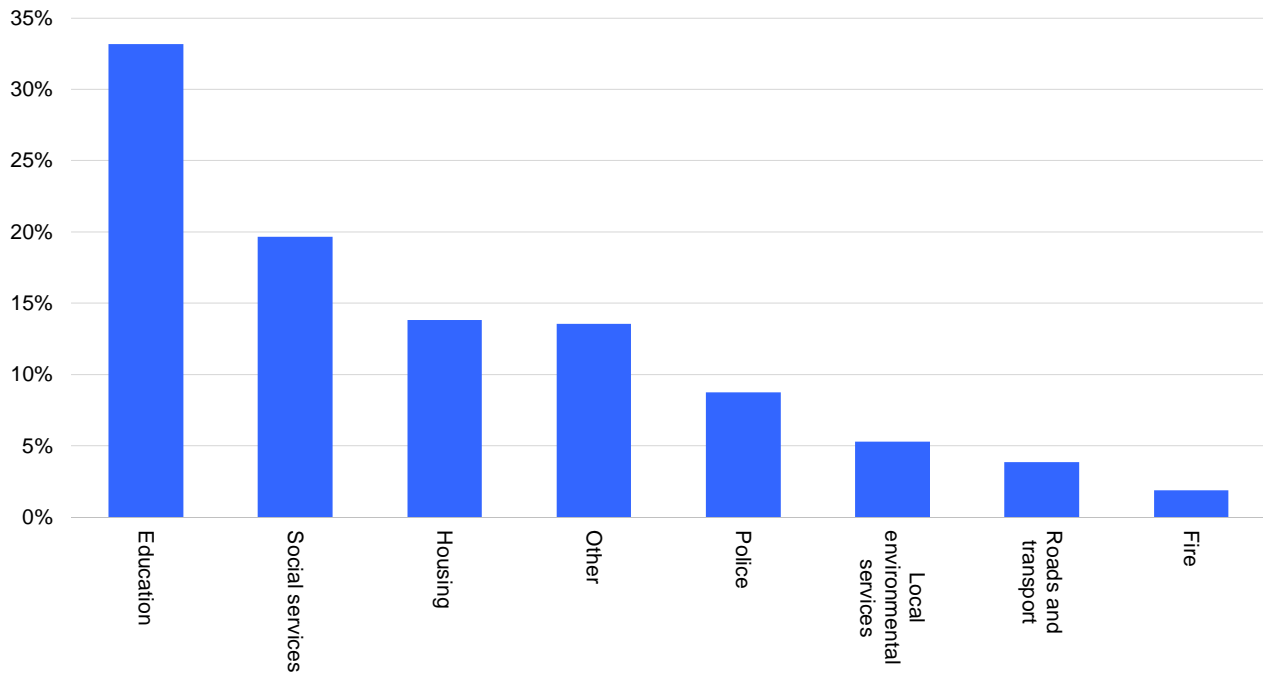
1.3 (continued) Revenue expenditure by service, per head of population (a)

£ per head

2009-10	2010-11(b)	2011-12(b)	2012-13 (b)(c)	2013-14 (b)(c)	Service
					County / county borough council expenditure:
850	860	846	864	862	Education
473	486	485	498	511	Social services
328	332	346	355	358	Housing (d)
140	141	137	141	137	Local environmental services (e)
108	110	104	103	100	Roads and transport
99	96	93	91	86	Libraries, culture and heritage, sport and recreation
51	53	48	40	41	Planning, economic and community development
11	10	9	10	11	Council tax benefit and administration (f)
105	107	103	109	109	Debt financing
63	69	90	106	100	Central administration and other revenue (g)
2,229	2,264	2,260	2,317	2,315	All county and county borough council expenditure
224	222	214	222	228	Police
50	49	48	50	49	Fire
5	5	5	6	6	National parks
2,508	2,540	2,527	2,595	2,597	Gross revenue expenditure
-663	-672	-657	-653	-631	Specific grants (d)
1,846	1,868	1,869	1,942	1,966	Net revenue expenditure
8	45	9	-21	-22	Putting to (+) / drawing from reserves (-)
.	.	.	.	80	Council tax reduction scheme
1,854	1,913	1,878	1,921	2,024	Budget requirement

Sources: Revenue Outturn and Revenue Budget forms

Breakdown of gross revenue expenditure budget: 2013-14



The background is a solid dark blue color. Overlaid on this are several large, semi-transparent circles in a lighter shade of blue. These circles overlap each other, creating a layered effect. One large circle is positioned in the upper right, another in the middle right, and a third, larger one in the lower right. The text is located in the lower right quadrant, within the area of the bottom-most circle.

Chapter 2
Capital Expenditure

CAPITAL EXPENDITURE

2 Summary

Capital expenditure is investment in local authority services, mainly the provision, acquisition and enhancement of fixed assets such as land, buildings, vehicles and machinery together with the payment of grants and advances to certain bodies, such as home renovation grants made to private homeowners. Capital receipts generally arise from the disposal of fixed assets, for example the sale of council houses, and from the repayment of grants and advances.

Total capital expenditure (see glossary) is summarised in table 2.1. The totals are broken down into expenditure on fixed assets (such as the purchase or construction of new buildings and the acquisition of land, vehicles or machinery) and on grants and advances paid to various bodies (mainly renovation grants paid to private homeowners). During the period 1990-91 to 1995-96, prior to local government reorganisation, capital expenditure rose steadily. It then fell gradually until 1999-2000 before increasing again. Forecasts for 2013-14 show a decrease of £111 million or 9% compared with the forecast for the previous year.

- Total local authority capital expenditure in Wales in 2011-12 was £1,036 million (table 2.1). Of which, £926 million related to expenditure on fixed assets and £98 million to payments of grants and advances.

Between 1990-91 and 2003-04 local authority capital expenditure required credit cover. This was provided partly by government by way of credit approvals and grant. The remainder was made up from local authorities' own resources in the form of usable capital receipts and funding from revenue.

The prudential system for local authority capital finance was introduced in 2004. Under the prudential system Credit Approvals no longer exist and authorities have to decide for themselves how much they can afford to borrow based on a prudent assessment of their capital expenditure requirements.

- Of the £1,102 million forecast expenditure in 2013-14, £353 million was financed from grants, £399 million from borrowing, £96 million from the use of capital receipts, £193 million from revenue financing and £60 million from Major Repairs Allowance (table 2.2).

Table 2.3 gives a time series of capital expenditure and receipts by service. A further service breakdown of 2011-12 data is given in Appendix B.

- Expenditure in 2011-12 included education at £261 million and housing at £230 million (table 2.3).
- Capital receipts in 2011-12 were £49 million, of which £7 million were in respect of housing (table 2.3).



Further detail regarding the tables in this chapter are available from our StatsWales web site.

CAPITAL EXPENDITURE

2.1 Capital expenditure and receipts

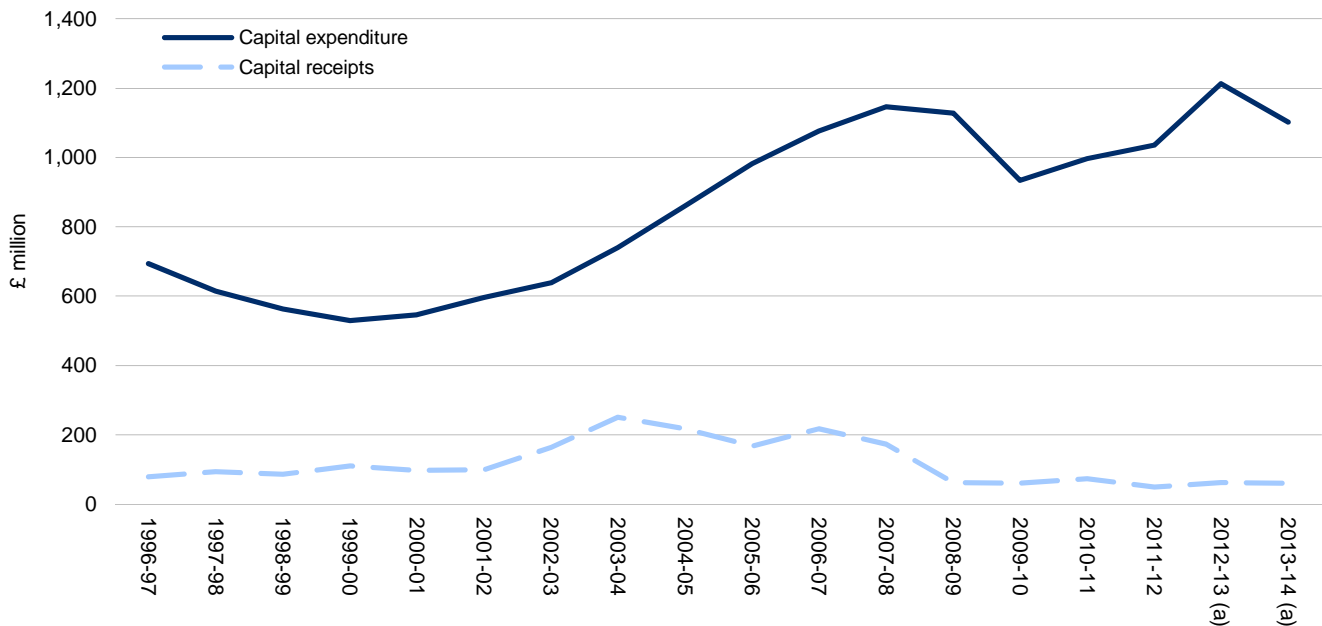
£ million

	Capital expenditure				Capital receipts received (a)		
	Expenditure on fixed assets	Grants and advances	Other (b)	Total	Disposal of fixed assets	Other	Total
1990-91	481.9	105.0	1.1	588.0	107.8	19.6	127.4
1991-92	501.0	118.1	1.4	620.5	71.4	16.9	88.2
1992-93	523.9	163.5	1.8	689.1	63.6	13.9	77.5
1993-94	502.9	175.2	3.2	681.3	129.0	26.3	155.3
1994-95	569.9	174.4	-2.5	741.7	82.2	12.3	94.5
1995-96	591.8	197.9	-4.2	785.5	67.7	51.6	119.3
1996-97	462.0	196.5	34.6	693.2	70.0	9.3	79.3
1997-98	423.8	176.8	14.5	615.2	84.6	9.3	93.9
1998-99	408.3	152.3	3.2	563.8	77.2	8.7	85.8
1999-00	387.6	137.5	5.5	530.6	104.4	5.9	110.3
2000-01	430.8	117.5	-2.0	546.3	92.8	4.8	97.5
2001-02	487.9	109.4	-2.0	595.3	93.4	6.4	99.8
2002-03	518.4	119.4	0.9	638.7	159.0	5.6	164.6
2003-04 (c)	612.8	126.8	1.5	741.1	246.2	5.5	251.7
2004-05	717.4	133.5	9.4	860.3	212.2	4.6	216.8
2005-06	863.1	114.3	4.9	982.3	165.1	3.4	168.5
2006-07	935.1	120.6	21.2	1,077.0	215.5	2.5	218.0
2007-08	1,001.3	117.5	27.1	1,145.9	171.7	1.5	173.2
2008-09	1,024.1	93.6	10.7	1,128.4	60.4	2.6	62.9
2009-10	835.3	93.4	5.4	934.1	58.2	2.1	60.3
2010-11	886.2	101.8	9.6	997.7	57.9	14.8	72.7
2011-12	925.9	98.0	12.4	1,036.3	48.1	0.6	48.7
2012-13 (d)	.	.	.	1,212.6	.	.	62.5
2013-14 (d)	.	.	.	1,101.6	.	.	60.4

Sources: Capital Outturn and Capital Forecast forms

- (a) Up to 2003-04, a certain proportion of capital receipts had to be set-aside for repayment of debt. The remainder could then be used to finance capital expenditure.
- (b) Up to 2003-04, includes adjustments to expenditure incurred in one year but paid for in another year. Also includes certain categories of revenue expenditure such as that for redundancy payments, against which the Welsh Government has the power to issue a direction under section 40(6) of the Local Government and Housing Act, to permit local authorities to treat as capital expenditure.
- (c) From 2003-04 onwards includes National Park authorities.
- (d) Capital forecast.

Capital expenditure and receipts



(a) Capital forecast.

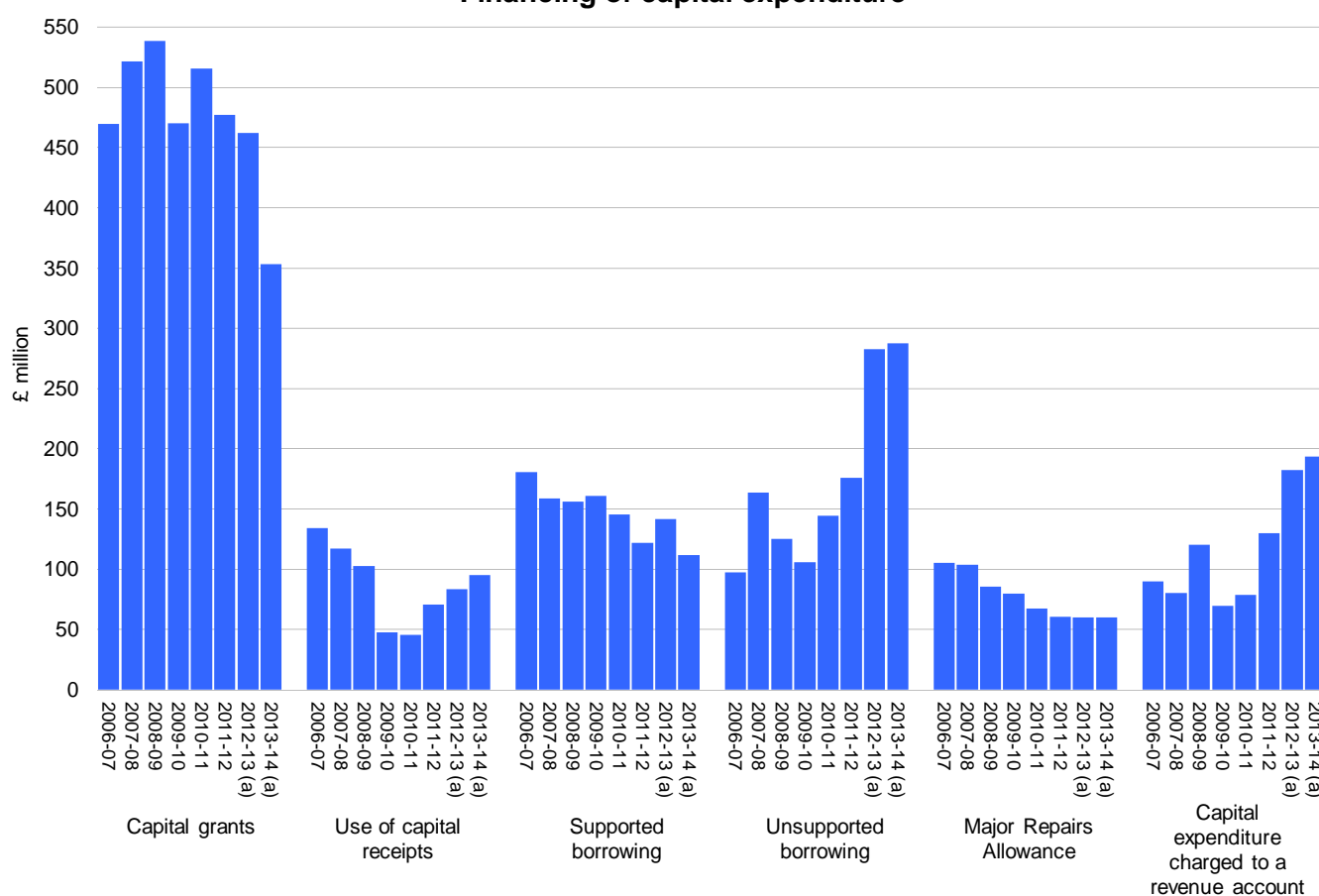
2.2 Financing of capital expenditure

	<i>£ million</i>				
	2009-10	2010-11	2011-12	2012-13 (a)	2013-14 (a)
Welsh Government and other Government grants	421.2	427.2	374.3	294.2	259.8
Grants from European Community Structural Funds (b)	8.3	18.7	54.2	118.8	52.6
Capital grants and contributions from other sources	40.5	69.8	48.7	49.1	40.9
Major Repairs Allowance (c)	79.7	67.6	60.4	60.3	60.1
Supported borrowing (d)	161.1	145.8	122.0	141.6	111.7
Unsupported borrowing	106.1	144.4	175.8	282.6	287.4
Use of capital receipts	47.5	45.4	70.7	83.3	95.5
Capital expenditure charged to a revenue account (Non-HRA)	50.2	57.6	91.0	121.1	116.1
Capital expenditure charged to a revenue account (HRA)	19.4	21.1	39.1	61.5	77.4
Total capital expenditure	934.1	997.7	1,036.3	1,212.6	1,101.6

Sources: Capital Outturn and Capital Forecast forms

- (a) Capital forecast.
 (b) Includes European Regional Development Fund.
 (c) Capital grant for the improvement of council housing stock.
 (d) The level of borrowing that the Welsh Government supports via revenue support.

