

Introduction

Welsh Local Government Financial Statistics is an annual publication prepared by the National Assembly for Wales. Most tables in this issue have been compiled from the various financial returns made by local authorities to the National Assembly for Wales. 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
- nil, or less than half the final digit shown

Enquiries relating to any of the tables contained in this publication may be directed to:

Statistical Directorate 3
National Assembly for Wales
Cathays Park
Cardiff
CF10 3NQ

Tel: (029) 2082 3404 / (029) 2082 3963

E-mail: stats.finance@Wales.gsi.gov.uk

Rhagarweiniad

Mae Ystadegau Ariannol Llywodraeth Leol yng Nghymru yn gyhoeddiad blynyddol a baratoir gan Cynulliad Cenedlaethol Cymru. Lluniwyd y mwyafrif o'r tablau hyn ar sail y ffigurau ariannol a roddwyd gan awdurdodau lleol i Cynulliad Cenedlaethol Cymru. Cydnabyddir yn ddiolchgar gydweithrediad yr awdurdodau lleol a chymorth adrannau eraill o'r llywodraeth a sefydliadau proffesiynol.

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Symbolau:

Defnyddir y symbolau canlynol drwy'r cyhoeddiad hwn:

- .. dim ar gael
- . dim yn gymwys
- dim, neu lai na hanner y digid olaf a ddangosir

Gellir cyfeirio ymholiadau am unrhyw un o'r tablau a gynhwysir yn y cyhoeddiad hwn at:

Y Gyfarwyddiaeth Ystadegol 3
Cynulliad Cenedlaethol Cymru
Parc Cathays
Caerdydd
CF10 3NQ

Rhif ffôn: (029) 2082 3404 / (029) 2082 3963

E-bost: stats.finance@Wales.gsi.gov.uk

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. 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.

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.

RHAGAIR

Ar y cyfan, daeth y trefniadau presennol ar gyfer ariannu refeniw a chyfalaf awdurdodau lleol i fodolaeth ym 1990-91 o ganlyniad i Ddeddf Cyllid Llywodraeth Leol 1988 a Deddf Llywodraeth Leol a Thai 1989.

O ran refeniw, cyflwynodd y Llywodraeth gyfanswm gwario safonol fel ei barn o lefel briodol gwariant refeniw blynyddol llywodraeth leol. Dilewyd trethi domestig a chyflwynwyd y tâl cymunedol. Ailbrisiwyd gwerthodd trethiannol annomestig, pennwyd punt-dâl cenedlaethol a dosbarthwyd incwm trethi drwy gyfrwng cronfa genedlaethol. Ar yr ochr gyfalaf, yr oedd y prif newidiadau'n ymwneud ag ariannu gwariant cyfalaf, gan gynnwys cyflwyno cymeradwyaethau credyd.

Ar 1 Ebrill 1993, cafodd y system refeniw ei newid ymhellach pan gyflwynwyd treth gyngor o dan Ddeddf Cyllid Llywodraeth Leol 1992 i gymryd lle'r tâl cymunedol fel y mecanwaith ar gyfer codi trethi lleol.

Ar 1 Ebrill 1995, daeth y pedwar awdurdod heddlu yng Nghymru yn awdurdodau ar wahân, yn cael grantiau a chyfran o'r trethi annomestig yn uniongyrchol o'r llywodraeth ganolog. Rhoddwyd pwerau iddynt bennu eu cyllidebau eu hunain ac i braeseptio'n uniongyrchol ar awdurdodau bilio i godi refeniw o'r dreth gyngor.

Dileodd Deddf Llywodraeth Leol (Cymru) 1994 y cynghorau dosbarth a'r cynghorau sir a'u disodli ar 1 Ebrill 1996 â chynghorau sir a chynghorau bwrdeistref sirol un haen. Mae'r awdurdodau newydd yn cyflawni'r holl swyddogaethau a gyflawnwyd o'r blaen gan y cynghorau dosbarth a'r cynghorau sir, gan gynnwys casglu'r dreth gyngor a threthi annomestig.

PREFACE (continued)

Some figures published in this document have been revised since the previous volume. The changes relate to expenditure on council tax benefit, and in the main affect the total measure of expenditure known as gross revenue expenditure. For a fuller explanation, see statistical bulletin SB29/2001, accessible on the internet via the following link:

<http://www.wales.gov.uk/keypublications/sforwalesheadline/content/local-gov/2001/hdw20011119a-e.htm>

Alternatively contact Statistical Directorate 3 at the address on page (v).

Detailed definitions and notes are given in the appendices.

RHAGAIR (parhad)

Mae rhai o'r ffigurau yn y ddogfen yma wedi'u cywiro ers y gyfrol ddiwethaf. Mae'r newidiadau yn cyfeirio at wariant ar budd-daliadau y dreth gyngor, gan effeithio y mesur o gyfanswm gwariant, gwariant refeniw gros, yn bennaf. Am esboniad fwy cyflawn, gweler Bwletin Ystadegol SB29/2001, a gellir cael mynediad iddo ar y rhyngwyd drwy'r cyswllt canlynol:

<http://www.wales.gov.uk/keypublications/sforwalesheadline/content/local-gov/2001/hdw20011119a-e.htm>

Yn hytrach, gellir gysylltu a Gyfarwyddiaeth Ystadegol 3 at y cyfeiriad ar dudalen (v).

Gwelir diffiniadau a nodiadau manwl yn yr atodiadau.

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1 Expenditure summary

Table 1.1 shows how the level of total revenue expenditure (see glossary) has changed between 1990-91 and 2001-02. The table shows four different measures, each representing a valid comparison over time.

The figures in table 1.1 cover local authority expenditure, including police and fire services, together with levies paid by county and county borough councils to national park authorities covering about 25% of national parks' expenditure. The remaining 75% of this expenditure is excluded from table 1.1, but shown in tables 2.7 to 2.9.

Gross revenue expenditure is total local authority expenditure on services, plus debt financing, but net of any income from sales, fees, and charges and other non-grant sources. It includes expenditure funded by specific grants within and outside aggregate external finance (AEF) (see glossary).

Revenue expenditure is gross revenue expenditure excluding that funded by specific grants outside AEF. This excludes expenditure on services which are mainly administered by the local authorities on behalf of central government, for example mandatory student awards, so that the measure is a better reflection of total local authority expenditure. Revenue expenditure is often referred to as expenditure on a total standard spending basis.

Net revenue expenditure is gross revenue expenditure excluding that funded by **all** non-police specific grants.

1 Crynodeb o wariant

Mae tabl 1.1 yn dangos sut y mae lefel cyfanswm gwariant refeniw (gweler yr eirfa) wedi newid rhwng 1990-91 a 2001-02. Mae'r tabl yn dangos pedwar gwahanol mesur, pob un yn gymhariaeth ddilys dros amser.

Mae ffigurau yn nhabl 1.1 yn cynnwys gwariant yr awdurdodau lleol, gan gynnwys gwasanaethau heddlu a thân ynghyd ag ardollau a delir gan gynghorau sir a chynghorau bwrdeistref sirol i awdurdodau parciau cenedlaethol sy'n gyfrifol am tua 25% o wariant parciau cenedlaethol. Nid yw tabl 1.1 yn cynnwys y 75% o'r gwariant sy'n weddill, ond fe'i dangosir yn nhablau 2.7 i 2.9.

Gwariant refeniw gros yw cyfanswm gwariant yr awdurdodau lleol ar wasanaethau, ynghyd â ariannu dyled, ond yn net o unrhyw incwm o werthiannau, ffioedd, a thaliadau a ffynonellau eraill heb fod yn ffynonellau grant. Mae'n cynnwys gwariant a ariennir gan grantiau penodol o fewn cyllid allanol agrededig (AEF) a'r tu allan iddo (gweler yr eirfa).

Gwariant refeniw yw gwariant refeniw gros heb gynnwys yr hyn a ariennir gan grantiau penodol y tu allan i AEF. Mae hyn yn hepgor gwariant ar wasanaethau a weinyddir yn bennaf gan yr awdurdodau lleol ar ran y llywodraeth ganolog, er enghraifft, dyfarniadau gorfodol i fyfyrwyr, fel bod y mesur yn adlewyrchiad gwell o gyfanswm gwariant yr awdurdodau lleol. Cyfeirir yn aml at wariant refeniw fel gwariant ar sail cyfanswm gwariant safonol.

Mae gwariant refeniw net yn wariant refeniw gros heb gynnwys yr hyn a ariennir gan **holl** grantiau penodol heblaw grantiau'r heddlu.

EXPENDITURE SUMMARY CRYNODEB O WARIANT

Budget requirement is gross revenue expenditure excluding that funded by all non-police specific grants and that expenditure funded from local authority reserves. It is the amount of expenditure which is funded by council tax and general support from central government, that is revenue support grant, police grant, re-distributed non-domestic rates, and any grant relief for community charge or council tax (see appendix C).

Table 1.2 shows the breakdown of the financing of revenue expenditure between 1990-91 and 2001-02.

Total capital expenditure (see glossary) is summarised in table 1.3. 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).

Since 1 April 1990, all local authority capital expenditure has required cover. This is provided partly by government by way of credit approvals (see glossary) and grant. The remainder is made up from local authorities' own resources in the form of usable capital receipts and funding from revenue (table 1.4).

- Between 1990-91 and 2001-02, gross revenue expenditure rose by 68 per cent from £2,520 million to £4,224 million, despite the transfer of responsibility for further and higher education away from local authorities in the early 1990s (table 1.1).
- In 1991-92, the second year of the community charge system, the percentage of revenue expenditure financed by the charge payer fell sharply to 9 per cent when community charge grant (which reduced individual charges by £140) was provided. Since 1991-92, the proportion financed by local tax has increased gradually to reach 19 per cent in 2001-02 (table 1.2).

Y gofyniad cyllideb yw gwariant refeniw gros heb gynnwys yr hyn a ariennir gan yr holl grantiau penodol heblaw grantiau'r heddlu a'r gwariant hwnnw a ariennir o gronfeydd yr awdurdodau lleol. Swm y gwariant a ariennir gan y dreth gyngor a chymorth cyffredinol oddi wrth y llywodraeth ganolog ydyw, sef y grant cynnal refeniw, grant yr heddlu, ardrethi annomestig wedi'u hailddosbarthu, ac unrhyw ryddhad grant am y tâl cymunedol neu'r dreth gyngor (gweler atodiad C).

Mae tabl 1.2 yn dangos y dadansoddiad o ariannu gwariant refeniw rhwng 1990-91 a 2001-02.

Crynohir cyfanswm gwariant cyfalaf (gweler yr eirfa) yn nhabl 1.3. Dadansoddir y cyfansymiau yn wariant ar asedau penodedig (megis prynu neu adeiladu adeiladau newydd a chaffael tir, cerbydau neu beiriannau) ac ar grantiau a blaensymiau a delir i gyrff amrywiol (yn bennaf grantiau adnewyddu a delir i berchnogion tai preifat).

Ers 1 Ebrill 1990, bu'n rhaid cael sicrwydd ar gyfer holl wariant cyfalaf yr awdurdodau lleol. Darperir hyn yn rhannol gan y llywodraeth drwy gyfrwng cymeradwyaethau credyd (gweler yr eirfa) a grantiau. Daw'r gweddill o adnoddau'r awdurdodau lleol eu hunain ar ffurf derbyniadau cyfalaf y gellir eu defnyddio ac arian o refeniw (tabl 1.4).

- Rhwng 1990-91 a 2001-02, cododd gwariant refeniw gros 68 y cant o £2,520 miliwn i £4,224 miliwn, er i'r cyfrifoldeb dros addysg bellach ac uwch gael ei drosglwyddo o ddwylo'r awdurdodau lleol ar ddechrau'r 1990au (tabl 1.1).
- Yn 1991-92, sef ail flwyddyn system y tâl cymunedol, cafwyd gostyngiad sydyn yn y ganran o wariant refeniw a ariennir gan y trethdalwr i 9 y cant pan ddarparwyd grant y tâl cymunedol (a leihaodd £140 ar daliadau unigol). Ers 1991-92, mae'r gyfran a ariennir gan drethi lleol wedi cynyddu yn raddol i gyrraedd 19 y cant ym 2001-02 (tabl 1.2).

EXPENDITURE SUMMARY CRYNODEB O WARIANT

- During the period 1990-91 to 1995-96, capital expenditure rose steadily. Since then it has fallen, so that provisional capital expenditure in 2000-01 totalled £541 million. However, forecasts suggest that capital expenditure will rise significantly in 2001-02 (table 1.3).
- Of the £541 million in 2000-01, £250 million was financed from general capital funding, £63 million from supplementary credit approvals, £161 million from grants, £33 million from the use of capital receipts and £35 million from revenue financing (table 1.4).
- Yn ystod y cyfnod 1990-91 i 1995-96, cododd gwariant cyfalaf yn gyson. Ers hynny mae wedi gostwng, fel y daeth y gwariant cyfalaf dros dro ym 2000-01 i gyfanswm o £541 miliwn. Er Hynny, mae rhagolygon yn awgrymu y bydd gwariant cyfalaf yn codi'n arwyddocaol ym 2001-02 (tabl 1.3).
- O'r £541 miliwn yn 2000-01, ariannwyd £250 miliwn o arian cyfalaf cyffredinol, £63 miliwn o cymeradwyaethau credyd atodol, £161 miliwn o grantiau, £33 miliwn o ddefnyddio derbyniadau cyfalaf a £35 miliwn o ariannu referniw (tabl 1.4).

EXPENDITURE SUMMARY
CRYNODEB O WARIANT

1.1 Total revenue expenditure, Wales (a) Cyfanswm gwariant refeniw, Cymru (a)

£ million

£ miliynau

| | Gross revenue expenditure (b) Gwariant refeniw gros | Revenue expenditure (c) Gwariant refeniw | Net revenue expenditure (d) Gwariant refeniw net | Budget requirement (e) Y gofyniad cyllideb |
|-------------|---|--|--|--|
| 1990-91 | 2,519.6 | 2,216.9 | 2,157.5 | 2,169.5 |
| 1991-92 | 2,861.0 | 2,473.3 | 2,409.8 | 2,416.0 |
| 1992-93 (f) | 3,048.4 | 2,644.5 | 2,575.5 | 2,587.0 |
| 1993-94 (f) | 3,015.5 | 2,623.8 | 2,553.6 | 2,599.3 |
| 1994-95 | 3,147.2 | 2,755.4 | 2,682.4 | 2,698.9 |
| 1995-96 | 3,340.2 | 2,932.0 | 2,862.1 | 2,786.4 |
| 1996-97 | 3,409.0 | 2,990.2 | 2,917.6 | 2,907.7 |
| 1997-98 | 3,509.8 | 3,120.6 | 3,046.0 | 3,021.9 |
| 1998-99 | 3,638.6 | 3,246.4 | 3,162.6 | 3,161.7 |
| 1999-2000 | 3,770.3 | 3,424.1 | 3,343.9 | 3,343.2 |
| 2000-01 (g) | 3,962.7 | 3,632.6 | 3,551.4 | 3,540.2 |
| 2001-02 (g) | 4,223.6 | 3,858.0 | 3,763.7 | 3,757.0 |

Sources: revenue outturn forms and revenue budget forms

Ffynhonnell: ffurflenni alldro refeniw a ffurflenni cyllid refeniw

- (a) This table covers local authority expenditure, including police and fire services, together with levies paid by county and county borough councils to national park authorities covering about 25% of national parks' expenditure. The remaining 75% of this expenditure is excluded from this table, but shown in tables 2.7 to 2.9.
- (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 within and outside aggregate external finance (AEF).
- (c) Revenue expenditure is gross revenue expenditure excluding that funded by specific grants outside AEF. This excludes expenditure on services, which are mainly administered by the local authorities on behalf of central government, for example mandatory student awards, so that the measure is a better reflection of total local authority expenditure. Revenue expenditure is often referred to as expenditure on a total standard spending basis.
- (d) 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.
- (e) Budget requirement is gross revenue expenditure excluding that funded by all non-police specific grants and that expenditure funded from local authority reserves. It is the amount of expenditure, which is funded by council tax and general support from central government, that is 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.
- (f) Responsibility for the provision of higher and further education services was transferred from local authorities in 1992-93 and 1993-94 respectively.
- (g) Budget figures.

- (a) Mae'r tabl yma yn cynnwys gwariant awdurdodau lleol, yn cynnwys gwasanaethau heddlu a thân, ynghyd ag ardollau gan gynghorau sir a chynghorau bwrdeistref sirol i awdurdodau parciau cenedlaethol, sy'n gyfrifol am tua 25% o wariant parciau cenedlaethol. Nid yw'r tabl yma yn cynnwys y 75% sy'n weddill o'r gwariant yma, ond fe'i dangosir yn nhablau 2.7 i 2.9.
- (b) Gwariant refeniw gros yw cyfanswm gwariant yr awdurdodau lleol ar wasanaethau, ynghyd â thaliadau cyfalaf, ond yn net o unrhyw incwm o werthiannau, ffioedd, a thaliadau a ffynonellau eraill heb fod yn ffynonellau grant. Mae'n cynnwys gwariant a ariennir gan grantiau penodol o fewn cyllid allanol agrededig (AEF) a'r tu allan iddo.
- (c) Gwariant refeniw yw gwariant refeniw gros heb gynnwys yr hyn a ariennir gan grantiau penodol y tu allan i AEF. Nid yw hyn yn cynnwys gwariant ar wasanaethau a weinyddir gan yr awdurdodau lleol ar ran y llywodraeth ganolog, er enghraifft dyfarniadau gorfodol i fyfyrwyr, fel bod y mesur yn adlewyrchiad gwell o gyfanswm gwariant yr awdurdodau lleol. Yn aml cyfeirir at refeniw fel gwariant ar sail cyfanswm gwariant safonol.
- (d) Gwariant refeniw net yw gwariant refeniw gros heb gynnwys yr hyn a ariennir gan yr holl grantiau penodol heb fod yn grantiau'r heddlu. Mae'r ffigurau ar gyfer y blynyddoedd cynharach wedi'u hailwampio i fod yn gyson â'r diffiniad presennol hwn o wariant refeniw net.
- (e) Y gofyniad cyllidebol yw gwariant refeniw gros heb gynnwys yr hyn a ariennir gan yr holl grantiau penodol heb fod yn grantiau'r heddlu a'r gwariant hwnnw a ariennir o gronfeydd yr awdurdodau lleol. Swm y gwariant a ariennir gan y dreth gyngor a chymorth cyffredinol gan y llywodraeth ganolog ydyw, sef y grant cynnal refeniw, grant yr heddlu, ardrethi annomestig wedi'u hail ddsbarthu, ac unrhyw ryddhad grant ar gyfer y tâl cymunedol neu'r dreth gyngor. Mae'r ffigurau ar gyfer y blynyddoedd cynharach wedi'u hailwampio i fod yn gyson â'r diffiniad presennol hwn o'r gofyniad cyllidebol.
- (f) Trosglwyddwyd y cyfrifoldeb dros ddarparu gwasanaethau addysg bellach ac uwch o'r awdurdodau lleol ym 1992-93 a 1993-94 yn eu trefn.
- (g) Ffigurau'r gyllideb.

**1.2 Financing of revenue expenditure,
Wales**

**Ariannu gwariant refeniw,
Cymru**

£ million

£ miliynau

| | Revenue expenditure (a) | Financed by: Ariannwyd gan: | | | | |
|-------------|----------------------------|------------------------------------|-----------------------------------|--|--|--------------|
| | | General government grants (b) | Specific government grants (c) | Share of re-distributed non-domestic rates (d) | Community charge / council tax income (d) | Other (e) |
| | Gwariant refeniw | Grantiau cyffredinol y llywodraeth | Grantiau penodol y llywodraeth | Cyfran o ardrethi annomestig wedi'u hailddosbarthu | Incwm y tâl cymunedol / y dreth gyngor | Arall |
| 1990-91 | 2,216.9 | 1,249.6 | 59.4 | 443.0 | 477.1 | -12.2 |
| 1991-92 (f) | 2,473.3 | 1,659.9 | 63.6 | 525.0 | 231.5 | -6.6 |
| 1992-93 | 2,644.5 | 1,752.7 | 68.9 | 536.0 | 298.7 | -11.9 |
| 1993-94 | 2,623.8 | 1,807.0 | 70.2 | 470.2 | 322.6 | -46.2 |
| 1994-95 | 2,755.4 | 1,881.2 | 72.9 | 464.0 | 354.4 | -17.1 |
| 1995-96 | 2,932.0 | 1,873.1 | 69.9 | 520.0 | 394.1 | 74.9 |
| 1996-97 | 2,990.2 | 2,000.8 | 72.6 | 459.0 | 449.2 | 8.6 |
| 1997-98 | 3,120.6 | 1,956.8 | 74.6 | 584.0 | 483.3 | 21.8 |
| 1998-99 | 3,246.4 | 2,008.9 | 83.8 | 612.0 | 541.8 | -0.1 |
| 1999-2000 | 3,424.1 | 2,093.1 | 80.2 | 656.0 | 595.9 | -1.1 |
| 2000-01 (g) | 3,632.6 | 2,234.0 | 81.2 | 638.0 | 670.1 | 9.3 |
| 2001-02 (g) | 3,858.0 | 2,345.4 | 94.3 | 697.0 | 716.4 | 4.9 |

Sources: settlement, revenue outturn forms and revenue budget forms

Ffynhonnell: setliadau, ffurflenni alldro refeniw a ffurflenni cyllid refeniw

- (a) Taken from table 1.1.
- (b) Includes all unhypothecated grants, namely revenue support grant, police grant, council tax reduction scheme grant, transitional grant and the adjustment to reverse the transfer out of nursery voucher monies in 1997-98. Also see footnote (f).
- (c) Comprises specific and supplementary grants within aggregate external finance, excluding police grant. Also see footnote (f).
- (d) This includes community council precepts, and income covered by community charge / council tax benefit grant, but excludes council tax reduction scheme grant.
- (e) This includes use of, or contribution to, local authority reserves and other minor adjustments.
- (f) In 1991-92, a grant of £140 per taxpayer was given to local authorities in Wales to reduce community charge bills. Although identified separately from general government grants in 1991-92, it has been included under that heading as it was added into revenue support grant in subsequent years.
- (g) Budget figures.

- (a) Codwyd o dabl 1.1.
- (b) Gan gynnwys yr holl grantiau heb eu neilltuo, sef y grant cynnal refeniw, grant yr heddlu, grant cynllun lleihau'r dreth gyngor, grant trosiannol a'r addasiad i wrthdroi'r trosglwyddiad o arian talebau meithrin allan ym 1997-98. Gweler hefyd droednodyn (f).
- (c) Gan gynnwys grantiau penodol ac atodol o fewn cyllid allanol agrededig, heb gynnwys grant yr heddlu. Gweler hefyd droednodyn (f).
- (d) Mae hyn yn cynnwys praeseptau'r cyngorau cymuned, ac incwm a gwmpesir gan grant budd-dâl y tâl cymunedol / y dreth gyngor, ond nid yw'n cynnwys grant cynllun lleihau'r dreth gyngor.
- (e) Mae hyn yn cynnwys defnyddio cronfeydd yr awdurdodau lleol, neu cyfrannu atynt, a mân addasiadau eraill.
- (f) Ym 1991-92, rhoddwyd grant o £140 y trethdalwr i'r awdurdodau lleol yng Nghymru i leihau biliau'r tâl cymunedol. Er y'i nodwyd ar wahân i grantiau'r llywodraeth gyffredinol ym 1991-92, fe'i cynhwyswyd o dan y pennawd hwnnw gan iddo gael ei ychwanegu at y grant cynnal refeniw yn y blynyddoedd olynol.
- (g) Ffigurau'r gyllideb.

EXPENDITURE SUMMARY
CRYNODEB O WARIANT

1.3 Total capital expenditure, Wales

£ million

Cyfanswm gwariant cyfalaf, Cymru

£ miliynau

| | Total capital expenditure Cyfanswm gwariant cyfalaf | | | | Total capital receipts received (b) Cyfanswm y derbyniadau cyfalaf a ddaeth i law (b) | | |
|-------------|--|---------------------------|--------------|----------|---|-------|----------|
| | Expenditure on fixed assets | Grants and advances | Other | Total | Disposal of fixed assets | Other | Total |
| | Gwariant ar asedau sefydlog | Grantiau a blaensymiau | (a) Arall | Cyfanswm | Gwaredu asedau sefydlog | Arall | Cyfanswm |
| 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 |
| 1999-2000 | 387.6 | 137.5 | 5.5 | 530.6 | 104.4 | 5.9 | 110.3 |
| 2000-01 (c) | 429.3 | 110.9 | 1.0 | 541.2 | . | . | 94.2 |
| 2001-02 (d) | 515.9 | 130.6 | 1.1 | 647.6 | . | . | 66.8 |

Sources: capital outturn, provisional capital outturn and capital forecast forms

Ffynonellau: ffurflenni alldro cyfalaf, alldro cyfalaf dros dro a rhagolygon cyfalaf

- (a) This includes adjustments to expenditure incurred in one year but paid for in another year, and certain categories of revenue expenditure such as that for redundancy payments, against which the National Assembly for Wales 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.
- (b) Capital receipts do not offset capital expenditure in the same way as income from sales, fees and charges etc, offset revenue expenditure. A certain proportion of capital receipts must be set-aside for repayment of local authority debt. The remainder can be used to finance capital expenditure (see table 1.4).
- (c) Provisional capital outturn.
- (d) Capital forecasts.

- (a) Mae hyn yn cynnwys addasiadau i wariant a dynnwyd mewn un flwyddyn ond y talwyd amdano mewn blwyddyn arall, a rhai categorïau o wariant refeniw megis gwariant ar gyfer taliadau afreidedd, y mae gan y Cynulliad Cenedlaethol bŵer i roi cyfarwyddyd yn ei erbyn o dan adran 40(6) o Ddeddf Llywodraeth Leol a Thai, i ganiatáu i'r awdurdodau lleol ei drin fel gwariant cyfalaf.
- (b) Nid yw derbyniadau cyfalaf yn gwrthbwysu gwariant cyfalaf yn yr un ffordd ag y mae incwm o werthiannau, ffioedd a thaliadau, etc, yn gwrthbwysu gwariant refeniw. Rhaid i ryw gyfran o dderbyniadau cyfalaf gael ei neilltuo ar gyfer ad-dalu dyledion yr awdurdodau lleol. Gellir defnyddio'r gweddill i ariannu gwariant cyfalaf (gweler tabl 1.4).
- (c) Alldro cyfalaf dros dro.
- (d) Rhagolygon cyfalaf.

**1.4 Financing of capital expenditure,
Wales**

**Ariannu gwariant cyfalaf,
Cymru**

£ million

£ miliynau

| | Total capital expenditure | Financed by: Ariannwyd gan: | | | | |
|-------------|---------------------------|--|--------------------------------|---|---|---|
| | | Basic credit approvals / general capital funding (a) | Supplementary credit approvals | Specific capital grants and other contributions | Receipts used to finance expenditure (b) | Capital expenditure funded from revenue |
| | Cyfanswm gwariant cyfalaf | Cymeradwyaethau credyd sylfaenol / ariannu cyfalaf cyffredinol | Cymeradwyaethau credyd atodol | Grantiau cyfalaf penodol a chyfraniadau eraill | Derbyniadau a ddefnyddir i ariannu gwariant | Gwariant cyfalaf a ariennir o referniw |
| 1990-91 | 588.0 | 178.2 | 103.3 | 154.0 | 87.3 | 65.2 |
| 1991-92 | 620.5 | 188.4 | 116.4 | 210.0 | 41.0 | 64.6 |
| 1992-93 | 689.1 | 204.7 | 116.3 | 267.2 | 39.1 | 61.9 |
| 1993-94 | 681.3 | 158.7 | 133.0 | 264.3 | 75.2 | 50.2 |
| 1994-95 | 741.7 | 180.1 | 154.9 | 306.6 | 41.6 | 58.6 |
| 1995-96 | 785.5 | 182.4 | 154.3 | 281.4 | 80.0 | 87.4 |
| 1996-97 | 693.2 | 149.1 | 194.6 | 241.5 | 65.0 | 42.9 |
| 1997-98 | 615.2 | 130.4 | 154.8 | 228.5 | 59.8 | 41.7 |
| 1998-99 | 563.8 | 123.1 | 131.5 | 228.2 | 37.8 | 43.1 |
| 1999-2000 | 530.6 | 166.2 | 65.9 | 208.3 | 53.1 | 37.0 |
| 2000-01 (a) | 541.2 | 249.6 | 62.8 | 161.1 | 33.1 | 34.7 |
| 2001-02 (a) | 647.6 | 270.4 | 92.4 | 168.1 | 68.3 | 48.5 |

Sources: capital outturn, provisional capital outturn and capital forecast forms

Ffynonellau: ffurflenni alldro cyfalaf, alldro cyfalaf dros dro a rhagolygon cyfalaf

- (a) Basic credit approvals (BCAs) are granted as permission to borrow to finance general capital expenditure, as opposed to supplementary credit approvals (SCAs) and capital grants which must be used to finance specific capital projects. In 2000-01, BCAs were termed as general capital funding (GCF) because a proportion of BCA was replaced by a general capital grant. GCF figures are included in the 'basic credit approvals' column. The figures for 2000-01 are provisional capital outturn; those for 2001-02 are capital forecasts.
- (b) This is the part of total receipts received (table 1.3) that is used to finance capital expenditure. Part of total receipts received must be retained for debt repayment. Appendix E2 gives further detail on the accumulated level of receipts.

- (a) Rhoddir cymeradwyaethau credyd sylfaenol (BCAs) fel caniatâd i fenthyca i ariannu gwariant cyfalaf cyffredinol o'i gymharu â chymeradwyaethau credyd atodol (SCAs) a grantiau cyfalaf y mae rhaid eu defnyddio i ariannu projectau cyfalaf penodol. Yn 2000-01, yr enw ar BCAs oedd arian cyfalaf cyffredinol (GCF) am i gyfran o BCA gael ei disodli gan grant cyfalaf cyffredinol. Cynhwysir ffigurau GCF yng ngholofn 'cymeradwyaeth credyd sylfaenol'. Mae'r ffigurau am 2000-01 yn rhai alldro cyfalaf dros dro; mae'r rhai am 2001-02 yn rhagolygon cyfalaf.
- (b) Mae hyn yn rhan o gyfanswm y derbyniadau a ddaeth i law (tabl 1.3) a ddefnyddir i ariannu gwariant cyfalaf. Rhaid i ran o gyfanswm y derbyniadau a ddaw i law gael ei chadw ar gyfer ad-dalu dyledion. Yn Atodiad E2 ceir manylion pellach o lefel gronedig y derbyniadau.

2 Revenue expenditure

Revenue expenditure is made up of two distinct elements, current expenditure and debt financing.

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.

Debt financing is the repayment of debt and the associated interest payable on loans raised to finance past capital expenditure (section 3). It also includes any direct revenue contributions to capital expenditure (also section 3).

Revenue expenditure is financed by central government in the form of general and specific grants, together with locally raised income from the council tax, sales, fees, charges and other sources and contributions from reserves. Details of the financing of revenue expenditure can be found in section 1 and Appendix C.

Many revenue services command income from sales, fees and charges, together with that from other authorities contributing to jointly run services. The tables in this section are based on net expenditure; that is after 'netting off' this income. A more detailed breakdown of expenditure by service is available in Appendix A.

The sum of this net expenditure for all services, plus that for debt financing is termed gross revenue expenditure (GRE). Three other total expenditure measures, each subsets of GRE, are also considered in this section: revenue expenditure, net revenue expenditure and budget requirement (see glossary).

2 Gwariant refeniw

Mae gwariant refeniw yn cynnwys dwy elfen neilltuol, gwariant cyfredol a'r ariannu dyled.

Yn y bôn gwariant cyfredol yw'r gost a gysylltir â rhedeg gwasanaethau'r awdurdodau lleol, megis cyflogau gweithwyr, neu prynu nwyddau megis llyfrau i ysgolion, neu gwasanaethau megis lleoedd mewn cartrefi gofal preswyl. Mae gwariant refeniw hefyd yn cynnwys costau rhedeg o ddydd i ddydd megis gwres, goleuadau a glanhau adeiladau'r awdurdodau lleol neu rhedeg a chynnal-a-chadw cerbydau'r awdurdodau lleol.

Ariannu dyled yw ad-dalu dyled a'r llog cysylltiedig sy'n daladwy ar fenthyciadau a godir i ariannu gwariant cyfalaf y gorffennol (adran 3). Mae hefyd yn cynnwys unrhyw gyfraniadau refeniw uniongyrchol at wariant cyfalaf (hefyd adran 3).

Ariennir gwariant refeniw gan y llywodraeth ganolog ar ffurf grantiau cyffredinol a phenodol, ynghyd a'r incwm a godir yn lleol o'r dreth gyngor, gwerthiannau, ffioedd, taliadau a ffynonellau eraill a chyfraniadau o gronfeydd. Mae manylion ariannu gwariant refeniw i'w cael yn adran 1 ac Atodiad C.

Mae llawer o wasanaethau refeniw yn hawlio incwm o werthiannau, ffioedd a thaliadau, ynghyd a'r incwm o awdurdodau eraill sy'n cyfrannu at wasanaethau sy'n cael ei rhedeg ar y cyd. Seilir y tablau yn yr adran hon ar wariant net; sef ar ôl 'hepgor' yr incwm hwn. Ceir dadansoddiad fwy manwl o wariant yn ôl gwasanaeth yn Atodiad A.

Yr enw ar swm y gwariant net hwn ar gyfer pob gwasanaeth, ynghyd â gwariant ar gyfer ariannu dyled yw gwariant refeniw gros (GRE). Mae tri mesur arall o gyfanswm gwariant, pob un yn is-setiau o GRE, hefyd yn cael eu hystyried yn yr adran hon: sef gwariant refeniw, gwariant refeniw net a'r gofyniad cyllideb (gweler yr eirfa).

REVENUE EXPENDITURE GWARIANT REFENIW

The tables in this section look at final outturn expenditure for 1999-2000 and budgeted expenditure for 2000-01 and 2001-02. The first three tables provide a breakdown by service; the next three provide a breakdown by individual local authority; and the final three provide a breakdown by national park authority (and service). Note that revenue expenditure on council owned housing is dealt with in a separate account, known as the housing revenue account (HRA). Details of the HRA can be found in table 8.12 of the National Assembly for Wales publication: "Welsh Housing Statistics 2001."

A further breakdown of 1999-2000 revenue expenditure, into both service **and** authority, is given in Appendix A.

- Gross revenue expenditure totalled £3,770 million in 1999-2000, or £1,284 per head of population (table 2.1). Of this total, £1,407 million (37%) was spent on education services, £632 million (17%) was spent on personal social services and £370 million (10%) was spent on police services.
- Budget requirement, which is expenditure funded from general government grants (see Appendix C) together with council tax (see section 5), totalled £3,343 million in 1999-2000, or £1,138 per head of population. The county or county borough council element of this was equivalent to £1,010 per head of population, ranging from £883 in Monmouthshire to £1,194 in Merthyr Tydfil (table 2.4).
- Total national parks' expenditure in 1999-2000 was just under £9 million, of which just over £2 million was financed by income from the county and county borough councils (table 2.7).
- Similar patterns of expenditure are repeated in the budget data for 2000-01 and 2001-02 (tables 2.2, 2.3, 2.5, 2.6, 2.8 and 2.9).

Mae'r tablau yn yr adran hon yn edrych ar wariant alldro terfynol ar gyfer 1999-2000 a gwariant wedi'i gyllidebu ar gyfer 2000-01 a 2001-02. Y tri tabl cyntaf o'r rhain yn rhoi yn ôl gwasanaeth; gyda'r tri nesaf yn darparu dadansoddiad fesul awdurdod lleol unigol; a'r tri olaf yn darparu dadansoddiad fesul pharc cenedlaethol (a gwasanaeth). Noder yr ymdrinnir â gwariant refeniw ar dai ym mherchnogaeth y cyngor mewn cyfrif ar wahân, a elwir y cyfrif refeniw tai (HRA). Mae manylion HRA i'w cael yn nhabl 8.12 o gyhoeddiad Cynulliad Cenedlaethol Cymru: "Ystadegau Tai Cymru 2001".

Mae dadansoddiad pellach o wariant refeniw 1999-2000 yn ôl gwasanaeth **ac** awdurdod, i'w gael yn Atodiad A.

- Daeth gwariant refeniw gros i gyfanswm o £3,770 miliwn ym 1999-2000, neu £1,284 y pen o'r boblogaeth (tabl 2.1). O'r gyfanswm hwn, gwariwyd £1,407 miliwn (37%) ar wasanaethau addysg, gwariwyd £632 miliwn (17%) ar wasanaethau cymdeithasol personol a gwariwyd £370 miliwn (10%) ar wasanaethau'r heddlu.
- Daeth y gofyniad cyllideb, sef gwariant a ariennir o grantiau cyffredinol y llywodraeth (gweler Atodiad C) ynghyd â'r dreth gyngor (gweler adran 5), i gyfanswm o £3,343 miliwn ym 1999-2000, neu £1,138 y pen o'r boblogaeth. Yr oedd elfen y cyngor sir neu'r cyngor bwrdeistref sirol o hynny yn cyfateb i £1,010 y pen o'r boblogaeth, gan amrywio o £883 yn Sir Fynwy i £1,194 ym Merthyr Tudful (tabl 2.4).
- Roedd gwariant parciau cenedlaethol ym 1999-2000 ond ychydig is na £9 miliwn, o'r hynny ond ychydig fwy na £2 miliwn wedi'i ariannu gan incwm o'r cynghorau sir a chynghorau bwrdeistref sirol (tabl 2.7).
- Ailadroddir patrymau tebyg o wariant yn y data am y gyllideb ar gyfer 2000-01 a 2001-02 (tablau 2.2, 2.3, 2.5, 2.6, 2.8 a 2.9).

**2.1 Revenue expenditure by service,
1999-2000 (a)**

**Gwariant refeniw yn ôl gwasanaeth,
1999-2000 (a)**

| Service | £ | £ per | Gwasanaeth |
|---|-----------|-------|---|
| | thousand | head | |
| | £ | (b) | |
| | miloedd | £ | |
| | | y pen | |
| Education | 1,407,053 | 479 | Addysg |
| Personal social services | 631,750 | 215 | Gwasanaeth cymdeithasol personol |
| Police services | 369,674 | 126 | Gwasanaethau heddlu |
| Fire and civil defence | 96,010 | 33 | Tân ac amddiffyn sifil |
| Other Home Office | 35,218 | 12 | Arall y Swyddfa Gartref |
| Magistrates courts | 19,301 | 7 | Llysoedd ynadon |
| Highways maintenance | 139,783 | 48 | Cynnal-a-chadw priffyrdd |
| Parking and public transport | 19,740 | 7 | Parcio a chludiant cyhoeddus |
| Council fund housing | 18,181 | 6 | Tai cronfa'r cyngor |
| Housing benefit and administration | 247,826 | 84 | Budd-dâl tai a gweinyddu |
| Council tax benefit and administration | 14,013 | 5 | Budd-dâl y dreth gyngor a gweinyddu |
| Sport and recreation | 56,341 | 19 | Chwaraeon ac hamdden |
| Libraries, culture and heritage | 50,684 | 17 | Llyfrgelloedd, diwylliant a threftadaeth |
| Local environmental services (c) | 259,132 | 88 | Gwasanaethau amgylcheddol lleol (c) |
| Debt financing expenditure | 248,632 | 85 | Gwariant sy'n ariannu dyled |
| Capital expenditure charged to revenue account (CERA) | 20,976 | 7 | Gwariant cyfalaf a godwyd o'r cyfrif refeniw (CERA) |
| Community council precepts | 16,365 | 6 | Praeseptau cynghorau cymuned |
| Consumer protection | 12,053 | 4 | Diogelu defnyddwyr |
| Agricultural services | 11,143 | 4 | Gwasanaethau amaethyddol |
| External interest receipts | -33,331 | -11 | Derbyniadau llog allanol |
| Other revenue services (d) | 129,718 | 44 | Gwasanaethau refeniw eraill (d) |
| Gross revenue expenditure | 3,770,262 | 1,284 | Gwariant refeniw gros |
| Specific grants outside AEF | -346,191 | -118 | Grantiau penodol y tu allan i AEF |
| Specific grants inside AEF | -80,183 | -27 | Grantiau penodol o fewn AEF |
| Appropriations to/from financial reserves | -713 | - | Neilltuadau i/o gronfeydd ariannol |
| Other adjustments | 2 | - | Addasiadau eraill |
| Budget requirement | 3,343,177 | 1,138 | Y gofyniad cyllideb |

Source: revenue outturn forms

Ffynhonnell: ffurflenni alldro refeniw

- (a) Expenditure is net of income from sales, fees and charges, but includes that funded by specific government grants.
- (b) The £ per head calculations use the Registrar General's 1999 mid-year estimates of population.
- (c) Includes waste management, environmental health, community safety, cemeteries and crematoria, parks and open spaces, planning, economic development and local tax collection.
- (d) This includes levies paid to national park authorities, covering about 25% of national parks' expenditure. The remaining 75% of national parks' expenditure is excluded from this table, and shown in table 2.7.

- (a) Mae gwariant yn net o incwm o werthiannau, ffioedd a thaliadau, ond mae'n cynnwys yr hyn a ariennir gan grantiau penodol y llywodraeth.
- (b) Mae cyfrifiadau £ y pen yn defnyddio amcangyfrifon canol blwyddyn y Cofrestrdydd Cyffredinol o'r boblogaeth ar gyfer 1999.
- (c) Gan gynnwys rheoli gwastraff, iechyd yr amgylchedd, diogelwch cymunedol, mynwentydd ac amlosgfeydd, parciau a manau agored, cynllunio, datblygu economaidd a chasglu trethi lleol.
- (d) Mae'r tabl yma yn cynnwys ardollau i'r parciau cenedlaethol, sy'n gyfrifol am tua 25% o wariant parciau cenedlaethol. Nid yw'r tabl yma yn cynnwys y 75% o wariant parciau cenedlaethol sy'n weddill, ond fe'i dangosir yn nhabl 2.7.

REVENUE EXPENDITURE
GWARIANT REFENIW

2.2 Budgeted revenue expenditure by
service, 2000-01 (a)

Gwariant refeniw wedi'i gyllidebu
yn ôl gwasanaeth, 2000-01 (a)

| Service | £ thousand | £ per head (b) | Gwasanaeth |
|---|---------------|----------------------|---|
| | £ miloedd | £ y pen | |
| Education | 1,475,889 | 501 | Addysg |
| Personal social services | 668,495 | 227 | Gwasanaeth cymdeithasol personol |
| Police services | 394,642 | 134 | Gwasanaethau heddlu |
| Fire and civil defence | 100,150 | 34 | Tân ac amddiffyn sifil |
| Other Home Office | 35,181 | 12 | Arall y Swyddfa Gartref |
| Magistrates courts | 19,856 | 7 | Llysoedd ynadon |
| Highways maintenance | 146,127 | 50 | Cynnal-a-chadw priffyrdd |
| Parking and public transport | 20,253 | 7 | Parcio a chludiant cyhoeddus |
| Council fund housing | 19,197 | 7 | Tai cronfa'r cyngor |
| Housing benefit and administration | 259,908 | 88 | Budd-dâl tai a gweinyddu |
| Council tax benefit and administration | 13,624 | 5 | Budd-dâl y dreth gyngor a gweinyddu |
| Sport and recreation | 54,268 | 18 | Chwaraeon ac hamdden |
| Libraries, culture and heritage | 51,987 | 18 | Llyfrgelloedd, diwylliant a threftadaeth |
| Local environmental services (c) | 273,361 | 93 | Gwasanaethau amgylcheddol lleol (c) |
| Debt financing expenditure | 262,531 | 89 | Gwariant sy'n ariannu dyled |
| Capital expenditure charged to revenue account (CERA) | 19,431 | 7 | Gwariant cyfalaf a godwyd o'r cyfrif refeniw (CERA) |
| Community council precepts | 17,070 | 6 | Praeseptau cynghorau cymuned |
| Consumer protection | 11,955 | 4 | Diogelu defnyddwyr |
| Agricultural services | 13,683 | 5 | Gwasanaethau amaethyddol |
| External interest receipts | -23,953 | -8 | Derbyniadau llog allanol |
| Other revenue services (d) | 129,001 | 44 | Gwasanaethau refeniw eraill (d) |
| Gross revenue expenditure | 3,962,656 | 1,345 | Gwariant refeniw gros |
| Specific grants outside AEF | -330,027 | -112 | Grantiau penodol y tu allan i AEF |
| Specific grants inside AEF | -81,217 | -28 | Grantiau penodol o fewn AEF |
| Appropriations to/from financial reserves | -11,213 | -4 | Neilltuadau i/o gronfeydd ariannol |
| Other adjustments | - | - | Addasiadau eraill |
| Budget requirement | 3,540,199 | 1,202 | Y gofyniad cyllideb |

Source: revenue budget forms

Ffynhonnell: ffurflenni cyllid refeniw

- (a) Expenditure is net of income from sales, fees and charges, but includes that funded by specific government grants.
- (b) The £ per head calculations use the Registrar General's 2000 mid-year estimates of population.
- (c) Includes waste management, environmental health, community safety, cemeteries and crematoria, parks and open spaces, planning, economic development and local tax collection.
- (d) This includes levies paid to national park authorities, covering about 25% of national parks' expenditure. The remaining 75% of national parks' expenditure is excluded from this table, and shown in table 2.8.

- (a) Mae gwariant yn net o incwm o werthiannau, ffioedd a thaliadau, ond mae'n cynnwys yr hyn a ariennir gan grantiau penodol y llywodraeth.
- (b) Mae cyfrifiadau £ y pen yn defnyddio amcangyfrifon canol blwyddyn y Cofrestrdydd Cyffredinol o'r boblogaeth ar gyfer 2000.
- (c) Gan gynnwys rheoli gwastraff, iechyd yr amgylchedd, diogelwch cymunedol, mynwentydd ac amlosgfeydd, parciau a manau agored, cynllunio, datblygu economaidd a chasglu trethi lleol.
- (e) Mae'r tabl yma yn cynnwys ardollau i'r parciau cenedlaethol, sy'n gyfrifol am tua 25% o wariant parciau cenedlaethol. Nid yw'r tabl yma yn cynnwys y 75% o wariant parciau cenedlaethol sy'n weddill, ond fe'i dangosir yn nhabl 2.8.

2.3 Budgeted revenue expenditure by service, 2001-02 (a)

Gwariant refeniw wedi'i gyllidebu yn ôl gwasanaeth, 2001-02 (a)

| Service | £ | £ per | Gwasanaeth |
|---|-----------|-------|---|
| | thousand | head | |
| | £ | (b) | |
| | miloedd | £ | |
| | | y pen | |
| Education | 1,585,683 | 538 | Addysg |
| Personal social services | 716,535 | 243 | Gwasanaeth cymdeithasol personol |
| Police services | 426,218 | 145 | Gwasanaethau heddlu |
| Fire and civil defence | 104,991 | 36 | Tân ac amddiffyn sifil |
| Other Home Office | 22,538 | 8 | Arall y Swyddfa Gartref |
| Magistrates courts | 21,275 | 7 | Llysoedd ynadon |
| Highways maintenance | 155,984 | 53 | Cynnal-a-chadw priffyrdd |
| Parking and public transport | 36,275 | 12 | Parcio a chludiant cyhoeddus |
| Council fund housing | 21,394 | 7 | Tai cronfa'r cyngor |
| Housing benefit and administration | 258,559 | 88 | Budd-dâl tai a gweinyddu |
| Council tax benefit and administration | 14,374 | 5 | Budd-dâl y dreth gyngor a gweinyddu |
| Sport and recreation | 61,860 | 21 | Chwaraeon ac hamdden |
| Libraries, culture and heritage | 60,905 | 21 | Llyfrgelloedd, diwylliant a threftadaeth |
| Local environmental services (c) | 293,683 | 100 | Gwasanaethau amgylcheddol lleol (c) |
| Debt financing expenditure | 256,738 | 87 | Gwariant sy'n ariannu dyled |
| Capital expenditure charged to revenue account (CERA) | 20,644 | 7 | Gwariant cyfalaf a godwyd o'r cyfrif refeniw (CERA) |
| Community council precepts | 18,045 | 6 | Praeseptau cyngorau cymuned |
| Consumer protection | 11,874 | 4 | Diogelu defnyddwyr |
| Agricultural services | 16,122 | 5 | Gwasanaethau amaethyddol |
| External interest receipts | -22,670 | -8 | Derbyniadau llog allanol |
| Other revenue services (d) | 142,587 | 48 | Gwasanaethau refeniw eraill (d) |
| Gross revenue expenditure | 4,223,614 | 1,434 | Gwariant refeniw gros |
| Specific grants outside AEF | -365,583 | -124 | Grantiau penodol y tu allan i AEF |
| Specific grants inside AEF | -94,322 | -32 | Grantiau penodol o fewn AEF |
| Appropriations to/from financial reserves | -6,684 | -2 | Neilltuadau i/o gronfeydd ariannol |
| Other adjustments | - | - | Addasiadau eraill |
| Budget requirement | 3,757,025 | 1,275 | Y gofyniad cyllideb |

Source: revenue budget forms

Ffynhonnell: ffurflenni cyllideb refeniw

- (a) Expenditure is net of income from sales, fees and charges, but includes that funded by specific government grants.
- (b) The £ per head calculations use the Registrar General's 2000 mid-year estimates of population.
- (c) Includes waste management, environmental health, community safety, cemeteries and crematoria, parks and open spaces, planning, economic development and local tax collection.
- (d) This includes levies paid to national park authorities, covering about 25% of national parks' expenditure. The remaining 75% of national parks' expenditure is excluded from this table, and shown in table 2.9.

- (a) Mae gwariant yn net o incwm o werthiannau, ffioedd a thaliadau, ond mae'n cynnwys yr hyn a ariennir gan grantiau penodol y llywodraeth.
- (b) Mae cyfrifiadau £ y pen yn defnyddio amcangyfrifon canol blwyddyn y Cofrestrdydd Cyffredinol o'r boblogaeth ar gyfer 2000.
- (c) Gan gynnwys rheoli gwastraff, iechyd yr amgylchedd, diogelwch cymunedol, mynwentydd ac amlosgfeydd, parciau a manau agored, cynllunio, datblygu economaidd a chasglu trethi lleol.
- (f) Mae'r tabl yma yn cynnwys ardollau i'r parciau cenedlaethol, sy'n gyfrifol am tua 25% o wariant parciau cenedlaethol. Nid yw'r tabl yma yn cynnwys y 75% o wariant parciau cenedlaethol sy'n weddill, ond fe'i dangosir yn nhabl 2.9.

REVENUE EXPENDITURE
GWARIANT REFENIW

2.4 Revenue expenditure, by authority,
1999-2000

Gwariant refeniw, yn ôl awdurdod,
1999-2000

| | Gross revenue | Revenue expenditure | Net revenue | Budget requirement | | |
|-------------------------------------|-----------------------------------|------------------------------|----------------------------------|---------------------|----------------|----------------------------------|
| | expenditure (£ thousand) | (£ thousand) | expenditure (£ thousand) | Y gofyniad cyllideb | | |
| | Gwariant refeniw gros (£ miloedd) | Gwariant refeniw (£ miloedd) | Gwariant refeniw net (£ miloedd) | £ thousand | £ per head (a) | |
| | | | | £ miloedd | £ y pen | |
| County/country borough councils: | | | | | | Cyngorau sir/bwrdeistref sirol: |
| Isle of Anglesey | 80,168 | 71,212 | 69,875 | 70,138 | 1,073 | Ynys Môn |
| Gwynedd | 143,394 | 126,743 | 124,616 | 126,266 | 1,085 | Gwynedd |
| Conwy | 125,026 | 109,840 | 108,218 | 105,760 | 944 | Conwy |
| Denbighshire | 113,571 | 100,590 | 99,151 | 97,831 | 1,075 | Sir Ddinbych |
| Flintshire | 162,488 | 148,352 | 142,453 | 142,066 | 964 | Sir y Flint |
| Wrexham | 135,168 | 126,227 | 121,025 | 119,602 | 953 | Wrecsam |
| Powys | 151,657 | 135,519 | 131,726 | 135,154 | 1,070 | Powys |
| Ceredigion | 85,659 | 77,929 | 76,618 | 75,488 | 1,052 | Ceredigion |
| Pembrokeshire | 133,249 | 119,142 | 117,284 | 117,650 | 1,035 | Sir Benfro |
| Carmarthenshire | 205,290 | 187,787 | 180,203 | 180,425 | 1,068 | Sir Gaerfyrddin |
| Swansea | 263,192 | 231,810 | 226,772 | 225,152 | 980 | Abertawe |
| Neath Port Talbot | 169,542 | 155,176 | 149,814 | 148,710 | 1,076 | Castell-nedd Port Talbot |
| Bridgend | 148,098 | 134,786 | 130,065 | 131,598 | 1,000 | Pen-y-bont ar Ogwr |
| The Vale of Glamorgan | 125,338 | 110,051 | 108,525 | 113,193 | 933 | Bro Morgannwg |
| Cardiff | 358,362 | 309,270 | 296,659 | 299,167 | 922 | Caerdydd |
| Rhondda Cynon Taff | 300,039 | 271,252 | 268,324 | 254,985 | 1,060 | Rhondda Cynon Taf |
| Merthyr Tydfil | 74,739 | 67,920 | 67,012 | 67,078 | 1,194 | Merthyr Tudful |
| Caerphilly | 192,684 | 177,236 | 174,817 | 173,200 | 1,018 | Caerffili |
| Blaenau Gwent | 88,375 | 81,260 | 79,781 | 79,555 | 1,109 | Blaenau Gwent |
| Torfaen | 101,242 | 94,584 | 93,239 | 92,825 | 1,034 | Tor-faen |
| Monmouthshire | 83,287 | 76,093 | 75,013 | 76,454 | 883 | Sir Fynwy |
| Newport | 157,155 | 139,966 | 131,372 | 134,227 | 970 | Casnewydd |
| All county/country borough councils | 3,397,723 | 3,052,745 | 2,972,562 | 2,966,524 | 1,010 | Pob cyngor sir/bwrdeistref sirol |
| Police authorities: | | | | | | Awdurdodau heddlu: |
| Dyfed Powys | 55,994 | 55,743 | 55,743 | 55,716 | 116 | Dyfed Powys |
| Gwent | 70,976 | 70,834 | 70,834 | 71,414 | 128 | Gwent |
| North Wales | 78,833 | 78,569 | 78,569 | 79,555 | 121 | Gogledd Cymru |
| South Wales | 167,683 | 167,127 | 167,127 | 169,968 | 137 | De Cymru |
| All police authorities | 373,486 | 372,273 | 372,273 | 376,653 | 128 | Pob awdurdod heddlu |
| Other (b) | -947 | -947 | -947 | - | - | Arall (b) |
| Wales | 3,770,262 | 3,424,071 | 3,343,888 | 3,343,177 | 1,138 | Cymru |

Source: revenue outturn forms

Ffynhonnell: ffurfienni alldro refeniw

- (a) The £ per head calculations use the Registrar General's 1999 mid-year estimates of population.
- (b) Movement to and from reserves of the combined fire authorities in Wales. In general, fire authority revenue expenditure is included within the county and county borough council figures.

- (a) Mae cyfrifiadau £ y pen yn defnyddio amcangyfrifon canol blwyddyn y Cofrestrdd Cyffredinol o'r boblogaeth ar gyfer 1999.
- (b) Symud i gronfeydd yr awdurdodau tân cyfunol yng Nghymru ac oddi yno. Yn gyffredinol, cynhwysir gwariant refeniw'r awdurdodau tân o fewn ffigurau cyngorau sir a chynghorau bwrdeistref sirol.

2.5 Budgeted revenue expenditure, by authority, 2000-01

Gwariant refeniw wedi'i gyllidebu, yn ôl awdurdod, 2000-01

| | Gross revenue | Revenue expenditure | Net revenue | Budget requirement | | |
|------------------------------------|-----------------------------------|------------------------------|----------------------------------|---------------------|----------------|----------------------------------|
| | expenditure (£ thousand) | (£ thousand) | expenditure (£ thousand) | Y gofyniad cyllideb | | |
| | Gwariant refeniw gros (£ miloedd) | Gwariant refeniw (£ miloedd) | Gwariant refeniw net (£ miloedd) | £ thousand | £ per head (a) | |
| | | | | £ miloedd | £ y pen | |
| County/county borough councils: | | | | | | Cyngorau sir/bwrdeistref sirol: |
| Isle of Anglesey | 84,980 | 76,109 | 74,175 | 74,156 | 1,144 | Ynys Môn |
| Gwynedd | 150,409 | 136,461 | 133,040 | 133,409 | 1,143 | Gwynedd |
| Conwy | 131,805 | 115,486 | 112,687 | 112,342 | 997 | Conwy |
| Denbighshire | 115,334 | 104,007 | 101,371 | 104,610 | 1,139 | Sir Ddinbych |
| Flintshire | 164,524 | 152,560 | 148,915 | 150,267 | 1,013 | Sir y Flint |
| Wrexham | 137,857 | 129,612 | 126,577 | 126,469 | 1,006 | Wrecsam |
| Powys | 160,982 | 146,315 | 142,918 | 142,877 | 1,126 | Powys |
| Ceredigion | 89,362 | 83,149 | 81,034 | 80,449 | 1,115 | Ceredigion |
| Pembrokeshire | 141,240 | 127,910 | 124,433 | 124,433 | 1,085 | Sir Benfro |
| Carmarthenshire | 212,534 | 196,550 | 191,788 | 190,824 | 1,128 | Sir Gaerfyrddin |
| Swansea | 277,774 | 247,204 | 240,052 | 238,136 | 1,034 | Abertawe |
| Neath Port Talbot | 175,446 | 161,693 | 157,475 | 157,275 | 1,140 | Castell-nedd Port Talbot |
| Bridgend | 153,187 | 141,677 | 139,234 | 139,234 | 1,059 | Pen-y-bont ar Ogwr |
| The Vale of Glamorgan | 138,759 | 123,638 | 119,956 | 120,056 | 976 | Bro Morgannwg |
| Cardiff | 378,650 | 326,460 | 317,692 | 316,327 | 966 | Caerdydd |
| Rhondda Cynon Taff | 302,298 | 273,814 | 266,733 | 269,700 | 1,125 | Rhondda Cynon Taf |
| Merthyr Tydfil | 78,136 | 72,303 | 70,602 | 70,952 | 1,271 | Merthyr Tudful |
| Caerphilly | 203,525 | 188,596 | 184,037 | 183,654 | 1,077 | Caerffili |
| Blaenau Gwent | 93,863 | 85,607 | 84,408 | 84,145 | 1,181 | Blaenau Gwent |
| Torfaen | 108,522 | 102,571 | 99,898 | 98,918 | 1,102 | Tor-faen |
| Monmouthshire | 91,027 | 84,305 | 82,179 | 81,734 | 935 | Sir Fynwy |
| Newport | 172,473 | 158,339 | 153,945 | 141,969 | 1,025 | Casnewydd |
| All county/county borough councils | 3,562,687 | 3,234,366 | 3,153,149 | 3,141,936 | 1,066 | Pob cyngor sir/bwrdeistref sirol |
| Police authorities: | | | | | | Awdurdodau heddlu: |
| Dyfed Powys | 59,409 | 59,025 | 59,025 | 59,025 | 122 | Dyfed Powys |
| Gwent | 76,270 | 76,135 | 76,135 | 76,135 | 137 | Gwent |
| North Wales | 84,475 | 84,019 | 84,019 | 84,019 | 127 | Gogledd Cymru |
| South Wales | 179,815 | 179,084 | 179,084 | 179,084 | 144 | De Cymru |
| All police authorities | 399,969 | 398,263 | 398,263 | 398,263 | 135 | Pob awdurdod heddlu |
| Other (b) | - | - | - | - | - | Arall (b) |
| Wales | 3,962,656 | 3,632,629 | 3,551,412 | 3,540,199 | 1,202 | Cymru |

Source: revenue budget forms

Ffynhonnell: ffurflenni cyllideb refeniw

- (a) The £ per head calculations use the Registrar General's 2000 mid-year estimates of population.
- (b) Movement to and from reserves of the combined fire authorities in Wales. Revenue expenditure is included within the county and county borough council figures.

- (a) Mae cyfrifiadau £ y pen yn defnyddio amcangyfrifon canol blwyddyn y Cofrestrdydd Cyffredinol o'r boblogaeth ar gyfer 2000.
- (b) Symud i gronfeydd yr awdurdodau tân cyfunol yng Nghymru ac oddi yno. Yn gyffredinol, cynhwysir gwariant refeniw'r awdurdodau tân o fewn ffigurau cyngorau sir a chynghorau bwrdeistref sirol.