Financing of capital expenditure



(a) Capital forecast.

CAPITAL EXPENDITURE

2.3 Capital expenditure and receipts, by service (a)

	<i>£ million</i>					
Service	1996-97	2009-10	2010-11	2011-12	2012-13 (b)	2013-14 (b)
Capital expenditure:						
Education	57.4	215.5	233.3	260.6	278.9	262.4
Social services	12.4	21.9	22.3	18.8	25.6	16.6
Transport	113.2	204.0	210.9	206.9	176.6	170.2
Housing	271.0	217.4	210.1	230.1	224.3	222.3
Other services	186.1	228.8	263.3	272.9	420.9	323.2
Law, order and protective services	18.6	44.6	53.2	37.9	72.4	84.8
Other transactions (c)	34.5	1.9	4.6	9.0	13.8	22.2
All capital expenditure (d)	693.2	934.1	997.7	1,036.3	1,212.6	1,101.6
Capital receipts:						
Education	0.6	4.1	15.1	7.1	9.5	12.2
Social services	0.2	2.1	2.1	0.9	1.8	0.5
Transport	1.8	0.7	0.1	0.2	0.2	0.0
Housing	49.3	12.1	22.8	7.3	4.3	4.9
Other services	25.1	39.7	30.1	31.8	41.6	40.1
Law, order and protective services	3.6	1.5	2.7	1.4	5.1	2.7
Other transactions (c)	-1.3	0.0	0.0	0.0	0.0	0.0
All capital receipts (d)	79.3	60.3	72.7	48.7	62.5	60.4

Sources: Capital Outturn and Capital Forecast forms

(a) From 2003-04 onwards includes National Park authorities.

(b) Capital forecast.

(c) Up to 2003-04, includes adjustments to expenditure incurred in one year but paid for in another year. Also includes certain categories of revenue expenditure such as that for redundancy payments, against which the Welsh Government has the power to issue a direction under section 40(6) of the Local Government and Housing Act, to permit local authorities to treat as capital expenditure.

(d) Figures up to 2003-04 are on a cash basis. From 2004-05 onwards figures are on an accruals basis.

2.4 Capital financing requirement

	<i>£ million</i>					
	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16
			(a)	(a)	(a)	(a)
Capital financing requirement: (b)						
Capital financing requirement as at 1 April	4,385.1	4,334.3	4,551.4	4,684.6	4,887.8	4,983.3
Plus capital expenditure to be resourced by credit	292.2	298.5	424.2	399.1	296.1	234.0
Less Minimum Revenue Provision (MRP) and voluntary contributions	276.4	190.5	193.8	197.7	205.5	212.1
Capital financing requirement as at 31 March	4,400.9	4,442.3	4,781.8	4,886.1	4,978.4	5,005.2
Borrowing, credit and investments at start of year:						
Gross borrowing at start of year	3,578.2	3,445.1	3,480.8	3,558.1	3,818.4	3,956.7
Other long-term liabilities at start of year	289.6	268.0	256.6	267.5	257.3	249.0
Investments at start of year	969.9	1,133.0	1,046.3	850.9	757.3	741.0
Borrowing, credit and investments at end of year:						
Gross borrowing at year end	3,484.2	3,490.7	3,779.2	3,818.4	3,956.7	4,124.5
Other long-term liabilities at year end	287.7	261.9	257.2	257.3	249.0	239.1
Investments at year end	1,108.6	986.3	894.8	757.3	741.0	733.7

Sources: Capital Outturn and Capital Forecast forms

(a) Capital forecast.

(b) A prudential indicator defined in the CIPFA prudential code, it generally represents the underlying need to borrow for capital expenditure.



Chapter 3
Non-Domestic Rates

NON-DOMESTIC RATES

3 Summary

Since 1 April 1990, the Welsh Government has set a national rate poundage for each year. This national poundage is applied to the rateable value of each non-domestic property in Wales (determined by the Valuation Office Agency), to calculate the rates payable in respect of that property. In 1999-2000, the national poundage was set at 44.3p in the pound, and fell to 41.2p in 2000-01, before rising to 42.6p in 2001-02 following a revaluation of non-domestic properties, rising to 43.3p in 2002-03, 44.0p in 2003-04, 45.2p in 2004-05, 42.1p in 2005-06, 43.2p in 2006-07, 44.8p in 2007-08, 46.6p in 2008-09, 48.9p in 2009-10, 40.9p in 2010-11, 42.8p in 2011-12, 45.2p in 2012-13. The figure for 2013-14 is 46.4p.

The non-domestic rates are operated as a pool. Each billing authority collects the rates payable by each business within its area and then contributes the total collected to the pool. In addition, central list ratepayers, for example water companies, power companies and some crown properties, contribute directly to the pool. The total is first divided between county or county borough councils and police authorities according to their respective totals of standard spending assessments and police grant (see Appendix C). Individual counties and police authorities then receive a share of their respective total by reference to their share of adult population.

- In 2012-13, Welsh authorities collected £880 million in non-domestic rates, including arrears in respect of earlier years (table 3.1). The total amount of arrears outstanding stood at £54 million at 31 March 2013.
- Table 3.2 gives contributions to the pool by financial year; in 2012-13, the total was £865 million with estimates for 2013-14 totalling £953 million.
- Table 3.3 gives the share of re-distributed non-domestic rates. In 2013-14, £949 million was distributed to county/county borough councils and the remaining £83 million to the police.
- Table 3.4 gives a full breakdown of the contribution to the pool calculation over time. Gross rates payable before any relief for 2012-13 was £1,090 million with estimates for 2013-14 totalling £1,140 million.



Further details regarding the tables in this chapter are available from our StatsWales web site.

NON-DOMESTIC RATES

3.1 Collection of non-domestic rates, by billing authority (a)

	<i>£ thousand</i>					
	1996-97	2008-09	2009-10	2010-11	2011-12	2012-13
Isle of Anglesey	6,707	13,505	14,210	12,855	14,853	14,440
Gwynedd	26,154	28,365	27,799	31,758	32,112	34,216
Conwy	14,160	25,263	25,419	26,061	25,195	27,797
Denbighshire	12,033	19,735	18,513	17,670	17,933	18,442
Flintshire	24,769	52,357	51,927	55,063	59,472	60,196
Wrexham	20,202	37,103	35,061	45,256	36,082	38,856
Powys	13,967	24,090	24,111	25,060	24,770	26,012
Ceredigion	6,783	15,394	15,138	15,750	16,176	16,320
Pembrokeshire	19,603	27,732	34,921	40,440	39,976	44,938
Carmarthenshire	20,007	34,132	34,536	35,072	36,747	36,773
Swansea	33,119	63,228	62,811	62,727	69,138	74,404
Neath Port Talbot (b)	8,141	32,433	34,692	33,186	36,523	37,661
Bridgend	16,211	38,531	37,660	37,941	36,337	36,944
Vale of Glamorgan	18,242	32,552	24,855	33,859	34,858	40,707
Cardiff	75,161	151,362	147,751	158,504	168,415	168,823
Rhondda Cynon Taf	25,538	46,804	49,444	48,317	46,183	46,509
Merthyr Tydfil	6,720	14,740	15,157	14,835	15,534	16,109
Caerphilly	16,696	28,963	30,719	29,691	29,750	32,654
Blaenau Gwent	7,021	10,898	11,186	10,780	11,024	11,741
Torfaen	12,238	20,954	21,297	18,187	19,810	20,059
Monmouthshire	11,221	20,943	20,199	18,751	19,406	20,869
Newport	31,472	54,016	51,139	53,220	53,372	55,734
Wales	426,165	793,100	788,545	824,984	843,666	880,204
Memorandum:						
Arrears at end of year (c)	43,041	45,028	48,931	50,224	45,304	54,084

Source: Council Tax Collection and Non-domestic Rates Final Contributions forms

- (a) Total amount collected by billing authority in year, including the collection of arrears in respect of previous years.
- (b) Lower figure for 1996-97 relates to a refund in previous year's rates for overspends made in respect of the British Steel plant at Port Talbot.
- (c) Estimated gross arrears of all non-domestic rates at 31 March, taken from the NDR3 return. The figure for the latest year is unaudited.

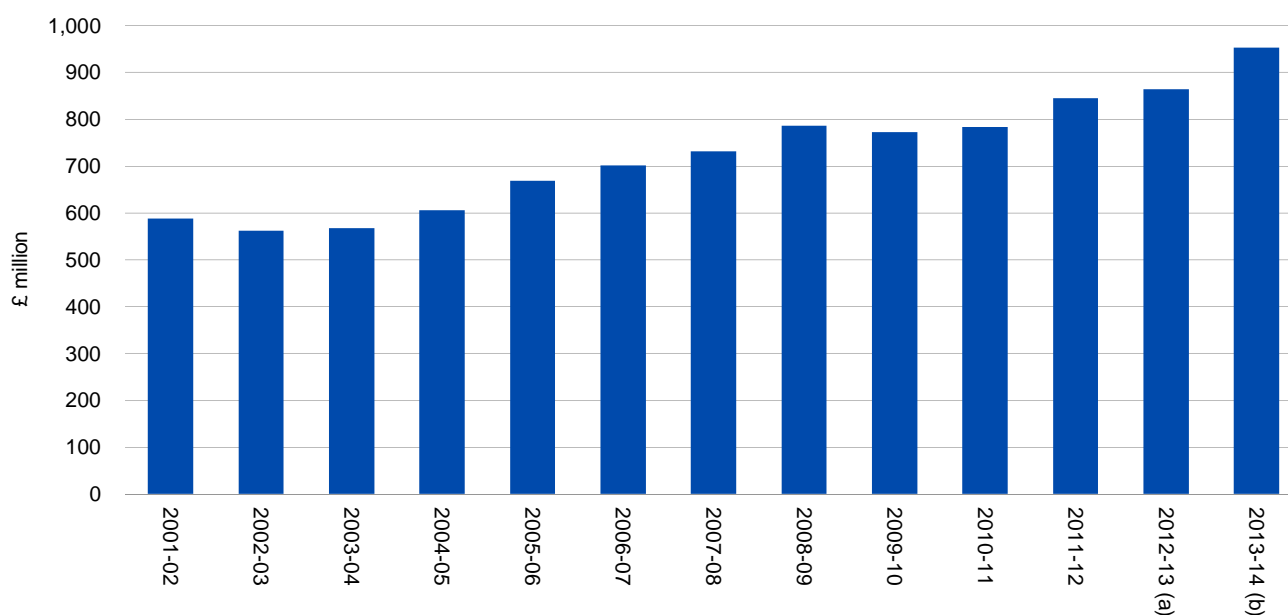
3.2 Contributions to the non-domestic rating pool, by billing authority (a)

	<i>£ thousand</i>					
	1996-97	2009-10	2010-11	2011-12	2012-13 (b)	2013-14 (c)
Isle of Anglesey	6,534	14,022	12,531	14,669	14,399	15,353
Gwynedd	25,769	27,691	31,493	31,726	33,070	35,251
Conwy	14,050	25,497	25,418	25,460	26,179	28,893
Denbighshire	12,936	19,041	17,413	17,786	18,327	19,664
Flintshire	24,914	46,055	50,591	58,000	58,301	62,613
Wrexham	20,392	35,284	32,457	35,553	37,155	40,454
Powys	13,947	23,158	23,136	23,919	25,283	26,624
Ceredigion	6,705	14,530	15,388	16,164	16,237	17,700
Pembrokeshire	16,615	30,032	37,309	39,039	44,211	50,020
Carmarthenshire	18,858	37,055	38,434	41,515	40,641	44,697
Swansea	34,392	62,686	61,292	68,109	70,150	77,326
Neath Port Talbot (d)	7,972	34,251	32,891	36,946	38,111	40,882
Bridgend	17,021	37,516	35,567	36,231	36,734	40,843
Vale of Glamorgan	18,331	24,696	33,546	34,770	32,783	39,328
Cardiff	77,205	147,430	159,142	168,315	170,002	188,632
Rhondda Cynon Taf	26,270	46,352	40,308	45,686	46,709	51,678
Merthyr Tydfil	6,737	14,084	13,031	15,029	15,942	16,696
Caerphilly	16,588	31,072	28,434	30,350	32,784	35,088
Blaenau Gwent	6,675	11,412	10,068	10,473	11,943	12,320
Torfaen	12,642	21,087	18,280	20,270	19,996	22,336
Monmouthshire	11,384	18,128	16,937	17,824	19,552	21,584
Newport	31,220	51,598	50,034	56,903	56,277	64,578
Wales	427,156	772,678	783,699	844,737	864,785	952,560

Source: Non-domestic Rates Final Contributions and Provisional Contributions forms

- (a) The collection of non-domestic rates shown in table 3.1 will differ from the calculated contribution to the pool for any one year due to late payments and in-year recalculations of the contributions due resulting from business starts and closures, valuation appeals and changes to regulations.
- (b) Unaudited.
- (c) Estimated contribution from NDR1.
- (d) Lower figure for 1996-97 relates to a refund in previous year's rates for overspends made in respect of the British Steel plant at Port Talbot.

Contributions to the non-domestic rating pool



- (a) Unaudited.
(b) Estimated.

NON-DOMESTIC RATES

3.3 Share of re-distributed non-domestic rates, by authority

	<i>£ thousand</i>					
	1996-97	2009-10	2010-11	2011-12	2012-13	2013-14
County/county borough councils:						
Isle of Anglesey	9,449	18,787	19,557	16,324	18,787	22,024
Gwynedd	16,491	32,263	33,531	28,327	32,801	38,209
Conwy	15,886	30,633	31,985	26,671	30,640	36,466
Denbighshire	12,881	26,372	27,608	22,950	26,467	29,051
Flintshire	20,133	40,438	42,236	35,203	40,562	46,872
Wrexham	17,060	35,605	37,294	31,361	36,280	41,399
Powys	17,175	35,934	37,625	31,412	36,210	41,732
Ceredigion	10,030	21,980	22,963	18,806	21,929	24,415
Pembrokeshire	15,780	31,679	33,235	27,561	31,766	38,078
Carmarthenshire	23,905	48,668	50,919	42,829	49,466	57,149
Swansea	32,462	62,571	65,411	55,556	64,518	74,941
Neath Port Talbot	19,435	37,232	38,815	32,519	37,538	43,608
Bridgend	18,186	35,973	37,714	31,522	36,467	43,154
Vale of Glamorgan	16,300	32,926	34,516	28,951	33,507	38,833
Cardiff	42,205	87,100	91,773	80,067	93,743	107,229
Rhondda Cynon Taf	32,924	62,653	65,341	54,964	63,406	71,961
Merthyr Tydfil	8,020	14,801	15,449	12,942	14,984	18,079
Caerphilly	23,182	45,530	47,584	40,047	46,362	54,377
Blaenau Gwent	10,080	18,528	19,299	16,122	18,591	21,664
Torfaen	12,381	24,311	25,344	21,201	24,440	27,871
Monmouthshire	11,824	23,744	24,805	20,733	23,978	28,377
Newport	18,739	36,872	38,497	32,233	37,457	43,951
All county/county borough councils	404,528	804,600	841,500	708,300	819,900	949,440
Police:						
Dyfed Powys	9,007	15,362	16,082	13,401	15,486	14,033
Gwent	10,261	16,554	17,281	14,482	16,759	15,325
North Wales	12,375	20,455	21,357	17,871	20,615	18,611
South Wales	22,829	37,028	38,780	32,947	38,240	34,592
All police	54,472	89,400	93,500	78,700	91,100	82,560
Wales	459,000	894,000	935,000	787,000	911,000	1,032,000

Source: Budget Requirement forms

3.4 Contributions to the non-domestic rating pool

	<i>£ thousand</i>					
	1996-97	2009-10	2010-11	2011-12	2012-13 (a)	2013-14 (b)
Gross rates payable	544,465	942,721	982,245	1,037,348	1,090,081	1,140,123
Gross rates payable - net amounts: prior years	-23,609	-34,926	-43,651	-14,943	-28,587	.
Transitional relief:						
Increased yield - deferred rate reduction	11,846	.	.	.	.	.
Increased yield - deferred rate reduction: prior years	-1,165	40	10	16	15	.
Reduced yield - deferred rate increase	-38,644	.	.	.	.	.
Reduced yield - deferred rate increase: prior years	2,022	-19	0	2	1	.
All transitional relief	-25,941	21	9	17	16	.
Mandatory relief:						
Charitable occupations	-18,341	-37,718	-37,014	-39,685	-42,020	-43,334
Charitable occupations: prior years	-332	25	66	-289	782	.
Community amateur sports clubs	.	-1,228	-1,105	-1,193	-1,289	-1,344
Community amateur sports clubs: prior years	.	-37	-2	-10	-24	.
Rural shops and post offices: prior years	.	-889	-271	-463	-933	.
Small business excluding post offices	.	-19,119	-44,128	-76,656	-84,185	-86,942
Small business post office element	.	-1,222	-1,070	-1,153	-1,217	-1,247
Partly occupied premises	-728	-3,569	-2,273	-4,103	-6,338	-3,753
Partly occupied premises: prior years	-184	-158	-530	68	-824	.
Empty premises	-34,578	-44,270	-44,381	-30,063	-34,546	-30,871
Empty premises: prior years	456	-1,241	-272	-739	-725	.
All mandatory relief	-53,708	-109,426	-130,979	-154,285	-171,321	-167,492
Gross amount (c)	441,205	798,390	807,623	868,137	890,189	974,577
Discretionary relief:						
Charitable occupations	-218	-755	-745	-806	-894	-923
Community amateur sports clubs	.	-20	-18	-19	-20	-23
Non-profit making bodies	.	-3,968	-3,753	-4,220	-4,696	-5,009
Rural shops and post offices	.	44	9	0	1	.
Other small rural businesses	.	38	20	14	2	.
Hardship	-10	-255	-202	-242	-156	.
Charges on property	.	.	0	-339	0	.
Other occupiers	-1,005	.	.	.	.	.
All discretionary relief	-1,233	-4,916	-4,688	-5,612	-5,763	-5,955
Net yield	439,973	793,474	802,935	862,524	884,426	968,621
Collection costs, reductions to contributions:						
Cost of collection allowance	-5,171	-5,775	-6,118	-6,251	-6,328	-6,375
Losses in collection	-5,367	-11,754	-10,721	-10,346	-12,999	-9,686
Interest on repayments	-2,278	-3,267	-2,397	-1,189	-313	.
All collection costs, reductions to contributions	-12,817	-20,795	-19,236	-17,787	-19,641	-16,062
Contribution to the pool	427,156	772,678	783,699	844,737	864,785	952,560

Source: Non-domestic Rates Final Contributions and Provisional Contributions forms

(a) Unaudited.

(b) Estimated contribution from NDR1.

(c) The gross amount estimate for 2013-14 has been adjusted by a buoyancy factor based on the Welsh Government's estimate of the effect on yield of expected repayments.



Chapter 4
Council Tax

4 Summary

Council tax is a charge levied on each domestic dwelling for the provision of local authority services. This includes elements for the county or county borough council, together with elements for the police authority and, if one exists, for the local community council. The county or county borough council collects all the council tax elements, and is known as the billing authority.

Discounts and collection rates are taken into account in the calculation of the council tax base for each authority (table 4.2). For each billing authority, the total council tax requirement is divided by this tax base, giving an average council tax at band D. The council tax for each band is then calculated by applying the multipliers given in table 4.1.

A council tax revaluation exercise was carried out in Wales in 2005. This included the rebanding of all domestic dwellings into new revalued bands on the basis of their value on 1 April 2003. A new band I was also introduced for dwellings valued over £424,000.

- In 2013-14, the total number of chargeable dwellings in Wales was 1,338,304 (table 4.1), 58% of which fell into band C or below.
- In 2013-14, 37% of all chargeable dwellings received a discount (table 4.2) and 54,327 dwellings were exempt from council tax. Exempt dwellings account for 4% of the total number of dwellings in Wales. The largest category being empty and unfurnished (17,635), followed by student dwellings (13,872), with an additional 2,561 for halls of residence (table 4.3).
- The average band D council tax for 2013-14 was £1,226, an increase of 3.2% on the previous year. The average county council element was £1,000, whilst the elements for the police authority and community council averaged £199 and £27 respectively (table 4.4).
- Local authorities collected 97% of the 2012-13 council taxes due, and 99% of the amount they had budgeted to collect (table 4.5). At 31 March 2013, arrears of council tax totalled £85 million (table 4.6).



Further details regarding the tables in this chapter are available from our StatsWales web site.

COUNCIL TAX

4.1 Number of dwellings by council tax band, by billing authority, 2013-14 (a)

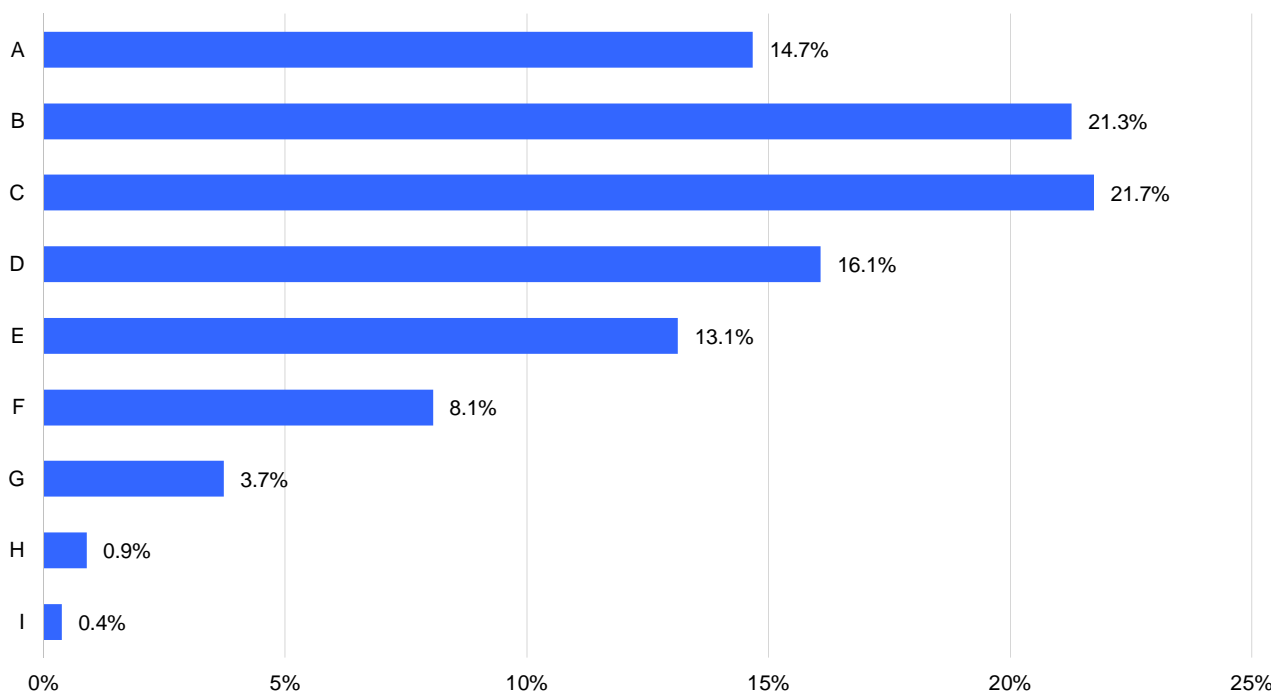
	Band									Total
	A	B	C	D	E	F	G	H	I	
Isle of Anglesey	4,490	6,516	6,361	7,061	5,256	2,448	1,024	156	49	33,361
Gwynedd	8,173	14,674	11,475	9,848	7,771	3,754	1,222	174	71	57,162
Conwy	4,982	7,747	14,553	11,199	8,516	4,732	1,849	407	155	54,140
Denbighshire	3,763	6,865	13,640	7,426	5,134	3,413	1,899	291	157	42,588
Flintshire	3,835	8,939	19,295	11,910	9,866	6,693	3,000	572	230	64,340
Wrexham	4,056	12,055	15,923	9,579	7,593	4,699	2,409	703	285	57,302
Powys	5,255	8,662	12,243	9,666	11,619	8,994	3,996	590	203	61,228
Ceredigion	1,849	4,349	6,900	6,827	8,205	3,321	843	97	19	32,410
Pembrokeshire	5,836	8,915	13,028	10,291	11,561	5,566	1,964	293	91	57,545
Carmarthenshire	8,276	23,234	16,968	13,058	12,027	5,870	1,957	260	63	81,713
Swansea	15,680	26,487	22,429	15,084	11,678	7,511	3,598	1,061	472	104,000
Neath Port Talbot	12,646	26,313	10,935	6,843	3,988	1,292	480	100	21	62,618
Bridgend	10,070	14,787	13,733	9,490	6,865	3,864	1,344	272	95	60,520
Vale of Glamorgan	1,282	5,799	12,778	10,408	9,218	6,494	5,133	2,072	960	54,144
Cardiff	3,682	16,345	28,849	32,575	25,616	19,260	9,287	2,523	1,301	139,438
Rhondda Cynon Taf	44,103	23,692	15,401	8,393	5,763	3,024	1,086	160	63	101,685
Merthyr Tydfil	13,384	6,401	2,052	1,996	1,230	507	131	4	8	25,713
Caerphilly	14,417	25,743	17,638	8,857	5,930	2,265	716	86	71	75,723
Blaenau Gwent	18,388	7,750	2,404	1,497	799	291	46	3	21	31,199
Torfaen	5,677	12,553	11,451	3,941	3,333	1,976	621	61	26	39,639
Monmouthshire	553	3,029	6,606	8,233	6,728	7,063	5,026	1,670	651	39,559
Newport	6,081	13,875	16,266	11,043	7,036	4,876	2,425	508	168	62,278
Wales	196,478	284,730	290,928	215,224	175,732	107,913	50,056	12,063	5,180	1,338,304
Relative weight to band D (b)	6/9	7/9	8/9	1	11/9	13/9	15/9	18/9	21/9	

Source: Council Tax Dwellings forms

(a) All chargeable dwellings i.e. before disabled reductions and discounts are taken into account. Excludes exempt dwellings.

(b) This is the relativity to band D properties used when determining the council tax base for each authority.

Distribution of dwellings by band: 2013-14



4.2 Council tax dwellings

	1996-97	2009-10	2010-11	2011-12	2012-13	2013-14	Number
Total dwellings	1,245,713	1,361,056	1,369,902	1,377,005	1,384,994	1,392,632	
Of which:							
Exempt dwellings	46,120	48,231	49,255	49,993	52,403	54,327	
Chargeable dwellings	1,199,593	1,312,825	1,320,647	1,327,012	1,332,591	1,338,304	
Of which discounts (a):							
Dwellings with a 25% discount	373,169	466,236	475,678	480,922	480,192	482,558	
Dwellings with a 50% discount	25,645	23,663	22,277	19,519	19,002	19,210	
Dwellings with a discount other than 25% or 50%	.	0	0	0	0	0	
Gross band D dwellings (b)	1,008,031	1,170,647	1,177,334	1,184,160	1,190,643	1,196,427	
Collection rate (percentage)	96.28	97.44	97.45	97.55	97.56	96.96	
Net band D dwellings	970,487	1,140,657	1,147,276	1,155,149	1,161,620	1,160,036	
Class O exempt dwellings	1,884	894	903	936	903	893	
Tax setting taxbase (c)	972,371	1,141,551	1,148,179	1,156,085	1,162,523	1,160,929	
Memorandum:							
Dwellings subject to disability reduction (d)	9,136	12,110	12,177	12,633	12,679	12,640	

Source: Council Tax Dwellings forms

- (a) 25% discounts are generally due to single person occupancy. 50% discounts are generally due to being empty and unfurnished.
 (b) Adjusted chargeable dwellings net of discounts and converted to band D equivalent dwellings.
 (c) Number of band D equivalent dwellings used to set the level of council tax.
 (d) Dwellings eligible for a reduction of one band.

4.3 Council tax exemptions, by class of exemption

	1996-97	2009-10	2010-11	2011-12	2012-13	2013-14	Number 2013-14 class as % of total
Class:							
A New and structural alterations	12,571	3,080	2,983	3,169	3,304	3,332	6.1
B Unoccupied dwelling owned by charity	22	22	26	27	26	45	0.1
C Empty and unfurnished	10,619	16,263	16,105	15,469	16,470	17,635	32.5
D Qualifying person in detention	73	126	132	179	171	188	0.3
E Hospital/care home patients	2,960	2,616	2,839	2,949	3,079	3,055	5.6
F Property vacant on death	4,246	5,068	4,906	5,144	5,220	5,388	9.9
G Properties where occupation is prohibited	1,643	511	486	442	430	418	0.8
H Clergy dwellings	129	140	114	120	141	138	0.3
I Receiving care	712	360	382	392	445	449	0.8
J Providing care	83	97	107	104	107	135	0.2
K Dwelling left unoccupied by students	104	140	135	100	47	41	0.1
L Repossessions	1,850	1,623	1,505	1,309	1,173	860	1.6
M Halls of residence	1,317	2,165	2,209	2,291	2,308	2,561	4.7
N Dwellings occupied only by students	5,423	10,746	11,662	12,499	13,487	13,872	25.5
O Ministry of defence properties	2,175	956	951	944	934	941	1.7
P Visiting forces accommodation	235	3	3	5	4	3	0.0
Q Dwellings left empty by bankrupts	90	39	122	170	144	194	0.4
R Caravan pitches and moorings	158	174	186	186	206	202	0.4
S Under 18 years	355	501	506	495	507	502	0.9
T An annex which is unoccupied	40	110	133	162	186	221	0.4
U Severely mentally impaired	1,315	3,043	3,280	3,346	3,496	3,592	6.6
V Diplomats (from 1/4/97 only)	.	1	1	1	1	0	0.0
W Annex occupied by a dependant relative	.	447	482	490	517	555	1.0
All classes	46,120	48,231	49,255	49,993	52,403	54,327	100.0

Source: Council Tax Dwellings forms

COUNCIL TAX

4.4 Composition of average band D council tax, by billing authority, 2013-14

Amounts in pounds

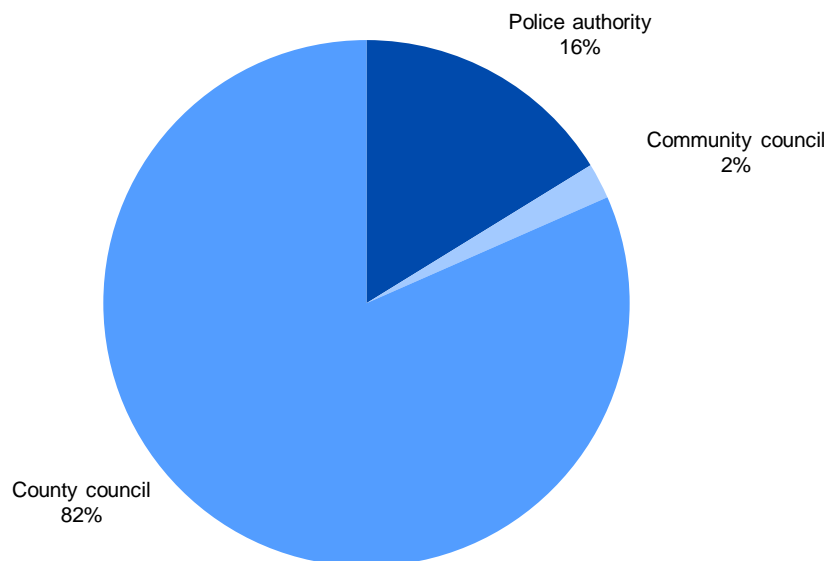
	Average band D	Of which:			Average per dwelling	Council tax base (band D properties) (b)
		County council element	Community council element (a)	Police authority element		
Isle of Anglesey	1,194	939	32	223	1,062	29,662
Gwynedd	1,323	1,069	31	223	1,132	48,889
Conwy	1,176	919	34	223	1,073	49,393
Denbighshire	1,336	1,074	39	223	1,192	38,000
Flintshire	1,221	959	39	223	1,144	60,254
Wrexham	1,201	939	38	223	1,095	52,248
Powys	1,203	962	34	206	1,161	59,087
Ceredigion	1,205	971	29	206	1,121	30,143
Pembrokeshire	974	741	27	206	892	52,657
Carmarthenshire	1,254	980	68	206	1,049	68,382
Swansea	1,220	1,029	10	181	1,026	87,519
Neath Port Talbot	1,476	1,256	38	181	1,077	45,715
Bridgend	1,347	1,135	30	181	1,114	50,076
Vale of Glamorgan	1,206	985	40	181	1,211	54,375
Cardiff	1,120	937	2	181	1,108	137,979
Rhondda Cynon Taf	1,398	1,194	22	181	995	72,409
Merthyr Tydfil	1,428	1,245	1	181	962	17,324
Caerphilly	1,128	919	11	198	874	58,702
Blaenau Gwent	1,526	1,310	17	198	960	19,629
Torfaen	1,246	1,008	40	198	971	30,870
Monmouthshire	1,236	1,004	35	198	1,378	44,083
Newport	1,057	855	4	198	909	53,532
Wales average	1,226	1,000	27	199	1,063	1,160,929

Source: Budget Requirement forms

(a) The average community council element across the county.