REVENUE EXPENDITURE
GWARIANT REFENIW

2.6 Budgeted revenue expenditure, by
authority, 2001-02

Gwariant refeniw wedi'i gyllidebu,
yn ôl awdurdod, 2001-02

| | Gross revenue | Revenue expenditure | Net revenue | Budget requirement | | |
|------------------------------------|-----------------------|---------------------|----------------------|---------------------|------------|----------------------------------|
| | expenditure | (£ thousand) | expenditure | Y gofyniad cyllideb | | |
| | (£ thousand) | | (£ thousand) | £ | £ per head | |
| | Gwariant refeniw gros | Gwariant refeniw | Gwariant refeniw net | £ | £ y pen | |
| | (£ miloedd) | (£ miloedd) | (£ miloedd) | miloedd | pen | |
| County/county borough councils: | | | | | | Cyngorau sir/bwrdeistref sirol: |
| Isle of Anglesey | 91,590 | 82,762 | 80,864 | 80,909 | 1,248 | Ynys Môn |
| Gwynedd | 160,724 | 145,701 | 142,523 | 142,789 | 1,223 | Gwynedd |
| Conwy | 140,727 | 125,409 | 122,146 | 121,747 | 1,080 | Conwy |
| Denbighshire | 124,955 | 112,271 | 109,631 | 111,881 | 1,218 | Sir Ddinbych |
| Flintshire | 170,577 | 159,506 | 157,338 | 158,694 | 1,070 | Sir y Flint |
| Wrexham | 148,721 | 140,412 | 133,697 | 133,523 | 1,062 | Wrecsam |
| Powys | 171,294 | 155,332 | 151,739 | 151,236 | 1,192 | Powys |
| Ceredigion | 96,127 | 89,129 | 87,225 | 86,276 | 1,196 | Ceredigion |
| Pembrokeshire | 150,655 | 137,389 | 134,782 | 133,731 | 1,166 | Sir Benfro |
| Carmarthenshire | 225,263 | 208,078 | 201,006 | 201,895 | 1,194 | Sir Gaerfyrddin |
| Swansea | 292,115 | 259,630 | 253,213 | 252,095 | 1,095 | Abertawe |
| Neath Port Talbot | 188,124 | 169,831 | 165,773 | 165,778 | 1,202 | Castell-nedd Port Talbot |
| Bridgend | 164,843 | 150,765 | 147,228 | 147,228 | 1,120 | Pen-y-bont ar Ogwr |
| The Vale of Glamorgan | 144,893 | 130,360 | 127,448 | 127,149 | 1,034 | Bro Morgannwg |
| Cardiff | 406,671 | 351,598 | 335,296 | 334,821 | 1,022 | Caerdydd |
| Rhondda Cynon Taff | 318,498 | 288,508 | 281,923 | 284,673 | 1,187 | Rhondda Cynon Taf |
| Merthyr Tydfil | 82,858 | 76,050 | 74,426 | 74,872 | 1,341 | Merthyr Tudful |
| Caerphilly | 218,145 | 200,429 | 195,820 | 195,490 | 1,147 | Caerffili |
| Blaenau Gwent | 98,042 | 90,234 | 88,720 | 88,464 | 1,242 | Blaenau Gwent |
| Torfaen | 117,136 | 107,799 | 104,941 | 104,565 | 1,165 | Tor-faen |
| Monmouthshire | 95,051 | 88,973 | 87,157 | 87,158 | 997 | Sir Fynwy |
| Newport | 182,531 | 165,911 | 158,859 | 150,097 | 1,084 | Casnewydd |
| All county/county borough councils | 3,789,540 | 3,436,078 | 3,341,755 | 3,335,072 | 1,132 | Pob cyngor sir/bwrdeistref sirol |
| Police authorities: | | | | | | Awdurdodau heddlu: |
| Dyfed Powys | 66,751 | 62,884 | 62,884 | 62,884 | 130 | Dyfed Powys |
| Gwent | 83,041 | 80,681 | 80,681 | 80,681 | 145 | Gwent |
| North Wales | 92,415 | 89,452 | 89,452 | 89,452 | 135 | Gogledd Cymru |
| South Wales | 191,867 | 188,937 | 188,937 | 188,937 | 152 | De Cymru |
| All police authorities | 434,074 | 421,953 | 421,953 | 421,953 | 143 | Pob awdurdod heddlu |
| Other (b) | - | - | - | - | - | Arall (b) |
| Wales | 4,223,614 | 3,858,031 | 3,763,709 | 3,757,025 | 1,275 | Cymru |

Source: revenue budget forms

Ffynhonnell: ffurflenni cyllideb refeniw

- (a) The £ per head calculations use the Registrar General's 2000 mid-year estimates of population.
(b) Movement to and from reserves of the combined fire authorities in Wales. Revenue expenditure is included within the county and county borough council figures.

- (a) Mae cyfrifiadau £ y pen yn defnyddio amcangyfrifon canol blwyddyn y Cofrestrdydd Cyffredinol o'r boblogaeth ar gyfer 2000.
(b) Symud i gronfeydd yr awdurdodau tân cyfunol yng Nghymru ac oddi yno. Yn gyffredinol, cynhwysir gwariant refeniw'r awdurdodau tân o fewn ffigurau cyngorau sir a chynghorau bwrdeistref sirol.

**2.7 Revenue expenditure, by service
and national park authority,
1999-2000 (a)**

**Gwariant refeniw, yn ôl gwasanaeth
ac awdurdod parc cenedlaethol,
1999-2000 (a)**

£ thousand

£ miloedd

| Service | Brecon Beacons | Pembrokeshire Coast | Snowdonia | Wales | Gwasanaeth |
|--|-----------------------|------------------------|--------------|--------------|---|
| | Bannau Brycheiniog | Arfordir Sir Benfro | Eryri | Cymru | |
| Parks and open spaces | 1,748 | 1,742 | 2,785 | 6,275 | Parciau a mannau agored |
| Planning | 430 | 404 | 620 | 1,454 | Cynllunio |
| Conservation of heritage | - | 253 | 92 | 345 | Cadwraeth treftadaeth |
| Tourism | - | 281 | - | 281 | Twristiaeth |
| Parking of vehicles | - | -47 | -110 | -157 | Parcio cerbydau |
| Debt financing expenditure | - | 5 | - | 5 | Gwariant sy'n ariannu dyled |
| Capital expenditure charged to revenue account (CERA) | - | - | 64 | 64 | Gwariant cyfalaf a godwyd o'r cyfrif refeniw (CERA) |
| External interest receipts | -25 | -16 | -51 | -92 | Derbyniadau llog allanol |
| Other revenue services | 256 | 83 | 382 | 721 | Gwasanaethau refeniw eraill |
| Total expenditure | 2,409 | 2,705 | 3,782 | 8,896 | Cyfanswm gwariant |
| Levies income from county and county borough councils (b) | -574 | -626 | -811 | -2,011 | Incwm ardollau o chynghorau sir a chynghorau bwrdeistref sirol (b) |
| Gross revenue expenditure | 1,835 | 2,079 | 2,971 | 6,885 | Gwariant refeniw gros |
| Specific grants outside AEF | -118 | -229 | -490 | -837 | Grantiau penodol y tu allan i AEF |
| Specific grants inside AEF (c) | -1,722 | -1,878 | -2,434 | -6,034 | Grantiau penodol o fewn AEF (c) |
| Appropriations to/from financial reserves | 48 | 28 | -47 | 29 | Neilltuadau i/o gronfeydd ariannol |
| Other adjustments | -43 | - | - | -43 | Addasiadau eraill |
| Budget requirement | - | - | - | - | Y gofyniad cyllideb |

Source: revenue outturn forms

Ffynhonnell: ffurflenni alldro refeniw

- (a) Expenditure is net of income from sales, fees and charges, but includes that funded by specific government grants and levies from county and county borough councils.
- (b) County and county borough councils provide approximately 25% of funding for national parks in Wales. These amounts are included in the expenditure incurred by county and county borough councils as shown in tables 2.1 and 2.4.
- (c) The bulk (about 70%) 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.

- (a) Mae gwariant yn net o incwm o werthiannau, ffioedd a thaliadau, ond mae'n cynnwys yr hyn a ariennir gan grantiau penodol y llywodraeth a threthi cynghorau sir a chynghorau bwrdeistref sirol.
- (b) Mae cynghorau sir a chynghorau bwrdeistref sirol yn darparu tua 25% o'r gronfa i ariannu parciau cenedlaethol Cymru. Mae'r symiau hyn wedi'u cynnwys yng ngwariant cynghorau sir a chynghorau bwrdeistref sirol fel a ddangosir yn nhablau 2.1 a 2.4.
- (c) Mae'r mwyafrif (tua 70%) o'r ariannu ar gyfer parciau cenedlaethol mewn ffurf grant blynyddol llywodraeth ganolog. Mae grantiau derbyniwyd gan bob pharc cenedlaethol ers 1990-91 wedi'u nodi yn atodiad C5.

REVENUE EXPENDITURE
GWARIANT REFENIW

2.8 Budgeted revenue expenditure, by service and national park authority, 2000-01 (a)

Gwariant refeniw wedi'i gyllidebu, yn ôl gwasanaeth ac awdurdod parc cenedlaethol, 2000-01 (a)

£ thousand

£ miloedd

| Service | Brecon Beacons | Pembrokeshire Coast | Snowdonia | Wales | Gwasanaeth |
|---|-----------------------|------------------------|--------------|--------------|--|
| | Bannau Brycheiniog | Arfordir Sir Benfro | Eryri | Cymru | |
| Parks and open spaces | 1,432 | 1,518 | 2,494 | 5,444 | Parciau a mannau agored |
| Planning | 467 | 477 | 553 | 1,497 | Cynllunio |
| Conservation of heritage | 206 | 55 | 109 | 370 | Cadwraeth treftadaeth |
| Tourism | 115 | 387 | - | 502 | Twristiaeth |
| Parking of vehicles | - | -44 | -107 | -151 | Parcio cerbydau |
| Debt financing expenditure | - | 20 | - | 20 | Gwariant sy'n ariannu dyled |
| Capital expenditure charged to revenue account (CERA) | - | - | 4 | 4 | Gwariant cyfalaf a godwyd o'r cyfrif refeniw (CERA) |
| External interest receipts | - | -16 | -54 | -70 | Derbyniadau llog allanol |
| Other revenue services | 300 | 314 | 515 | 1,129 | Gwasanaethau refeniw eraill |
| Total expenditure | 2,520 | 2,711 | 3,514 | 8,745 | Cyfanswm gwariant |
| Levies income from county and county borough councils (b) | -622 | -678 | -878 | -2,178 | Incwm ardollau o chynghorau sir a chynghorau bwrdeistref sirol (b) |
| Gross revenue expenditure | 1,898 | 2,033 | 2,636 | 6,567 | Gwariant refeniw gros |
| Specific grants outside AEF | -27 | - | - | -27 | Grantiau penodol y tu allan i AEF |
| Specific grants inside AEF (c) | -1,865 | -2,033 | -2,636 | -6,534 | Grantiau penodol o fewn AEF (c) |
| Appropriations to/from financial reserves | -6 | - | - | -6 | Neilltuadau i/o gronfeydd ariannol |
| Other adjustments | - | - | - | - | Addasiadau eraill |
| Budget requirement | - | - | - | - | Y gofyniad cyllideb |

Source: revenue budget forms

Ffynhonnell: ffurflenni cyllideb refeniw

- (a) Expenditure is net of income from sales, fees and charges, but includes that funded by specific government grants and levies from county and county borough councils.
- (b) County and county borough councils provide approximately 25% of funding for national parks in Wales. These amounts are included in the expenditure incurred by county and county borough councils as shown in tables 2.2 and 2.5.
- (c) The bulk (about 70%) 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.

- (a) Mae gwariant yn net o incwm o werthiannau, ffioedd a thaliadau, ond mae'n cynnwys yr hyn a ariennir gan grantiau penodol y llywodraeth a threthi cynghorau sir a chynghorau bwrdeistref sirol.
- (b) Mae cynghorau sir a chynghorau bwrdeistref sirol yn darparu tua 25% o'r gronfa i ariannu parciau cenedlaethol Cymru. Mae'r symiau hyn wedi'u cynnwys yng ngwariant cynghorau sir a chynghorau bwrdeistref sirol fel a ddangosir yn nhablau 2.2 a 2.5.
- (c) Mae'r mwyafrif (tua 70%) o'r ariannu ar gyfer parciau cenedlaethol mewn ffurf grant blynyddol llywodraeth ganolog. Mae grantiau derbyniwyd gan bob parc cenedlaethol ers 1990-91 wedi'u nodi yn atodiad C5.

2.9 Budgeted revenue expenditure, by service and national park authority, 2001-02 (a)

Gwariant refeniw wedi'i gyllidebu, yn ôl gwasanaeth ac awdurdod parc cenedlaethol, 2001-02 (a)

£ thousand

£ miloedd

| Service | Brecon Beacons | Pembrokeshire Coast | Snowdonia | Wales | Gwasanaeth |
|---|-----------------------|------------------------|--------------|---------------|--|
| | Bannau Brycheiniog | Arfordir Sir Benfro | Eryri | Cymru | |
| Parks and open spaces | 2,170 | 2,495 | 2,912 | 7,577 | Parciau a mannau agored |
| Planning | 549 | 529 | 594 | 1,672 | Cynllunio |
| Conservation of heritage | - | 246 | 144 | 390 | Cadwraeth treftadaeth |
| Tourism | - | - | 150 | 150 | Twristiaeth |
| Parking of vehicles | - | - | -79 | -79 | Parcio cerbydau |
| Debt financing expenditure | - | 20 | - | 20 | Gwariant sy'n ariannu dyled |
| Capital expenditure charged to revenue account (CERA) | - | - | 49 | 49 | Gwariant cyfalaf a godwyd o'r cyfrif refeniw (CERA) |
| External interest receipts | -24 | -20 | -54 | -98 | Derbyniadau llog allanol |
| Other revenue services | 444 | 346 | 515 | 1,305 | Gwasanaethau refeniw eraill |
| Total expenditure | 3,139 | 3,616 | 4,231 | 10,986 | Cyfanswm gwariant |
| Levies income from county and county borough councils (b) | -690 | -752 | -975 | -2,418 | Incwm ardollau o chynghorau sir a chynghorau bwrdeistref sirol (b) |
| Gross revenue expenditure | 2,449 | 2,863 | 3,256 | 8,568 | Gwariant refeniw gros |
| Specific grants outside AEF | -373 | -626 | -330 | -1,329 | Grantiau penodol y tu allan i AEF |
| Specific grants inside AEF (c) | -2,070 | -2,257 | -2,926 | -7,254 | Grantiau penodol o fewn AEF (c) |
| Appropriations to/from financial reserves | -5 | 20 | - | 15 | Neilltuadau i/o gronfeydd ariannol |
| Other adjustments | - | - | - | - | Addasiadau eraill |
| Budget requirement | - | - | - | - | Y gofyniad cyllideb |

Source: revenue budget forms

Ffynhonnell: ffurflenni cyllideb refeniw

- (a) Expenditure is net of income from sales, fees and charges, but includes that funded by specific government grants and levies from county and county borough councils.
- (b) County and county borough councils provide approximately 25% of funding for national parks in Wales. These amounts are included in the expenditure incurred by county and county borough councils as shown in tables 2.3 and 2.6.
- (c) The bulk (about 70%) 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.

- (a) Mae gwariant yn net o incwm o werthiannau, ffioedd a thaliadau, ond mae'n cynnwys yr hyn a ariennir gan grantiau penodol y llywodraeth a threthi cynghorau sir a chynghorau bwrdeistref sirol.
- (b) Mae cynghorau sir a cynghorau bwrdeistref sirol yn darparu tua 25% o'r gronfa i ariannu parciau cenedlaethol Cymru. Mae'r symiau hyn wedi'u cynnwys yng ngwariant cynghorau sir a chynghorau bwrdeistref sirol fel a ddangosir yn nhablau 2.3 a 2.6.
- (c) Mae'r mwyafrif (tua 70%) o'r ariannu ar gyfer parciau cenedlaethol mewn ffurf grant blynyddol llywodraeth ganolog. Mae grantiau derbyniwyd gan bob pharc cenedlaethol ers 1990-91 wedi'u nodi yn atodiad C5.

3 Capital expenditure

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. Part of these receipts must be set-aside for the repayment of debt (see Appendix E); the remainder is then available to fund capital expenditure.

Since 1 April 1990, all local authority capital expenditure has required cover. This is provided partly by government by way of credit approvals (permission to borrow to fund capital expenditure) and grants. The remainder is made up from local authorities' own resources by applying capital receipts, or by transferring money from a revenue account. Details of the financing of capital expenditure can be found in section 1 and Appendix D.

Revenue expenditure (section 2) on council owned housing is dealt with in a separate account, known as the housing revenue account (HRA). **All** capital expenditure, including that related to the HRA, is dealt within one account and is thus included in the attached tables. Note that any revenue contributions to capital expenditure are taken from both revenue accounts.

Capital expenditure impacts on revenue expenditure in two ways. The revenue account supports the principal repayments and interest payments associated with borrowing. Also new establishments generate new revenue costs, such as staffing, heating and cleaning costs.

3 Gwariant cyfalaf

Buddsoddiad yng ngwasanaethau'r awdurdodau lleol yw gwariant cyfalaf, sef yn bennaf darparu, caffael a gwella asedau penodedig megis tir, adeiladau, cerbydau a pheiriannau ynghyd â thalu grantiau a blaensymiau i rai cyrff, megis grantiau adnewyddu tai a wneir i berchnogion tai preifat.

Mae derbyniadau cyfalaf yn deillio fel rheol o waredu asedau penodedig, er enghraifft gwerthu tai cyngor, ac o ad-dalu grantiau a blaensymiau. Rhaid i ran o'r derbyniadau hyn gael ei neilltuo ar gyfer ad-dalu dyled (gweler Atodiad E); mae'r gweddill ar gael wedyn i ariannu gwariant cyfalaf.

Ers 1 Ebrill 1990, bu angen sicrwydd ar gyfer holl wariant cyfalaf yr awdurdodau lleol. Darperir hyn yn rhannol gan y llywodraeth drwy gyfrwng cymeradwyaethau credyd (caniatâd i fenthycia i ariannu gwariant cyfalaf) a grantiau. Daw'r gweddill o adnoddau'r awdurdodau lleol eu hunain drwy gymhwysio derbyniadau cyfalaf, neu drwy drosglwyddo arian o gyfrif refeniw. Mae manylion ariannu gwariant cyfalaf i'w gweld yn adran 1 ac Atodiad D.

Ymdrinnir â gwariant refeniw (adran 2) ar dai sydd ym mherchnogaeth cyngorau o fewn cyfrif ar wahân, a elwir y cyfrif refeniw tai (HRA). Ymdrinnir â'r **holl** wariant cyfalaf, gan gynnwys y gwariant a gysylltir â'r HRA, mewn un cyfrif ac fe'i cynhwysir felly yn y tablau amgaeedig. Nodir bod unrhyw gyfraniadau refeniw at wariant cyfalaf yn deillio o'r ddau gyfrif refeniw.

Mae gwariant cyfalaf yn effeithio ar wariant refeniw mewn dwy ffordd. Mae'r cyfrif refeniw'n cefnogi'r prif ad-daliadau a'r taliadau llog a gysylltir â benthycia. Hefyd mae sefydliadau newydd yn cynhyrchu costau refeniw newydd, megis costau staffio, gwres a glanhau.

CAPITAL EXPENDITURE
GWARIANT CYFALAF

The tables in this section look at final outturn, provisional outturn and forecast capital expenditure and receipts data for 1999-2000, 2000-01 and 2001-02 respectively.

The first three tables provide a breakdown of the total Wales figures by service, while the remaining three tables look at the same totals, broken down by individual local authority. Each table distinguishes between capital expenditure on fixed assets and grants and advances.

A further breakdown of 1999-2000 capital expenditure and receipts data, into both service **and** authority, is given in Appendix B.

- Total local authority capital expenditure in Wales in 1999-2000 was £531 million, or £181 per head of population (table 3.1). The services with the highest expenditure were housing at £193 million (36%), and local transport at £74 million (14%).
- Of this £531 million, £388 million (73%) related to expenditure on fixed assets and £137 million (26%) related to payments of grants and advances.
- Capital receipts totalled £110 million in 1999-2000, of which £69 million (63%) were in respect of housing.
- County and county borough councils were responsible for £510 million (96%) of the £531 million capital expenditure in Wales in 1999-2000, with police authorities spending £18 million and fire authorities spending £3 million (table 3.4).
- Similar patterns of expenditure are repeated in the provisional outturn expenditure data for 2000-01 (tables 3.2 and 3.5), and the forecast expenditure data for 2001-02 (tables 3.3 and 3.6).

Mae'r tablau yn yr adran hon yn edrych ar alldro terfynol, alldro dros dro a gwariant cyfalaf a ragwelir a data derbyniadau ar gyfer 1999-2000, 2000-01 a 2001-02 yn eu trefn.

Mae'r tri tabl cyntaf yn darparu dadansoddiad o gyfanswm y ffigurau ar gyfer Cymru yn ôl gwasanaeth, tra mae'r tri tabl arall yn edrych ar yr un cyfansymiau, wedi'u dadansoddi fesul awdurdod lleol unigol. Mae pob tabl yn gwahaniaethu rhwng gwariant cyfalaf ar asedau penodedig a grantiau a blaensymiau.

Rhoddir dadansoddiad pellach o wariant cyfalaf 1999-2000 a data derbyniadau, yn ôl gwasanaeth **ac** awdurdod, yn Atodiad B.

- Cyfanswm gwariant cyfalaf yr awdurdodau lleol yng Nghymru ym 1999-2000 oedd £531 miliwn, neu £181 y pen o'r boblogaeth (tabl 3.1). Y gwasanaethau a oedd â'r gwariant uchaf oedd tai yn £193 miliwn (36%), a thrafnidiaeth leol yn £74 miliwn (14%).
- O'r £531 miliwn hwn, yr oedd £388 miliwn (73%) yn ymwneud â gwariant ar asedau penodedig a £137 miliwn (26%) yn ymwneud â thaliadau grantiau a blaensymiau.
- Daeth derbyniadau cyfalaf i gyfanswm o £110 miliwn ym 1999-2000, ac o'r rheini yr oedd £69 miliwn (63%) yn ymwneud â thai.
- Yr oedd cynghorau sir a chynghorau bwrdeistref sirol yn gyfrifol am £510 miliwn (96%) o'r gwariant cyfalaf o £531 miliwn yng Nghymru ym 1999-2000, gydag awdurdodau heddlu yn gwario £18 miliwn ac awdurdodau tân yn gwario £3 miliwn (tabl 3.4).
- Ailadroddir patrymau tebyg o wariant yn y data gwariant alldro dros dro ar gyfer 2000-01 (tablau 3.2 a 3.5) a'r data gwariant a ragwelir ar gyfer 2001-02 (tablau 3.3 a 3.6).

CAPITAL EXPENDITURE GWARIANT CYFALAF

3.1 Capital expenditure by service, 1999-2000

| Service | Expenditure on fixed assets (£ thousand) | Expenditure on grants and advances (£ thousand) | Other (£ thousand) | Total capital expenditure (£ thousand) |
|---|---|--|-----------------------------|---|
| | Gwariant ar asedau sefydlog (£ miloedd) | Gwariant ar grantiau a blaensymiau (£ miloedd) | (a) Arall (£ miloedd) | Cyfanswm gwariant cyfalaf (£ miloedd) |
| Education: | | | | |
| Pre-primary and primary education | 26,924 | 342 | - | 27,266 |
| Secondary education | 25,114 | 359 | 39 | 25,512 |
| Special education | 1,382 | 18 | - | 1,400 |
| Youth service | 207 | 927 | - | 1,134 |
| Other education services and continuing education | 3,224 | 314 | - | 3,538 |
| Total education | 56,851 | 1,960 | 39 | 58,850 |
| Personal social services | 7,521 | 713 | - | 8,234 |
| Transport: | | | | |
| Roads, street lighting and road safety | 65,920 | 1,194 | - | 67,114 |
| Parking of vehicles | 2,501 | 188 | 104 | 2,793 |
| Public passenger transport (bus) | 1,496 | - | - | 1,496 |
| Public passenger transport (rail) | 1,807 | 25 | - | 1,832 |
| Tolled road bridges, tunnels and ferries | 18 | - | - | 18 |
| Local authorities ports and piers | 339 | 1 | - | 340 |
| Airports | 189 | - | - | 189 |
| Total transport | 72,270 | 1,408 | 104 | 73,782 |
| Housing: | | | | |
| Housing revenue account (HRA) | 68,959 | 1,426 | - | 70,385 |
| Council fund housing | 11,503 | 111,393 | - | 122,896 |
| Total housing | 80,462 | 112,819 | - | 193,281 |
| Libraries, culture and heritage: | | | | |
| Library services | 1,689 | 2 | - | 1,691 |
| Museums and art galleries | 1,518 | 65 | - | 1,583 |
| Art activities and facilities | 1,476 | 379 | - | 1,855 |
| Total libraries, culture and heritage | 4,683 | 446 | - | 5,129 |
| Agriculture and fisheries: | | | | |
| Land drainage and flood prevention | 5,656 | 42 | - | 5,698 |
| Coast protection | 1,912 | 35 | - | 1,947 |
| Other agriculture and fisheries | 2,388 | 29 | - | 2,417 |
| Total agriculture and fisheries | 9,956 | 106 | - | 10,062 |
| Consumer protection | 428 | 1 | - | 429 |
| Sports and recreation: | | | | |
| Sports facilities | 18,651 | 1,142 | - | 19,793 |
| Sports development | 1,210 | 375 | - | 1,585 |
| Total sports and recreation | 19,861 | 1,517 | - | 21,378 |

Source: capital outturn forms

- (a) This includes credit cover for credit arrangements, adjustments for expenditure and receipts incurred or due in one year but paid for or received in another year, together with certain categories of revenue expenditure such as that for redundancy payments, against which the National Assembly for Wales 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.
- (b) The £ per head calculations use the Registrar General's 1999 mid-year estimates of population.

Gwariant cyfalaf yn ôl gwasanaeth, 1999-2000

| Total capital receipts (£ thousand) | £ per head £ y pen | | Total capital receipts | Gwasanaeth |
|--|----------------------------------|------------------------|------------------------------|---|
| | Total capital expenditure | Total capital receipts | | |
| Cyfanswm derbyniadau cyfalaf (£ miloedd) | (b) Cyfanswm gwariant cyfalaf | (b) | Cyfanswm derbyniadau cyfalaf | |
| 457 | 9 | - | - | Addysg: |
| 460 | 9 | - | - | Addysg meithrin a chynradd |
| 304 | - | - | - | Addysg uwchradd |
| 56 | - | - | - | Addysg arbennig |
| 100 | 1 | - | - | Gwasanaeth ieuenctid |
| 1,377 | 20 | - | - | Gwasanaeth addysg eraill ac addysg barhaus |
| 714 | 3 | - | - | Cyfanswm addysg |
| | | | | Gwasanaethau cymdeithasol personol |
| 1,072 | 23 | - | - | Trafnidiaeth: |
| - | 1 | - | - | Ffyrdd, goleuadau stryd a diogelwch ffyrdd |
| - | 1 | - | - | Parcio cerbydau |
| - | 1 | - | - | Trafnidiaeth teithwyr cyhoeddus (bysiau) |
| - | - | - | - | Trafnidiaeth teithwyr cyhoeddus (rheilffyrdd) |
| - | - | - | - | Pontydd ffyrdd â tholl, twnneli a fferiau |
| - | - | - | - | Porthladdoedd a phierau yr awdurdodau lleol |
| 71 | - | - | - | Meysydd awyr |
| 1,143 | 25 | - | - | Cyfanswm trafndiaeth |
| 65,112 | 24 | 22 | 22 | Tai: |
| 4,036 | 42 | 1 | 1 | Cyfrif refeniw tai (HRA) |
| 69,148 | 66 | 24 | 24 | Tai cronfa'r cyngor |
| | | | | Cyfanswm tai |
| - | 1 | - | - | Llyfrgelloedd, diwydiant a threftadaeth: |
| - | 1 | - | - | Gwasanaeth llyfrgelloedd |
| - | 1 | - | - | Amgueddfeydd ac orielau celf |
| - | 1 | - | - | Gweithgareddau a chyfleusterau celfyddydau |
| - | 2 | - | - | Cyfanswm llyfrgelloedd, diwylliant a threftadaeth |
| -33 | 2 | - | - | Amaethyddiaeth a physgodfeydd: |
| - | 1 | - | - | Traenio ac atal llifogydd |
| 1,346 | 1 | - | - | Amddiffyn yr arfordir |
| 1,313 | 3 | - | - | Amaethyddiaeth a physgodfeydd eraill |
| | | | | Cyfanswm amaethyddiaeth a physgodfeydd |
| - | - | - | - | Diogelu defnyddwyr |
| 2,975 | 7 | 1 | 1 | Chwaraeon ac hamdden: |
| 25 | 1 | - | - | Cyfleusterau chwaraeon |
| 3,000 | 7 | 1 | 1 | Datblygu chwaraeon |
| | | | | Cyfanswm chwaraeon ac hamdden |

Ffynhonnell: ffurflenni alldro cyfalaf

- (a) Mae hyn yn cynnwys cwfert credyd ar gyfer trefniadau credyd, addasiadau ar gyfer gwariant a derbyniadau a dynnir neu sydd i'w talu mewn un flwyddyn ond y telir amdanynt neu a ddaw i law mewn blwyddyn arall, ynghyd â rhai categorïau o wariant refeniw megis gwariant ar gyfer taliadau afreiddedd, y mae gan Gynulliad Cenedlaethol Cymru bŵer i roi cyfarwyddyd yn ei erbyn o dan adran 40(6) o Ddeddf Llywodraeth Leol a Thai, i ganiatáu i'r awdurdodau lleol ei drin fel gwariant cyfalaf.
- (b) Mae cyfrifiadau £ y pen yn defnyddio amcangyfrifon canol-blwyddyn y Cofrestrwydd Cyffredinol o'r boblogaeth ar gyfer 1999.