(b) The number of band D equivalent dwellings used to set council tax levels, taking into account the predicted collection rates for the tax. The numbers of band D equivalent dwellings used for the distribution of Revenue Support Grant (RSG) do not take collection rates into account.

Breakdown of average band D council tax: 2013-14



4.5 Council tax collection at 31 March, by billing authority (a)

Per cent

	2011-12		2012-13	
	Receipts of council taxes as a percentage of:		Receipts of council taxes as a percentage of:	
	the amount budgeted	the full amount to be collected	the amount budgeted	the full amount to be collected
Isle of Anglesey	96.7	96.4	96.9	96.6
Gwynedd	97.9	96.8	98.2	97.1
Conwy	97.7	96.8	97.9	96.7
Denbighshire	100.6	98.0	100.7	98.0
Flintshire	98.7	97.8	98.9	97.8
Wrexham	97.6	96.5	97.8	96.1
Powys	99.4	97.4	99.3	97.4
Ceredigion	100.1	96.7	99.4	96.6
Pembrokeshire	100.5	97.9	99.8	98.1
Carmarthenshire	100.9	97.1	101.0	96.7
Swansea	97.6	96.2	98.2	96.7
Neath Port Talbot	101.0	97.0	101.5	97.1
Bridgend	100.4	96.8	100.7	96.7
Vale of Glamorgan	100.2	97.3	100.1	97.6
Cardiff	99.0	95.1	98.7	95.3
Rhondda Cynon Taf	100.7	97.1	101.0	97.0
Merthyr Tydfil	101.0	95.4	100.8	95.8
Caerphilly	99.3	96.2	100.0	96.4
Blaenau Gwent	101.1	94.9	102.1	95.3
Torfaen	101.7	97.0	102.0	96.9
Monmouthshire	99.5	97.1	99.5	97.2
Newport	98.1	95.6	97.7	95.8
Wales	99.4	96.7	99.5	96.7

Source: Council Tax Collection forms

(a) Figures are net of all deductions on council tax bills including council tax benefit.

COUNCIL TAX

4.6 Council tax collection at 31 March (a)

	<i>£ million</i>					
	1996-97	2008-09	2009-10	2010-11	2011-12	2012-13
Community charge arrears:						
Arrears brought forward at 1 April	18.0	.	.	.	.	.
Amounts received during year	2.6	.	.	.	.	.
Amounts written off during year	1.7	.	.	.	.	.
Amounts outstanding at 31 March	13.7	.	.	.	.	.
Council tax arrears:						
Arrears brought forward at 1 April	25.3	71.8	78.1	83.3	84.2	85.5
In-year debit	0.0	-1.6	-3.0	-3.6	-2.4	-3.2
Amounts received during year	10.7	22.6	24.8	28.8	29.1	28.5
Amounts written off during year	0.9	5.4	6.5	6.5	5.8	6.3
Amounts outstanding at 31 March	13.7	42.1	43.8	44.4	46.9	47.5
In-year council tax:						
In-year debit (b)	381.1	1,021.8	1,056.0	1,093.9	1,133.9	1,167.9
Amounts received during year	360.9	985.3	1,017.9	1,056.4	1,096.0	1,129.8
Amount received as a percentage of total debit	94.7%	96.4%	96.4%	96.6%	96.7%	96.7%
Amounts written off during year	0.2	0.6	0.7	0.8	0.5	0.4
Amounts outstanding at 31 March	19.9	35.9	37.4	36.7	37.3	37.7

Source: Council Tax Collection forms

- (a) Net of all deductions on council tax bills including council tax benefit.
 (b) The total amount that authorities could collect at 100 per cent collection, that is the net total of all council tax bills for the year.



Appendices

Appendices summary

Appendix A provides a full and detailed breakdown of revenue expenditure by service for 2011-12. Appendix A1 gives a full breakdown for Wales of the information reported on the Revenue Summary (RS) return from local authorities. Appendices A2 to A7 give a full breakdown of expenditure and income for individual services, at the Wales level. Appendices A8 and A9 provide breakdowns of National Park authorities' revenue expenditure by service.

Appendix B provides a full and detailed breakdown of capital expenditure and receipts by service for 2011-12.

Appendices C1 to C3 provide information on standard spending assessments (SSA) (see glossary) and central government support for revenue expenditure. Appendix C1 shows how the position has changed, at the Wales level, between 1990-91 and 2013-14. Appendix C4 provides a breakdown of specific grants by service. Appendix C5 shows the changes in the level of revenue grant received by National Parks between 1990-91 and 2013-14.



Further detail regarding the tables in this chapter are available from our StatsWales web site.

APPENDIX A

A1 Revenue outturn summary (RS), 2011-12 (a)

	<i>£ thousand</i>		
Service	Gross expenditure (b)	Total income	Net current expenditure
Schools expenditure (including delegated and non-delegated funding)	2,644,783	205,844	2,438,939
Non-school education expenditure	183,137	31,553	151,584
Transport planning, policy and strategy	26,453	15,125	11,329
Highways and roads	249,582	44,641	204,942
Transport	147,415	45,783	101,632
Social services - children and families	465,328	18,746	446,582
Service strategy - adult services	4,476	300	4,176
Social services - older people	676,869	162,845	514,023
Social services - adults aged under 65	607,113	85,371	521,742
Cultural and heritage services	82,087	38,072	44,015
Library services	55,585	3,349	52,236
Recreation and sport	171,021	63,224	107,797
Open spaces	87,209	19,286	67,923
Tourism	16,810	4,595	12,215
Cemetery, cremation and mortuary services	16,954	12,998	3,956
Coast protection	1,521	114	1,407
Environmental health	65,615	12,324	53,290
Street cleansing (not chargeable to highways)	57,366	3,675	53,690
Community safety	35,367	1,609	33,758
Own flood defence and land drainage services	4,079	412	3,667
Own agriculture and fisheries services	3,107	3,935	-828
Trading standards	19,057	1,062	17,996
Waste	301,991	63,211	238,781
Building control	11,516	7,051	4,465
Development control	29,283	12,838	16,445
Planning policy	14,826	830	13,996
Environmental initiatives	11,880	1,877	10,003
Business support	9,472	2,379	7,093
Economic research	210	32	178
Economic development	100,318	43,225	57,093
Community development	42,139	3,515	38,624
Coroners' and other courts services	5,347	999	4,348
Total housing council fund	1,030,537	29,763	1,000,774
Other council fund housing	61,136	3,267	57,869
Local tax collection	44,576	15,637	28,939
Other central services to the public	28,694	10,724	17,970
Police services	670,862	36,818	634,044
Fire services	138,429	5,212	133,217
National parks services	17,624	4,003	13,622
Corporate and democratic core	156,451	43,669	112,782
Non distributed costs	40,025	7,355	32,670
Other central costs	291,849	281,378	10,471
Total service expenditure	8,628,100	1,348,643	7,279,456

(a) Includes county council, police, fire and national park authority expenditure.

(b) Excludes notional capital charges.

A1 (continued) Revenue outturn summary (RS), 2011-12 (a)

£ thousand

Service	County/country borough councils	Police	Fire authorities	National park authorities	Wales
Community council precepts	29,259	.	.	.	29,259
Payments to/from fire authorities	145,298	.	-145,298	.	0
Levies to/from national parks	3,633	.	.	-3,633	0
Levies paid to the Environment Agency in respect of Local Flood Defence Committees	0	.	.	.	0
Levies paid to the Internal Drainage Boards	1,273	.	.	.	1,273
Levies paid to the Environment Agency acting as an Internal drainage board	78	.	.	.	78
Levies to national police services	.	852	.	.	852
Other levies	752	0	0	0	752
Surpluses/deficits on internal trading accounts	-3,469	0	18	0	-3,451
Other adjustments to net current expenditure	-5,756	0	0	0	-5,756
Net current expenditure	6,660,098	641,339	-10,943	11,968	7,302,463
Bad debt 'provision'	5,716	0	0	0	5,716
Provision for repayment of principal	158,238	4,017	6,374	0	168,629
Commutation adjustment	-597	0	0	.	-597
External interest payments	178,209	2,281	2,039	0	182,530
Premia and discounts on debt rescheduling	84	-71	0	0	13
HRA 'item 8' interest payments/receipts	-21,867	.	.	.	-21,867
Capital financing element within Private Finance Initiative schemes	17,264	2,808	526	0	20,598
Leasing payments	1,098	0	421	0	1,519
Capital expenditure charged to revenue account	81,070	6,913	1,766	447	90,196
Appropriations to(+) / from(-) financial instruments adjustment account	87	1,013	0	0	1,100
Appropriations to(+) / from(-) unequal pay back pay account	20,279	0	0	0	20,279
Appropriations to(+) / from(-) accumulated absences account	-10,174	-484	396	-14	-10,277
External interest on provision for credit liabilities	-17,287	-1,951	-278	-38	-19,554
External interest receipts on HRA balances	-135	0	0	0	-135
Gross revenue expenditure	7,072,085	655,867	301	12,363	7,740,616
less specific and special grants	-1,943,165	-54,235	-3,482	-12,927	-2,013,808
Net revenue expenditure	5,128,920	601,632	-3,181	-564	5,726,807
In year Council Tax adjustments	-5,849	0	0	0	-5,849
Other adjustments	-15	0	0	0	-16
Appropriations to(+) / from(-) earmarked financial reserves (excluding schools)	27,158	13,011	2,129	505	42,803
Appropriations to(+) / from(-) unallocated financial reserves (excluding schools)	-13,068	3,286	1,052	59	-8,671
Budget requirement	5,137,146	617,929	.	.	5,755,074
plus discretionary non-domestic rate relief	3,122	.	.	.	3,122
less police grant allocation under principal formula	.	-245,744	.	.	-245,744
less revenue support grant	-3,299,832	-82,300	.	.	-3,382,132
less redistributed non-domestic rates income	-708,300	-78,700	.	.	-787,000
Aggregate of council tax precepts	1,132,136	211,185	.	.	1,343,321
less council tax benefit grant	-242,161	.	.	.	-242,161
Amount to be raised from council tax payers	889,975	211,185	.	.	1,101,160

Source: Revenue Outturn forms

APPENDIX A

A2 Revenue expenditure on education, 2011-12 (a)

Service	Expenditure			Total 4=(1+2+3)
	Teachers 1	Other direct spend (b) 2	Central and departmental support services 3	
Schools:				
Nursery (d)	2,940	4,644	245	7,829
Primary	604,605	500,471	34,879	1,139,955
Secondary	601,385	426,711	20,878	1,048,975
Special education:				
Special schools	35,209	86,844	2,596	124,649
Other (e)	36,202	95,272	11,246	142,719
All special education	71,411	182,115	13,841	267,368
All schools	1,280,342	1,113,941	69,844	2,464,127
Continuing education:				
Adult education	706	36,869	2,320	39,895
Other continuing education	87	12,548	1,909	14,543
Youth service	3,178	49,766	5,604	58,548
Other community services	401	8,574	765	9,741
All continuing education	4,371	107,758	10,598	122,727
Management and support services:				
Management and administration	13,455	31,476	2,404	47,335
Service strategy and regulation	1,377	35,676	25,100	62,153
Other support services	624	23,513	3,757	27,894
All management and support services	15,455	90,666	31,261	137,381
School catering	0	98,143	5,542	103,685
All education	1,300,167	1,410,508	117,245	2,827,920

(a) County council expenditure only.

(b) Includes employee and running costs and joint arrangements.

(c) Includes income from joint arrangements with non-local authority bodies.

(d) Figures do not include nursery provision within primary schools.

(e) Includes home teaching and individual teaching at other establishments e.g. hospitals and special units offered by social services.

A2 (continued) Revenue expenditure on education, 2011-12 (a)

£ thousand

Income				
Sales, fees and charges 5	Other income (c) 6	Total 7=(5+6)	Net expenditure 8=(4-7)	Service
726	186	912	6,917	Schools:
21,206	37,435	58,641	1,081,314	Nursery (d)
24,380	45,057	69,437	979,538	Primary
				Secondary
2,135	10,755	12,890	111,758	Special education:
2,420	6,865	9,285	133,434	Special schools
4,555	17,621	22,175	245,192	Other (e)
50,867	100,299	151,166	2,312,961	All special education
				All schools
				Continuing education:
6,137	12,074	18,211	21,684	Adult education
1,398	535	1,932	12,611	Other continuing education
2,599	3,514	6,113	52,435	Youth service
2,088	817	2,906	6,835	Other community services
12,221	16,940	29,162	93,565	All continuing education
				Management and support services:
118	2,183	2,300	45,034	Management and administration
1,485	5,695	7,180	54,973	Service strategy and regulation
1,680	1,205	2,885	25,009	Other support services
3,283	9,082	12,365	125,016	All management and support services
44,480	225	44,704	58,980	School catering
110,851	126,546	237,397	2,590,523	All education

Source: Revenue Outturn forms

APPENDIX A

A3 Revenue expenditure on social services, 2011-12 (a)

Service	Expenditure			Total 4=(1+2+3)
	Own provision 1	Provision by others (including joint arrangements) 2	Central and departmental support services 3	
Children and families:				
Commissioning and social work	86,523	90	18,681	105,293
Partnership costs	2,504	191	430	3,126
Central commissioning function	1,527	-8	1,025	2,544
Children's and young peoples plan	1,206	131	153	1,490
Residential care	17,807	44,414	5,014	67,235
Secure accommodation (welfare)	994	317	35	1,347
Fostering services	57,828	47,670	7,980	113,479
Short breaks (respite) for children looked after	321	1,344	182	1,847
Children placed with family and friends	2,927	435	93	3,455
Advocacy services for children looked after	17	2,394	12	2,423
Education of children looked after	686	4	79	768
Leaving care support services	8,922	2,989	1,312	13,223
Other children looked after services	8,474	8,503	2,298	19,275
Direct payments	.	3,456	135	3,591
Home care	2,228	210	120	2,558
Equipment and adaptations	256	87	150	493
Short breaks (respite) for disabled children	3,476	3,467	521	7,464
Substance misuse service	1,720	163	43	1,926
Contribution to health care of individual children	152	107	30	289
Teenage pregnancy services	0	5	1	6
Other family support services	24,026	9,743	4,102	37,872
Secure accommodation (justice)	3,485	72	166	3,723
Youth offender teams	15,405	236	1,888	17,528
Other youth justice services	4,432	-285	468	4,614
Adoption services	8,011	2,111	1,209	11,331
Special guardianship support	1,680	835	129	2,644
Child death review process	31	0	4	35
Preventative services	1,021	534	106	1,660
LA functions in relation to child protection	4,038	5	301	4,345
Local safeguarding children board	937	-177	94	854
Other	18,242	6,304	2,177	26,722
Asylum seekers - children and families:				
Assessment and care management	295	0	18	313
Unaccompanied children	1,136	581	139	1,857
Families	0	0	0	0
All children and families	280,306	135,926	49,096	465,328
Elderly people:				
Assessment and care management	51,010	838	13,052	64,899
Nursing care placements	.	96,636	3,878	100,515
Residential care placements	95,659	131,344	18,696	245,699
Supported and other accommodation	3,807	3,036	574	7,418
Direct payments	.	8,084	337	8,420
Home care	77,485	90,819	15,092	183,396
Day care	16,858	3,770	2,298	22,925
Equipment and adaptations	7,156	1,208	1,094	9,459
Meals	7,065	1,634	1,113	9,812
Other	12,291	8,021	4,013	24,325
All elderly people	271,332	345,390	60,147	676,869

(a) County council expenditure only.

(b) Includes income from joint arrangements with non-local authority bodies.

A3 (continued) Revenue expenditure on social services, 2011-12 (a)

£ thousand

Income				
Sales, fees and charges 5	Other income (b) 6	Total 7=(5+6)	Net expenditure 8=(4-7)	Service
415	921	1,335	103,958	Children and families:
0	84	84	3,042	Commissioning and social work
0	288	288	2,256	Partnership costs
0	64	64	1,426	Central commissioning function
1,342	3,548	4,890	62,345	Children's and young peoples plan
1,000	22	1,022	325	Residential care
337	552	889	112,590	Secure accommodation (welfare)
1	13	14	1,833	Fostering services
0	0	0	3,454	Short breaks (respite) for children looked after
3	36	39	2,384	Children placed with family and friends
0	0	0	768	Advocacy services for children looked after
13	132	144	13,079	Education of children looked after
81	669	750	18,525	Leaving care support services
102	117	219	3,372	Other children looked after services
0	0	0	2,558	Direct payments
4	35	39	454	Home care
0	33	34	7,430	Equipment and adaptations
0	95	95	1,830	Short breaks (respite) for disabled children
0	56	56	233	Substance misuse service
0	0	0	6	Contribution to health care of individual children
141	1,158	1,299	36,573	Teenage pregnancy services
3,498	7	3,505	218	Other family support services
85	1,061	1,147	16,382	Secure accommodation (justice)
23	170	193	4,421	Youth offender teams
100	72	173	11,158	Other youth justice services
0	3	3	2,641	Adoption services
0	11	11	24	Special guardianship support
0	452	452	1,208	Child death review process
0	2	2	4,342	Preventative services
58	304	362	492	LA functions in relation to child protection
229	1,399	1,628	25,094	Local safeguarding children board
				Other
0	0	0	313	Asylum seekers - children and families:
8	0	8	1,849	Assessment and care management
0	0	0	0	Unaccompanied children
7,441	11,305	18,746	446,582	Families
				All children and families
1,923	2,699	4,622	60,277	Elderly people:
30,003	5,962	35,965	64,549	Assessment and care management
78,021	3,552	81,573	164,127	Nursing care placements
786	74	861	6,557	Residential care placements
172	79	250	8,170	Supported and other accommodation
20,505	5,004	25,508	157,888	Direct payments
1,845	365	2,210	20,715	Home care
2,249	1,149	3,397	6,061	Day care
4,017	0	4,017	5,794	Equipment and adaptations
1,718	2,723	4,441	19,885	Meals
141,238	21,607	162,845	514,023	Other
				All elderly people

Source: Revenue Outturn forms

APPENDIX A

A3 (continued) Revenue expenditure on social services, 2011-12 (a)

Service	Expenditure			Total 4=(1+2+3)
	Own provision 1	Provision by others (including joint arrangements) 2	Central and departmental support services 3	
People with physical disability and/or sensory impairment:				
Assessment and care management	16,498	-6	4,182	20,674
Nursing care placements	.	6,046	382	6,428
Residential care placements	3,243	7,929	1,156	12,328
Supported and other accommodation	33	2,910	136	3,080
Direct payments	.	14,947	849	15,796
Home care	8,040	16,565	2,553	27,158
Day care	14,691	945	2,497	18,134
Equipment and adaptations	7,057	1,772	1,088	9,916
Meals	260	10	55	325
Other	2,431	2,589	946	5,966
All people with physical disability and/or sensory impairment	52,253	53,707	13,845	119,804
People with learning disabilities:				
Assessment and care management	18,660	133	5,689	24,482
Nursing care placements	.	3,308	113	3,422
Residential care placements	11,227	79,720	4,319	95,266
Supported and other accommodation	22,499	82,033	6,438	110,970
Direct payments	.	9,412	481	9,893
Home care	4,796	28,033	2,700	35,529
Day care	43,151	15,900	7,894	66,945
Equipment and adaptations	128	12	14	154
Meals	11	1	0	12
Other	6,219	8,483	4,152	18,854
All people with learning disabilities	106,691	227,035	31,801	365,527
People with mental health needs:				
Assessment and care management	17,184	528	4,037	21,748
Nursing care placements	.	6,612	396	7,008
Residential care placements	1,050	20,108	1,567	22,726
Supported and other accommodation	1,504	6,568	447	8,520
Direct payments	.	859	54	913
Home care	1,372	4,663	906	6,941
Day care	5,447	572	800	6,819
Equipment and adaptations	55	13	4	72
Meals	28	2	0	31
Other	7,150	4,875	1,285	13,309
All people with mental health needs	33,790	44,800	9,498	88,088
Other services for adults aged under 65:				
Assessment and care management	3,569	1,900	964	6,433
HIV/AIDS expenditure	2	0	0	2
Substance abuse (addiction)	5,861	4,199	607	10,668
Asylum seekers - lone adults	450	399	21	870
Other	11,415	3,926	380	15,721
All other services for adults aged under 65	21,297	10,424	1,973	33,693
Service strategy (c)	2,997	211	1,268	4,476
All social services	768,665	817,494	167,627	1,753,786

(a) County council expenditure only.

(b) Includes income from joint arrangements with non-local authority bodies.

(c) Includes strategic management, registration and inspection and complaints procedures.

A3 (continued) Revenue expenditure on social services, 2011-12 (a)

£ thousand

Income				
Sales, fees and charges 5	Other income (b) 6	Total 7=(5+6)	Net expenditure 8=(4-7)	Service
687	701	1,388	19,287	People with physical disability and/or sensory impairment:
949	588	1,537	4,891	Assessment and care management
1,793	683	2,476	9,852	Nursing care placements
163	196	359	2,721	Residential care placements
492	350	841	14,954	Supported and other accommodation
1,042	414	1,456	25,702	Direct payments
9,812	215	10,027	8,107	Home care
910	2,627	3,537	6,380	Day care
75	0	75	249	Equipment and adaptations
102	219	321	5,646	Meals
				Other
16,023	5,993	22,016	97,788	All people with physical disability and/or sensory impairment
				People with learning disabilities:
417	2,254	2,672	21,810	Assessment and care management
198	277	474	2,947	Nursing care placements
4,227	11,026	15,253	80,013	Residential care placements
5,846	10,632	16,478	94,492	Supported and other accommodation
292	253	545	9,348	Direct payments
2,605	508	3,113	32,416	Home care
3,111	2,564	5,675	61,270	Day care
36	41	77	77	Equipment and adaptations
5	0	5	7	Meals
18	329	347	18,507	Other
16,755	27,884	44,639	320,889	All people with learning disabilities
				People with mental health needs:
804	1,489	2,293	19,455	Assessment and care management
633	857	1,490	5,518	Nursing care placements
1,690	2,881	4,571	18,155	Residential care placements
778	872	1,649	6,871	Supported and other accommodation
27	13	40	873	Direct payments
206	210	416	6,526	Home care
104	613	717	6,102	Day care
19	10	29	43	Equipment and adaptations
13	0	13	19	Meals
118	1,132	1,250	12,060	Other
4,392	8,075	12,467	75,621	All people with mental health needs
				Other services for adults aged under 65:
265	293	558	5,875	Assessment and care management
0	0	0	2	HIV/AIDS expenditure
127	835	962	9,706	Substance abuse (addiction)
0	650	650	220	Asylum seekers - lone adults
2,834	1,246	4,080	11,641	Other
3,226	3,023	6,249	27,444	All other services for adults aged under 65
7	293	300	4,176	Service strategy (c)
189,081	78,181	267,262	1,486,524	All social services

Source: Revenue Outturn forms

APPENDIX A

A4 Revenue expenditure on protective services, 2011-12

Service	Expenditure		
	Direct spend (a) 1	Central and departmental support services 2	Total 3=(1+2)
Police operational expenditure:			
Local policing	302,209	28,316	330,524
Dealing with the public	49,441	4,622	54,063
Criminal justice arrangements	53,452	6,267	59,720
Road policing	34,099	2,775	36,874
Specialist operations	45,930	3,493	49,422
Intelligence	19,904	2,983	22,887
Specialist investigation	63,139	6,184	69,323
Investigative support	20,457	1,913	22,370
National policing	23,991	1,688	25,679
Police services	612,622	58,241	670,862
Police central services:			
Corporate and democratic core	4,611	107	4,718
Non distributed costs	1,790	0	1,790
Other central costs	0	0	0
Levies	852	.	852
All police central services	7,253	107	7,360
Other revenue expenditure (c)	.	14,527	14,527
All police expenditure	619,874	72,875	692,750
Fire operational expenditure:			
Community fire safety	16,067	3,509	19,576
Fire-fighting and rescue operations	94,136	22,719	116,855
Fire service emergency planning	1,998	0	1,998
All fire operational expenditure	112,201	26,228	138,429
Fire central services:			
Corporate management	648	109	757
Democratic representation and management	325	47	372
Non distributed costs	41	0	41
Other central costs	13	0	13
All fire central services	1,027	156	1,183
Other revenue expenditure (c)	.	11,262	11,262
All fire expenditure	113,228	37,646	150,874

(a) Includes employee and running costs and joint arrangements.

(b) Includes income from joint arrangements with non-local authority bodies.

(c) Includes non-current items such as debt charges. Does not include reserves.

A4 (continued) Revenue expenditure on protective services, 2011-12

£ thousand

Income					
Sales, fees and charges 4	Other income (b) 5	Total 6=(4+5)	Net expenditure 7=(3-6)	Service	
9,039	5,277	14,316	316,208	Police operational expenditure:	
614	743	1,357	52,706	Local policing	
1,719	1,917	3,636	56,084	Dealing with the public	
1,616	902	2,518	34,356	Criminal justice arrangements	
2,772	1,050	3,822	45,601	Road policing	
539	577	1,116	21,771	Specialist operations	
1,654	1,491	3,146	66,178	Intelligence	
366	209	575	21,794	Specialist investigation	
4,743	1,589	6,332	19,346	Investigative support	
23,062	13,756	36,818	634,044	National policing	
				Police services	
				Police central services:	
27	38	65	4,653	Corporate and democratic core	
0	0	0	1,790	Non distributed costs	
0	0	0	0	Other central costs	
.	.	.	852	Levies	
27	38	65	7,295	All police central services	
.	.	.	14,527	Other revenue expenditure (c)	
23,089	13,794	36,883	655,867	All police expenditure	
				Fire operational expenditure:	
2,486	0	2,486	17,090	Community fire safety	
1,600	0	1,600	115,255	Fire-fighting and rescue operations	
1,126	0	1,126	872	Fire service emergency planning	
5,212	0	5,212	133,217	All fire operational expenditure	
				Fire central services:	
23	0	23	734	Corporate management	
40	0	40	332	Democratic representation and management	
0	0	0	41	Non distributed costs	
0	0	0	13	Other central costs	
63	0	63	1,120	All fire central services	
.	.	.	11,262	Other revenue expenditure (c)	
5,275	0	5,275	145,599	All fire expenditure	

Source: Revenue Outturn forms

APPENDIX A

A5 Revenue expenditure on local transport, 2011-12 (a)

Service	Expenditure		Total 3=(1+2)
	Direct spend (b) 1	Central and departmental support services 2	
Transport planning, policy and strategy	17,920	8,534	26,453
Highways and roads:			
Capital charges relating to construction projects:			
Principal roads	6,781	196	6,977
Other roads	2,427	404	2,831
Bridges and culverts	371	71	442
Total capital charges relating to construction projects	9,579	672	10,250
Structural maintenance:			
Principal roads	11,362	1,128	12,489
Other roads	53,707	5,999	59,707
Bridges and culverts	8,465	2,132	10,597
Total structural maintenance	73,534	9,259	82,793
Roads routine maintenance (d)	65,036	9,683	74,719
Winter service	17,099	1,676	18,774
Street lighting	37,238	2,789	40,028
Traffic management and road safety (e)	18,342	4,676	23,018
All highways and roads	220,828	28,755	249,582
Transport:			
Parking	18,119	2,940	21,059
Public transport (f)	38,274	3,580	41,854
Concessionary fares	71,478	983	72,461
Airports, harbours and tolled facilities	10,850	1,191	12,041
All transport	138,721	8,694	147,415
All roads and transport	377,469	45,982	423,451

(a) County council expenditure only.

(b) Includes employee and running costs and joint arrangements.

(c) Includes income from joint arrangements with non-local authority bodies.

(d) Includes environmental maintenance, safety maintenance and routine repairs.

(e) Includes safe routes and school crossing patrols.

(f) Includes co-ordination and support to operators.

A5 (continued) Revenue expenditure on local transport, 2011-12 (a)

£ thousand

Income				
Sales, fees and charges 4	Other income (c) 5	Total 6=(4+5)	Net expenditure 7=(3-6)	Service
14,057	1,068	15,125	11,329	Transport planning, policy and strategy
				Highways and roads:
				Capital charges relating to construction projects:
581	301	882	6,095	Principal roads
579	903	1,482	1,350	Other roads
49	122	171	271	Bridges and culverts
1,208	1,326	2,534	7,716	Total capital charges relating to construction projects
				Structural maintenance:
1,108	858	1,966	10,523	Principal roads
8,869	6,532	15,401	44,306	Other roads
640	828	1,469	9,128	Bridges and culverts
10,617	8,218	18,835	63,957	Total structural maintenance
8,213	3,436	11,649	63,070	Roads routine maintenance (d)
2,458	396	2,854	15,920	Winter service
4,516	197	4,713	35,315	Street lighting
2,284	1,771	4,055	18,963	Traffic management and road safety (e)
29,297	15,343	44,641	204,942	All highways and roads
				Transport:
29,908	427	30,336	-9,277	Parking
6,085	3,648	9,733	32,122	Public transport (f)
620	25	645	71,816	Concessionary fares
5,059	11	5,070	6,971	Airports, harbours and tolled facilities
41,672	4,112	45,783	101,632	All transport
85,026	20,523	105,549	317,902	All roads and transport

Source: Revenue Outturn forms

APPENDIX A

A6 Revenue expenditure on housing and council tax, 2011-12 (a)

Service	Expenditure		Total 3=(1+2)
	Direct spend (b) 1	Central and departmental support services 2	
Council fund housing and housing benefit:			
Housing Strategy	6,608	780	7,388
Enabling	531	178	709
Housing advice	2,904	983	3,887
Housing advances	8	130	137
Private sector housing renewal	13,699	2,745	16,444
Licensing of private sector landlords	754	93	847
HRA related pension costs	109	106	214
Homelessness	21,194	2,616	23,810
Housing benefit payments	951,493	490	951,983
Housing benefit administration	15,948	9,169	25,117
Other council property	1,458	457	1,915
Welfare services	2,098	122	2,220
Supporting people	41,090	14,839	55,929
Contribution to the HRA (d)	771	302	1,073
All council fund housing and housing benefit	1,058,665	33,008	1,091,673
Council tax benefit, administration and local tax collection:			
Council tax benefit and administration (e)	10,491	4,012	14,503
Non-domestic rates collection costs	3,357	2,496	5,853
Council tax discounts	0	0	0
Council tax collection costs	14,411	9,809	24,220
All council tax benefit, administration and local tax collection	28,258	16,318	44,576

(a) Includes expenditure on council fund services only.

(b) Includes employee and running costs and joint arrangements.

(c) Includes income from joint arrangements with non-local authority bodies.

(d) Contributions to the HRA for items shared by the whole community.

(e) Includes only that expenditure funded by the local authority. The majority of this expenditure is covered by grant from the Department for Work and Pensions.