CAPITAL EXPENDITURE
GWARIANT CYFALAF

3.1 (continued) Capital expenditure by service, 1999-2000

| Service | Expenditure on fixed assets (£ thousand) | Expenditure on grants and advances (£ thousand) | Other (£ thousand) | Total capital expenditure (£ thousand) |
|--|--|---|--------------------------|--|
| | Gwariant ar asedau sefydlog (£ miloedd) | Gwariant ar grantiau a blaensymiau (£ miloedd) | (a) Arall (£ miloedd) | Cyfanswm gwariant cyfalaf (£ miloedd) |
| Other environmental services: | | | | |
| Derelict land reclamation | 9,099 | 2,597 | - | 11,696 |
| Parks and open spaces | 11,958 | 85 | - | 12,043 |
| Waste collection | 23 | - | - | 23 |
| Waste disposal | 3,309 | - | - | 3,309 |
| General administration | 19,443 | 688 | 60 | 20,191 |
| Planning and development | 45,325 | 9,339 | - | 54,664 |
| Community safety | 1,381 | 46 | - | 1,427 |
| Environmental health | 1,621 | 199 | - | 1,820 |
| Miscellaneous | 1,226 | 1,444 | - | 2,670 |
| Industrial and commercial | 17,440 | 3,685 | - | 21,125 |
| Other trading services | 1,921 | 44 | - | 1,965 |
| Total other environmental services | 112,746 | 18,127 | 60 | 130,933 |
| Law, order and protective services: | | | | |
| Fire service and civil defence | 2,586 | - | - | 2,586 |
| Police | 17,502 | - | 41 | 17,543 |
| Probation | 1,419 | 402 | - | 1,821 |
| Magistrates' courts | 1,344 | - | - | 1,344 |
| Coroners' courts | - | - | - | - |
| Total law, order and protective services | 22,851 | 402 | 41 | 23,294 |
| Other (a) | . | . | 5,240 | 5,240 |
| Total all services | 387,629 | 137,499 | 5,484 | 530,612 |

Source: capital outturn forms

- (a) This includes credit cover for credit arrangements, adjustments for expenditure and receipts incurred or due in one year but paid for or received in another year, together with certain categories of revenue expenditure such as that for redundancy payments, against which the National Assembly for Wales 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.
- (b) The £ per head calculations use the Registrar General's 1999 mid-year estimates of population.

(parhad) Gwariant cyfalaf yn ôl gwasanaeth, 1999-2000

| Total capital receipts (£ thousand) | £ per head £ y pen | | Total capital receipts (b) | Gwasanaeth |
|--|----------------------------------|-------------------------------|-------------------------------|---|
| | Total capital expenditure (b) | Total capital receipts (b) | | |
| Cyfanswm derbyniadau cyfalaf (£ miloedd) | Cyfanswm gwariant cyfalaf | Cyfanswm derbyniadau cyfalaf | | |
| - | 4 | - | | Gwasanaethau amgylcheddol eraill: |
| 334 | 4 | - | | Tir diffaith adfer |
| - | - | - | | Parciau a mannau agored |
| 50 | 1 | - | | Casglu gwastraff |
| 5,399 | 7 | 2 | | Gwaredu gwastraff |
| 19,998 | 19 | 7 | | Gweinyddu cyffredinol |
| - | - | - | | Cynllunio a datblygu |
| 12 | 1 | - | | Diogelwch cymunedol |
| 562 | 1 | - | | Iechyd yr amgylchedd |
| 2,730 | 7 | 1 | | Amrywiol |
| 122 | 1 | - | | Diwydiannol a masnachol |
| 29,207 | 45 | 10 | | Gwasanaethau masnachu eraill |
| | | | | Cyfanswm gwasanaethau amgylcheddol eraill |
| | | | | Y gyfraith, trefn a gwasanaethau diogelu: |
| 62 | 1 | - | | Gwasanaeth tân ac amddiffyn sifil |
| 4,248 | 6 | 1 | | Heddlu |
| 35 | 1 | - | | Prawf |
| 33 | - | - | | Llysoedd ynadon |
| - | - | - | | Llysoedd y crwneriaid |
| 4,378 | 8 | 1 | | Cyfanswm y gyfraith, trefn a gwasanaethau diogelu |
| 9 | 2 | - | | Arall (a) |
| 110,289 | 181 | 38 | | Cyfanswm pob gwasanaeth |

Ffynhonnell: ffurflenni alldro cyfalaf

- (a) Mae hyn yn cynnwys cwfert credyd ar gyfer trefniadau credyd, addasiadau ar gyfer gwariant a derbyniadau a dynnir neu sydd i'w talu mewn un flwyddyn ond y telir amdanynt neu a ddaw i law mewn blwyddyn arall, ynghyd â rhai categorïau o wariant refereniw megis gwariant ar gyfer taliadau afreidedd, y mae gan Gynulliad Cenedlaethol Cymru bŵer i roi cyfarwyddyd yn ei erbyn o dan adran 40(6) o Ddeddf Llywodraeth Leol a Thai, i ganiatáu i'r awdurdodau lleol ei drin fel gwariant cyfalaf.
- (b) Mae cyfrifiadau £ y pen yn defnyddio amcangyfrifon canol-blwyddyn y Cofrestrwydd Cyffredinol o'r boblogaeth ar gyfer 1999.

CAPITAL EXPENDITURE GWARIANT CYFALAF

3.2 Provisional capital expenditure by service, 2000-01

| Service | Expenditure on fixed assets (£ thousand) | Expenditure on grants and advances (£ thousand) | Other (£ thousand) | Total capital expenditure (£ thousand) |
|--|--|---|--------------------------|--|
| | Gwariant ar asedau sefydlog (£ miloedd) | Gwariant ar grantiau a blaensymiau (£ miloedd) | (a) Arall (£ miloedd) | Cyfanswm gwariant cyfalaf (£ miloedd) |
| Education | 71,481 | 388 | - | 71,869 |
| Personal social services | 7,145 | 341 | - | 7,486 |
| Roads and transport | 92,788 | 368 | - | 93,156 |
| Housing: | | | | |
| Housing revenue account (HRA) | 81,213 | 1,063 | - | 82,276 |
| Council fund housing | 11,942 | 98,654 | - | 110,596 |
| Total housing | 93,155 | 99,717 | - | 192,872 |
| Libraries, museums and galleries | 2,723 | 22 | - | 2,745 |
| Land drainage, flood prevention and coastal protection | 2,814 | - | - | 2,814 |
| Sport and recreation | 15,560 | 216 | - | 15,776 |
| Other environmental services: | | | | |
| Derelict land reclamation | 13,559 | - | - | 13,559 |
| Waste collection and disposal | 6,553 | - | - | 6,553 |
| General administration | 14,893 | 69 | - | 14,962 |
| Planning | 3,248 | 991 | - | 4,239 |
| Economic development | 54,628 | 7,549 | - | 62,177 |
| Other | 30,955 | 1,163 | - | 32,118 |
| Total other environmental services | 123,836 | 9,772 | - | 133,608 |
| Law, order and protective services: | | | | |
| Fire service and civil defence | 2,679 | - | - | 2,679 |
| Police | 15,321 | - | - | 15,321 |
| Probation | 1,397 | 23 | - | 1,420 |
| Magistrates' and other courts | 429 | 11 | - | 440 |
| Total law, order and protective services | 19,826 | 34 | - | 19,860 |
| Other (a) | . | . | 1,027 | 1,027 |
| Total all services | 429,328 | 110,858 | 1,027 | 541,213 |

Source: provisional capital outturn forms

(a) This includes credit cover for credit arrangements, adjustments for expenditure and receipts incurred or due in one year but paid for or received in another year, together with certain categories of revenue expenditure such as that for redundancy payments, against which the National Assembly for Wales 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.

(b) The £ per head calculations use the Registrar General's 2000 mid-year estimates of population.

Gwariant cyfalaf dros dro yn ôl gwasanaeth, 2000-01

| Total capital receipts (£ thousand) | £ per head £ y pen | | Gwasanaeth |
|--|----------------------------------|-------------------------------|--|
| | Total capital expenditure (b) | Total capital receipts (b) | |
| Cyfanswm derbyniadau cyfalaf (£ miloedd) | Cyfanswm gwariant cyfalaf | Cyfanswm derbyniadau cyfalaf | |
| 2,261 | 24 | 1 | Addysg |
| 587 | 3 | - | Gwasanaethau cymdeithasol personol |
| 1,155 | 32 | - | Ffyrdd a chludiant |
| 63,622 | 28 | 22 | Tai: |
| 3,864 | 38 | 1 | Cyfrif refeniw tai (HRA) |
| 67,486 | 65 | 23 | Tai cronfa'r cyngor |
| | | | Cyfanswm tai |
| 2 | 1 | - | Llyfrgelloedd, amgueddfeydd ac orielau |
| - | 1 | - | Traenio tir, atal llifogydd ac amddiffyn yr arfordir |
| 611 | 5 | - | Chwaraeon ac hamdden |
| - | 5 | - | Gwasanaethau amgylcheddol eraill: |
| 42 | 2 | - | Tir diffaith adfer |
| 2,894 | 5 | 1 | Casglu a gwaredu gwastraff |
| 2,777 | 1 | 1 | Gweinyddu cyffredinol |
| 4,047 | 21 | 1 | Cynllunio |
| 7,557 | 11 | 3 | Datblygu economaidd |
| 17,317 | 45 | 6 | Arall |
| | | | Cyfanswm gwasanaethau amgylcheddol eraill |
| 15 | 1 | - | Y gyfraith, trefn a gwasanaethau diogelu: |
| 4,726 | 5 | 2 | Gwasanaeth tân ac amddiffyn sifil |
| - | - | - | Heddlu |
| 62 | - | - | Prawf |
| 4,803 | 7 | 2 | Llysoedd ynadon ac eraill |
| | | | Cyfanswm y gyfraith, trefn a gwasanaethau diogelu |
| - | - | - | Arall (a) |
| 94,222 | 184 | 32 | Cyfanswm pob gwasanaeth |

Ffynhonnell: ffurflenni alldro cyfalaf dros dro

- (a) Mae hyn yn cynnwys cwfer credyd ar gyfer trefniadau credyd, addasiadau ar gyfer gwariant a derbyniadau a dynnir neu sydd i'w talu mewn un flwyddyn ond y telir amdanynt neu a ddaw i law mewn blwyddyn arall, ynghyd â rhai categorïau o wariant refeniw megis gwariant ar gyfer taliadau afreidedd, y mae gan Gynulliad Cenedlaethol Cymru bŵer i roi cyfarwyddyd yn ei erbyn o dan adran 40(6) o Ddeddf Llywodraeth Leol a Thai, i ganiatáu i'r awdurdodau lleol ei drin fel gwariant cyfalaf.
- (b) Mae cyfrifiadau £ y pen yn defnyddio amcangyfrifon canol-blwyddyn y Cofrestrdydd Cyffredinol o'r boblogaeth ar gyfer 2000.

CAPITAL EXPENDITURE GWARIANT CYFALAF

3.3 Forecast of capital expenditure by service, 2001-02

| Service | Expenditure on fixed assets (£ thousand) | Expenditure on grants and advances (£ thousand) | Other (£ thousand) | Total capital expenditure (£ thousand) |
|---|--|---|--------------------------|--|
| | Gwariant ar asedau sefydlog (£ miloedd) | Gwariant ar grantiau a blaensymiau (£ miloedd) | (a) Arall (£ miloedd) | Cyfanswm gwariant cyfalaf (£ miloedd) |
| Education | 93,180 | 1,005 | - | 94,185 |
| Personal social services | 9,254 | 400 | - | 9,654 |
| Roads and transport | 102,072 | - | - | 102,072 |
| Housing: | | | | |
| Housing revenue account (HRA) | 98,143 | 690 | - | 98,833 |
| Council fund housing | 13,163 | 113,321 | - | 126,484 |
| Total housing | 111,306 | 114,011 | - | 225,317 |
| Other local services | 165,919 | 15,210 | - | 181,129 |
| Law, order and protective services: | | | | |
| Fire service | 3,974 | - | - | 3,974 |
| Police | 29,781 | - | - | 29,781 |
| Other including probation and magistrates' courts | 384 | - | - | 384 |
| Total law, order and protective services | 34,139 | - | - | 34,139 |
| Other (a) | . | . | 1,106 | 1,106 |
| Total all services | 515,870 | 130,626 | 1,106 | 647,602 |

Source: capital forecast forms

- (a) This includes credit cover for credit arrangements, adjustments for expenditure and receipts incurred or due in one year but paid for or received in another year, together with certain categories of revenue expenditure such as that for redundancy payments, against which the National Assembly for Wales 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.
- (b) The £ per head calculations use the Registrar General's 2000 mid-year estimates of population.

Rhagolwg o wariant cyfalaf yn ôl gwasanaeth, 2001-02

| Total capital receipts (£ thousand) | £ per head £ y pen | | Gwasanaeth |
|--|----------------------------------|-------------------------------|--|
| | Total capital expenditure (b) | Total capital receipts (b) | |
| Cyfanswm derbyniadau cyfalaf (£ miloedd) | Cyfanswm gwariant cyfalaf | Cyfanswm derbyniadau cyfalaf | |
| 2,597 | 32 | 1 | Addysg |
| 860 | 3 | - | Gwasanaethau cymdeithasol personol |
| 438 | 35 | - | Ffyrdd a chludiant |
| | | | Tai: |
| 43,535 | 34 | 15 | Cyfrif refeniw tai (HRA) |
| 1,600 | 43 | 1 | Tai cronfa'r cyngor |
| 45,135 | 76 | 15 | Cyfanswm tai |
| 15,786 | 61 | 5 | Gwasanaethau lleol eraill |
| | | | Y gyfraith, trefn a gwasanaethau diogelu: |
| - | 1 | - | Gwasanaeth tân ac amddiffyn sifil |
| 1,954 | 10 | 1 | Heddlu |
| - | - | - | Arall gan gynnwys llysoedd ynadon a llysoedd prawf |
| 1,954 | 12 | 1 | Cyfanswm y gyfraith, trefn a gwasanaethau diogelu |
| - | - | - | Arall (a) |
| 66,770 | 220 | 23 | Cyfanswm pob gwasanaeth |

Ffynhonell: ffurflenni rhagolygon cyfalaf

- (a) Mae hyn yn cynnwys cwfer credyd ar gyfer trefniadau credyd, addasiadau ar gyfer gwariant a derbyniadau a dynnir neu sydd i'w talu mewn un flwyddyn ond y telir amdanynt neu a ddaw i law mewn blwyddyn arall, ynghyd â rhai categorïau o wariant refeniw megis gwariant ar gyfer taliadau afreiddedd, y mae gan Gynulliad Cenedlaethol Cymru bŵer i roi cyfarwyddyd yn ei erbyn o dan adran 40(6) o Ddeddf Llywodraeth Leol a Thai, i ganiatáu i'r awdurdodau lleol ei drin fel gwariant cyfalaf.
- (b) Mae cyfrifiadau £ y pen yn defnyddio amcangyfrifon canol-blwyddyn y Cofrestrydd Cyffredinol o'r boblogaeth ar gyfer 2000.

CAPITAL EXPENDITURE GWARIANT CYFALAF

3.4 Capital expenditure by authority, 1999-2000

| | Expenditure on fixed assets (£ thousand) | Expenditure on grants and advances (£ thousand) | Other (£ thousand) | Total capital expenditure (£ thousand) |
|------------------------------------|---|--|-----------------------------|--|
| | Gwariant ar asedau sefydlog (£ miloedd) | Gwariant ar grantiau a blaensymiau (£ miloedd) | (a) Arall (£ miloedd) | Cyfanswm gwariant cyfalaf (£ miloedd) |
| County/county borough councils: | | | | |
| Isle of Anglesey | 8,449 | 2,918 | -14 | 11,353 |
| Gwynedd | 18,445 | 6,315 | 509 | 25,269 |
| Conwy | 9,704 | 3,645 | - | 13,349 |
| Denbighshire | 10,941 | 4,258 | 310 | 15,509 |
| Flintshire | 12,431 | 5,430 | - | 17,861 |
| Wrexham | 17,650 | 3,268 | 601 | 21,519 |
| Powys | 15,439 | 8,943 | 565 | 24,947 |
| Ceredigion | 11,186 | 7,330 | 53 | 18,569 |
| Pembrokeshire | 15,094 | 8,296 | - | 23,390 |
| Carmarthenshire | 28,328 | 9,967 | 303 | 38,598 |
| Swansea | 18,869 | 8,121 | 1,158 | 28,148 |
| Neath Port Talbot | 14,762 | 11,517 | -255 | 26,024 |
| Bridgend | 12,163 | 5,037 | -365 | 16,835 |
| The Vale of Glamorgan | 10,734 | 3,771 | 68 | 14,573 |
| Cardiff | 50,640 | 8,894 | -73 | 59,461 |
| Rhondda Cynon Taff | 24,559 | 15,017 | 1,323 | 40,899 |
| Merthyr Tydfil | 11,567 | 3,137 | 87 | 14,791 |
| Caerphilly | 23,310 | 6,548 | -191 | 29,667 |
| Blaenau Gwent | 13,110 | 5,054 | 153 | 18,317 |
| Torfaen | 12,262 | 1,123 | -124 | 13,261 |
| Monmouthshire | 9,010 | 2,549 | 1,027 | 12,586 |
| Newport | 18,888 | 6,361 | 124 | 25,373 |
| All county/county borough councils | 367,541 | 137,499 | 5,259 | 510,299 |
| Police authorities: | | | | |
| Dyfed Powys | 3,701 | - | 119 | 3,820 |
| Gwent | 2,893 | - | 1 | 2,894 |
| North Wales | 4,213 | - | -91 | 4,122 |
| South Wales | 6,695 | - | 126 | 6,821 |
| All police authorities | 17,502 | - | 155 | 17,657 |
| Fire authorities: | | | | |
| Mid and West Wales | 614 | - | - | 614 |
| North Wales | 479 | - | - | 479 |
| South Wales | 1,493 | - | 70 | 1,563 |
| All fire authorities | 2,586 | - | 70 | 2,656 |
| Wales | 387,629 | 137,499 | 5,484 | 530,612 |

Source: capital outturn returns

- (a) This includes credit cover for credit arrangements, adjustments for expenditure and receipts incurred or due in one year but paid for or received in another year, together with certain categories of revenue expenditure such as that for redundancy payments, against which the National Assembly for Wales 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.
- (b) The £ per head calculations use the Registrar General's 1999 mid-year estimates of population.

Gwariant cyfalaf yn ôl awdurdod, 1999-2000

| Total capital receipts (£ thousand) | £ per head £ y pen | | |
|--|----------------------------------|-------------------------------|----------------------------------|
| | Total capital expenditure (b) | Total capital receipts (b) | |
| Cyfanswm derbyniadau cyfalaf (£ miloedd) | Cyfanswm gwariant cyfalaf | Cyfanswm derbyniadau cyfalaf | |
| | | | Cynghorau sir/bwrdeistref sirol: |
| 1,767 | 174 | 27 | Ynys Môn |
| 2,978 | 217 | 26 | Gwynedd |
| 1,868 | 119 | 17 | Conwy |
| 1,153 | 170 | 13 | Sir Ddinbych |
| 3,089 | 121 | 21 | Sir y Flint |
| 7,652 | 172 | 61 | Wrecsam |
| 7,278 | 198 | 58 | Powys |
| 1,406 | 259 | 20 | Ceredigion |
| 3,580 | 206 | 31 | Sir Benfro |
| 4,433 | 228 | 26 | Sir Gaerfyrddin |
| 5,113 | 122 | 22 | Abertawe |
| 3,475 | 188 | 25 | Castell-nedd Port Talbot |
| 4,243 | 128 | 32 | Pen-y-bont ar Ogwr |
| 4,558 | 120 | 38 | Bro Morgannwg |
| 25,638 | 183 | 79 | Caerdydd |
| 3,999 | 170 | 17 | Rhondda Cynon Taf |
| 1,542 | 263 | 27 | Merthyr Tudful |
| 6,851 | 174 | 40 | Caerffili |
| 2,409 | 255 | 34 | Blaenau Gwent |
| 4,959 | 148 | 55 | Tor-faen |
| 3,431 | 145 | 40 | Sir Fynwy |
| 4,557 | 183 | 33 | Casnewydd |
| 105,979 | 174 | 36 | Pob cyngor sir/bwrdeistref sirol |
| | | | Awdurdodau heddlu: |
| 1,403 | 8 | 3 | Dyfed Powys |
| 242 | 5 | - | Gwent |
| 1,422 | 6 | 2 | Gogledd Cymru |
| 1,181 | 5 | 1 | De Cymru |
| 4,248 | 6 | 1 | Pob awdurdod heddlu |
| | | | Awdurdodau tân: |
| 30 | 1 | - | Canolbarth a Gorllewin Cymru |
| - | 1 | - | Gogledd Cymru |
| 32 | 1 | - | De Cymru |
| 62 | 1 | - | Pob awdurdod tân |
| 110,289 | 181 | 38 | Cymru |

Ffynhonnell: ffurflenni alldro cyfalaf

- (a) Mae hyn yn cynnwys cwfer credyd ar gyfer trefniadau credyd, addasiadau ar gyfer gwariant a derbyniadau a dynnir neu sydd i'w talu mewn un flwyddyn ond y telir amdanynt neu a ddaw i law mewn blwyddyn arall, ynghyd â rhai categorïau o wariant referniw megis gwariant ar gyfer taliadau afreiddedd, y mae gan Gynulliad Cenedlaethol Cymru bŵer i roi cyfarwyddyd yn ei erbyn o dan adran 40(6) o Ddeddf Llywodraeth Leol a Thai, i ganiatáu i'r awdurdodau lleol ei drin fel gwariant cyfalaf.
- (b) Mae cyfrifiadau £ y pen yn defnyddio amcangyfrifon canol-blwyddyn y Cofrestrdydd Cyffredinol o'r boblogaeth ar gyfer 1999.

CAPITAL EXPENDITURE GWARIANT CYFALAF

3.5 Provisional capital expenditure by authority, 2000-01

| | Expenditure on fixed assets (£ thousand) | Expenditure on grants and advances (£ thousand) | Other (£ thousand) | Total capital expenditure (£ thousand) |
|------------------------------------|---|--|-----------------------------|--|
| | Gwariant ar asedau sefydlog (£ miloedd) | Gwariant ar grantiau a blaensymiau (£ miloedd) | (a) Arall (£ miloedd) | Cyfanswm gwariant cyfalaf (£ miloedd) |
| County/county borough councils: | | | | |
| Isle of Anglesey | 8,756 | 2,344 | 65 | 11,165 |
| Gwynedd | 18,473 | 6,682 | - | 25,155 |
| Conwy | 14,718 | 4,337 | - | 19,055 |
| Denbighshire | 8,041 | 5,126 | 2,172 | 15,339 |
| Flintshire | 25,460 | 5,221 | - | 30,681 |
| Wrexham | 16,288 | 4,745 | - | 21,033 |
| Powys | 12,653 | 5,666 | - | 18,319 |
| Ceredigion | 7,620 | 4,343 | - | 11,963 |
| Pembrokeshire | 18,815 | 5,759 | - | 24,574 |
| Carmarthenshire | 27,654 | 6,803 | - | 34,457 |
| Swansea | 29,229 | 6,132 | - | 35,361 |
| Neath Port Talbot | 21,724 | 5,269 | - | 26,993 |
| Bridgend | 16,497 | 3,663 | -1,972 | 18,188 |
| The Vale of Glamorgan | 12,227 | 3,455 | - | 15,682 |
| Cardiff | 47,272 | 8,971 | - | 56,243 |
| Rhondda Cynon Taff | 30,802 | 11,929 | 266 | 42,997 |
| Merthyr Tydfil | 11,518 | 2,002 | - | 13,520 |
| Caerphilly | 23,686 | 5,751 | - | 29,437 |
| Blaenau Gwent | 13,922 | 3,221 | - | 17,143 |
| Torfaen | 15,963 | 2,729 | - | 18,692 |
| Monmouthshire | 7,140 | 1,459 | 773 | 9,372 |
| Newport | 22,870 | 5,251 | - | 28,121 |
| All county/county borough councils | 411,328 | 110,858 | 1,304 | 523,490 |
| Police authorities: | | | | |
| Dyfed Powys | 1,298 | - | - | 1,298 |
| Gwent | 2,092 | - | -255 | 1,837 |
| North Wales | 2,880 | - | 60 | 2,940 |
| South Wales | 9,051 | - | 80 | 9,131 |
| All police authorities | 15,321 | - | -115 | 15,206 |
| Fire authorities: | | | | |
| Mid and West Wales | 960 | - | - | 960 |
| North Wales | 510 | - | - | 510 |
| South Wales | 1,209 | - | -162 | 1,047 |
| All fire authorities | 2,679 | - | -162 | 2,517 |
| Wales | 429,328 | 110,858 | 1,027 | 541,213 |

Source: provisional capital outturn forms

- (a) This includes credit cover for credit arrangements, adjustments for expenditure and receipts incurred or due in one year but paid for or received in another year, together with certain categories of revenue expenditure such as that for redundancy payments, against which the National Assembly for Wales 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.
- (b) The £ per head calculations use the Registrar General's 2000 mid-year estimates of population.

Gwariant cyfalaf dros dro yn ôl awrdurdod, 2000-01

| Total capital receipts (£ thousand) | £ per head £ y pen | | |
|--|----------------------------------|-------------------------------|----------------------------------|
| | Total capital expenditure (b) | Total capital receipts (b) | |
| Cyfanswm derbyniadau cyfalaf (£ miloedd) | Cyfanswm gwariant cyfalaf | Cyfanswm derbyniadau cyfalaf | |
| 1,364 | 172 | 21 | Cynghorau sir/bwrdeistref sirol: |
| 2,446 | 215 | 21 | Ynys Môn |
| 1,567 | 169 | 14 | Gwynedd |
| 2,105 | 167 | 23 | Conwy |
| 4,038 | 207 | 27 | Sir Ddinbych |
| | | | Sir y Flint |
| 6,885 | 167 | 55 | Wrecsam |
| 3,204 | 144 | 25 | Powys |
| 1,575 | 166 | 22 | Ceredigion |
| 4,178 | 214 | 36 | Sir Benfro |
| 5,748 | 204 | 34 | Sir Gaerfyrddin |
| 6,557 | 154 | 28 | Abertawe |
| 1,107 | 196 | 8 | Castell-nedd Port Talbot |
| 4,140 | 138 | 31 | Pen-y-bont ar Ogwr |
| 3,345 | 128 | 27 | Bro Morgannwg |
| 9,743 | 172 | 30 | Caerdydd |
| 7,178 | 179 | 30 | Rhondda Cynon Taf |
| 2,120 | 242 | 38 | Merthyr Tudful |
| 5,426 | 173 | 32 | Caerffili |
| 2,589 | 241 | 36 | Blaenau Gwent |
| 4,246 | 208 | 47 | Tor-faen |
| 3,937 | 107 | 45 | Sir Fynwy |
| 5,983 | 203 | 43 | Casnewydd |
| 89,481 | 178 | 30 | Pob cyngor sir/bwrdeistref sirol |
| | | | Awdurdodau heddlu: |
| 2,260 | 3 | 5 | Dyfed Powys |
| 308 | 3 | 1 | Gwent |
| 1,318 | 4 | 2 | Gogledd Cymru |
| 840 | 7 | 1 | De Cymru |
| 4,726 | 5 | 2 | Pob awdurdod heddlu |
| | | | Awdurdodau tân: |
| 15 | 1 | - | Canolbarth a Gorllewin Cymru |
| - | 1 | - | Gogledd Cymru |
| - | 1 | - | De Cymru |
| 15 | 1 | - | Pob awdurdod tân |
| 94,222 | 184 | 32 | Cymru |

Ffynhonnell: ffurflenni alldro cyfalaf dros dro

- (a) Mae hyn yn cynnwys cwfer credyd ar gyfer trefniadau credyd, addasiadau ar gyfer gwariant a derbyniadau a dynnir neu sydd i'w talu mewn un flwyddyn ond y telir amdanynt neu a ddaw i law mewn blwyddyn arall, ynghyd â rhai categorïau o wariant refeniw megis gwariant ar gyfer taliadau afreiddedd, y mae gan Gynulliad Cenedlaethol Cymru bŵer i roi cyfarwyddyd yn ei erbyn o dan adran 40(6) o Ddeddf Llywodraeth Leol a Thai, i ganiatáu i'r awdurdodau lleol ei drin fel gwariant cyfalaf.
- (b) Mae cyfrifiadau £ y pen yn defnyddio amcangyfrifon canol-blwyddyn y Cofrestrwydd Cyffredinol o'r boblogaeth ar gyfer 2000.

CAPITAL EXPENDITURE GWARIANT CYFALAF

3.6 Forecast capital expenditure by authority, 2001-02

| | Expenditure on fixed assets (£ thousand) | Expenditure on grants and advances (£ thousand) | Other (£ thousand) | Total capital expenditure (£ thousand) |
|------------------------------------|---|--|---------------------------------|--|
| | Gwariant ar asedau sefydlog (£ miloedd) | Gwariant ar grantiau a blaensymiau (£ miloedd) | (a) Arall (£ miloedd) | Cyfanswm gwariant cyfalaf (£ miloedd) |
| County/county borough councils: | | | | |
| Isle of Anglesey | 13,448 | 4,368 | - | 17,816 |
| Gwynedd | 19,545 | 7,180 | - | 26,725 |
| Conwy | 20,302 | 2,235 | - | 22,537 |
| Denbighshire | 20,339 | 2,833 | 1,337 | 24,509 |
| Flintshire | 23,853 | 4,722 | - | 28,575 |
| Wrexham | 21,162 | 5,416 | - | 26,578 |
| Powys | 11,915 | 5,809 | - | 17,724 |
| Ceredigion | 8,428 | 5,842 | - | 14,270 |
| Pembrokeshire | 19,309 | 5,514 | - | 24,823 |
| Carmarthenshire | 21,055 | 8,015 | - | 29,070 |
| Swansea | 35,360 | 7,813 | - | 43,173 |
| Neath Port Talbot | 22,175 | 5,742 | - | 27,917 |
| Bridgend | 14,280 | 3,845 | - | 18,125 |
| The Vale of Glamorgan | 18,933 | 4,505 | - | 23,438 |
| Cardiff | 63,084 | 9,988 | - | 73,072 |
| Rhondda Cynon Taff | 30,542 | 19,660 | -382 | 49,820 |
| Merthyr Tydfil | 10,864 | 3,819 | - | 14,683 |
| Caerphilly | 15,986 | 5,861 | - | 21,847 |
| Blaenau Gwent | 26,962 | 4,856 | - | 31,818 |
| Torfaen | 17,853 | 5,487 | - | 23,340 |
| Monmouthshire | 12,391 | 1,550 | - | 13,941 |
| Newport | 34,329 | 5,566 | - | 39,895 |
| All county/county borough councils | 482,115 | 130,626 | 955 | 613,696 |
| Police authorities: | | | | |
| Dyfed Powys | 5,666 | - | - | 5,666 |
| Gwent | 2,046 | - | - | 2,046 |
| North Wales | 5,524 | - | -60 | 5,464 |
| South Wales | 16,545 | - | 211 | 16,756 |
| All police authorities | 29,781 | - | 151 | 29,932 |
| Fire authorities: | | | | |
| Mid and West Wales | 861 | - | - | 861 |
| North Wales | 809 | - | - | 809 |
| South Wales | 2,304 | - | - | 2,304 |
| All fire authorities | 3,974 | - | - | 3,974 |
| Wales | 515,870 | 130,626 | 1,106 | 647,602 |

Source: capital forecast forms

- (a) This includes credit cover for credit arrangements, adjustments for expenditure and receipts incurred or due in one year but paid for or received in another year, together with certain categories of revenue expenditure such as that for redundancy payments, against which the National Assembly for Wales 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.
- (b) The £ per head calculations use the Registrar General's 2000 mid-year estimates of population.