A6 (continued) Revenue expenditure on housing and council tax, 2011-12 (a)

£ thousand

Income				Service
Sales, fees and charges 4	Other income (c) 5	Total 6=(4+5)	Net expenditure 7=(3-6)	
174	256	429	6,959	Council fund housing and housing benefit:
69	73	142	567	Housing Strategy
306	104	410	3,477	Enabling
45	4	49	88	Housing advice
7,357	662	8,019	8,425	Housing advances
362	59	421	426	Private sector housing renewal
15	0	15	200	Licensing of private sector landlords
10,481	1,038	11,520	12,290	HRA related pension costs
3,060	5,255	8,315	943,668	Homelessness
334	110	443	24,673	Housing benefit payments
906	79	985	930	Housing benefit administration
436	89	525	1,695	Other council property
342	580	922	55,006	Welfare services
0	835	835	238	Supporting people
23,887	9,143	33,030	1,058,643	Contribution to the HRA (d)
				All council fund housing and housing benefit
				Council tax benefit, administration and local tax collection:
263	520	783	13,720	Council tax benefit and administration (e)
1,910	6,378	8,288	-2,436	Non-domestic rates collection costs
0	0	0	0	Council tax discounts
5,437	1,128	6,565	17,654	Council tax collection costs
7,610	8,027	15,637	28,939	All council tax benefit, administration and local tax collection

Source: Revenue Outturn forms

APPENDIX A

A7 Revenue expenditure on other local services, 2011-12 (a)

Service	Expenditure		Total 3=(1+2)
	Direct spend (b) 1	Central and departmental support services 2	
Libraries, culture and heritage, sport and recreation:			
Library service	47,317	8,268	55,585
Museums and art galleries	9,854	1,768	11,622
Archives	4,056	462	4,517
Arts development and support	6,928	774	7,702
Theatres and public entertainment	45,291	3,988	49,279
Heritage	7,891	1,075	8,967
Recreation and sport	151,589	19,432	171,021
Open spaces	72,187	15,022	87,209
Tourism	14,645	2,165	16,810
All libraries, culture and heritage, sport and recreation	359,758	52,954	412,712
Local environmental services:			
Waste collection	66,910	9,533	76,443
Waste disposal	106,832	5,676	112,508
Trade waste	24,029	1,294	25,323
Recycling	76,613	6,828	83,441
Waste minimisation	3,827	315	4,142
Climate change costs	126	8	134
Food safety	10,438	2,540	12,977
Other environmental health	40,173	12,464	52,638
Street sweeping and cleaning	49,336	8,030	57,366
Cemeteries and crematoria	15,728	1,226	16,954
Community safety	31,103	4,263	35,367
Trading standards	15,093	3,964	19,057
Registration of electors and conducting elections	6,606	1,417	8,023
Other central services to the public	16,976	3,696	20,671
All local environmental services	463,789	61,254	525,043
Planning and economic development:			
Building control	8,669	2,847	11,516
Development control	23,059	6,224	29,283
Planning policy	11,805	3,021	14,826
Environmental initiatives	9,858	2,022	11,880
Business support	8,486	986	9,472
Economic research	171	39	210
Economic development	87,331	12,987	100,318
Community development	38,583	3,556	42,139
All planning and economic development	187,962	31,682	219,644
Central administration:			
Non distributed costs	35,261	2,933	38,194
Corporate management	68,489	24,858	93,347
Democratic representation and management	36,060	19,214	55,273
Other central services (d)	287,584	4,252	291,836
All central administration	427,393	51,257	478,650
Other revenue expenditure:			
Agricultural services (e)	6,594	2,113	8,707
Capital expenditure charged to revenue account (CERA)	.	81,070	81,070
Bad debt provision	.	5,716	5,716
Community council precepts	.	29,259	29,259
External interest	.	.	.
Levies	.	2,103	2,103
Capital financing element within PFI schemes	.	17,264	17,264
Leasing payment	.	1,098	1,098
Other adjustments	.	5,315	5,315
All other revenue expenditure	6,594	143,939	150,533
Debt financing	.	314,067	314,067

(a) Includes county council expenditure only.

(b) Includes employee and running costs and joint arrangements.

(c) Includes income from joint arrangements with non-local authority bodies.

(d) Expenditure against administration and central support services is mostly allocated to individual departments. The amount allocated is shown in the 'other income' column, leaving the net expenditure figure as the amount of unallocated central support spending.

(e) Includes coast protection, flood defence, and land drainage.

A7 (continued) Revenue expenditure on other local services, 2011-12 (a)

£ thousand

Income			Net expenditure 7=(3-6)	Service
Sales, fees and charges 4	Other income (c) 5	Total 6=(4+5)		
2,653	696	3,349	52,236	Libraries, culture and heritage, sport and recreation:
1,472	496	1,968	9,654	Library service
97	43	139	4,378	Museums and art galleries
837	183	1,020	6,681	Archives
27,042	2,925	29,967	19,311	Arts development and support
4,893	85	4,977	3,990	Theatres and public entertainment
55,539	7,685	63,224	107,797	Heritage
15,113	4,173	19,286	67,923	Recreation and sport
3,425	1,170	4,595	12,215	Open spaces
111,070	17,455	128,526	284,186	Tourism
				All libraries, culture and heritage, sport and recreation
				Local environmental services:
6,108	1,593	7,701	68,742	Waste collection
13,623	469	14,092	98,417	Waste disposal
13,743	15,070	28,813	-3,490	Trade waste
9,014	3,340	12,354	71,087	Recycling
226	0	226	3,916	Waste minimisation
25	0	25	109	Climate change costs
368	92	459	12,518	Food safety
10,988	877	11,865	40,773	Other environmental health
2,579	1,096	3,675	53,690	Street sweeping and cleaning
12,337	661	12,998	3,956	Cemeteries and crematoria
840	768	1,609	33,758	Community safety
758	304	1,062	17,996	Trading standards
1,578	699	2,277	5,746	Registration of electors and conducting elections
7,460	987	8,447	12,224	Other central services to the public
79,647	25,955	105,603	419,441	All local environmental services
				Planning and economic development:
6,792	259	7,051	4,465	Building control
12,170	668	12,838	16,445	Development control
138	691	830	13,996	Planning policy
996	880	1,877	10,003	Environmental initiatives
2,125	255	2,379	7,093	Business support
16	16	32	178	Economic research
37,538	5,687	43,225	57,093	Economic development
1,876	1,639	3,515	38,624	Community development
61,652	10,095	71,747	147,897	All planning and economic development
				Central administration:
6,496	859	7,355	30,839	Non distributed costs
7,634	32,487	40,121	53,226	Corporate management
464	2,952	3,416	51,858	Democratic representation and management
58,193	223,184	281,378	10,458	Other central services (d)
72,787	259,482	332,270	146,380	All central administration
				Other revenue expenditure:
3,950	511	4,461	4,246	Agricultural services (e)
.	.	.	81,070	Capital expenditure charged to revenue account (CERA)
.	.	.	5,716	Bad debt provision
.	.	.	29,259	Community council precepts
.	17,422	17,422	-17,422	External interest
.	.	.	2,103	Levies
.	.	.	17,264	Capital financing element within PFI schemes
.	.	.	1,098	Leasing payment
.	.	.	5,315	Other adjustments
3,950	17,933	21,883	128,650	All other revenue expenditure
.	.	.	314,067	Debt financing

Source: Revenue Outturn forms

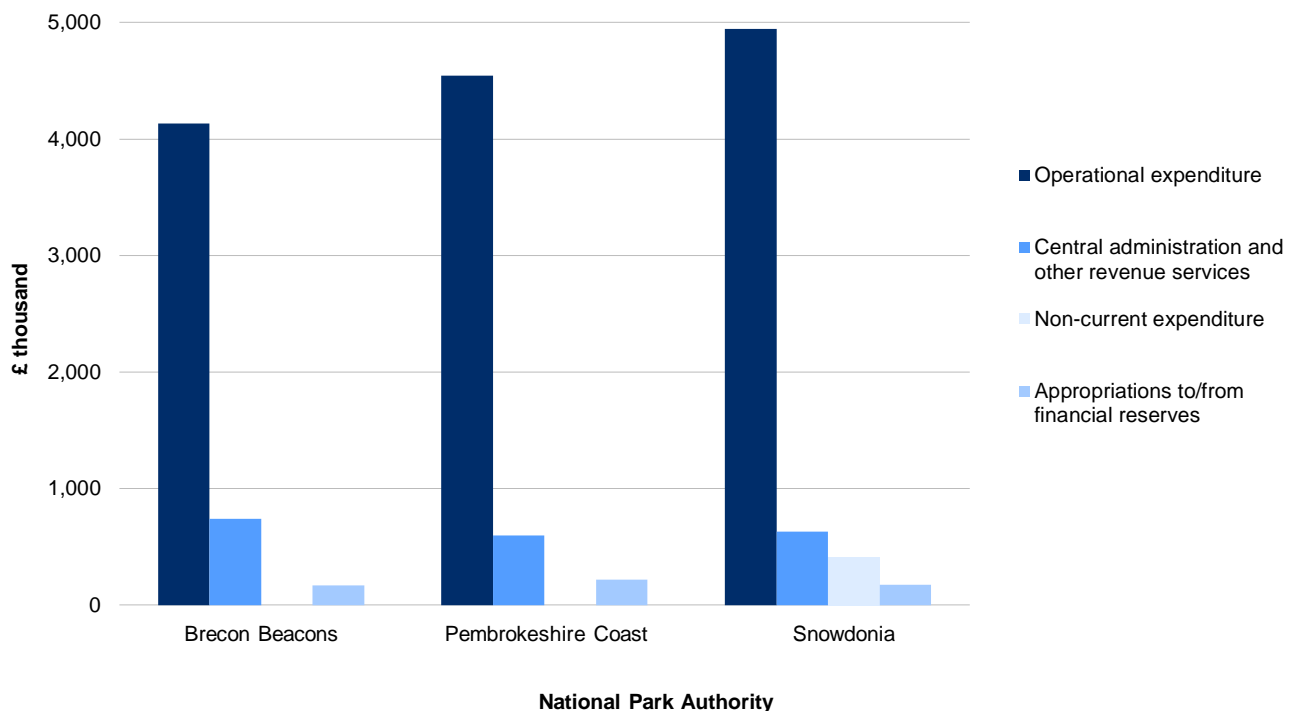
A8 National Park expenditure, by service and authority, 2011-12 (a)

£ thousand

Service	Brecon Beacons	Pembrokeshire Coast	Snowdonia	Wales
Operational expenditure:				
Conservation of the natural environment	169	643	675	1,487
Conservation of cultural heritage	71	286	351	708
Recreation management and transport	407	545	692	1,644
Rangers, estates and volunteers	806	901	983	2,690
Development control	375	606	445	1,426
Forward planning and communities	685	416	693	1,794
Promoting understanding	1,619	1,148	1,106	3,873
All operational expenditure	4,132	4,545	4,945	13,622
Central administration and other revenue	741	597	628	1,966
Non-current expenditure:				
Debt financing	0	0	0	0
Capital expenditure charged to revenue account (CERA)	0	0	447	447
External interest receipts	0	0	-38	-38
All non-current expenditure	0	0	409	409
Gross revenue expenditure	4,873	5,142	5,981	15,996
Levies income from county and county borough councils (b)	-1,072	-1,123	-1,439	-3,633
Specific grants (c)	-3,970	-4,238	-4,719	-12,927
Net revenue expenditure	-169	-219	-176	-564
Appropriations to (+) / from (-) financial reserves	169	219	176	564

Source: Revenue Outturn forms

- (a) Expenditure is net of income from sales, fees and charges, but includes that funded by specific government grants and levies from county/county borough councils.
- (b) County/county borough councils provide a proportion of funding for National Parks in Wales.
- (c) The majority of funding for National Parks is in the form of an annual central government grant. Grants received by each National Park since 1990-91 are detailed in Appendix C5.

Breakdown of National Park authority revenue expenditure: 2011-12

A9 National Park budgeted expenditure, by service and authority, 2013-14 (a)

£ thousand

Service	Brecon Beacons	Pembrokeshire Coast	Snowdonia	Wales
Operational expenditure:				
Conservation of the natural environment	757	575	838	2,170
Conservation of cultural heritage	186	165	453	804
Recreation management and transport	335	406	695	1,436
Promoting understanding	1,243	1,230	1,505	3,978
Rangers, estates and volunteers	124	1,102	1,167	2,393
Development control	781	652	499	1,932
Forward planning and communities	844	479	743	2,066
All operational expenditure	4,270	4,609	5,900	14,779
Central administration and other revenue	807	701	567	2,075
Non-current expenditure:				
Debt financing	0	0	0	0
Capital expenditure charged to revenue account (CERA)	0	0	455	455
External interest receipts	-3	-15	-15	-33
All non-current expenditure	-3	-15	440	422
Gross revenue expenditure	5,074	5,295	6,907	17,276
Levies income from county and county borough councils (b)	-1,129	-1,180	-1,496	-3,806
Specific grants (c)	-3,852	-3,773	-4,893	-12,518
Net revenue expenditure	93	341	518	952
Appropriations to (+) / from (-) financial reserves (d)	-93	-341	-518	-952

Source: Revenue Budget forms

- (a) Expenditure is net of income from sales, fees and charges, but includes that funded by specific government grants and levies from county/county borough councils.
- (b) County/county borough councils provide a proportion of funding for National Parks in Wales.
- (c) The majority of funding for National Parks is in the form of an annual central government grant. Grants received by each National Park since 1990-91 are detailed in Appendix C5.
- (d) Includes adjustments

APPENDIX B

B1 Capital expenditure, by service, 2011-12

Service	Fixed assets				Total expenditure on fixed assets
	Acquisition of land and existing buildings	New construction, conversion and renovation	Vehicles	Plant machinery and equipment	
Education:					
Pre-primary education	0	13,636	0	53	13,689
Primary education	1,661	103,198	21	2,690	107,570
Secondary education	748	108,797	21	3,383	112,949
Special education	216	14,513	67	29	14,825
Youth service	122	1,397	47	27	1,593
Other education services and continuing education	1,677	2,654	31	232	4,594
All education	4,424	244,195	188	6,413	255,220
Social services	601	14,009	399	1,053	16,062
Transport:					
Roads, street lighting and road safety	4,654	177,504	3,479	836	186,474
Parking of vehicles	252	3,376	115	143	3,886
Public passenger transport (bus)	50	8,498	1,502	8	10,058
Public passenger transport (rail)	786	4,817	0	0	5,603
Tolled road bridges, tunnels and ferries, public transport companies	0	0	0	0	0
Local authority ports and piers	0	120	0	6	126
Airports	0	15	0	0	15
All transport	5,743	194,329	5,097	993	206,162
Housing:					
Housing revenue account (HRA)	67	144,875	362	194	145,498
Council fund housing	196	11,824	0	5	12,025
Other	.	.	.	.	.
All housing	263	156,699	362	199	157,523
Libraries, culture and heritage:					
Library services	394	6,156	106	737	7,393
Museums and art galleries	200	1,491	0	58	1,749
Art activities and facilities	0	11,501	0	176	11,676
All libraries, culture and heritage	594	19,148	106	970	20,819
Agriculture and fisheries:					
Land drainage and flood prevention	239	2,919	42	7	3,206
Coast protection	0	18,275	14	0	18,289
Other agriculture and fisheries	0	3,187	0	54	3,241
All agriculture and fisheries	239	24,380	56	61	24,736
Sports and recreation:					
Sports facilities	549	10,678	0	5,820	17,047
Sports development	223	2,307	48	741	3,319
All sports and recreation	772	12,984	48	6,561	20,365

(a) The £ per head calculations use the 2011 mid-year estimates of population.

B1 (continued) Capital expenditure, by service, 2011-12

£ thousand

Capital grants	Capital advances	Other	Total capital expenditure	Total capital expenditure (£ per head) (a)	Service
19	0	4	13,712	4	Education:
2,184	197	174	110,124	36	Pre-primary education
1,561	920	131	115,561	38	Primary education
0	0	71	14,896	5	Secondary education
91	0	0	1,684	1	Special education
0	12	0	4,606	2	Youth service
3,855	1,129	380	260,584	85	Other education services and continuing education
					All education
2,444	139	132	18,777	6	Social services
					Transport:
2	0	15	186,491	61	Roads, street lighting and road safety
0	0	0	3,886	1	Parking of vehicles
729	0	0	10,787	4	Public passenger transport (bus)
22	0	0	5,625	2	Public passenger transport (rail)
0	0	0	0	0	Tolled road bridges, tunnels and ferries, public transport companies
0	0	0	126	-	Local authority ports and piers
0	0	0	15	-	Airports
753	0	15	206,930	68	All transport
					Housing:
980	0	0	146,478	48	Housing revenue account (HRA)
68,869	2,157	25	83,076	27	Council fund housing
.	594	.	594	-	Other
69,849	2,751	25	230,148	75	All housing
					Libraries, culture and heritage:
0	0	2	7,396	2	Library services
762	0	107	2,618	1	Museums and art galleries
617	0	0	12,293	4	Art activities and facilities
1,379	0	109	22,307	7	All libraries, culture and heritage
					Agriculture and fisheries:
0	0	0	3,206	1	Land drainage and flood prevention
32	0	0	18,321	6	Coast protection
0	0	0	3,241	1	Other agriculture and fisheries
32	0	0	24,768	8	All agriculture and fisheries
					Sports and recreation:
336	1,100	0	18,483	6	Sports facilities
199	0	0	3,518	1	Sports development
535	1,100	0	22,001	7	All sports and recreation

Source: Capital Outturn forms

APPENDIX B

B1 (continued) Capital expenditure, by service, 2011-12

Service	Fixed assets				Total expenditure on fixed assets
	Acquisition of land and existing buildings	New construction, conversion and renovation	Vehicles	Plant machinery and equipment	
Other environmental services:					
Derelict land reclamation	0	479	0	0	479
Parks and open spaces	1,294	16,399	597	810	19,100
Waste collection	0	875	5,004	1,774	7,654
Waste disposal	0	6,034	1,499	116	7,650
Trade Waste	0	0	5	60	65
Recycling	0	881	2,380	400	3,662
Waste Minimisation	0	1,023	0	44	1,067
Climate Change Costs	0	446	0	0	446
General administration	5,022	21,988	3,466	9,527	40,004
Planning and development	2,696	81,795	30	289	84,811
Community safety	0	553	925	1,315	2,793
Community safety (CCTV)	0	68	0	65	133
Regulatory services (Environmental health)	13	5,205	173	716	6,108
Regulatory services (Trading Standards)	0	0	0	26	26
Miscellaneous	1,742	1,995	387	30	4,154
Industrial and commercial	169	4,357	0	0	4,526
Other trading services	0	643	3,185	621	4,449
All other environmental services	10,936	142,743	17,652	15,794	187,125
Law, order and protective services:					
Police	3,357	5,307	4,280	7,618	20,561
Fire service and civil defence	1,737	7,084	7,699	780	17,300
Coroners' courts	0	0	0	0	0
All law, order and protective services	5,094	12,391	11,979	8,398	37,861
Other (b)	.	.	.	.	.
All services	28,666	820,879	35,886	40,443	925,873

(a) The £ per head calculations use the 2011 mid-year estimates of population.