Rhagolwg o wariant cyfalaf yn ôl awrdurdod, 2001-02

| Total capital receipts (£ thousand) | £ per head £ y pen | | Total capital receipts (b) | Cyfanswm derbyniadau cyfalaf (£ miloedd) |
|--|----------------------------------|---------------------------|-------------------------------|---|
| | Total capital expenditure (b) | Cyfanswm gwariant cyfalaf | | |
| 440 | 275 | | 7 | |
| 2,681 | 229 | | 23 | |
| 375 | 200 | | 3 | |
| - | 267 | | - | |
| 2,344 | 193 | | 16 | |
| 5,872 | 211 | | 47 | |
| 2,096 | 140 | | 17 | |
| 1,200 | 198 | | 17 | |
| 3,000 | 216 | | 26 | |
| - | 172 | | - | |
| 3,708 | 187 | | 16 | |
| 1,100 | 202 | | 8 | |
| 3,200 | 138 | | 24 | |
| 2,790 | 191 | | 23 | |
| 12,747 | 223 | | 39 | |
| 3,635 | 208 | | 15 | |
| 1,664 | 263 | | 30 | |
| 4,900 | 128 | | 29 | |
| 1,964 | 447 | | 28 | |
| 4,350 | 260 | | 48 | |
| 3,350 | 159 | | 38 | |
| 3,400 | 288 | | 25 | |
| 64,816 | 208 | | 22 | |
| 694 | 12 | | 1 | |
| - | 4 | | - | |
| 1,000 | 8 | | 2 | |
| 260 | 13 | | - | |
| 1,954 | 10 | | 1 | |
| - | 1 | | - | |
| - | 1 | | - | |
| - | 2 | | - | |
| - | 1 | | - | |
| 66,770 | 220 | | 23 | |

Ffynhonnell: ffurflenni rhagolygon cyfalaf

- (a) Mae hyn yn cynnwys cwfer credyd ar gyfer trefniadau credyd, addasiadau ar gyfer gwariant a derbyniadau a dynnir neu sydd i'w talu mewn un flwyddyn ond y telir amdanynt neu a ddaw i law mewn blwyddyn arall, ynghyd â rhai categorïau o wariant refeniw megis gwariant ar gyfer taliadau afreiddedd, y mae gan Gynulliad Cenedlaethol Cymru bŵer i roi cyfarwyddyd yn ei erbyn o dan adran 40(6) o Ddeddf Llywodraeth Leol a Thai, i ganiatáu i'r awdurdodau lleol ei drin fel gwariant cyfalaf.
- (b) Mae cyfrifiadau £ y pen yn defnyddio amcangyfrifon canol-blwyddyn y Cofrestrwydd Cyffredinol o'r boblogaeth ar gyfer 2000.

4 Non-domestic rates

Prior to 1990-91, non-domestic rates were set by local authorities and therefore varied from authority to authority. Since 1 April 1990, the National Assembly for Wales sets 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.

The non-domestic rates are operated as a pool. Each local 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.

- At April 2001, there were 101,314 non-domestic properties in Wales with a total rateable value of £1,819 million. Around 70 per cent were commercial properties, although these accounted for only £909 million or 50 per cent of the total rateable value (tables 4.1 and 4.2).
- In 2000-01, Welsh authorities collected £615 million in non-domestic rates, including arrears in respect of earlier years (table 4.3).

4 Ardrethi annomestig

Cyn 1990-91, pennid ardrethi annomestig gan yr awdurdodau lleol ac felly yr oeddent yn amrywio o awdurdod i awdurdod. Ers 1 Ebrill 1990, mae Cynulliad Cenedlaethol Cymru yn pennu cyfradd puntal cenedlaethol am bob blwyddyn. Cymhwysir y puntal cenedlaethol hwn i werth ardrethol pob eiddo annomestig yng Nghymru (a benderfynwyd gan Asiantaeth y Swyddfa Brisió), i gyfrifo'r ardrethi sy'n daladwy mewn perthynas â'r eiddo hwnnw. Ym 1999-2000, pennwyd y puntal cenedlaethol yn 44.3c yn y bunt, ac fe syrthiodd i 41.2c ym 2000-01, cyn codi i 42.6c yn 2001-02 yn dilyn ailbrisiad o eiddo annomestig.

Gweithredir ardrethi annomestig fel pŵl. Mae pob awdurdod lleol yn casglu'r ardrethi sy'n daladwy gan bob busnes yn ei ardal ac yna'n cyfrannu'r cyfanswm a gesglir at y pŵl. Yn ogystal, mae trethdalwyr rhestr ganolog, er enghraifft cwmnïau dŵr, cwmnïau ynni a rhai eiddo'r goron, yn cyfrannu'n uniongyrchol at y pŵl. Yn gyntaf rhennir y cyfanswm rhwng y cynghorau sir neu'r cynghorau bwrdeistref sirol ac awdurdodau'r heddlu yn ôl eu priod gyfansymiau o asesiadau gwario safonol a grant yr heddlu (gweler Atodiad C). Mae siroedd unigol ac awdurdodau heddlu wedyn yn cael cyfran o'u cyfanswm yn ôl y gyfran o'u poblogaeth sy'n oedolion.

- Yn Ebrill 2001, yr oedd 101,314 o eiddo annomestig yng Nghymru gyda chyfanswm gwerth ardrethol o £1,819 miliwn. Yr oedd tua 70 y cant yn eiddo masnachol, er yr oedd y rhain yn cyfrif ond am £909 miliwn neu 50 y cant o gyfanswm y gwerth ardrethol (tablau 4.1 a 4.2).
- Ym 2000-01, casglodd awdurdodau Cymru £615 miliwn mewn ardrethi annomestig, gan gynnwys ôl-ddyledion mewn perthynas â blynyddoedd blaenorol (tabl 4.3).

NON-DOMESTIC RATES
ARDRETHI ANNOMESTIG

NON-DOMESTIC RATES ARDRETHI ANNOMESTIG

- Table 4.4 gives contributions to the pool by financial year; in 2000-01, the total was £566 million, with predictions for 2001-02 totalling £621 million.
- Mae tabl 4.4 yn rhoi cyfraniadau at y pŵl yn ôl y flwyddyn ariannol; ym 2000-01, y cyfanswm oedd £566 miliwn, gyda rhagolygon ar gyfer 2001-02 yn dod i gyfanswm o £621 miliwn.

NON-DOMESTIC RATES
ARDRETHI ANNOMESTIG

4.1 Classification of non-domestic hereditaments, by billing authority, April 2001

Number

| | Commercial | Education | Formula assessed public utilities | Industrial |
|------------------------------------|------------|-----------|---|-------------|
| | (a) | | | |
| | Masnachol | Addysg | Cyfleustodau cyhoeddus wedi'u hasesu yn ôl fformwla | Diwydiannol |
| County/county borough councils: | | | | |
| Isle of Anglesey | 1,949 | 93 | 5 | 306 |
| Gwynedd | 4,510 | 216 | 11 | 778 |
| Conwy | 3,579 | 128 | 5 | 441 |
| Denbighshire | 2,866 | 86 | 1 | 548 |
| Flintshire | 3,096 | 114 | 3 | 1,031 |
| Wrexham | 2,510 | 112 | - | 756 |
| Powys | 3,938 | 195 | 5 | 1,100 |
| Ceredigion | 2,170 | 130 | 8 | 351 |
| Pembrokeshire | 4,283 | 143 | 6 | 620 |
| Cardiff | 4,269 | 211 | 1 | 856 |
| Swansea | 5,189 | 167 | 1 | 876 |
| Neath Port Talbot | 2,496 | 116 | 1 | 797 |
| Bridgend | 2,529 | 103 | - | 713 |
| The Vale of Glamorgan | 2,347 | 94 | 3 | 460 |
| Cardiff | 8,744 | 235 | 1 | 1,097 |
| Rhondda Cynon Taff | 4,327 | 223 | 1 | 951 |
| Merthyr Tydfil | 1,190 | 56 | - | 249 |
| Caerphilly | 3,026 | 149 | - | 892 |
| Blaenau Gwent | 1,496 | 61 | - | 424 |
| Torfaen | 1,471 | 68 | - | 640 |
| Monmouthshire | 2,045 | 88 | - | 343 |
| Newport | 3,240 | 100 | 1 | 634 |
| All county/county borough councils | 71,270 | 2,888 | 53 | 14,863 |
| Central rating list (a) (c) | - | - | 10 | - |
| Wales | 71,270 | 2,888 | 63 | 14,863 |

Source: Board of the Inland Revenue

- (a) For explanation see glossary.
 (b) Crown properties, e.g. central government offices and MOD establishments, were previously exempt from rating and did not appear in any rating list. These properties are included in the 2000 rating lists, are liable to rates from 1 April 2000, and are included in the miscellaneous column.
 (c) Two types of property (properties belonging to some power generators and those belonging to the Railway Board) formerly included in the central list are now included in the local lists.

Dosbarthiad hereditamentau annomestig, yn ôl awdurdod bilio, Ebrill 2001

Nifer

| Leisure | Miscellaneous (b) | Non-formula assessed public utilities | Total | |
|---------|----------------------|---|----------|----------------------------------|
| Hamdden | Amrywiol | Cyfleustodau cyhoeddus heb eu hasesu yn ôl fformwla | Cyfanswm | |
| 215 | 196 | 21 | 2,785 | Cynghorau sir/bwrdeistref sirol: |
| 515 | 542 | 90 | 6,662 | Ynys Môn |
| 248 | 308 | 37 | 4,746 | Gwynedd |
| 208 | 208 | 30 | 3,947 | Conwy |
| 219 | 244 | 26 | 4,733 | Sir Ddinbych |
| | | | | Sir y Flint |
| 186 | 181 | 13 | 3,758 | Wrecsam |
| 441 | 502 | 110 | 6,291 | Powys |
| 196 | 297 | 29 | 3,181 | Ceredigion |
| 349 | 365 | 91 | 5,857 | Sir Benfro |
| 405 | 457 | 82 | 6,281 | Sir Gaerfyrddin |
| 375 | 293 | 20 | 6,921 | Abertawe |
| 332 | 227 | 15 | 3,984 | Castell-nedd Port Talbot |
| 187 | 189 | 4 | 3,725 | Pen-y-bont ar Ogwr |
| 174 | 171 | 20 | 3,269 | Bro Morgannwg |
| 236 | 322 | 8 | 10,643 | Caerdydd |
| 438 | 390 | 7 | 6,337 | Rhondda Cynon Taf |
| 101 | 94 | 4 | 1,694 | Merthyr Tudful |
| 323 | 240 | 4 | 4,634 | Caerffili |
| 178 | 117 | 2 | 2,278 | Blaenau Gwent |
| 151 | 105 | 2 | 2,437 | Tor-faen |
| 183 | 166 | 23 | 2,848 | Sir Fynwy |
| 173 | 132 | 7 | 4,287 | Casnewydd |
| 5,833 | 5,746 | 645 | 101,298 | Pob cyngor sir/bwrdeistref sirol |
| - | - | 6 | 16 | Rhestr ardrethu ganolog (a) (c) |
| 5,833 | 5,746 | 651 | 101,314 | Cymru |

Ffynhonnell: Bwrdd Cyllid y Wlad

- (a) Gweler yr eirfa am esboniad.
- (b) Yr oedd eiddo'r Goron, e.e. swyddfeydd y llywodraeth ganolog a sefydliadau'r Weinyddiaeth Amddiffyn, wedi'u heithrio gynt o ardrethu ac nid oeddent yn ymddangos mewn unrhyw restr ardrethu. Cynhwysir yr eiddo hyn yn rhestri ardrethu 2000, yn destun i ardrethu o 1 Ebrill 2000, ac fe'i cynhwysir yn y golofn amrywiol.
- (c) Mae dau fath o eiddo (eiddo sy'n perthyn i rai cynhyrchwyr pŵer a'r rhai sy'n perthyn i'r Bwrdd Rheilffyrdd) a gynhwysid gynt yn y rhestr ganolog bellach wedi'u cynnwys yn y rhestri lleol.

NON-DOMESTIC RATES
ARDRETHI ANNOMESTIG

4.2 Classification of non-domestic rateable values, by authority, April 2001

£ thousand

| | Commercial | Education | Formula assessed public utilities | Industrial |
|------------------------------------|------------|-----------|---|-------------|
| | (a) | | | |
| | Masnachol | Addysg | Cyfleustodau cyhoeddus wedi'u hasesu yn ôl fformwla | Diwydiannol |
| County/county borough councils: | | | | |
| Isle of Anglesey | 12,511 | 1,796 | 7,207 | 4,514 |
| Gwynedd | 36,894 | 5,366 | 27,216 | 6,007 |
| Conwy | 37,123 | 2,874 | 340 | 4,383 |
| Denbighshire | 26,413 | 2,269 | 1 | 7,011 |
| Flintshire | 40,542 | 3,365 | 17,595 | 38,262 |
| Wrexham | 37,034 | 4,242 | - | 28,785 |
| Powys | 26,431 | 3,407 | 198 | 11,752 |
| Ceredigion | 17,661 | 4,641 | 616 | 2,571 |
| Pembrokeshire | 32,652 | 2,838 | 963 | 18,411 |
| Cardiganshire | 40,575 | 4,652 | 11 | 12,959 |
| Swansea | 83,584 | 8,738 | 558 | 13,955 |
| Neath Port Talbot | 22,889 | 3,271 | 295 | 35,841 |
| Bridgend | 38,342 | 3,320 | - | 21,694 |
| The Vale of Glamorgan | 31,084 | 3,166 | 16,118 | 12,934 |
| Cardiff | 218,751 | 16,912 | 410 | 29,644 |
| Rhondda Cynon Taff | 45,862 | 7,671 | 18 | 31,886 |
| Merthyr Tydfil | 14,969 | 1,458 | - | 6,913 |
| Caerphilly | 27,060 | 4,307 | - | 22,820 |
| Blaenau Gwent | 10,129 | 1,709 | - | 10,920 |
| Torfaen | 20,014 | 2,445 | - | 14,508 |
| Monmouthshire | 27,142 | 2,313 | - | 7,471 |
| Newport | 61,627 | 4,259 | 674 | 40,547 |
| All county/county borough councils | 909,289 | 95,018 | 72,220 | 383,787 |
| Central rating list (a) (c) | - | - | 131,412 | - |
| Wales | 909,289 | 95,018 | 203,632 | 383,787 |

Source: Board of the Inland Revenue

- (a) For explanation see glossary.
 (b) Crown properties, e.g. central government offices and MOD establishments, were previously exempt from rating and did not appear in any rating list. These properties are included in the 2000 rating lists, are liable to rates from 1 April 2000, and are included in the miscellaneous column.
 (c) Two types of property (properties belonging to some power generators and those belonging to the Railway Board) formerly included in the central list are now included in the local lists.

Dosbarthiad gwerthoedd ardrethol annomestig, yn ôl awdurdod, Ebrill 2001

£ miloedd

| Leisure | Miscellaneous (b) | Non-formula assessed public utilities | Total | |
|---------|----------------------|---|-----------|----------------------------------|
| Hamdden | Amrywiol | Cyfleustodau cyhoeddus heb eu hasesu yn ôl fformwla | Cyfanswm | |
| 962 | 3,481 | 181 | 30,652 | Cynghorau sir/bwrdeistref sirol: |
| 3,780 | 6,228 | 742 | 86,234 | Ynys Môn |
| 2,400 | 3,581 | 128 | 50,829 | Gwynedd |
| 2,514 | 3,606 | 273 | 42,086 | Conwy |
| 2,346 | 5,811 | 558 | 108,479 | Sir Ddinbych |
| | | | | Sir y Flint |
| 2,594 | 3,724 | 480 | 76,860 | Wrecsam |
| 2,950 | 6,567 | 584 | 51,889 | Powys |
| 1,107 | 3,024 | 213 | 29,833 | Ceredigion |
| 2,660 | 5,910 | 552 | 63,987 | Sir Benfro |
| 3,145 | 6,636 | 1,080 | 69,058 | Sir Gaerfyrddin |
| 6,606 | 11,138 | 2,478 | 127,057 | Abertawe |
| 4,314 | 3,350 | 477 | 70,437 | Castell-nedd Port Talbot |
| 3,230 | 4,864 | 488 | 71,938 | Pen-y-bont ar Ogwr |
| 2,441 | 9,970 | 377 | 76,088 | Bro Morgannwg |
| 12,006 | 14,082 | 228 | 292,033 | Caerdydd |
| 6,214 | 6,377 | 817 | 98,845 | Rhondda Cynon Taf |
| 1,205 | 2,070 | 36 | 26,651 | Merthyr Tudful |
| 2,272 | 2,966 | 111 | 59,535 | Caerffili |
| 1,225 | 1,292 | 54 | 25,330 | Blaenau Gwent |
| 1,847 | 3,234 | 418 | 42,466 | Tor-faen |
| 1,298 | 2,851 | 404 | 41,478 | Sir Fynwy |
| 3,428 | 5,434 | 726 | 116,695 | Casnewydd |
| 70,546 | 116,197 | 11,403 | 1,658,458 | Pob cyngor sir/bwrdeistref sirol |
| - | - | 29,279 | 160,691 | Rhestr ardrethu ganolog (a) (c) |
| 70,546 | 116,197 | 40,682 | 1,819,150 | Cymru |

Ffynhonnell: Bwrdd Cyllid y Wlad

- (a) Gweler yr eirfa am esboniad.
- (b) Yr oedd eiddo'r Goron, e.e. swyddfeydd y llywodraeth ganolog a sefydliadau'r Weinyddiaeth Amddiffyn, wedi'u heithrio gynt o ardrethu ac nid oeddent yn ymddangos mewn unrhyw restr ardrethu. Cynhwysir yr eiddo hyn yn rhestr ardrethu 2000, yn destun ardrethu o 1 Ebrill 2000, ac fe'i cynhwysir yn y golofn amrywiol.
- (c) Mae dau fath o eiddo (eiddo sy'n perthyn i rai cynhyrchwyr pŵer a'r rhai sy'n perthyn i'r Bwrdd Rheilffyrdd) a gynhwysid gynt yn y rhestr ganolog bellach wedi'u cynnwys yn y rhestr lleol.

NON-DOMESTIC RATES
ARDRETHI ANNOMESTIG

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

Casglu ardrethi annomestig, yn ôl
awdurdod bilio (a)

| <i>£ thousand</i> | 1996-97 | 1997-98 | 1998-99 | 1999-2000 | 2000-01 | <i>£ miloedd</i> |
|----------------------------|---------|---------|---------|-----------|---------|----------------------------------|
| Isle of Anglesey (b) | 6,707 | 6,460 | 6,962 | 7,252 | 13,559 | Ynys Môn (b) |
| Gwynedd | 26,154 | 26,830 | 27,205 | 27,684 | 30,757 | Gwynedd |
| Conwy | 14,160 | 14,045 | 15,020 | 17,785 | 17,689 | Conwy |
| Denbighshire | 12,033 | 11,888 | 12,889 | 13,726 | 14,182 | Sir Ddinbych |
| Flintshire | 24,769 | 23,947 | 27,159 | 29,244 | 40,585 | Sir y Fflint |
| Wrexham | 20,202 | 19,140 | 22,613 | 24,965 | 25,956 | Wrecsam |
| Powys | 13,967 | 12,546 | 15,149 | 18,029 | 17,383 | Powys |
| Ceredigion | 6,783 | 7,049 | 7,034 | 7,327 | 9,533 | Ceredigion |
| Pembrokeshire | 19,603 | 18,225 | 17,785 | 10,521 | 22,139 | Sir Benfro |
| Carmarthenshire | 20,007 | 20,328 | 17,172 | 22,383 | 23,013 | Sir Gaerfyrddin |
| Swansea | 33,119 | 36,611 | 38,606 | 39,448 | 44,266 | Abertawe |
| Neath Port Talbot (c) | 8,141 | 22,799 | 24,786 | 26,701 | 24,753 | Castell-nedd Port Talbot (c) |
| Bridgend | 16,211 | 22,220 | 22,884 | 23,961 | 25,024 | Pen-y-bont ar Ogwr |
| The Vale of Glamorgan | 18,242 | 16,154 | 15,097 | 18,366 | 28,601 | Bro Morgannwg |
| Cardiff | 75,161 | 73,853 | 83,035 | 90,575 | 101,985 | Caerdydd |
| Rhondda Cynon Taff | 25,538 | 29,014 | 28,666 | 32,078 | 70,617 | Rhondda Cynon Taf |
| Merthyr Tydfil | 6,720 | 7,585 | 7,725 | 7,653 | 8,924 | Merthyr Tudful |
| Caerphilly | 16,696 | 17,682 | 18,471 | 18,955 | 20,951 | Caerffili |
| Blaenau Gwent | 7,021 | 7,044 | 8,397 | 8,840 | 8,376 | Blaenau Gwent |
| Torfaen | 12,238 | 12,510 | 13,708 | 13,279 | 13,892 | Tor-faen |
| Monmouthshire | 11,221 | 12,697 | 11,589 | 12,767 | 13,708 | Sir Fynwy |
| Newport | 31,472 | 34,293 | 36,681 | 38,453 | 39,108 | Casnewydd |
| Wales | 426,165 | 452,920 | 478,633 | 509,992 | 615,001 | Cymru |
| Memorandum: | | | | | | Memorandwm: |
| Arrears at end of year (d) | 43,041 | 43,404 | 43,976 | 39,760 | 41,493 | Ôl-ddyledion diwedd blwyddyn (d) |

Source: council tax collection (CTC) and national non-domestic rates final contributions (NNDR3) forms

Ffynhonnell: ffurflenni casglu'r dreth gyngor (CTC) a chyfraniadau ardrethi annomestig terfynol cenedlaethol (NNDR3)

- (a) Total amount collected by billing authority in year, including the collection of arrears in respect of previous years.
- (b) Increase for 2000-01 relates to the inclusion of Wylfa nuclear power station in the local rating list for the first time. Previously, collection for rates for power station was the responsibility of central government.
- (c) Lower figure for 1996-97 relates to refund in previous years rates for overspends made in respect of the British Steel plant at Port Talbot.
- (d) Estimated gross arrears of all non-domestic rates at 31 March, taken from the NNDR3 return.

- (a) Cyfanswm a gasglwyd gan yr awdurdod bilio yn y flwyddyn, gan gynnwys casglu ôl-ddyledion mewn perthynas â blynyddoedd blaenorol.
- (b) Mae'r cynnydd yn 2000-01 yn cyfeirio at chynhwysiad orsaf bwêr niwclear Wylfa yn y rhestr graddio lleol am y tro cyntaf. Yn flaenorol, cyfrifoldeb y llywodraeth ganolog oedd casglu ardollau i orsafoedd bwêr.
- (c) Mae'r ffigur is ar gyfer 1996-97 yn ymwneud ag ad-dalu ardrethi yn y blynyddoedd blaenorol am orwariant a wnaed mewn perthynas â safle British Steel ym Mhort Talbot.
- (d) Amcangyfrif o ôl-ddyledion gros yr holl ardrethi annomestig ar 31 Mawrth, o ffurflen NNDR3.

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

Cyfraniadau at y gronfa ardrethi annomestig, yn ôl awdurdod bilio (a)

| <i>£ thousand</i> | 1997-98 | 1998-99 | 1999-2000 | 2000-01 | 2001-02 (b) | <i>£ miloedd</i> |
|-----------------------|---------|---------|-----------|---------|-------------|--------------------------|
| Isle of Anglesey | 6,419 | 6,840 | 6,937 | 13,497 | 11,920 | Ynys Môn |
| Gwynedd | 26,756 | 26,842 | 27,518 | 29,155 | 32,524 | Gwynedd |
| Conwy | 14,753 | 14,743 | 16,489 | 17,120 | 19,335 | Conwy |
| Denbighshire | 12,729 | 12,475 | 13,721 | 14,206 | 15,839 | Sir Ddinbych |
| Flintshire | 25,610 | 26,763 | 28,822 | 38,235 | 41,479 | Sir y Fflint |
| Wrexham | 20,914 | 20,901 | 24,466 | 25,709 | 27,625 | Wrecsam |
| Powys | 14,474 | 14,331 | 15,686 | 17,062 | 18,774 | Powys |
| Ceredigion | 7,132 | 7,083 | 7,522 | 9,128 | 9,988 | Ceredigion |
| Pembrokeshire | 17,608 | 17,124 | 7,082 | 21,771 | 24,201 | Sir Benfro |
| Carmarthenshire | 19,199 | 18,752 | 20,813 | 22,433 | 25,542 | Sir Gaerfyrddin |
| Swansea | 35,679 | 35,828 | 38,767 | 43,695 | 47,629 | Abertawe |
| Neath Port Talbot | 23,224 | 23,394 | 26,651 | 23,951 | 28,296 | Castell-nedd Port Talbot |
| Bridgend | 20,610 | 22,387 | 24,135 | 24,825 | 28,352 | Pen-y-bont ar Ogwr |
| The Vale of Glamorgan | 16,082 | 15,042 | 18,449 | 27,902 | 29,077 | Bro Morgannwg |
| Cardiff | 79,542 | 79,840 | 87,334 | 100,086 | 106,376 | Caerdydd |
| Rhondda Cynon Taff | 28,434 | 28,597 | 31,588 | 31,397 | 36,127 | Rhondda Cynon Taf |
| Merthyr Tydfil | 7,545 | 7,388 | 7,792 | 8,768 | 10,085 | Merthyr Tudful |
| Caerphilly | 17,266 | 18,069 | 18,875 | 20,414 | 22,042 | Caerffili |
| Blaenau Gwent | 7,022 | 8,741 | 7,959 | 7,472 | 9,134 | Blaenau Gwent |
| Torfaen | 12,179 | 12,902 | 12,532 | 13,697 | 15,581 | Tor-faen |
| Monmouthshire | 12,023 | 11,439 | 12,523 | 13,586 | 14,846 | Sir Fynwy |
| Newport | 35,104 | 35,367 | 34,046 | 42,290 | 46,033 | Casnewydd |
| Wales | 460,306 | 464,848 | 489,705 | 566,400 | 620,806 | Cymru |

Source: national non-domestic final contributions (NNDR3) forms and provisional contributions (NNDR1) forms

Ffynhonnell: ffurflenni cyfraniadau annomestig cenedlaethol terfynol (NNDR3) a ffurflenni cyfraniadau dros dro (NNDR1)

- (a) The collection of non-domestic rates shown in table 4.3 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) Provisional.

- (a) Bydd casglu ardrethi annomestig a ddangosir yn nhabl 4.3 yn wahanol i'r cyfraniad at y gronfa sydd wedi'i gyfrifo am unrhyw un flwyddyn oherwydd taliadau hwyr ac ailgyfrifo'r cyfraniadau sy'n ddyledus o fewn y flwyddyn o ganlyniad i ddechrau a chau busnesau, apelau prisio a newidiadau i'r rheoliadau.
- (b) Dros dro.

5 Council tax

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.

In 1991, the Valuation Office Agency (VOA) assessed the properties in each county or county borough area and placed each dwelling in a valuation band, ranging from A to H. Dwellings in new buildings are placed in one of the bands according to the value that such a dwelling would have been worth in 1991.

Based on lists from the VOA, billing authorities exclude certain categories of dwellings as exempt, such as those occupied entirely by students, and estimate the number of chargeable dwellings.

Discounts of 25 or 50 per cent are given to single adult households or unoccupied, unfurnished dwellings. These discounts, along with estimated collection rates, are taken into account in the calculation of the council tax base for each authority. 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 tables 5.1 and 5.2.

Between 1996-97 and 2000-01, council tax has been reduced by a central government grant known as the council tax reduction scheme. In 2001-02 this was replaced by the transitional grant scheme. Both grants were paid to certain authorities to prevent excessive year-on-year increases in council tax (table 5.3).

5 Treth gyngor

Tâl a godir ar bob annedd domestig ar gyfer darparu gwasanaethau'r awdurdodau lleol yw'r dreth gyngor. Mae hyn yn cynnwys elfennau ar gyfer y cyngor sir neu'r cyngor bwrdeistref sirol, ynghyd ag elfennau ar gyfer yr awdurdod heddlu ac, os oes un yn bodoli, y cyngor cymuned lleol. Mae'r cyngor sir neu'r cyngor bwrdeistref sirol yn casglu holl elfennau'r dreth gyngor, a'r enw arno yw'r awdurdod bilio.

Ym 1991, asesodd Asiantaeth y Swyddfa Brisio (VOA) yr eiddo yn ardal pob sir neu bwrdeistref sirol a gosod pob annedd mewn band prasio, yn amrywio o A i H. Gosodir anheddau mewn adeiladau newydd yn un o'r bandiau yn ôl y gwerth a fyddai gan annedd o'r fath ym 1991.

Ar sail rhestri o Asiantaeth y Swyddfa Brisio, mae'r awdurdodau bilio yn hepgor rhai categorïau o anheddau fel rhai sydd wedi'u hesemptio, megis y rhai sydd wedi'u meddiannau yn llwyr gan fyfyrwyr, ac yn amcangyfrif nifer yr anheddau y gellir codi tâl arnynt.

Rhoddir disgowntiau o 25 neu 50 y cant i deuluoedd un oedolyn neu anheddau heb eu meddiannu, heb eu dodrefnu. Cymerir y disgowntiau hyn, ynghyd â chyfraddau casglu a amcangyfrifir, i ystyriaeth wrth gyfrif sylfaen y dreth gyngor ar gyfer pob awdurdod. Yn achos pob awdurdod bilio, rhennir cyfanswm gofyniad y dreth gyngor gan y sylfaen drethi hon, gan roi treth gyngor band D fel cyfartaledd. Cyfrifir y dreth gyngor am bob band wedyn drwy gymhwyso'r lluosyddion a roddir yn nhablau 5.1 a 5.2.

Rhwng 1996-97 a 2000-01, mae'r dreth gyngor wedi'i ostwng gan grant lywodraeth ganolog o'r enw cynllun lleihau'r dreth gyngor. Ym 2001-02 fe gafodd ei ddisodli gan gynllun grant trosiannol. Telir hwn i rai awdurdodau er mwyn atal codiadau blwyddyn ar flwyddyn gormodol yn y dreth gyngor (tabl 5.3).

COUNCIL TAX
TRETH GYNGOR

- In 2001-02 the estimate of chargeable dwellings in Wales was 1,245,933 (table 5.1), around 65 per cent of which fell into band C or below (table 5.2). This proportion varied between billing authorities, from 36 per cent in Monmouth to 92 per cent in Blaenau Gwent.
- After application of transitional grant, the average 2001-02 council tax at band D was £710. Of this, the average unitary authority element was £606, whilst the elements for the police authority and community council averaged at £86 and £18 respectively (table 5.3).
- Transitional grant reduced the unitary authority element by an average of £4 per band D dwelling, although this varied between £0 for 19 of the 22 authorities to £146 in Blaenau Gwent (table 5.3).
- Reductions of up to 100 per cent, in the form of council tax benefits, are available for people on low incomes. In 2001-02, billing authorities budgeted to spend just over £115 million on council tax benefit (table 5.4), an increase of £31 million over 1996-97, due in the main to increases in the level of council tax. Approximately 95% of council tax benefit expenditure is covered by grant contributions from the Department for Work and Pensions.
- At 31 March 2001, arrears of council tax totalled £58 million (table 5.6), whilst arrears for the predecessor to council tax, the community charge, stood at £2.4 million. By that date, local authorities estimated that they had collected 95 per cent of the 2000-2001 council taxes due, and 99 per cent of the amount they had budgeted to collect.
- Ym 2001-02 yr amcangyfrif o anheddau taladwy yng Nghymru oedd 1,245,933 (tabl 5.1), a thua 65 y cant o'r rhain yn perthyn i fand C neu'n is (tabl 5.2). Yr oedd y gyfran hon yn amrywio rhwng awdurdodau bilio, o 36 y cant yn Sir Fynwy i 92 y cant ym Mlaenau Gwent.
- Ar ôl cymhwyso grant trosiannol, y dreth gyngor band D gyfartalog ym 2001-02 oedd £710. O hynny, elfen gyfartalog yr awdurdodau unedol oedd £606, tra'r elfennau ar gyfer awdurdod yr heddlu a'r cyngor cymuned oedd £86 a £18 ar gyfartaledd yn eu trefn (tabl 5.3).
- Lleihaodd grant trosiannol elfen yr awdurdodau unedol £4 ar gyfartaledd i bob annedd band D, er bod hyn yn amrywio rhwng £0 ar gyfer 19 o'r 22 awdurdod i £146 ym Mlaenau Gwent (tabl 5.3).
- Mae gostyngiadau o hyd at 100 y cant, ar ffurf budd-daliadau'r dreth gyngor, ar gael i bobl ar incwm isel. Ym 2001-02, cyllidebodd yr awdurdodau bilio i wario ychydig yn llai na £115 miliwn ar fudd-dâl y dreth gyngor (tabl 5.4), sef cynnydd o £31 miliwn dros 1996-97, a hynny yn bennaf oherwydd codiadau yn lefel y dreth gyngor. Telir 95% o wariant budd-dâl y dreth gyngor gan gyfraniadau grant oddi wrth yr Adran Gwaith a Phensiynau.
- Ar 31 Mawrth 2001, daeth ôl-ddyledion y dreth gyngor i £58 miliwn (tabl 5.6), tra oedd ôl-ddyledion ar gyfer rhagflaenydd y dreth cyngor, sef y tâl cymunedol, yn £2.4 miliwn. Erbyn y dyddiad hwnnw, amcangyfrifodd yr awdurdodau lleol eu bod wedi casglu 95 y cant o dreth gyngor 2000-2001 a oedd yn ddyledus, a 99 y cant o'r swm yr oeddent wedi cyllidebu i'w gasglu.

COUNCIL TAX
TRETH GYNGOR

5.1 Number of domestic properties by council tax band, 2001-02 (a)

Number

| | Band Band | | | |
|-------------------------------|--------------|---------|---------|---------|
| | A | B | C | D |
| Isle of Anglesey | 5,946 | 6,761 | 4,697 | 6,882 |
| Gwynedd | 13,490 | 14,434 | 10,629 | 8,369 |
| Conwy | 6,152 | 9,384 | 12,378 | 11,003 |
| Denbighshire | 4,330 | 8,378 | 10,893 | 8,061 |
| Flintshire | 5,370 | 12,670 | 17,729 | 11,457 |
| Wrexham | 10,196 | 15,359 | 10,195 | 8,388 |
| Powys | 7,334 | 10,116 | 11,028 | 9,561 |
| Ceredigion | 3,588 | 5,205 | 6,076 | 7,417 |
| Pembrokeshire | 7,403 | 11,725 | 10,392 | 9,875 |
| Carmarthenshire | 15,592 | 19,790 | 14,499 | 12,219 |
| Swansea | 19,556 | 24,237 | 19,223 | 14,435 |
| Neath Port Talbot | 13,365 | 22,925 | 11,445 | 6,735 |
| Bridgend | 11,040 | 13,651 | 11,210 | 8,739 |
| The Vale of Glamorgan | 3,300 | 9,737 | 10,445 | 8,879 |
| Cardiff | 9,498 | 28,745 | 33,908 | 20,473 |
| Rhondda Cynon Taff | 44,499 | 24,479 | 12,182 | 7,554 |
| Merthyr Tydfil | 13,864 | 5,732 | 1,697 | 1,710 |
| Caerphilly | 18,183 | 27,963 | 12,041 | 6,168 |
| Blaenau Gwent | 16,986 | 8,357 | 2,859 | 1,406 |
| Torfaen | 7,913 | 13,554 | 8,780 | 3,593 |
| Monmouthshire | 1,038 | 3,528 | 8,313 | 6,816 |
| Newport | 8,366 | 18,149 | 11,485 | 9,173 |
| Wales | 247,009 | 314,879 | 252,104 | 188,913 |
| Relative weight to band D (b) | 6/9 | 7/9 | 8/9 | 1 |

Source: council tax dwellings forms

(a) Chargeable dwellings ie. excluding exemptions and before disabled reductions.

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

Nifer yr eiddo domestig fesul band treth gyngor, 2001-02 (a)

Nifer

| | | | | Total | | |
|---------|--------|--------|-------|-----------|---------------------------------|--|
| E | F | G | H | Cyfanswm | | |
| 4,744 | 1,154 | 723 | 56 | 30,963 | Ynys Môn | |
| 6,463 | 1,854 | 859 | 46 | 56,144 | Gwynedd | |
| 7,435 | 2,577 | 1,548 | 126 | 50,603 | Conwy | |
| 4,994 | 1,816 | 1,096 | 81 | 39,649 | Sir Ddinbych | |
| 8,663 | 3,518 | 1,437 | 73 | 60,917 | Sir y Fflint | |
| 5,012 | 2,231 | 1,233 | 63 | 52,677 | Wrecsam | |
| 11,575 | 3,832 | 1,825 | 148 | 55,419 | Powys | |
| 6,375 | 1,306 | 422 | 19 | 30,408 | Ceredigion | |
| 8,827 | 2,428 | 904 | 52 | 51,606 | Sir Benfro | |
| 9,255 | 2,662 | 925 | 69 | 75,011 | Sir Gaerfyrddin | |
| 11,921 | 4,834 | 2,905 | 281 | 97,392 | Abertawe | |
| 3,841 | 933 | 295 | 26 | 59,565 | Castell-nedd Port Talbot | |
| 6,334 | 2,452 | 1,170 | 91 | 54,687 | Pen-y-bont ar Ogwr | |
| 8,334 | 4,125 | 5,052 | 577 | 50,449 | Bro Morgannwg | |
| 19,647 | 7,026 | 6,110 | 608 | 126,015 | Caerdydd | |
| 5,462 | 1,966 | 772 | 56 | 96,970 | Rhondda Cynon Taf | |
| 1,125 | 282 | 59 | 7 | 24,476 | Merthyr Tudful | |
| 4,360 | 1,986 | 473 | 77 | 71,251 | Caerffili | |
| 806 | 108 | 9 | 19 | 30,550 | Blaenau Gwent | |
| 3,034 | 1,121 | 415 | 32 | 38,442 | Tor-faen | |
| 6,944 | 5,232 | 3,828 | 309 | 36,008 | Sir Fynwy | |
| 5,015 | 2,603 | 1,750 | 190 | 56,731 | Casnewydd | |
| 150,166 | 56,046 | 33,810 | 3,006 | 1,245,933 | Cymru | |
| 11/9 | 13/9 | 15/9 | 18/9 | | Pwysoliad cymharol i fand D (b) | |

Ffynhonnell: ffurflenni anheddau'r dreth gyngor

- (a) Anheddau taladwy hy. heb gynnwys esemptiadau a chyn gostyngiadau i'r anabl.
 (b) Dyma'r berthynas ag eiddo band D a ddefnyddir wrth benderfynu sylfaen y dreth gyngor ar gyfer pob awdurdod.

COUNCIL TAX
TRETH GYNGOR

5.2 Proportion of domestic properties by council tax band, 2001-02 (a)

Per cent

| | Percentage of properties Canran yr eiddio mewn bandiau | | | |
|-------------------------------|---|-----|-----|----|
| | A | B | C | D |
| Isle of Anglesey | 19 | 41 | 56 | 78 |
| Gwynedd | 24 | 50 | 69 | 84 |
| Conwy | 12 | 31 | 55 | 77 |
| Denbighshire | 11 | 32 | 60 | 80 |
| Flintshire | 9 | 30 | 59 | 78 |
| Wrexham | 19 | 49 | 68 | 84 |
| Powys | 13 | 31 | 51 | 69 |
| Ceredigion | 12 | 29 | 49 | 73 |
| Pembrokeshire | 14 | 37 | 57 | 76 |
| Carmarthenshire | 21 | 47 | 66 | 83 |
| Swansea | 20 | 45 | 65 | 80 |
| Neath Port Talbot | 22 | 61 | 80 | 91 |
| Bridgend | 20 | 45 | 66 | 82 |
| The Vale of Glamorgan | 7 | 26 | 47 | 64 |
| Cardiff | 8 | 30 | 57 | 74 |
| Rhondda Cynon Taff | 46 | 71 | 84 | 91 |
| Merthyr Tydfil | 57 | 80 | 87 | 94 |
| Caerphilly | 26 | 65 | 82 | 90 |
| Blaenau Gwent | 56 | 83 | 92 | 97 |
| Torfaen | 21 | 56 | 79 | 88 |
| Monmouthshire | 3 | 13 | 36 | 55 |
| Newport | 15 | 47 | 67 | 83 |
| Wales | 20 | 45 | 65 | 80 |
| Relative weight to band D (b) | 6/9 | 7/9 | 8/9 | 1 |

Source: council tax dwellings forms

(a) Chargeable dwellings ie. excluding exemptions and before disabled reductions.

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

Cyfran yr eiddo domestig fesul band treth gyngor, 2001-02 (a)

Canran

| in bands up to and including: hyd at a chan gynnwys: | | | | Median band | |
|---|------|------|------|-----------------|---------------------------------|
| E | F | G | H | Band canolrifol | |
| 94 | 97 | 100 | 100 | C | Ynys Môn |
| 95 | 98 | 100 | 100 | C | Gwynedd |
| 92 | 97 | 100 | 100 | C | Conwy |
| 92 | 97 | 100 | 100 | C | Sir Ddinbych |
| 92 | 98 | 100 | 100 | C | Sir y Fflint |
| 93 | 98 | 100 | 100 | C | Wrecsam |
| 90 | 96 | 100 | 100 | C | Powys |
| 94 | 99 | 100 | 100 | D | Ceredigion |
| 93 | 98 | 100 | 100 | C | Sir Benfro |
| 95 | 99 | 100 | 100 | C | Sir Gaerfyrddin |
| 92 | 97 | 100 | 100 | C | Abertawe |
| 98 | 99 | 100 | 100 | B | Castell-nedd Port Talbot |
| 93 | 98 | 100 | 100 | C | Pen-y-bont ar Ogwr |
| 81 | 89 | 99 | 100 | D | Bro Morgannwg |
| 89 | 95 | 100 | 100 | C | Caerdydd |
| 97 | 99 | 100 | 100 | B | Rhondda Cynon Taf |
| 99 | 100 | 100 | 100 | A | Merthyr Tudful |
| 96 | 99 | 100 | 100 | B | Caerffili |
| 100 | 100 | 100 | 100 | A | Blaenau Gwent |
| 96 | 99 | 100 | 100 | B | Tor-faen |
| 74 | 89 | 99 | 100 | D | Sir Fynwy |
| 92 | 97 | 100 | 100 | C | Casnewydd |
| 93 | 97 | 100 | 100 | C | Cymru |
| 11/9 | 13/9 | 15/9 | 18/9 | | Pwysoliad cymharol i fand D (b) |

Ffynhonnell: ffurflenni anheddau'r dreth gyngor

(a) Anheddau taladwy hy. heb gynnwys esemptiadau a chyn gostyngiadau i'r anabl.

(b) Dyma'r berthynas ag eiddo band D a ddefnyddir wrth benderfynu sylfaen y dreth gyngor ar gyfer pob awdurdod.

COUNCIL TAX
TRETH GYNGOR

5.3 Composition of average band D council tax, by billing authority, 2001-02 (a)

Cyfansoddiad y dreth gyngor band D gyfartalog, yn ôl awdurdod bilio, 2001-02 (a)

Amounts in pounds

Symiau mewn punnoedd

| Billing authority | 2001-02 average band D council tax payable | Of which: Ac o hynny: | | | Transitional grant per band D property | Council tax base (band D properties) | Awdurdod bilio |
|-----------------------|---|---|-------------------------------|------------------------------|--|--------------------------------------|--------------------------|
| | (a)=(b)+(c)+(d) 2001-02 y dreth gyngor band D gyfartalog sy'n daladwy | Average of community council elements (b) | Unitary authority element (c) | Police authority element (d) | | | |
| | | Cyfartaledd elfennau cyngorau cymuned | Elfen yr awdurdod unedol | Elfen awdurdod yr heddlu | | | |
| Isle of Anglesey | 647 | 20 | 545 | 83 | - | 26,160 | Ynys Môn |
| Gwynedd | 695 | 17 | 595 | 83 | - | 44,673 | Gwynedd |
| Conwy | 600 | 22 | 495 | 83 | - | 43,445 | Conwy |
| Denbighshire | 774 | 25 | 667 | 83 | - | 32,875 | Sir Ddinbych |
| Flintshire | 702 | 27 | 593 | 83 | - | 53,200 | Sir y Fflint |
| Wrexham | 729 | 30 | 616 | 83 | - | 41,910 | Wrexham |
| Powys | 673 | 22 | 560 | 91 | - | 48,755 | Powys |
| Ceredigion | 761 | 21 | 649 | 91 | - | 25,994 | Ceredigion |
| Pembrokeshire | 609 | 19 | 499 | 91 | - | 43,186 | Sir Benfro |
| Carmarthenshire | 747 | 50 | 607 | 91 | - | 58,725 | Sir Gaerfyrddin |
| Swansea | 710 | 7 | 618 | 86 | - | 78,519 | Abertawe |
| Neath Port Talbot | 884 | 25 | 773 | 86 | - | 43,881 | Castell-nedd Port Talbot |
| Bridgend | 768 | 15 | 668 | 86 | - | 44,151 | Pen-y-bont ar Ogwr |
| The Vale of Glamorgan | 655 | 25 | 544 | 86 | - | 47,600 | Bro Morgannwg |
| Cardiff | 691 | 1 | 605 | 86 | - | 108,253 | Caerdydd |
| Rhondda Cynon Taff | 810 | 15 | 709 | 86 | - | 67,754 | Rhondda, Cynon, Taf |
| Merthyr Tydfil | 870 | 1 | 784 | 86 | 21 | 16,536 | Merthyr Tudful |
| Caerphilly | 697 | 8 | 605 | 84 | - | 53,089 | Caerffili |
| Blaenau Gwent | 796 | 8 | 704 | 84 | 146 | 19,667 | Blaenau Gwent |
| Torfaen | 654 | 28 | 541 | 84 | - | 29,098 | Tor-faen |
| Monmouthshire | 674 | 19 | 572 | 84 | 21 | 36,167 | Sir Fynwy |
| Newport | 576 | 3 | 490 | 84 | - | 45,819 | Casnewydd |
| Wales average | 710 | 18 | 606 | 86 | 4 | 1,009,458 | Cyfartaledd Cymru |

Source: budget requirement forms

Ffynhonnell: ffurflenni gofyniad cyllideb

- (a) All council tax including community council and police authority elements is collected by the billing authority (the unitary authority). This is the average paid by each band D property in each authority.
- (b) This is the band D average across the authority of the amounts raised on behalf of all community councils within the area of that billing authority.
- (c) This is the band D unitary authority element of the council tax, after the application of transitional grant.
- (d) This is the band D amount raised on behalf of the police authority serving the billing authority area.
- (e) This is the amount of reduction per band D property paid for by the transitional grant. These amounts have already been netted off the figure in (a) and (d).
- (f) 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 shown in Annex C of the Local Government Finance Report (Wales) 2001-02 do not take collection rates into account.
- (a) Cesglir y dreth gyngor, gan gynnwys elfennau cyngorau cymuned ac awdurdod yr heddlu, gan yr awdurdod bilio (yr awdurdod unedol). Dyma'r cyfartaledd a delir gan bob eiddo band D ym mhob awdurdod.
- (b) Dyma gyfartaledd band D ar draws yr awdurdod o'r symiau a godwyd ar ran pob cyngor cymuned o fewn ardal yr awdurdod bilio hwnnw.
- (c) Dyma elfen awdurdod unedol band D y dreth gyngor, ar ôl cymhwyso grant trosiannol.
- (d) Dyma swm band D a godwyd ar ran awdurdod yr heddlu sy'n gwasanaethu ardal yr awdurdod bilio.
- (e) Dyma swm y gostyngiad i bob eiddo band D y mae grant trosiannol yn talu amdano. Mae'r symiau hyn eisoes wedi'u tynnu i ffwrdd yn y ffigurau yn (a) a (d).
- (f) Nifer yr anheddu sy'n cyfateb i fand D a ddefnyddir i bennu lefelau'r dreth gyngor gan gymryd i ystyriaeth y cyfraddau casglu a ragwelir ar gyfer y dreth. Nid yw niferoedd yr anheddu sy'n cyfateb i fand D a ddangosir yn Atodiad C o Adroddiad Cyllid Llywodraeth Leol (Cymru) 2001-02 yn cymryd cyfraddau casglu i ystyriaeth.

**5.4 Council tax benefit expenditure, by
billing authority (a)**

**Gwariant budd-dâl y dreth gyngor, yn ôl
awdurdod bilio (a)**

| | <i>£ thousand</i> | | | | | | <i>£ miloedd</i> |
|-----------------------|--------------------|--------------------|--------------------|----------------------|-------------------|-------------------|--------------------------|
| | 1996-97 Outturn | 1997-98 Outturn | 1998-99 Outturn | 1999-2000 Outturn | 2000-01 Budget | 2001-02 Budget | |
| | Alldro | Alldro | Alldro | Alldro | Cyllideb | Cyllideb | |
| Isle of Anglesey | 1,894 | 1,828 | 1,973 | 2,192 | 2,640 | 2,691 | Ynys Môn |
| Gwynedd | 3,504 | 3,698 | 3,940 | 4,116 | 4,296 | 4,382 | Gwynedd |
| Conwy | 2,579 | 2,596 | 2,831 | 2,894 | 3,160 | 3,590 | Conwy |
| Denbighshire | 2,559 | 2,951 | 3,230 | 3,446 | 3,741 | 3,592 | Sir Ddinbych |
| Flintshire | 3,774 | 3,827 | 3,945 | 4,138 | 3,990 | 4,410 | Sir y Fflint |
| Wrexham | 3,610 | 3,740 | 3,900 | 4,209 | 4,625 | 4,810 | Wrecsam |
| Powys | 2,483 | 2,366 | 2,720 | 2,987 | 2,883 | 3,721 | Powys |
| Ceredigion | 1,764 | 1,932 | 2,079 | 2,273 | 2,457 | 2,473 | Ceredigion |
| Pembrokeshire | 3,241 | 3,257 | 3,566 | 3,740 | 4,306 | 4,251 | Sir Benfro |
| Carmarthenshire | 5,946 | 5,829 | 6,205 | 6,755 | 7,510 | 7,699 | Sir Gaerfyrddin |
| Swansea | 6,891 | 7,074 | 7,956 | 8,593 | 8,613 | 9,588 | Abertawe |
| Neath Port Talbot | 5,196 | 5,993 | 6,572 | 7,087 | 7,933 | 8,442 | Castell-nedd Port Talbot |
| Bridgend | 3,914 | 4,266 | 4,567 | 4,862 | 5,138 | 5,739 | Pen-y-bont ar Ogwr |
| The Vale of Glamorgan | 2,654 | 2,563 | 2,697 | 2,923 | 3,553 | 3,834 | Bro Morgannwg |
| Cardiff | 8,628 | 9,606 | 10,801 | 10,924 | 9,042 | 9,178 | Caerdydd |
| Rhondda Cynon Taff | 7,514 | 8,578 | 9,239 | 10,176 | 11,484 | 11,710 | Rhondda Cynon Taf |
| Merthyr Tydfil | 2,222 | 2,499 | 2,756 | 3,047 | 2,818 | 3,600 | Merthyr Tudful |
| Caerphilly | 5,545 | 5,971 | 6,496 | 6,967 | 7,935 | 7,600 | Caerffili |
| Blaenau Gwent | 2,210 | 2,527 | 2,877 | 3,277 | 2,878 | 3,667 | Blaenau Gwent |
| Torfaen | 2,722 | 3,018 | 3,082 | 3,235 | 3,462 | 3,731 | Tor-faen |
| Monmouthshire | 1,654 | 1,490 | 1,638 | 1,747 | 1,870 | 2,279 | Sir Fynwy |
| Newport | 3,670 | 3,609 | 3,870 | 4,382 | 4,523 | 4,500 | Casnewydd |
| Wales | 84,174 | 89,218 | 96,940 | 103,970 | 108,857 | 115,487 | Cymru |

Source: revenue outturn forms and revenue budget forms

Fynhonnell: ffurflenni alldro referniw a ffurflenni cyllid referniw

(a) Gross expenditure on benefit to claimants, approximately 95 per cent of which is covered by grant contributions from the Department for Work and Pensions.

(a) Gwariant gros ar fudd-dâl i hawlwy, y telir rhyw 95 y cant ohonynt gan gyfraniadau grant oddi wrth yr Adran Gwaith a Phensiynau.

COUNCIL TAX
TRETH GYNGOR

5.5 Council tax collection, by billing authority, at 31 March of each year (a)

Per cent

| | 1997-98 | | 1998-99 | |
|-----------------------|---|---------------------------------|---|---------------------------------|
| | Receipts of council taxes as a percentage of: | | Receipts of council taxes as a percentage of: | |
| | Derbyniadau trethi cyngor fel canran o: | | Derbyniadau trethi cyngor fel canran o: | |
| | the amount budgeted | the full amount to be collected | the amount budgeted | the full amount to be collected |
| | y swm a gyllidebwyd | y swm llawn i'w gasglu | y swm a gyllidebwyd | y swm llawn i'w gasglu |
| Isle of Anglesey | 97 | 97 | 98 | 96 |
| Gwynedd | 97 | 97 | 107 | 97 |
| Conwy | 102 | 95 | 100 | 95 |
| Denbighshire | 99 | 95 | 100 | 96 |
| Flintshire | 99 | 95 | 99 | 95 |
| Wrexham | 100 | 95 | 100 | 95 |
| Powys | 105 | 98 | 99 | 93 |
| Ceredigion | 98 | 94 | 96 | 91 |
| Pembrokeshire | 103 | 97 | 104 | 97 |
| Carmarthenshire | 97 | 91 | 97 | 92 |
| Swansea | 98 | 93 | 96 | 92 |
| Neath Port Talbot | 101 | 95 | 102 | 96 |
| Bridgend | 100 | 95 | 100 | 95 |
| The Vale of Glamorgan | 98 | 96 | 96 | 95 |
| Cardiff | 96 | 91 | 98 | 92 |
| Rhondda Cynon Taff | 97 | 92 | 98 | 93 |
| Merthyr Tydfil | 99 | 97 | 99 | 97 |
| Caerphilly | 100 | 95 | 100 | 95 |
| Blaenau Gwent | 101 | 91 | 101 | 92 |
| Torfaen | 104 | 97 | 97 | 93 |
| Monmouthshire | 103 | 97 | 104 | 97 |
| Newport | 99 | 95 | 98 | 95 |
| Wales | 99 | 94 | 99 | 94 |

Source: council tax collection forms

(a) Authorities have difficulty allocating receipts to financial years, so that collection rates for individual authorities should therefore be interpreted with caution. Figures are net of all deductions on council tax bills including council tax benefit.

Casglu'r dreth gyngor, yn ôl awdurdod bilio, ar 31 Mawrth bob blwyddyn (a)

Canran

| 1999-2000 | | 2000-01 | | |
|---|---------------------------------|---|---------------------------------|--------------------------|
| Receipts of council taxes as a percentage of: | | Receipts of council taxes as a percentage of: | | |
| Derbyniadau trethi cyngor fel canran o: | | Derbyniadau trethi cyngor fel canran o: | | |
| the amount budgeted | the full amount to be collected | the amount budgeted | the full amount to be collected | |
| y swm a gyllidebwyd | y swm llawn i'w gasglu | y swm a gyllidebwyd | y swm llawn i'w gasglu | |
| 96 | 96 | 98 | 96 | Ynys Môn |
| 98 | 96 | 97 | 95 | Gwynedd |
| 100 | 94 | 99 | 95 | Conwy |
| 101 | 96 | 93 | 89 | Sir Ddinbych |
| 97 | 95 | 98 | 95 | Sir y Fflint |
| 101 | 96 | 101 | 95 | Wrecsam |
| 102 | 97 | 100 | 96 | Powys |
| 97 | 93 | 98 | 94 | Ceredigion |
| 101 | 97 | 103 | 97 | Sir Benfro |
| 98 | 94 | 99 | 94 | Sir Gaerfyrddin |
| 97 | 92 | 96 | 93 | Abertawe |
| 101 | 95 | 100 | 95 | Castell-nedd Port Talbot |
| 100 | 95 | 101 | 95 | Pen-y-bont ar Ogwr |
| 100 | 95 | 100 | 96 | Bro Morgannwg |
| 99 | 93 | 97 | 94 | Caerdydd |
| 98 | 94 | 100 | 95 | Rhondda Cynon Taf |
| 100 | 97 | 99 | 96 | Merthyr Tudful |
| 99 | 95 | 99 | 96 | Caerffili |
| 99 | 93 | 99 | 93 | Blaenau Gwent |
| 99 | 93 | 101 | 94 | Tor-faen |
| 103 | 97 | 102 | 97 | Sir Fynwy |
| 99 | 95 | 99 | 94 | Casnewydd |
| 99 | 95 | 99 | 95 | Cymru |

Ffynhonnell: ffurflenni casglu'r dreth gyngor

- (a) Mae gan awdurdodau anawsterau wrth ddyrannu derbyniadau unigol i flynyddoedd ariannol, felly dylid dehongli cyfraddau casglu awdurdodau unigol gyda gofal. Mae'r ffigurau yn net o'r holl dyniadau ar filiau'r dreth gyngor gan gynnwys budd-dâl y dreth gyngor.

COUNCIL TAX
TRETH GYNGOR

**5.6 Council tax collection, at
31 March 2001 (a)**

**Casglu'r dreth gyngor, ar
Mawrth 2001 (a)**

31

£ million

£ miliynau

| | Community charge arrears | Council tax arrears | 2000-01 Council tax | |
|---|------------------------------|-----------------------------|----------------------|--|
| | Ôl-ddyledion y tâl cymunedol | Ôl-ddyledion y dreth gyngor | Treth gyngor 2000-01 | |
| Arrears brought forward | 3.5 | 51.4 | . | Ôl-ddyledion wedi'u dwyn ymlaen |
| In-year debit for the period (b) | . | -1.2 | 581.0 | Debyd mewn-flwyddyn am y cyfnod (b) |
| Total debit for the period (c) | 3.5 | 50.2 | 581.0 | Cyfanswm y debyd am y cyfnod (c) |
| of which: | | | | ac o hynny: |
| Received by 31 March 2001 | 0.1 | 19.8 | 550.1 | A ddaeth i law erbyn 31 Mawrth 2001 |
| Written off as bad debts at 31 March 2001 | 1.0 | 2.7 | 0.3 | A ildwyd fel dyled ddrwg ar 31 Mawrth 2001 |
| Arrears at 31 March 2001 | 2.4 | 27.7 | 30.6 | Ôl-ddyledion ar 31 Mawrth 2001 |
| Amount originally budgeted to be collected when council tax was set | . | . | 556.5 | Swm y cyllidebwyd ei gasglu'n wreiddiol pan bennwyd y dreth gyngor |
| Collection rates at 31 March 2001 (per cent): | | | | Cyfraddau casglu ar 31 Mawrth 2001 (y cant): |
| of total debit | 2 | 40 | 95 | o'r debyd cyfan |
| of budgeted amount | . | . | 99 | o'r swm a gyllidebwyd |

Source: council tax collection forms

Ffynhonnell: ffurflenni casglu'r dreth gyngor

- (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.
- (c) The in-year debit for the period, plus any arrears brought forward.

- (a) Yn net o bob tyniad ar filiau'r dreth gyngor gan gynnwys budd-dâl y dreth gyngor.
- (b) Y cyfanswm y gallai awdurdodau ei gasglu wrth gasglu 100 y cant, hynny yw cyfanswm net holl filiau'r dreth gyngor am y flwyddyn.
- (c) Y debyd mewn-flwyddyn am y cyfnod, ynghyd ag unrhyw ôl-ddyledion a ddygwyd ymlaen.

Appendices summary

Appendix A provides a full and detailed breakdown of revenue expenditure (see glossary) by service and authority for 1999-2000. Appendix A1 shows the level of total revenue expenditure by both service and local authority (including the police and fire authorities) and provides additional detail to the figures already shown in tables 2.1 and 2.4. The table also provides the total expenditure per head on all revenue services. Appendices A2 to A7 give a full breakdown of expenditure and income for individual services, at the Wales level.

Appendix B provides a breakdown of capital expenditure and capital receipts for 1999-2000 by both service and local authority, expanding on the information shown in tables 3.1 and 3.4. The tables also show the total capital expenditure and total capital receipts per head by authority.