(b) Includes certain categories of revenue expenditure such as that for redundancy payments, against which the Welsh Government has the power to issue a direction under section 40(6) of the Local Government and Housing Act, to permit local authorities to treat as capital expenditure.

B1 (continued) Capital expenditure, by service, 2011-12

£ thousand

Capital grants	Capital advances	Other	Total capital expenditure	Total capital expenditure (£ per head) (a)	Service
0	0	0	479	-	Other environmental services:
375	0	59	19,534	6	Derelict land reclamation
127	0	83	7,864	3	Parks and open spaces
0	0	0	7,650	2	Waste collection
0	0	0	65	-	Waste disposal
0	0	0	3,662	-	Trade Waste
0	0	0	1,067	1	Recycling
0	0	0	446	-	Waste Minimisation
0	0	0	446	-	Climate Change Costs
516	58	2,002	42,580	14	General administration
9,468	303	75	94,657	31	Planning and development
244	0	125	3,163	1	Community safety
177	0	0	310	-	Community safety (CCTV)
150	11	42	6,310	2	Regulatory services (Environmental health)
0	0	0	26	-	Regulatory services (Trading Standards)
320	0	0	4,474	1	Miscellaneous
2,053	0	0	6,579	2	Industrial and commercial
188	0	338	4,975	2	Other trading services
13,618	372	2,724	203,839	67	All other environmental services
0	0	0	20,561	7	Law, order and protective services:
0	0	0	17,300	6	Police
0	0	0	0	0	Fire service and civil defence
0	0	0	37,861	0	Coroners' courts
				12	All law, order and protective services
.	.	9,046	9,046	3	Other (b)
92,466	5,491	12,431	1,036,262	338	All services

Source: Capital Outturn forms

APPENDIX B

B2 Capital receipts, by service, 2011-12

£ thousand

Service	Sale of fixed assets	Repayments of capital advances and grants	Total receipts	Total receipts (£ per head) (a)
Education:				
Pre-primary education	146	0	146	-
Primary education	1,602	13	1,615	1
Secondary education	98	0	98	-
Special education	5,086	0	5,086	2
Youth service	0	0	0	0
Other education services and continuing education	165	0	165	-
All education	7,097	13	7,110	2
Social services				
Social services	895	0	895	-
Transport:				
Roads, street lighting and road safety	53	0	53	-
Parking of vehicles	0	0	0	0
Public passenger transport (bus)	0	0	0	0
Public passenger transport (rail)	182	0	182	-
Tolled road bridges, tunnels and ferries, public transport companies	0	0	0	0
Local authorities ports and piers	0	0	0	0
Airports	0	0	0	0
All transport	235	0	235	-
Housing:				
Housing revenue account (HRA)	6,411	83	6,494	2
Council fund housing	559	221	780	-
Other	.	14	14	-
All housing	6,970	318	7,288	2
Libraries, culture and heritage:				
Library services	46	0	46	-
Museums and art galleries	0	0	0	0
Art activities and facilities	0	0	0	0
All libraries, culture and heritage	46	0	46	-
Agriculture and fisheries:				
Land drainage and flood prevention	0	0	0	0
Coast protection	0	0	0	0
Other agriculture and fisheries	6,529	0	6,529	2
All agriculture and fisheries	6,529	0	6,529	2
Sports and recreation:				
Sports facilities	15	20	35	-
Sports development	112	0	112	-
All sports and recreation	127	20	147	-

Source: Capital Outturn forms

(a) The £ per head calculations use the 2011 mid-year estimates of population.

(b) Includes certain categories of revenue expenditure such as that for redundancy payments, against which the Welsh Government has the power to issue a direction under section 40(6) of the Local Government and Housing Act, to permit local authorities to treat as capital expenditure.

B2 (continued) Capital receipts, by service, 2011-12

£ thousand

Service	Sale of fixed assets	Repayments of capital advances and grants	Total receipts	Total receipts (£ per head) (a)
Other environmental services:				
Derelict land reclamation	0	0	0	0
Parks and open spaces	577	0	577	-
Waste collection	0	0	0	0
Waste disposal	135	0	135	-
Trade Waste	0	0	0	0
Recycling	0	0	0	0
Waste Minimisation	242	0	242	-
Climate Change Costs	0	0	0	0
General administration	7,418	0	7,418	2
Planning and development	9,270	122	9,392	3
Community safety	0	0	0	0
Community safety (CCTV)	0	0	0	0
Regulatory services (Environmental health)	21	0	21	-
Regulatory services (Trading Standards)	0	0	0	0
Miscellaneous	4,400	57	4,457	1
Industrial and commercial	2,527	0	2,527	1
Other trading services	266	0	266	-
All other environmental services	24,856	179	25,035	8
Law, order and protective services:				
Police	1,269	0	1,269	-
Fire service and civil defence	27	94	121	-
Coroners' courts	0	0	0	0
All law, order and protective services	1,296	94	1,390	-
Other (b)	.	.	0	0
All services	48,051	625	48,675	16

Source: Capital Outturn forms

C1 Standard spending assessments and central government support (a)

	Standard spending assessments and police grant		Central government support (b)	
	£ thousand	£ per head (c)	£ thousand	£ per head (c)
1990-91	2,070,025	725	1,692,643	593
1991-92 (d)	2,381,446	830	2,184,857	761
1992-93	2,545,816	885	2,288,743	795
1993-94	2,533,801	876	2,277,157	788
1994-95	2,631,939	908	2,345,159	809
1995-96	2,710,472	933	2,393,075	823
1996-97	2,795,394	960	2,459,844	844
1997-98	2,856,251	979	2,502,836	858
1998-99	3,009,501	1,030	2,620,937	897
1999-00	3,165,488	1,082	2,749,103	939
2000-01	3,490,809	1,190	2,871,973	979
2001-02	3,686,844	1,255	3,042,383	1,035
2002-03	3,879,670	1,317	3,184,381	1,081
2003-04	4,140,386	1,426	3,402,620	1,172
2004-05	4,297,628	1,472	3,488,762	1,195
2005-06	4,531,342	1,542	3,658,878	1,245
2006-07	4,856,557	1,645	3,898,719	1,320
2007-08	5,085,020	1,719	4,077,538	1,378
2008-09	5,251,942	1,771	4,203,130	1,417
2009-10	5,400,605	1,812	4,321,966	1,450
2010-11	5,601,369	1,873	4,459,617	1,491
2011-12	5,614,896	1,848	4,414,876	1,453
2012-13	5,637,228	1,846	4,396,486	1,440
2013-14 (e)	6,024,500	1,962	4,760,926	1,551

Source: Local Government Revenue Settlements. These figures fall outside the scope of National Statistics

- (a) Comprises standard spending assessments and police grant. Excludes non-police specific grants.
- (b) Comprises revenue support grant, redistributed non-domestic rates, council tax reduction scheme and transitional grants for county or county borough councils. Comprises revenue support grant, redistributed non-domestic rates, police grant and police damping grant for police authorities. Excludes non-police specific grants. Also see footnote (d).
- (c) The mid-year estimates of population have been used to calculate the £ per head figures up until 2010-11. From 2011-12 onwards, the most up-to-date unitary authority population projections as supplied by the Welsh Government have been used. The figures equate to those used in the calculation of the standard spending assessments and central government support in each settlement year.
- (d) In 1991-92, a grant of £140 per taxpayer was given to local authorities in Wales to reduce community charge bills. This is included in the central government support figure.
- (e) The yearly increase is due to the addition of devolved funding to support the Welsh Council Tax Reduction Scheme (previously paid by the Department for Work and Pensions) and unhypothecation of other specific Welsh Government grants.

C2 Standard spending assessments and source of central government support, by authority, 2013-14

£ thousand

	Standard spending assessments and police grant	Central government support			
		Comprising:			
		Total	Revenue support grant	Police grant	Share of re-distributed non-domestic rates
County/county borough councils:					
Isle of Anglesey	129,529	100,227	78,203	.	22,024
Gwynedd	229,934	181,633	143,424	.	38,209
Conwy	206,473	158,169	121,703	.	36,466
Denbighshire	187,537	149,994	120,943	.	29,051
Flintshire	259,135	199,606	152,733	.	46,872
Wrexham	230,021	178,769	137,370	.	41,399
Powys	249,037	190,666	148,934	.	41,732
Ceredigion	137,281	107,191	82,776	.	24,415
Pembrokeshire	224,091	172,177	134,099	.	38,078
Carmarthenshire	339,704	271,088	213,939	.	57,149
Swansea	414,685	327,772	252,831	.	74,941
Neath Port Talbot	263,421	217,549	173,941	.	43,608
Bridgend	247,862	197,876	154,722	.	43,154
Vale of Glamorgan	219,212	164,379	125,547	.	38,833
Cardiff	582,947	446,907	339,678	.	107,229
Rhondda Cynon Taf	448,075	375,795	303,834	.	71,961
Merthyr Tydfil	110,711	93,145	75,066	.	18,079
Caerphilly	331,408	273,113	218,736	.	54,377
Blaenau Gwent	137,375	117,153	95,489	.	21,664
Torfaen	171,230	139,929	112,059	.	27,871
Monmouthshire	145,094	101,763	73,386	.	28,377
Newport	261,625	208,133	164,182	.	43,951
All county/county borough councils	5,526,387	4,373,034	3,423,594	.	949,440
Police:					
Dyfed Powys	74,776	54,803	943	39,828	14,033
Gwent	99,066	79,318	16,925	47,068	15,325
North Wales	105,787	79,580	5,333	55,636	18,611
South Wales	218,483	174,189	42,038	97,559	34,592
All police	498,113	387,891	65,240	240,091	82,560
Wales	6,024,500	4,760,925	3,488,834	240,091	1,032,000

Source: Local Government Revenue Settlement, 2013-14. These figures fall outside the scope of National Statistics

APPENDIX C

C3 Standard spending assessments and source of central government support per head of population, by authority, 2013-14 (a)

	<i>£ per head</i>				
	Standard spending assessments and police grant	Central government support			
		Total	Comprising:		Share of re-distributed non-domestic rates
			Revenue support grant	Police grant	
County/county borough councils:					
Isle of Anglesey	1,853	1,434	1,119	.	315
Gwynedd	1,921	1,517	1,198	.	319
Conwy	1,827	1,400	1,077	.	323
Denbighshire	1,878	1,502	1,211	.	291
Flintshire	1,714	1,320	1,010	.	310
Wrexham	1,680	1,305	1,003	.	302
Powys	1,840	1,408	1,100	.	308
Ceredigion	1,747	1,364	1,053	.	311
Pembrokeshire	1,859	1,428	1,112	.	316
Carmarthenshire	1,813	1,447	1,142	.	305
Swansea	1,747	1,381	1,065	.	316
Neath Port Talbot	1,876	1,549	1,239	.	311
Bridgend	1,796	1,434	1,121	.	313
Vale of Glamorgan	1,708	1,281	978	.	303
Cardiff	1,647	1,263	960	.	303
Rhondda Cynon Taf	1,889	1,585	1,281	.	303
Merthyr Tydfil	1,969	1,657	1,335	.	322
Caerphilly	1,894	1,561	1,250	.	311
Blaenau Gwent	1,979	1,688	1,375	.	312
Torfaen	1,889	1,543	1,236	.	307
Monmouthshire	1,621	1,137	820	.	317
Newport	1,842	1,465	1,156	.	309
All county/county borough councils	1,800	1,424	1,115	.	309
Police:					
Dyfed Powys	143	105	-	76	27
Gwent	175	140	30	83	27
North Wales	153	115	8	81	27
South Wales	169	135	33	76	27
All police	162	126	21	78	27
Wales	1,962	1,551	1,136	78	336

Source: Local Government Revenue Settlement, 2013-14. These figures fall outside the scope of National Statistics

(a) Based on the 2008-based local authority population projections for Wales, 2013.

C4 Specific grants, by service

	<i>£ thousand</i>					
	2008-09	2009-10	2010-11	2011-12	2012-13 (a)	2013-14 (a)
Current grants:						
Education (b)	374,268	412,268	414,485	425,707	422,550	390,958
Social services	169,085	174,406	167,744	142,077	146,175	120,445
Home Office and protective services	77,880	80,520	74,732	51,949	45,177	46,193
Housing (c)	825,055	930,857	966,661	1,029,508	1,038,539	1,080,878
Roads and transport	89,692	96,308	104,200	97,190	83,294	83,534
National parks grant	11,151	11,270	11,201	10,900	11,460	11,417
Other	235,605	257,345	263,651	240,283	190,989	182,596
All current grants	1,782,735	1,962,975	2,002,674	1,997,612	1,938,183	1,916,021
Capital financing grants:						
Education	5,593	11,100	10,862	10,631	10,515	11,766
Home Office and protective services	1,320	1,240	2,915	2,286	606	162
Housing	412	244	244	198	0	0
Roads and transport	10,241	8,724	0	0	10,785	2,552
Other	8,678	2,930	2,888	3,081	2,971	1,509
All capital financing grants	26,243	24,238	16,909	16,196	24,877	15,990
All specific grants	1,808,979	1,987,213	2,019,583	2,013,808	1,963,060	1,932,011
Memorandum:						
Council tax benefit grant (d)	194,788	218,638	230,883	242,161	243,084	.

Source: Revenue Outturn and Revenue Budget forms

- (a) Budgets.
- (b) Includes grant for post 16 provision in schools.
- (c) Includes mandatory rent allowances. From 2004-05 onwards, includes rent rebates granted to HRA tenants which was previously part of the housing revenue account that is 100% grant funded by the Department for Work and Pensions. Includes housing and council tax benefit administration.
- (d) Council tax benefit was replaced by the council tax reduction scheme in 2013-14.

C5 National parks grant (a)

	<i>£ thousand</i>			
	Brecon Beacons	Pembrokeshire Coast	Snowdonia	Wales
1990-91	905	1,086	1,438	3,430
1991-92	1,007	1,208	1,599	3,814
1992-93	1,399	1,643	2,151	5,193
1993-94	1,443	1,694	2,217	5,354
1994-95	1,476	1,733	2,268	5,477
1995-96	1,484	1,742	2,380	5,606
1996-97	1,672	1,823	2,339	5,834
1997-98	1,672	1,823	2,339	5,834
1998-99	1,722	1,878	2,434	6,034
1999-00	1,722	1,878	2,434	6,034
2000-01	1,865	2,033	2,636	6,534
2001-02	2,140	2,257	2,926	7,324
2002-03	2,458	2,665	3,406	8,529
2003-04	2,897	2,971	3,784	9,652
2004-05	3,060	3,175	4,062	10,297
2005-06	3,185	3,290	4,212	10,687
2006-07	3,332	3,323	4,254	10,909
2007-08	3,232	3,397	4,350	10,979
2008-09	3,287	3,448	4,416	11,151
2009-10	3,325	3,483	4,462	11,270
2010-11	3,303	3,463	4,435	11,201
2011-12	3,215	3,368	4,316	10,900
2012-13 (b)	3,402	3,555	4,503	11,460
2013-14 (b)	3,388	3,540	4,489	11,417

Source: Revenue Outturn and Revenue Budget forms

- (a) Prior to 1996-97, national parks grant was issued to national park authorities indirectly in the form of supplementary grant via the relevant county councils. A proportion is provided by contributions from the local authorities located within the boundaries of the national parks.
- (b) Budgets.