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 2001-02, while C2 and C3 give a breakdown by local authority of the 2001-02 amounts (also see sections 1 and 4)

Appendix C4 provides a breakdown, by service, of specific grants both within and outside AEF (see glossary).

Appendix C5 shows the changes in the level of revenue grant received by national parks between 1990-91 and 2001-02.

Crynodeb o'r atodiadau

Yn Atodiad A ceir dadansoddiad llawn a manwl o wariant refeniw (gweler yr eirfa) yn ôl gwasanaeth ac awdurdod ar gyfer 1999-2000. Mae Atodiad A1 yn dangos lefel cyfanswm y gwariant refeniw yn ôl gwasanaeth ac awdurdod lleol (gan gynnwys awdurdodau'r heddlu ac awdurdodau tân) ac mae'n rhoi manylion ychwanegol at y ffigurau a ddangoswyd eisoes yn nhablau 2.1 a 2.4. Mae'r tabl hefyd yn darparu cyfanswm gwariant y pen ar yr holl wasanaethau refeniw. Yn Atodiadau A2 i A7 ceir dadansoddiad llawn o wariant ac incwm ar gyfer gwasanaethau unigol, ar lefel Cymru.

Yn Atodiad B ceir dadansoddiad o wariant cyfalaf a derbyniadau cyfalaf ar gyfer 1999-2000 yn ôl gwasanaeth ac awdurdod lleol, gan ehangu ar y wybodaeth a ddangosir yn nhablau 3.1 a 3.4. Mae'r tablau hefyd yn dangos cyfanswm gwariant cyfalaf a chyfanswm y derbyniadau cyfalaf y pen yn ôl awdurdod.

Yn Atodiadau C1 i C3 ceir gwybodaeth am asesiadau gwario safonol (SSA) (gweler yr eirfa) a chymorth y llywodraeth ganolog i wariant refeniw. Yn Atodiad C1 dangosir sut y mae'r sefyllfa wedi newid, ar lefel Cymru, rhwng 1990-91 a 2001-02, tra mae C2 a C3 yn rhoi dadansoddiad yn ôl awdurdod lleol o symiau 2001-02 (gweler hefyd adrannau 1 a 4).

Yn Atodiad C4 ceir dadansoddiad, yn ôl gwasanaeth, o grantiau penodol a hynny o fewn a'r tu allan i AEF (gweler yr eirfa).

Yn Atodiad C5 dangosir y newidiadau yn lefel y grant refeniw a gafodd y parciau cenedlaethol rhwng 1990-91 a 2001-02.

APPENDICES
ATODIADAU

Appendix D provides information on support for capital expenditure by local authority. Appendix D1 gives the distribution by local authority of general capital funding for 2001-02, while Appendix D2 shows the elements of financing for total capital expenditure in 2001-02. D2 gives an authority breakdown of the figures given in table 1.4.

Appendix E1 shows the estimated level of revenue reserves held by each local authority at 1 April 2001, including the police and fire authorities.

Appendix E2 shows the levels of unapplied or accumulated receipts held by each local authority at 31 March 2001, including the police and fire authorities. This table gives separate breakdowns of those receipts available to fund general capital expenditure and those receipts which authorities have set aside, but not yet redeemed, against the credit liabilities (debt) of the authority.

Appendix E3 shows the credit ceiling for each authority at 31 March 2001. These amounts relate to the level of credit liabilities (debt) for each authority and are used to determine the base position in the calculation of the capital charges element of the SSA (see glossary).

Yn Atodiad D ceir gwybodaeth am gymorth i wariant cyfalaf yn ôl awdurdod lleol. Mae Atodiad D1 yn rhoi'r dosbarthiad yn ôl awdurdod lleol o arian cyfalaf cyffredinol ar gyfer 2001-02, tra mae Atodiad D2 yn dangos yr elfennau ariannu ar gyfer cyfanswm gwariant safonol ym 2001-02. Yn D2 ceir dadansoddiad yn ôl awdurdod o'r ffigurau a roddir yn nhabl 1.4.

Mae Atodiad E1 yn dangos amcangyfrif o lefel y cronfeydd refeniw oedd gan bob awdurdod lleol ar 1 Ebrill 2001, gan gynnwys awdurdodau'r heddlu ac awdurdodau tân.

Mae Atodiad E2 yn dangos lefelau'r derbyniadau heb eu cymhwyso neu gronol oedd gan bob awdurdod lleol ar 31 Mawrth 2001, gan gynnwys awdurdodau'r heddlu ac awdurdodau tân. Mae'r tabl hwn yn rhoi dadansoddiadau ar wahân o'r derbyniadau hynny sydd ar gael i ariannu gwariant cyfalaf cyffredinol a'r derbyniadau hynny y mae'r awdurdodau wedi'u neilltuo, ond heb eu hadbrynu eto, yn erbyn rhwymedigaethau credyd (dyled) yr awdurdod.

Mae Atodiad E3 yn dangos y terfyn uchaf credyd i bob awdurdod ar 31 Mawrth 2001. Mae'r symiau hyn yn cyfeirio at lefel y rhwymedigaethau credyd (dyled) i bob awdurdod ac fe'u defnyddir i benderfynu'r man cychwyn wrth gyfrifo elfen taliadau cyfalaf yr SSA (gweler yr eirfa).

APPENDIX A
ATODIAD A

A1 Revenue expenditure, by authority and service, 1999-2000 (a)

£ thousand

| | Education (including school catering) | Personal social services | Law, order and protective services | Local transport | Council fund housing (including housing benefit) (b) | Council tax benefit and administration |
|---------------------------------------|--|--|---|--------------------|---|--|
| | Addysg (gan gynnwys arlwyo ysgolion) | Gwasanaethau cymdeithasol personol | Y gyfraith, trefn a gwasanaethau diogelu | Cludiant lleol | Tai cronfa'r cyngor (gan gynnwys budd-dâl tai) | Budd-dâl tai a gweinyddu |
| County/county borough councils: | | | | | | |
| Isle of Anglesey | 33,567 | 14,071 | 664 | 5,267 | 6,248 | 304 |
| Gwynedd | 55,076 | 27,346 | 835 | 10,458 | 11,586 | 558 |
| Conwy | 47,117 | 23,051 | 783 | 5,643 | 13,429 | 300 |
| Denbighshire | 42,011 | 18,414 | 703 | 4,433 | 10,856 | 261 |
| Flintshire | 68,319 | 29,061 | 5,179 | 7,014 | 9,130 | 843 |
| Wrexham | 54,486 | 27,268 | 4,278 | 6,176 | 5,991 | 549 |
| Powys | 65,892 | 23,046 | 2,154 | 13,184 | 9,003 | 308 |
| Ceredigion | 37,387 | 13,426 | 448 | 7,253 | 6,974 | 418 |
| Pembrokeshire | 59,088 | 18,892 | 851 | 8,057 | 11,132 | 441 |
| Carmarthenshire | 87,664 | 35,035 | 5,580 | 13,023 | 14,434 | 683 |
| Swansea | 104,489 | 50,062 | 3,255 | 8,663 | 24,920 | 1,187 |
| Neath Port Talbot | 68,150 | 34,151 | 4,298 | 6,688 | 12,414 | 782 |
| Bridgend | 62,060 | 29,174 | 3,868 | 4,845 | 11,318 | 703 |
| The Vale of Glamorgan | 53,085 | 21,478 | 733 | 5,489 | 11,703 | 481 |
| Cardiff | 140,087 | 68,178 | 10,629 | 15,838 | 39,497 | 2,133 |
| Rhondda Cynon Taff | 125,537 | 59,567 | 1,689 | 6,572 | 22,593 | 1,509 |
| Merthyr Tydfil | 32,270 | 14,906 | 378 | 2,175 | 5,759 | 226 |
| Caerphilly | 85,104 | 37,286 | 1,151 | 11,461 | 11,926 | 673 |
| Blaenau Gwent | 36,212 | 18,825 | 537 | 4,129 | 6,895 | 508 |
| Torfaen | 45,595 | 19,888 | 551 | 3,887 | 4,531 | 333 |
| Monmouthshire | 36,595 | 16,232 | 464 | 4,666 | 4,461 | 298 |
| Newport | 67,262 | 32,393 | 7,333 | 4,602 | 11,207 | 515 |
| All county/county borough councils | 1,407,053 | 631,750 | 56,361 | 159,523 | 266,007 | 14,013 |
| Police authorities: | | | | | | |
| Dyfed Powys | - | - | 56,110 | - | - | - |
| Gwent | - | - | 69,933 | - | - | - |
| North Wales | - | - | 77,996 | - | - | - |
| South Wales | - | - | 165,635 | - | - | - |
| All police authorities | - | - | 369,674 | - | - | - |
| Fire authorities: | | | | | | |
| Mid and West Wales | - | - | 29,411 | - | - | - |
| North Wales | - | - | 19,237 | - | - | - |
| South Wales | - | - | 45,520 | - | - | - |
| All fire authorities | - | - | 94,168 | - | - | - |
| Wales | 1,407,053 | 631,750 | 520,203 | 159,523 | 266,007 | 14,013 |

Source: revenue outturn forms

- (a) Expenditure is net of income from sales, fees and charges, but includes that funded by specific government grants. The data in this table give additional detail behind the figures given in tables 2.1 and 2.4.
- (b) Includes expenditure on council fund housing services only.
- (c) The county and county borough council figures include payments made to the fire authorities, these amounts are then recorded against the fire authorities as income (negative expenditure). The negative figure for total fire authority expenditure is unspent income, which is put to reserves. The figures also include levies paid to national parks, covering about 25% of national parks expenditure. The remaining 75% of national parks expenditure is excluded from this table, but shown in 2.7.
- (d) The £ per head calculations use the Registrar General's 1999 mid-year estimates of population.

Gwariant refeniw, yn ôl awdurdod a gwasanaeth, 1999-2000 (a)

£ miloedd

| Libraries, culture and heritage, and sport and recreation | Local environmental services | Debt financing expenditure | Other revenue services | Total revenue services | Total revenue services (£ per head) | |
|---|----------------------------------|-----------------------------|-----------------------------|-------------------------------|---|----------------------------------|
| Llyfrgelloedd, diwylliant a threftadaeth a chwaraeon ac hamdden | Gwasanaethau yr amgylchedd lleol | Gwariant sy'n ariannu dyled | Gwasanaethau refeniw eraill | Cyfanswm gwasanaethau refeniw | Cyfanswm gwasanaethau refeniw (£ y pen) | |
| | | (c) | (c) | (d) | | |
| 2,725 | 6,233 | 6,248 | 4,841 | 80,168 | 1,227 | Cynghorau sir/bwrdeistref sirol: |
| 5,352 | 12,443 | 9,553 | 10,187 | 143,394 | 1,232 | Ynys Môn |
| 2,658 | 9,075 | 9,786 | 13,184 | 125,026 | 1,115 | Gwynedd |
| 3,242 | 8,759 | 11,018 | 13,874 | 113,571 | 1,248 | Conwy |
| 5,659 | 13,133 | 13,789 | 10,361 | 162,488 | 1,102 | Sir Ddinbych |
| | | | | | | Sir y Flint |
| 4,481 | 12,914 | 9,671 | 9,354 | 135,168 | 1,077 | Wrecsam |
| 5,043 | 11,336 | 11,553 | 10,138 | 151,657 | 1,201 | Powys |
| 1,905 | 6,854 | 5,609 | 5,385 | 85,659 | 1,194 | Ceredigion |
| 3,795 | 10,914 | 11,050 | 9,029 | 133,249 | 1,172 | Sir Benfro |
| 4,432 | 15,721 | 13,673 | 15,045 | 205,290 | 1,215 | Sir Gaerfyrddin |
| 9,165 | 19,387 | 21,394 | 20,670 | 263,192 | 1,145 | Abertawe |
| 6,592 | 13,592 | 11,523 | 11,352 | 169,542 | 1,226 | Castell-nedd Port Talbot |
| 5,969 | 10,065 | 9,914 | 10,182 | 148,098 | 1,125 | Pen-y-bont ar Ogwr |
| 3,682 | 9,687 | 8,384 | 10,616 | 125,338 | 1,034 | Bro Morgannwg |
| 10,556 | 23,159 | 25,751 | 22,534 | 358,362 | 1,105 | Caerdydd |
| 8,030 | 21,858 | 16,741 | 35,943 | 300,039 | 1,247 | Rhondda Cynon Taf |
| 2,004 | 6,803 | 5,587 | 4,631 | 74,739 | 1,330 | Merthyr Tudful |
| 6,962 | 15,544 | 11,792 | 10,785 | 192,684 | 1,133 | Caerffili |
| 3,206 | 8,072 | 6,490 | 3,501 | 88,375 | 1,232 | Blaenau Gwent |
| 3,042 | 7,219 | 7,234 | 8,962 | 101,242 | 1,127 | Tor-faen |
| 2,868 | 7,081 | 5,585 | 5,037 | 83,287 | 961 | Sir Fynwy |
| 5,657 | 9,283 | 10,451 | 8,452 | 157,155 | 1,136 | Casnewydd |
| 107,025 | 259,132 | 242,796 | 254,063 | 3,397,723 | 1,157 | Pob cyngor sir/bwrdeistref sirol |
| - | - | 588 | -704 | 55,994 | 116 | Awdurdodau heddlu: |
| - | - | 612 | 431 | 70,976 | 128 | Dyfed Powys |
| - | - | 656 | 181 | 78,833 | 133 | Gwent |
| - | - | 2,526 | -478 | 167,683 | 135 | Gogledd Cymru |
| - | - | 4,382 | -570 | 373,486 | 130 | De Cymru |
| - | - | | | | | Pob awdurdod heddlu |
| - | - | 442 | -30,137 | -284 | - | Awdurdodau tân |
| - | - | 410 | -20,165 | -518 | -1 | Canolbarth a Gorllewin Cymru |
| - | - | 602 | -46,267 | -145 | - | Gogledd Cymru |
| - | - | 1,454 | -96,569 | -947 | - | De Cymru |
| | | | | | | Pob awdurdod tân |
| 107,025 | 259,132 | 248,632 | 156,924 | 3,770,262 | 1,284 | Cymru |

Ffynhonnell: ffurflenni alldro refeniw

- (a) Mae gwariant yn net o incwm o werthiannau, ffioedd a thaliadau, ond mae'n cynnwys yr hyn a ariennir gan grantiau penodol y llywodraeth. Mae'r data yn y tabl hwn yn rhoi manylion ychwanegol y tu ôl i'r ffigurau a roddir yn nhablau 2.1 a 2.4.
- (b) Gan gynnwys gwariant ar wasanaethau tai cronfa'r cyngor yn unig.
- (c) Mae ffigurau cynghorau sir a chynghorau bwrdeistref sirol yn cynnwys taliadau a wnaed i'r awdurdodau tân, cofnodir y symiau hyn wedyn yn erbyn yr awdurdodau tân fel incwm (gwariant negyddol). Y ffigur negyddol ar gyfer cyfanswm gwariant yr awdurdodau tân yw gwariant heb ei wario a roddir i gronfeydd. Mae'r ffigurau hefyd yn cynnwys ardollau i barciau cenedlaethol, sy'n cyfri am tua 25% o wariant parciau cenedlaethol. Mae'r 75% o wariant parciau cenedlaethol sy'n weddill wedi'i eithrio o'r tabl hwn, ond fe'i ddangosir yn nhabl 2.7.
- (d) Mae'r cyfrifiadau £ y pen yn defnyddio amcangyfrifon canol-blwyddyn y Cofrestrwyd Cyffredinol o'r boblogaeth ar gyfer 1999.

APPENDIX A
ATODIAD A

A2 Full breakdown of revenue expenditure on education, Wales, 1999-2000

£ thousand

| | Income Incwm | | Total |
|---|---|--|---------------------|
| | Sales, fees and charges | Other income including joint arrangements | |
| | Gwerthiannau, ffioedd a thaliadau 1 | Incwm arall gan gynnws cyd drefniadau 2 | Cyfanswm 3=(1+2) |
| Schools (a): | | | |
| Pre-primary and primary | 12,843 | 3,766 | 16,609 |
| Secondary | 14,934 | 5,189 | 20,123 |
| Special education: | | | |
| Special schools | 1,178 | 10,417 | 11,595 |
| Other (b) | 151 | 449 | 600 |
| All special education | 1,329 | 10,866 | 12,195 |
| All schools | 29,106 | 19,821 | 48,927 |
| Continuing education: | | | |
| Adult education | 8,622 | 690 | 9,312 |
| Other continuing education | 1,000 | 989 | 1,989 |
| Youth service | 1,714 | 1,511 | 3,225 |
| Other community services | 1,532 | 1,226 | 2,758 |
| All continuing education | 12,868 | 4,416 | 17,284 |
| Management and support services: | | | |
| Management and administration | 1,992 | 229 | 2,221 |
| Inspection and advisory service | 1,262 | 3,116 | 4,378 |
| Service strategy and regulation | 7 | - | 7 |
| Other support services | 4,029 | 2,170 | 6,199 |
| All management and support services | 7,290 | 5,515 | 12,805 |
| School catering | 23,540 | 82 | 23,622 |
| All education | 72,804 | 29,834 | 102,638 |

Source: revenue outturn forms

(a) Includes expenditure on grant maintained schools.

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

Dadansoddiad llawn o wariant refeniw ar addysg, Cymru, 1999-2000

£ miloedd

| Expenditure Gwariant | | Net expenditure | | |
|-------------------------|---|---------------------|----------------------------|--|
| Employees | Running expenses including joint arrangements | Total | | |
| Gweithwyr 4 | Costau rhedeg gan gynnwys cyd drefniadau 5 | Cyfanswm 6=(4+5) | Gwariant net 7=(6-3) | |
| 479,540 | 109,255 | 588,795 | 572,186 | Ysgolion (a): |
| 437,725 | 138,098 | 575,823 | 555,700 | Cyn-gynradd a chynradd |
| | | | | Uwchradd |
| 40,861 | 31,780 | 72,641 | 61,046 | Addysg arbennig: |
| 9,180 | 2,107 | 11,287 | 10,687 | Ysgolion arbennig |
| 50,041 | 33,887 | 83,928 | 71,733 | Arall (b) |
| 967,306 | 281,240 | 1,248,546 | 1,199,619 | Holl addysg arbennig |
| | | | | Pob ysgol |
| | | | | Addysg barhaus: |
| 9,731 | 4,402 | 14,133 | 4,821 | Addysg i oedolion |
| 2,908 | 56,702 | 59,610 | 57,621 | Addysg barhaus arall |
| 10,524 | 6,934 | 17,458 | 14,233 | Gwasanaeth ieuencid |
| 3,285 | 3,273 | 6,558 | 3,800 | Gwasanaethau cymunedol eraill |
| 26,448 | 71,311 | 97,759 | 80,475 | Holl addysg barhaus |
| | | | | Gwasanaeth rheoli a chynnal: |
| 24,272 | 24,653 | 48,925 | 46,704 | Rheoli a gweinyddu |
| 10,570 | 2,741 | 13,311 | 8,933 | Gwasanaeth arolygu a chynghori |
| | | | | Strategaeth a gwaith rheoli |
| 1,526 | 380 | 1,906 | 1,899 | gwasanaethau |
| 28,782 | 14,775 | 43,557 | 37,358 | Gwasanaethau cynnal eraill |
| 65,150 | 42,549 | 107,699 | 94,894 | Pob gwasanaeth rheoli a chynnal |
| | | | | Arlwyaeth ysgolion |
| 2,111 | 53,576 | 55,687 | 32,065 | |
| 1,061,015 | 448,676 | 1,509,691 | 1,407,053 | Holl addysg |
| | | | | Ffynhonnell: ffurflenni alldro refeniw |

(a) Gan gynnwys gwariant ar ysgolion a gynhelir â grant.

(b) Yn cynnwys addysgu yn y cartref ac addysgu unigol mewn sefydliadau eraill e.e. ysbytai ac unedau arbennig a gynigir gan y gwasanaethau cymdeithasol.

APPENDIX A
ATODIAD A

**A3 Full breakdown of revenue expenditure on personal social services,
Wales, 1999-2000**

£ thousand

| | Sales, fees and charges | Income Incwm | Total |
|-------------------------------------|---|---|---------------------|
| | Gwerthiannau, ffioedd a thaliadau 1 | Other income including joint arrangements Incwm arall gan gynnws cyd drefniadau 2 | Cyfanswm 3=(1+2) |
| Children and their families: | | | |
| Care assessment/management | 85 | 308 | 393 |
| Guardians ad litem service | - | 138 | 138 |
| Community homes | 156 | 1,380 | 1,536 |
| Secure units | 2,486 | 208 | 2,694 |
| Special education provision | - | 322 | 322 |
| Other residential provision | 114 | 91 | 205 |
| Foster placements | 13 | 191 | 204 |
| Adoption and adoption allowances | - | 38 | 38 |
| Youth justice | 25 | 411 | 436 |
| Provision for under 8s | 57 | 7 | 64 |
| Family centres/family support | 15 | 291 | 306 |
| Home care/home help | 117 | 56 | 173 |
| Leaving care services | - | 4 | 4 |
| Other non-residential provision | 64 | 224 | 288 |
| Management and support services | 62 | 387 | 449 |
| All children and their families | 3,194 | 4,056 | 7,250 |
| Elderly people: | | | |
| Care assessment/management | 93 | 339 | 432 |
| Residential care placements: | | | |
| Local authority homes | 22,389 | 7,018 | 29,407 |
| Independent homes | 19,171 | 619 | 19,790 |
| Nursing placements | 21,396 | 581 | 21,977 |
| Other residential provision | 143 | 170 | 313 |
| Total residential care placements | 63,099 | 8,388 | 71,487 |
| Home care/home help | 12,275 | 646 | 12,921 |
| Day centres | 1,474 | 722 | 2,196 |
| Other non-residential provision | 3,795 | 500 | 4,295 |
| Management and support services | 2,785 | 4,331 | 7,116 |
| All elderly people | 83,521 | 14,926 | 98,447 |

Source: revenue outturn forms

**Dadansoddiad llawn o wariant refeniw ar wasanaethau cymdeithasol personol,
Cymru, 1999-2000**

£ miloedd

| Expenditure Gwariant | | Net expenditure | | |
|-------------------------|---|---------------------|----------------------------|-------------------------------------|
| Employees | Running expenses including joint arrangements | Total | | |
| Gweithwyr 4 | Costau rhedeg gan gynnwys cyd drefniadau 5 | Cyfanswm 6=(4+5) | Gwariant net 7=(6-3) | |
| 29,317 | 4,824 | 34,141 | 33,748 | Plant a'u teuluoedd: |
| 167 | 1,380 | 1,547 | 1,409 | Asesu/rheoli gofal |
| 10,178 | 4,847 | 15,025 | 13,489 | Gwasanaeth gwarcheidwaid ad litem |
| 1,703 | 3,215 | 4,918 | 2,224 | Cartrefi cymunedol |
| 857 | 2,934 | 3,791 | 3,469 | Unedau diogel |
| 359 | 6,901 | 7,260 | 7,055 | Darpariaeth addysg arbennig |
| 1,458 | 21,268 | 22,726 | 22,522 | Darpariaeth breswyl arall |
| 62 | 1,885 | 1,947 | 1,909 | Lleoliadau maeth |
| 3,220 | 1,486 | 4,706 | 4,270 | Mabwysiadu a lwfansau mabwysiadu |
| 1,023 | 1,193 | 2,216 | 2,152 | Cyfiawnder ieuencid |
| 1,757 | 3,563 | 5,320 | 5,014 | Darpariaeth ar gyfer plant dan 8 |
| 787 | 948 | 1,735 | 1,562 | Canolfannau teuluol/cymorth teuluol |
| 402 | 1,315 | 1,717 | 1,713 | Gofal cartref/cymorth cartref |
| 2,436 | 6,985 | 9,421 | 9,133 | Ymadael â gwasanaethau gofal |
| 10,158 | 9,078 | 19,236 | 18,787 | Darpariaeth amhreswyl arall |
| 63,884 | 71,822 | 135,706 | 128,456 | Gwasanaethau rheoli a chynnal |
| | | | | Holl blant a'u teuluoedd |
| 18,990 | 1,861 | 20,851 | 20,419 | Pobl oedrannus: |
| | | | | Asesu/rheoli gofal |
| 64,693 | 22,581 | 87,274 | 57,867 | Lleoliadu gofal preswyl: |
| 136 | 46,986 | 47,122 | 27,332 | Cartrefi awdurdodau lleol |
| - | 66,074 | 66,074 | 44,097 | Cartrefi annibynnol |
| 447 | 341 | 788 | 475 | Lleoliadau nyrsio |
| 65,276 | 135,982 | 201,258 | 129,771 | Darpariaeth breswyl arall |
| 65,100 | 20,005 | 85,105 | 72,184 | Cyfanswm lleoliadau gofal preswyl |
| 8,966 | 6,338 | 15,304 | 13,108 | Gofal catref/cymorth catref |
| 6,399 | 9,558 | 15,957 | 11,662 | Canolfannau dydd |
| 20,302 | 20,312 | 40,614 | 33,498 | Darpariaeth amhreswyl arall |
| 185,033 | 194,056 | 379,089 | 280,642 | Gwasanaethau rheoli a chynnal |
| | | | | Holl bobl oedrannus |

Ffynhonnell: ffurflenni alldro refeniw

APPENDIX A
ATODIAD A

**A3 (continued) Full breakdown of revenue expenditure on personal social services,
Wales, 1999-2000**

£ thousand

| | Sales, fees and charges | Income Incwm Other income including joint arrangements | Total |
|--|---|--|---------------------|
| | Gwerthiannau, ffioedd a thaliadau 1 | Incwm arall gan gynnws cyd drefniadau 2 | Cyfanswm 3=(1+2) |
| People with physical disability and/or sensory impairment: | | | |
| Care assessment/management | 47 | 161 | 208 |
| Residential care placements: | | | |
| Local authority homes | 623 | 447 | 1,070 |
| Independent homes | 831 | 10 | 841 |
| Nursing placements | 1,369 | 24 | 1,393 |
| Other residential provision | 247 | 150 | 397 |
| Total residential care placements | 3,070 | 631 | 3,701 |
| Home care/home help | 845 | 74 | 919 |
| Day centres | 155 | 181 | 336 |
| Other non-residential provision | 572 | 556 | 1,128 |
| Management and support services | 177 | 528 | 705 |
| All people with physical disability and/or sensory impairment | 4,866 | 2,131 | 6,997 |
| People with learning disabilities: | | | |
| Care assessment/management | 28 | 193 | 221 |
| Residential care placements: | | | |
| Local authority homes | 1,171 | 2,729 | 3,900 |
| Independent homes | 6,778 | 2,122 | 8,900 |
| Nursing placements | 318 | 3 | 321 |
| Other residential provision | 1,143 | 688 | 1,831 |
| Total residential care placements | 9,410 | 5,542 | 14,952 |
| Home care/home help | 606 | 3,188 | 3,794 |
| Day centres | 1,231 | 1,245 | 2,476 |
| Sheltered employment workshops | 6,460 | 2,431 | 8,891 |
| Other non-residential provision | 442 | 151 | 593 |
| Management and support services | 397 | 1,933 | 2,330 |
| All people with learning disabilities | 18,574 | 14,683 | 33,257 |

Source: revenue outturn forms

(parhad) Dadansoddiad llawn o wariant refeniw ar wasanaethau cymdeithasol
personol, Cymru, 1999-2000

£ miloedd

| Expenditure Gwariant | | Net expenditure | | |
|-------------------------|---|--------------------|-----------------|---|
| Employees | Running expenses including joint arrangements | Total | | |
| Gweithwyr | Costau rhedeg gan gynnwys cyd drefniadau | Cyfanswm | Gwariant net | |
| 4 | 5 | 6=(4+5) | 7=(6-3) | |
| 7,132 | 952 | 8,084 | 7,876 | Pobl ag anabledd corfforol a/neu nam ar y synhwyrâu: |
| 2,159 | 910 | 3,069 | 1,999 | Asesu/rheoli gofal |
| - | 4,168 | 4,168 | 3,327 | Lleoliadau gofal preswyl: |
| - | 4,754 | 4,754 | 3,361 | Cartrefi awdurdodau lleol |
| 388 | 284 | 672 | 275 | Cartrefi annibynnol |
| 2,547 | 10,116 | 12,663 | 8,962 | Lleoliadau nyrsio |
| 4,119 | 4,690 | 8,809 | 7,890 | Darpariaeth breswyl arall |
| 2,234 | 1,592 | 3,826 | 3,490 | Cyfanswm lleoliadau gofal preswyl |
| 2,508 | 6,386 | 8,894 | 7,766 | Gofal cartref/cymorth cartref |
| 3,890 | 3,585 | 7,475 | 6,770 | Canolfannau dydd |
| | | | | Darpariaeth ddi-breswyl arall |
| 22,430 | 27,321 | 49,751 | 42,754 | Gwasanaethau rheoli a chynnal |
| | | | | Cyfanswm pobl ag anabledd corfforol a/neu nam ar y synhwyrâu |
| 7,844 | 1,911 | 9,755 | 9,534 | Pobl ag anableddau dysgu: |
| 17,002 | 3,503 | 20,505 | 16,605 | Asesu/rheoli gofal |
| 637 | 39,501 | 40,138 | 31,238 | Lleoliadau gofal preswyl: |
| - | 1,251 | 1,251 | 930 | Cartrefi awdurdodau lleol |
| 4,896 | 10,582 | 15,478 | 13,647 | Cartrefi annibynnol |
| 22,535 | 54,837 | 77,372 | 62,420 | Lleoliadau nyrsio |
| 6,380 | 12,919 | 19,299 | 15,505 | Darpariaeth breswyl arall |
| 18,432 | 11,228 | 29,660 | 27,184 | Cyfanswm lleoliadau gofal preswyl |
| 5,306 | 6,487 | 11,793 | 2,902 | Gofal cartref/cymorth catref |
| 3,870 | 5,942 | 9,812 | 9,219 | Canolfannau dydd |
| 7,008 | 7,440 | 14,448 | 12,118 | Gweithdai cyflogaeth cysgodol |
| 71,375 | 100,764 | 172,139 | 138,882 | Darpariaeth amhreswyl arall |
| | | | | Gwasanaethau rheoli a chynnal |
| | | | | Cyfanswm pobl ag anableddau dysgu |