The background is a solid dark blue color. It features several large, overlapping circles in a lighter shade of blue. One circle is partially visible at the top left, another overlaps it from the top right, and a larger one overlaps both from the bottom right. The word "Glossary" is written in white, bold, sans-serif font in the lower right area of the page.

Glossary

Aggregate external finance (AEF) is the sum of *revenue support grant*, the distributable amount of *non-domestic rates* and certain *specific government grants* issued to support the *current* element of *revenue expenditure*.

Audited accounts: In some cases the outturn figures shown in the tables are based on an authority's best estimates available when the outturn forms were completed and may differ from final figures published in the authority's audited accounts.

Billing authorities are *local authorities* empowered to set local charges and issue bills for the *council tax* and the *non-domestic rates* on behalf of itself, and other authorities in the area (known as *precepting authorities*). In Wales, the billing authorities are the county or county borough councils.

Budget requirement is *gross revenue expenditure* less that funded by all non-police *specific government grants* and that expenditure funded from *local authority* reserves. It is the amount of expenditure which is supported by the *council tax* and general support from central government, that is *revenue support grant*, *police grant*, *redistributed non-domestic rates*, and any grant relief for *council tax*.

The **capital charges** element of *revenue expenditure* is the cost of debt repayments and interest payable on loans raised to finance past *capital expenditure* and direct revenue contributions towards *capital expenditure* in the current year (see *capital expenditure charged to the revenue account*).

Capital expenditure is the investment in *local authority* services, mainly the provision, acquisition and enhancement of fixed assets such as land, buildings, vehicles and machinery together with the payment of grants and advances to certain bodies, such as home renovation grants made to private homeowners. Capital expenditure is financed in part by borrowing; the resulting annual repayments of principal and interest are paid out of *revenue expenditure*. Apart from these loan charges, capital spending also has implications for the *current* element of *revenue expenditure*, in that new assets generate new revenue costs, such as staffing, heating and cleaning costs.

Capital expenditure charged to the revenue account (CERA) is any *capital expenditure* that is met from a revenue account, or from revenue reserves. It includes amongst other things: revenue contributions to capital outlay; *capital expenditure* met from revenue reserves; and amounts set aside from a revenue account as credit cover for *credit arrangements* or in respect of *notional capital receipts*.

Capital financing requirement A prudential indicator defined in the CIPFA prudential code, it generally represents the underlying need to borrow for capital expenditure.

Capital receipts arise on the disposal of fixed assets and the repayment of capital grants and advances or the realising of investments, other than approved investments (see *notional capital receipts*).

The **central rating list** shows the *rateable values* (in aggregate) of specified classes of non-domestic hereditament occupied by designated persons. The list shows hereditaments (with the exception of power stations not occupied by National Power, Nuclear Electric and Powergen; and large docks and harbours) and telecommunications, some cross country pipelines and some waterways which are valued on the normal statutory basis.

The **community charge** was introduced in place of the domestic rates on 1 April 1990 and was abolished and replaced by the *council tax* on 1 April 1993. It was a personal local charge (or charges) set by the *billing authority* and *precepting authorities*, to collect revenue, which when taken together with their shares of central government support, was sufficient to finance their *budget requirements*. The personal community charge was payable, with a few exceptions, by everyone aged 18 or over.

Community charge grant was a one-off central grant paid to local authorities in 1991-92 to reduce the bill of each personal charge payer by £140. In subsequent years the amount was included within the total of *revenue support grant*.

GLOSSARY

The **council fund** (termed the general fund between 1990-91 and 1995-96) must be maintained by all county or county borough councils. With the exception of payments made to or from a trust fund, all sums received are paid into the council fund and all payments, including *precepts*, must be made out of the council fund. In this publication, the term council fund relates more specifically to the council fund revenue account, which excludes the *housing revenue account* and *trading services*.

Council fund services are *local authority* services which are financed mainly from local taxation and grants and which rely only to a limited extent on income from fees, charges and sales. They include education, police, fire, highways, personal social services and environmental services.

The **council tax** is a personal local charge set by the *billing authority* and *precepting authorities*, to collect revenue, which when taken together with their shares of central government support, is sufficient to finance their *budget requirements*. It replaced the *community charge* on 1 April 1993 and is based on the value of the property and the number of adult residents. The Valuation Office Agency assessed all the properties in each county or county borough council area and assigned each property to one of nine valuation bands; A to I. New properties are valued and placed in a valuation band according to their notional value in 2003. The tax is then set on the basis of the number of band D equivalent properties in each year, and tax levels for dwellings in other bands are set relative to the band D baseline.

Council tax benefit helps people with low income to meet their *council tax* liability, through a part or full rebate under the provisions of the benefit scheme. The scheme is administered by local authorities and the level of rebate depends on personal circumstances and the level of *council tax* to be paid. Council tax benefit replaced *community charge* benefit on 1 April 1993 which itself replaced rate rebates on 1 April 1990.

Council tax for standard spending (CTSS): is the *council tax* that each billing authority could set if all authorities in their area spent at the level of their *standard spending assessment*. *Revenue support grant* is distributed to individual authorities on the assumption that all authorities set a *council tax* equal to this figure. In practice, CTSS is different from the actual *council tax* set in all authorities, as all authorities spend at a level different from their *standard spending assessment*. CTSS replaced the *community charge* for standard spending (CCSS) in the financial year 1993-94.

Council tax reduction scheme (CTRS) (pre 2001-02) was a grant paid between 1996-97 and 2000-01 to certain local authorities to mitigate the effect of excessive year-on-year increases in *council tax*, as a result of changes in the distribution between individual authorities of *standard spending assessments* and hence *revenue support grant*. It was funded either as a recycling of the total of *revenue support grant*, or as additional *aggregate external finance* and was replaced by *transitional grant* in 2001-02.

Council tax reduction scheme (CTRS) (post 2012-13) From 2013-14 council tax benefit grants from the Department for Work & Pensions have ceased. These have been replaced by the council tax reduction scheme funded from the Welsh Government.

Credit arrangements are forms of credit that do not involve the borrowing of money by a *local authority*. They include leases of land or other property and contracts which provide for extended credit in the sense that more than a full financial year passes between the acquisition of the value by the authority and the payment for that value.

Credit liabilities: Under Part IV of the Local Government and Housing Act 1989, local authorities are required to set aside specified proportions of certain *capital receipts* as provision against credit liabilities (or debt). The remainder, known as *usable capital receipts*, may be used to finance *capital expenditure* or may be voluntarily set aside by the authority as provision to meet credit liabilities. In addition, authorities are required to make minimum provision from their revenue accounts to meet such liabilities and may make additional voluntary revenue contributions.

The **current** element of *revenue expenditure* is the cost of running *local authority* services within the financial year. These include the costs of staffing, heating, lighting and cleaning, together with expenditure on goods and services consumed within the year. This expenditure is offset by income from sales, fees and charges and other income from local sources, giving *net current expenditure*, which can also be defined as expenditure on employees and running expenses, less sales, fees, charges, internal recharges and other non-grant income (such as receipts from other authorities). *Net current expenditure* includes that expenditure financed by *specific government grants*.

The tables in Appendix A give a detailed breakdown of current expenditure. When considering only the expenditure and not the income, costs associated with central services such as general administration and certain 'pooled' services may be double counted. This is because a proportion of the expenditure for these central services is recharged to and recorded against other services. Although credit is taken into the central services as income from these other services, both the central services and the other services show the relevant expenditure as 'running expenses'. Expenditure for these recharged items is counted twice, although for *net current expenditure*, double counting does not occur, as one part is offset as income and eliminated.

Local authorities account for retirement benefits (pensions) in their service expenditure in accordance with **Financial Reporting Standard 17 (FRS17)**. This requirement is enshrined in the Code of Practice on Local Authority Accounting in the UK, published by the Chartered Institute of Public Finance and Accountancy (CIPFA) and in CIPFA's Service Reporting Code of Practice (SeRCOP). Prior to 2009-10, data shown in this release are mostly presented on an FRS17 basis.

Under FRS17 most of the pension schemes covering local government employees are classed as defined benefit schemes. The main implication of defined benefit status is that retirement benefits are accounted for on the basis of the retirement benefit entitlement to which employment in the year gives rise, rather than the cash amounts of employer's contribution or pension due for the year. The major exception to defined benefit status is the teachers' pension scheme, which is administered centrally; this is accounted for on a defined contribution basis, and the charges to service expenditure equal the employer's contribution. The defined benefit charges are not allowed to impact on council tax payers, the charge that must ultimately be carried by taxpayers is the employer's contributions due for the year.

General capital grant is, from 2000-01 onwards, an element of *general capital funding*. It is direct grant funding towards financing *general capital expenditure*.

Gross revenue expenditure is the net current (see *current*) element of *revenue expenditure*, plus the *capital charges* element of *revenue expenditure*. It is effectively all revenue expenditure, excluding that financed by income from sales, fees, and charges and other non-grant sources, but including that financed by *specific government grants*.

Housing benefit is awarded by local authorities on a means-related basis to provide assistance with rent and payable in respect of residential accommodation. The two categories of housing benefit are:

- rent rebates that provide assistance with rent paid by *local authority* tenants; and
- rent allowances that provide assistance with rent paid by people who are not *local authority* tenants.

The method of assessment varies between certificated and standard cases. Certificated cases are those where the claimant receives income support. Certificated housing benefit normally covers 100 per cent of the claimant's rent less deductions if there are non-dependants (e.g. lodgers, grown-up children) in the household, if the rent includes amenities such as heating and in certain other circumstances. Standard housing benefit normally covers less than 100 per cent of the rent. The amount of benefit depends mainly on the level of rent, the level of the claimant's income and the size of the household.

GLOSSARY

The **housing revenue account (HRA)** is a local authority account showing *current* income and expenditure on housing services related to its own housing stock. The account is separate from the *council fund* and *trading accounts* and is funded mainly from rents and government subsidy specific to this account. In Wales, county or county borough councils are the enabling authorities, with respect to social housing, though housing associations are now also significant providers. Certain additional housing services (council fund housing) appear in the *council fund* accounts; these include improvement grants and loans for house purchase and renovation under the Small Dwellings Acquisition Acts, and provision for the homeless.

Local authority: There are many definitions of local authorities, devised to meet the requirements of the Acts of Parliament under which they were established. In this publication, the term has an exceptionally wide meaning covering all local bodies, other than companies trading for profit, which have or had the power to levy the *council tax*, the *community charge*, rates, taxes, tolls or dues or to require them to be levied. In Wales, these duties are mainly performed by county or county borough councils (before 1 April 1996 the county and district councils) and by Police, Fire and National Park authorities. However, information on other precepting bodies, such as community councils is also included where relevant.

The **Local Regeneration Fund** replaced the former Capital Challenge on 1 April 2000, which itself replaced the Strategic Development Scheme on 1 April 1997, and before that Projects of Regional or National Importance/Special Projects, Urban Programme and Rural Initiative. The Local Regeneration Fund supports projects which promote economic, environmental and social development and which benefit areas of social need.

Net revenue expenditure: Net expenditure is normally used in the context of revenue expenditure. Net revenue expenditure is all revenue expenditure excluding that financed by income from sales, fees, and charges and other non-grant sources, and that financed by *specific government grants*. Alternatively, it is the amount of expenditure which is supported by *council tax* and general support from central government, plus (or minus) any appropriations from (or to) financial reserves.

Net current expenditure: see *current* element of *revenue expenditure*.

Non-domestic rates (NDR) are rates paid to *billing authorities* by all businesses in the area of that authority. Since 1 April 1990, these have been based on a uniform business rate across Wales known as the single national poundage set by central government. This national poundage is applied to the *rateable value* of each non-domestic property to establish the bill for that property. *Billing authorities* pay the non-domestic rates collected into a central pool which is first split between county or county borough councils and Police And Crime Commissioners and then re-distributed between each authority according to shares of adult population. This replaced the previous system in which *billing authorities* set their own rates and retained the rates relating to all business in their area.

Outturn (or cash) prices: expenditure shown at outturn prices reflects the price level applying when the expenditure was incurred, i.e. actual expenditure within a given time period. Comparisons of expenditure over time at outturn prices will show increases due to inflation as well as real changes in service levels, etc.

Police grant is paid to Police And Crime Commissioners by the Home Office as a major element of support for Police And Crime Commissioners *revenue expenditure*. It is part of the *budget requirement* and is therefore not included within *specific government grants*. Police grant is calculated using the same formula as that used for the calculation of Police And Crime Commissioners *standard spending assessments*.

A **precepting authority** is a *local authority* that seeks an amount, known as a precept, from a *billing authority* to finance its spending. In Wales the precepting authorities are Police And Crime Commissioners and community councils. Police And Crime Commissioners precept for amounts to finance that proportion of their spending not covered by central government support, including *revenue support grant*, *police grant* and re-distributed *non-domestic rates* and other income, while community councils precept for amounts to cover the full amount of their spending.

The **rateable value** of a non-domestic property is calculated by the Valuation Office agency on the basis of its notional rental value. This is the rent that the property would command were it to be offered on the open market. Under the present *non-domestic rates* regime, valuations are carried out every five years and took effect in April 1990, April 1995, April 2000, April 2005 and April 2010.

Revenue expenditure is expenditure required to be financed from revenue in the current year. This covers both the continuing cost of maintaining local services, including salaries and wages of employees and purchases of goods and services (see *current element of revenue expenditure*) and the cost of financing *capital expenditure* (see *capital charges element of revenue expenditure*).

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 a new category of expenditure - Revenue Expenditure Funded from Capital under Statute (RECS). This new accounting procedure required the expenditure to be charged to the appropriate service. This had no impact on an authority's Council Tax requirement. The 2009-10 and 2010-11 RA forms and 2008-09 and 2009-10 RO forms were completed on a RECS basis, but the 2011-12 RA and all future returns will be exclusive of RECS elements of expenditure.

Revenue support grant (RSG) is paid to local authorities by the Welsh Government as a major element of support for *revenue expenditure*, as required by section 78(1) of the Local Government Finance Act 1988. In order to arrive at the aggregate amount of RSG, the Welsh Government determines a level of *total standard spending* and then sets the level of *aggregate external finance* (AEF). RSG is the balancing item within AEF after the distributable amount of *non-domestic rates* have been decided.

The objective of the revenue support grant system is to enable authorities to provide a common level of service consistent with this aggregate figure of *total standard spending*. Its aim is to compensate for differences in the levels at which authorities need to spend and at which they can raise *council tax* in order to provide a common level of service. This objective is met by calculating the revenue support grant for each authority as the difference between its *standard spending assessment* and the sum of its re-distributed *non-domestic rate* income and *community charge / council tax for standard spending* income.

Standard spending assessments (SSAs) are centrally determined assessments of each authority's need to spend on revenue services, on the *total standard spending* basis. They are calculated just prior to the year to which they relate using principles established by the Welsh Government encompassing the demographic, physical and social characteristics of each area, as reflected by a range of indicators.

SSAs include an element to cover the need to spend on the *current element of revenue expenditure* and an element to cover the need to spend on the *capital charges element of revenue expenditure*. The distribution of the *current* element between local authorities is based on the distribution of various indicators of need, such as pupil numbers, population and measures of deprivation and rurality. The distribution of the *capital charges* element between local authorities is based on the latest available credit ceiling figure for each authority (which is essentially the level of unpaid debt) together with estimates of how this will change in the year to which the SSAs relate.

GLOSSARY

Total standard spending (TSS) is the amount of *revenue expenditure* that the Welsh Government considers appropriate for all authorities in Wales to incur in providing services and financing expenditure and broadly represents the appropriate level of expenditure on *local authority* functions that fall under the responsibility of the Welsh Government.

Trading services are *local authority* services that are generally intended to be financed mainly from charges levied on the users of the service. These users may or may not be other *local authority* services. Expenditure and income for these services are recorded in separate trading accounts, which, in general, approximately balance. Any surpluses or deficits on the trading accounts are passed to the *council fund*, and form part of total *revenue expenditure*. Details of trading services are not given in this publication, but may be obtained from the address at the front of this publication.

Transitional grant is a grant paid to certain local authorities to mitigate the effect of excessive year-on-year increases in *council tax*, as a result of changes in the distribution between individual authorities of *standard spending assessments* and hence *revenue support grant*. It is funded as additional *aggregate external finance* and replaced *the council tax reduction scheme* in 2001-02.

Usable capital receipts are the balance of *capital receipts* after setting aside the reserved part (as determined under the Local Government and Housing Act 1989) and deducting administrative costs of housing disposals and those receipts payable to the Exchequer. These receipts may be used to meet expenditure incurred for capital purposes or as provision to meet *credit liabilities*.