Ffynhonnell: ffurflenni alldro refeniw

APPENDIX A
ATODIAD A

**A3 (continued) Full breakdown of revenue expenditure on personal social services,
Wales, 1999-2000**

£ thousand

| | Sales, fees and charges | Income Incwm Other income including joint arrangements | Total |
|---|---|--|---------------------|
| | Gwerthiannau, ffioedd a thaliadau 1 | Incwm arall gan gynnws cyd drefniadau 2 | Cyfanswm 3=(1+2) |
| HIV/AIDS and alcohol abuse/drug misuse: | | | |
| HIV/AIDS expenditure | - | 29 | 29 |
| Alcohol/drug misuse expenditure | 111 | 305 | 416 |
| Management and support services | - | 6 | 6 |
| All people with HIV/AIDS and alcohol abuse/drug misuse | 111 | 340 | 451 |
| People with mental health needs: | | | |
| Care assessment/management | - | 394 | 394 |
| Residential care placements: | | | |
| Local authority homes | 558 | 97 | 655 |
| Independent homes | 1,964 | 348 | 2,312 |
| Nursing placements | 1,379 | 306 | 1,685 |
| Other residential provision | 18 | - | 18 |
| Total residential care placements | 3,919 | 751 | 4,670 |
| Home care/home help | 69 | 54 | 123 |
| Day centres | 98 | 181 | 279 |
| Other non-residential provision | 43 | 70 | 113 |
| Management and support services | 116 | 231 | 347 |
| All people with mental health needs | 4,245 | 1,681 | 5,926 |
| Social services management support services and expenditure not reported elsewhere: | | | |
| Strategic management and planning | 12 | 62 | 74 |
| Registration and inspection | 767 | 442 | 1,209 |
| Complaints procedures | - | 1 | 1 |
| Management and support services | 12 | 27 | 39 |
| Other | 42 | 90 | 132 |
| All social services management support services | 833 | 622 | 1,455 |
| All personal social services | 115,344 | 38,439 | 153,783 |
| Memorandum: | | | |
| Occupational therapy services | - | 94 | 94 |
| Meals services | 3,034 | 10 | 3,044 |
| Equipment and adaptations | 411 | 667 | 1,078 |
| Direct payments | 4 | - | 4 |
| Asylum seekers | 36 | 23 | 59 |
| Management and support services: | | | |
| General administration | 299 | 1,796 | 2,095 |
| Training | 102 | 415 | 517 |
| Transport, catering and Other administration | 3,148 | 5,232 | 8,380 |
| All management and support services | 3,549 | 7,443 | 10,992 |

Source: revenue outturn forms

(parhad) Dadansoddiad llawn o wariant refeniw ar wasanaethau cymdeithasol
personol, Cymru, 1999-2000

£ miloedd

| Expenditure Gwariant | | Net expenditure | | |
|-------------------------|---|---------------------|----------------------------|---|
| Employees | Running expenses including joint arrangements | Total | | |
| Gweithwyr 4 | Costau rhedeg gan gynnwys cyd drefniadau 5 | Cyfanswm 6=(4+5) | Gwariant net 7=(6-3) | |
| 89 | 7 | 96 | 67 | HIV/AIDS a chamddefnyddio alcohol/cyffuriau: |
| 584 | 1,486 | 2,070 | 1,654 | Gwariant ar HIV/AIDS |
| 89 | 103 | 192 | 186 | Gwariant ar gamddefnyddio alcohol/cyffuriau |
| 762 | 1,596 | 2,358 | 1,907 | Gwasanaethau rheoli a chynnal Cyfanswm pobl ag HIV/AIDS a chamddefnyddio alcohol/cyffuriau |
| 7,849 | 1,136 | 8,985 | 8,591 | Pobl ag anghenion iechyd meddwl: |
| 2,082 | 454 | 2,536 | 1,881 | Asesu/rheoli gofal |
| - | 5,738 | 5,738 | 3,426 | Lleoliadau gofal preswyl: |
| - | 4,379 | 4,379 | 2,694 | Cartrefi awdurdodau lleol |
| 130 | 729 | 859 | 841 | Cartrefi annibynnol |
| 2,212 | 11,300 | 13,512 | 8,842 | Lleoliadau nyrsio |
| 485 | 494 | 979 | 856 | Darparieth breswyl arall |
| 2,983 | 1,289 | 4,272 | 3,993 | Cyfanswm lleoliadau gofal preswyl |
| 809 | 1,600 | 2,409 | 2,296 | Gofal cartref/cymorth cartref |
| 2,377 | 2,120 | 4,497 | 4,150 | Canolfannau dydd |
| 16,715 | 17,939 | 34,654 | 28,728 | Darpariaeth amhrswyl arall |
| | | | | Gwasanaethau rheoli a chynnal Cyfanswm pobl ag anghenion iechyd meddwl |
| 3,576 | 518 | 4,094 | 4,020 | Gwasanaeth cynnal rheolwyr a gwariant gwasanaethau cymdeithasol nad ydynt wedi'u hadrodd rywle arall: |
| 2,698 | 1,050 | 3,748 | 2,539 | Rheoli a chynllunio strategol |
| 207 | 70 | 277 | 276 | Cofrestru ac arolygu |
| 640 | 1,234 | 1,874 | 1,835 | Gweithdrefnau cwyno |
| 843 | 1,000 | 1,843 | 1,711 | Gwasanaethau rheoli a chynnal Arall |
| 7,964 | 3,872 | 11,836 | 10,381 | Pob gwasanaeth cynnal rheolwyr gwasanaethau cymdeithasol |
| 368,163 | 417,370 | 785,533 | 631,750 | Yr holl wasanaethau cymdeithasol personol |
| 3,428 | 382 | 3,810 | 3,716 | Memorandwm: |
| 2,915 | 5,496 | 8,411 | 5,367 | Gwasanaethau therapi galwedigaethol |
| 526 | 5,020 | 5,546 | 4,468 | Gwasanaeth prydau bwyd |
| 14 | 368 | 382 | 378 | Offer ac addasiadau |
| 35 | 966 | 1,001 | 942 | Taliadau uniongyrchol |
| 31,325 | 34,121 | 65,446 | 63,351 | Ceiswyr lloches |
| 4,739 | 2,170 | 6,909 | 6,392 | Gwasanaethau rheoli a chynnal |
| 8,400 | 7,581 | 15,981 | 7,601 | Gweinyddu cyffredinol |
| 44,464 | 43,872 | 88,336 | 77,344 | Hyfforddiant |
| | | | | Trafnidiaeth, arlwyo a gweinyddu arall |
| | | | | Holl wasanaethau rheoli a chadw |

Ffynhonnell: ffurflenni alldro refeniw

APPENDIX A
ATODIAD A

A4 Full breakdown of revenue expenditure on protective services, Wales, 1999-2000

£ thousand

| | Income Incwm | | Total |
|---|---|---|---------------------|
| | Sales, fees and charges | Other income including joint arrangements | |
| | Gwerthiannau, ffioedd a thaliadau 1 | Incwm arall gan gynnwys cyd drefniadau 2 | Cyfanswm 3=(1+2) |
| Police | 7,381 | 14,429 | 21,810 |
| Fire | 952 | 5,677 | 6,629 |
| Civil defence | 241 | 329 | 570 |
| Other Home Office services: | | | |
| School crossing patrols | 8 | 71 | 79 |
| Registration of electors | 55 | 41 | 96 |
| Probation service: | | | |
| 80 per cent grant items | 194 | 2,722 | 2,916 |
| Other | 154 | 1,688 | 1,842 |
| Total probation service | 348 | 4,410 | 4,758 |
| Coroners courts | 88 | 960 | 1,048 |
| Total other Home Office services | 499 | 5,482 | 5,981 |
| Magistrates' courts | 103 | 2,743 | 2,846 |
| Total law, order and protective services | 9,176 | 28,660 | 37,836 |

Source: revenue outturn forms

Dadansoddiad llawn o wariant refeniw ar wasanaethau diogelu, Cymru, 1999-2000

£ miloedd

| Expenditure Gwariant | | Net expenditure | | |
|-------------------------|---|---------------------|----------------------------|--|
| Employees | Running expenses including joint arrangements | Total | | |
| Gweithwyr 4 | Costau rhedeg gan gynnws cyd drefniadau 5 | Cyfanswm 6=(4+5) | Gwariant net 7=(6-3) | |
| 333,847 | 57,637 | 391,484 | 369,674 | Heddlu |
| 83,901 | 16,896 | 100,797 | 94,168 | Tân |
| 1,518 | 894 | 2,412 | 1,842 | Amddiffyn sifil |
| 3,343 | 522 | 3,865 | 3,786 | Gwasanaethau eraill y Swyddfa Gartref: |
| 833 | 2,171 | 3,004 | 2,908 | Rheolwyr croesfannau ysgol |
| 18,222 | 9,198 | 27,420 | 24,504 | Cofrestru etholwyr |
| 2,085 | 1,005 | 3,090 | 1,248 | Gwasanaeth prawf: |
| 20,307 | 10,203 | 30,510 | 25,752 | Eitemau grant 80 y cant |
| 730 | 3,090 | 3,820 | 2,772 | Eraill |
| 25,213 | 15,986 | 41,199 | 35,218 | Cyfanswm y gwasanaeth prawf |
| 12,698 | 9,449 | 22,147 | 19,301 | Llysoedd y crwneriaid |
| 457,177 | 100,862 | 558,039 | 520,203 | Cyfanswm y gwasanaethau eraill y Swyddfa Gartref |
| | | | | Llysoedd ynadon |
| | | | | Cyfanswm y gyfraith, trefn a gwasanaethau diogelu |

Ffynhonnell: ffurflenni alldro refeniw

APPENDIX A
ATODIAD A

A5 Full breakdown of revenue expenditure on local transport, Wales, 1999-2000

£ thousand

| | Income Incwm | | Total |
|---|--|---|---------------------|
| | Sales, fees and charges | Other income including joint arrangements | |
| | Gwerthiannau, ffioedd a thaliadau 1 | Incwm arall gan gynnwys cyd drefniadau 2 | Cyfanswm 3=(1+2) |
| Highways maintenance: | | | |
| Road safety | 280 | 1,365 | 1,645 |
| Road structural maintenance | 1,158 | 466 | 1,624 |
| Roads routine maintenance | 2,533 | 5,803 | 8,336 |
| Bridge structural maintenance and strengthening | 48 | 1,098 | 1,146 |
| Winter maintenance | 159 | 383 | 542 |
| Street lighting | 142 | 1,414 | 1,556 |
| All highways maintenance | 4,320 | 10,529 | 14,849 |
| Parking and public transport: | | | |
| Parking | 14,461 | 1,300 | 15,761 |
| Public transport support: | | | |
| Bus services | 1,276 | 4,514 | 5,790 |
| Local rail services | 2 | 62 | 64 |
| Other | 222 | 79 | 301 |
| All public transport support | 1,500 | 4,655 | 6,155 |
| Concessionary fares | 628 | 1,087 | 1,715 |
| Public airport companies | - | - | - |
| Other | 28 | 76 | 104 |
| All parking and public transport | 16,617 | 7,118 | 23,735 |
| All local transport | 20,937 | 17,647 | 38,584 |

Source: revenue outturn forms

Dadansoddiad llawn o wariant refeniw ar drafndiaeth leol, Cymru 1999-2000

£ miloedd

| Expenditure Gwariant | | Net expenditure | | |
|-------------------------|---|---------------------|----------------------------|---|
| Employees | Running expenses including joint arrangements | Total | | |
| Gweithwyr 4 | Costau rhedeg gan gynnws cyd drefniadau 5 | Cyfanswm 6=(4+5) | Gwariant net 7=(6-3) | |
| 2,338 | 6,284 | 8,622 | 6,977 | Gwaith cynnal a chadw priffyrdd: |
| 6,984 | 38,575 | 45,559 | 43,935 | Diogelwch ffyrdd |
| 12,751 | 42,621 | 55,372 | 47,036 | Cynnal a chadw strwythurau ffyrdd |
| 1,719 | 7,957 | 9,676 | 8,530 | Cynnal a chadw rheolaidd ar ffyrdd |
| 1,319 | 10,883 | 12,202 | 11,660 | Cynnal a chadw strwythurau pontydd a'u cryfhau |
| 2,946 | 20,255 | 23,201 | 21,645 | Cynnal a chadw dros y gaeaf |
| 28,057 | 126,575 | 154,632 | 139,783 | Goleuadau stryd |
| | | | | Pob gwaith cynnal a chadw priffyrdd |
| 2,564 | 6,727 | 9,291 | -6,470 | Parcio a chludiant cyhoeddus: |
| 1,715 | 17,599 | 19,314 | 13,524 | Parcio |
| 86 | 152 | 238 | 174 | Cynnal cludiant cyhoeddus: |
| 1,027 | 1,013 | 2,040 | 1,739 | Gwasanaethau bysiau |
| 2,828 | 18,764 | 21,592 | 15,437 | Gwasanaethau rheilffordd lleol |
| 466 | 11,143 | 11,609 | 9,894 | Arall |
| - | - | - | - | Holl waith cynnal cludiant cyhoeddus |
| 249 | 734 | 983 | 879 | Tocynnau consesiynol |
| 6,107 | 37,368 | 43,475 | 19,740 | Cwmnïau meysydd awyr cyhoeddus |
| | | | | Arall |
| 34,164 | 163,943 | 198,107 | 159,523 | Pob parcio a chludiant cyhoeddus |
| | | | | Pob cludiant lleol |

Ffynhonnell: ffurflenni alldro refeniw

APPENDIX A
ATODIAD A

A6 Full breakdown of revenue expenditure on housing and housing benefit, Wales, 1999-2000 (a)

£ thousand

| | Sales, fees and charges | Income Incwm Other income including joint arrangements | Total |
|---|---|--|---------------------|
| | Gwerthiannau, ffioedd a thaliadau 1 | Incwm arall gan gynnws cyd drefniadau 2 | Cyfanswm 3=(1+2) |
| Council fund housing: | | | |
| Advances under the Housing Acts (b) | 57 | 85 | 142 |
| Home renovation grants and minor works assistance | 5,140 | 349 | 5,489 |
| Other housing renewal functions | 138 | 65 | 203 |
| Homelessness: | | | |
| Bed and breakfast accommodation | 103 | 269 | 372 |
| Private sector leasing | - | - | - |
| Other homelessness | 77 | 11 | 88 |
| Administration | 23 | 220 | 243 |
| All homelessness | 203 | 500 | 703 |
| Other housing | 836 | 1,586 | 2,422 |
| Rent officer services | - | 22 | 22 |
| All council fund housing | 6,374 | 2,607 | 8,981 |
| Housing benefit and administration: | | | |
| Housing benefit: | | | |
| Standard amount of benefit and income support: | | | |
| Rent allowances | 831 | 531 | 1,362 |
| Council fund rent rebates | - | 14 | 14 |
| Allowances in excess of statutory schemes | | | |
| | - | 20 | 20 |
| All housing benefit | 831 | 565 | 1,396 |
| Housing benefit administration | 26 | 79 | 105 |
| All housing benefit and administration | 857 | 644 | 1,501 |
| Council tax benefit and administration: | | | |
| Council tax benefit (c) | - | - | - |
| Council tax benefit administration | 18 | 72 | 90 |
| All council tax benefit and administration | 18 | 72 | 90 |
| Memorandum item: | | | |
| Expenditure funded by council tax benefit grant | - | - | - |

Source: revenue outturn forms

- (a) Includes expenditure on council fund services only.
 (b) Includes advances under the Small Dwellings Acquisition Act and advances to housing associations.
 (c) 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 (formerly the Department of Social Security), which itself forms part of the income raised by the local authorities through council tax (see memorandum).

**Dadansoddiad llawn o wariant refeniw ar dai a budd-dâl tai,
Cymru, 1999-2000 (a)**

£ miloedd

| Expenditure Gwariant | | Net expenditure | | |
|-------------------------|---|---------------------|----------------------------|--|
| Employees | Running expenses including joint arrangements | Total | | |
| Gweithwyr 4 | Costau rhedeg gan gynnwys cyd drefniadau 5 | Cyfanswm 6=(4+5) | Gwariant net 7=(6-3) | |
| - | 310 | 310 | 168 | Tai cronfa'r cyngor: |
| 7,237 | 5,024 | 12,261 | 6,772 | Blaendaliadau o dan y Deddfau Tai (b) |
| 1,389 | 1,027 | 2,416 | 2,213 | Grantiau adnewyddu cartref a chymorth ar gyfer gwaith mân |
| - | 772 | 772 | 400 | Swyddogaethau eraill adnewyddu tai |
| - | 20 | 20 | 20 | Digartrefedd: |
| 146 | 1,134 | 1,280 | 1,192 | Llety gwely a brecwast |
| 1,715 | 1,006 | 2,721 | 2,478 | Prydlesu sector preifat |
| 1,861 | 2,932 | 4,793 | 4,090 | Digartrefedd arall |
| 2,178 | 3,542 | 5,720 | 3,298 | Gweinyddu |
| 1,269 | 393 | 1,662 | 1,640 | Pob digartrefedd |
| 13,934 | 13,228 | 27,162 | 18,181 | Tai eraill |
| | | | | Gwasanaethau swyddogion rhent |
| | | | | Pob tai cronfa'r cyngor |
| | | | | Budd-dâl tai a gweinyddu: |
| | | | | Budd-dâl tai: |
| | | | | Swm safonol budd-dâl a chymhorthdal incwm: |
| - | 235,685 | 235,685 | 234,323 | Lwfansau rhent |
| - | 697 | 697 | 683 | Ad-daliadau rhenti cronfa'r cyngor |
| - | 593 | 593 | 573 | Lwfansau'n fwy na chynlluniau statudol |
| - | 236,975 | 236,975 | 235,579 | Pob budd-dâl tai |
| 5,310 | 7,042 | 12,352 | 12,247 | Gweinyddu budd-dâl tai |
| 5,310 | 244,017 | 249,327 | 247,826 | Pob budd-dâl tai a gweinyddu |
| | | | | Budd-dâl y dreth gyngor a gweinyddu: |
| - | 4,638 | 4,638 | 4,638 | Budd-dâl y dreth gyngor (c) |
| 3,532 | 5,933 | 9,465 | 9,375 | Gweinyddu'r budd-dâl y dreth gyngor |
| 3,532 | 10,571 | 14,103 | 14,013 | Pob budd-dâl y dreth gyngor a gweinyddu |
| | | | | Eitem Memorandwm: |
| - | 99,332 | 99,332 | 99,332 | Gwariant wedi'i ariannu gan grant budd-dal y dreth gyngor |

Ffynhonnell: ffurflenni alldro refeniw

- a) Gan gynnwys gwariant ar wasanaethau cronfa'r cyngor yn unig.
b) Gan gynnwys blaensymiau o dan y Ddeddf Caffael Anheddau Bach a blaensymiau i gymdeithasau tai.
c) Ond yn cynnwys gwariant wedi'i ariannu gan yr awdurdod lleol yn unig. Mae'r mwyafrif o'r gwariant yma wedi'i gyfro gan grant o'r Adran Gwaith a Phensiynau (Adran Nawdd Cymdeithasol yn flaenorol) sydd ei hun yn ffurfio rhan o'r incwm a gesglir gan awdurdodau leol drwy'r dreth gyngor (gweler y memorandwm).

APPENDIX A
ATODIAD A

**A7 Full breakdown of revenue expenditure on other local services,
Wales, 1999-2000**

£ thousand

| | Sales, fees and charges | Income Incwm Other income including joint arrangements | Total |
|---|---|--|---------------------|
| | Gwerthiannau, ffioedd a thaliadau 1 | Incwm arall gan gynnwys cyd drefniadau 2 | Cyfanswm 3=(1+2) |
| Agriculture services: | | | |
| Flood defence levies | - | - | - |
| Flood defence (authority expenditure) | 89 | 387 | 476 |
| Coast protection | 1 | 167 | 168 |
| Sea fisheries | - | - | - |
| Other agriculture | 1,825 | 1,049 | 2,874 |
| Total agricultural services | 1,915 | 1,603 | 3,518 |
| Sport and recreation: | | | |
| Sports facilities | 12,354 | 4,236 | 16,590 |
| Sports development services and community recreation | 2,368 | 933 | 3,301 |
| Total sport and recreation | 14,722 | 5,169 | 19,891 |
| Libraries, culture and heritage: | | | |
| Libraries | 1,665 | 1,790 | 3,455 |
| Museums and art galleries | 1,271 | 611 | 1,882 |
| Archives and records | 98 | 304 | 402 |
| Art activities and facilities | 2,900 | 555 | 3,455 |
| Conservation of historic environment | 30 | 4 | 34 |
| Total libraries, museums and art galleries | 5,964 | 3,264 | 9,228 |
| Local environmental services: | | | |
| Waste management: | | | |
| Waste collection | 7,075 | 2,787 | 9,862 |
| Waste disposal functions | 7,097 | 1,231 | 8,328 |
| Total waste management | 14,172 | 4,018 | 18,190 |
| Environmental health: | | | |
| Public conveniences and rural sewerage schemes | 3,443 | 4,173 | 7,616 |
| Street sweeping and cleaning | 100 | 656 | 756 |
| Food safety | 152 | 255 | 407 |
| Other environmental health | 2,517 | 1,578 | 4,095 |
| Total environmental health | 6,212 | 6,662 | 12,874 |
| Cemeteries and crematoria | 6,574 | 173 | 6,747 |
| Community safety | 237 | 1,029 | 1,266 |
| Parks and open spaces | 2,885 | 8,470 | 11,355 |
| Planning and economic development: | | | |
| Control of land use and planning implementation | 11,073 | 2,550 | 13,623 |
| Building regulations | 5,427 | 547 | 5,974 |
| Advances and grants for industrial and commercial enterprises | 234 | 246 | 480 |
| Industrial development | 2,482 | 1,817 | 4,299 |
| Other planning and development | 758 | 885 | 1,643 |
| Total planning and economic development | 19,974 | 6,045 | 26,019 |
| Non-domestic rates collection costs | 279 | 4,948 | 5,227 |
| Community charge collection costs | 5 | 175 | 180 |
| Council tax collection costs | 2,005 | 3,775 | 5,780 |
| Local government re-organisation costs | - | - | - |
| Registration of births, deaths and marriages | 285 | 257 | 542 |
| Total local environmental services | 52,628 | 35,552 | 88,180 |
| Miscellaneous services: | | | |
| Administration and central support services (a) | 21,077 | 276,883 | 297,960 |
| Consumer protection | 439 | 111 | 550 |
| Corporate and democratic core | 917 | 9,638 | 10,555 |
| Tourism | 2,305 | 813 | 3,118 |
| Other miscellaneous services | 14,422 | 35,182 | 49,604 |
| Total miscellaneous services | 39,160 | 322,627 | 361,787 |

Source: revenue outturn forms

(a) 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.

**Dadansoddiad llawn o wariant refeniw ar wasanaethau lleol eraill,
Cymru, 1999-2000**

£ miloedd

| Expenditure Gwariant | | Net expenditure | | |
|-------------------------|---|---------------------|----------------------------|--|
| Employees | Running expenses including joint arrangements | Total | | |
| Gweithwyr 4 | Costau rhedeg gan gynws cyd drefniadau 5 | Cyfanswm 6=(4+5) | Gwariant net 7=(6-3) | |
| - | 9,476 | 9,476 | 9,476 | Gwasanaethau amaethyddiaeth: |
| 522 | 1,817 | 2,339 | 1,863 | Taliadau amddiffyn rhag llifogydd |
| 224 | 598 | 822 | 654 | Amddiffyn rhag llifogydd (gwariant yr awdurdodau) |
| - | 295 | 295 | 295 | Diogleu'r arfordir |
| 223 | 1,506 | 1,729 | -1,145 | Pysgodfeydd môr |
| 969 | 13,692 | 14,661 | 11,143 | Amaethyddiaeth arall |
| | | | | Cyfanswm gwasanaethau amaethyddiaeth |
| 16,086 | 50,043 | 66,129 | 49,539 | Chwaraeon ac hamdden: |
| | | | | Cyfleusterau chwaraeon |
| 4,456 | 5,647 | 10,103 | 6,802 | Gwasanaethau datblygu chwaraeon ac adloniant cymunedol |
| 20,542 | 55,690 | 76,232 | 56,341 | Cyfanswm chwaraeon ac hamdden |
| | | | | Llyfrgelloedd, diwylliant a threftadaeth: |
| 20,153 | 17,288 | 37,441 | 33,986 | Llyfrgelloedd |
| 3,786 | 3,995 | 7,781 | 5,899 | Amgueddfeydd ac orielau celf |
| 1,481 | 1,540 | 3,021 | 2,619 | Archifau a chosfysgrifau |
| 3,440 | 7,808 | 11,248 | 7,793 | Gweithgareddau a chyfleusterau celfyddydau |
| 223 | 198 | 421 | 387 | Cadw'r amgylchedd hanesyddol |
| 29,083 | 30,829 | 59,912 | 50,684 | Cyfanswm llyfrgelloedd, amgueddfeydd ac orielau celf |
| | | | | Gwasanaethau amgylcheddol lleol: |
| 2,803 | 47,724 | 50,527 | 40,665 | Gwaith rheoli gwastraff: |
| 3,124 | 47,693 | 50,817 | 42,489 | Casglu gwastraff |
| 5,927 | 95,417 | 101,344 | 83,154 | Swyddogaethau gwaredu gwastraff |
| | | | | Cyfanswm gwaith rheoli gwastraff |
| 3,746 | 14,825 | 18,571 | 10,955 | Iechyd amgylcheddol: |
| 1,567 | 29,874 | 31,441 | 30,685 | Toiledau cyhoeddus a chynlluniau carthffosiaeth gwledig |
| 3,885 | 1,974 | 5,859 | 5,452 | Ysgubo a glanhau strydoedd |
| 13,728 | 10,317 | 24,045 | 19,950 | Diogelwch bwyd |
| 22,926 | 56,990 | 79,916 | 67,042 | Iechyd amgylcheddol arall |
| 3,131 | 7,963 | 11,094 | 4,347 | Cyfanswm iechyd amgylcheddol |
| 1,433 | 1,831 | 3,264 | 1,998 | Mynwentydd ac amlosgfeydd |
| 11,697 | 40,681 | 52,378 | 41,023 | Diogelwch cymunedol |
| | | | | Parciau a mannau agored |
| 24,419 | 17,142 | 41,561 | 27,938 | Gwaith cynllunio a datblygu diwydiannol: |
| 5,959 | 3,244 | 9,203 | 3,229 | Rheoli defnydd tir a chynllunio gweithredu |
| | | | | Rheoliadau adeiladu |
| 162 | 2,123 | 2,285 | 1,805 | Blaensymiau a grantiau ar gyfer mentrau diwydiannol a masnachol |
| 5,253 | 8,051 | 13,304 | 9,005 | Datblygu diwydiannol |
| 853 | 1,302 | 2,155 | 512 | Cynllunio a datblygu arall |
| 36,646 | 31,862 | 68,508 | 42,489 | Cyfanswm gwaith cynllunio a datblygu diwydiannol |
| 1,621 | 2,961 | 4,582 | -645 | Costau casglu ardrethi annomestig |
| 285 | 173 | 458 | 278 | Costau casglu tâl cymunedol |
| 7,609 | 11,874 | 19,483 | 13,703 | Costau casglu'r drefn gyngor |
| 254 | 1,978 | 2,232 | 2,232 | Costau ad-drefnu llywodraeth leol |
| 2,654 | 1,399 | 4,053 | 3,511 | Cofrestru genedigaethau, marwolaethau a phriodasau |
| 94,183 | 253,129 | 347,312 | 259,132 | Cyfanswm gwasanaethau amgylcheddol lleol |
| | | | | Gwasanaethau amrywiol: |
| 168,969 | 148,953 | 317,922 | 19,962 | Gwasanaethau gweinyddu a chymorth canolog (a) |
| 7,746 | 4,857 | 12,603 | 12,053 | Diogelu defnyddwyr |
| 11,406 | 54,680 | 66,086 | 55,531 | Craidd corfforaethol a democrataidd |
| 3,624 | 6,559 | 10,183 | 7,065 | Twristiaeth |
| 30,370 | 63,708 | 94,078 | 44,474 | Gwasanaethau amrywiol eraill |
| 222,115 | 278,757 | 500,872 | 139,085 | Cyfanswm gwasanaethau amrywiol |

Ffynhonnell: ffurhlenni alldro refeniw

(a) Dyrennir gwariant yn erbyn gweinyddu a gwasanaethau cymorth canolog rhan fwyaf i adranau unigol. Dangosir y swm a ddyrennir yn y golofn 'incwm arall', gan adael y ffigur gwariant net fel swm y gwariant cymorth canolog heb ei ddyrannu.

APPENDIX B
ATODIAD B

B1 Capital expenditure, by service and authority, 1999-2000 (a)

£ thousand

| | Education | Personal social services | Local transport | Housing | Other local services |
|------------------------------------|-----------|------------------------------------|-----------------|---------|---------------------------|
| | Addysg | Gwasanaethau cymdeithasol personol | Cludiant lleol | Tai | Gwasanaethau lleol eraill |
| County/county borough councils: | | | | | |
| Isle of Anglesey | 1,191 | 134 | 542 | 6,256 | 3,302 |
| Gwynedd | 2,670 | 499 | 4,027 | 10,253 | 7,308 |
| Conwy | 1,808 | 237 | 645 | 4,921 | 5,735 |
| Denbighshire | 947 | 36 | 1,823 | 6,698 | 5,693 |
| Flintshire | 1,731 | 28 | 2,881 | 8,169 | 4,418 |
| Wrexham | 3,237 | 356 | 2,199 | 8,811 | 6,311 |
| Powys | 4,796 | 798 | 2,589 | 9,685 | 6,346 |
| Ceredigion | 2,043 | 480 | 1,269 | 7,797 | 6,899 |
| Pembrokeshire | 3,010 | 103 | 1,959 | 8,730 | 9,445 |
| Cardiff | 1,096 | 389 | 5,457 | 13,648 | 16,938 |
| Swansea | 3,033 | 371 | 2,401 | 13,032 | 7,961 |
| Neath Port Talbot | 1,513 | 678 | 3,940 | 8,615 | 11,373 |
| Bridgend | 3,531 | 379 | 1,992 | 7,232 | 4,046 |
| The Vale of Glamorgan | 3,013 | 112 | 2,435 | 5,125 | 3,760 |
| Cardiff | 8,350 | 509 | 16,892 | 15,484 | 18,138 |
| Rhondda Cynon Taff | 5,523 | 739 | 7,115 | 18,636 | 7,576 |
| Merthyr Tydfil | 1,313 | 24 | 3,801 | 4,408 | 5,152 |
| Caerphilly | 2,774 | 686 | 1,911 | 12,949 | 11,506 |
| Blaenau Gwent | 3,000 | 1,027 | 1,560 | 6,144 | 6,419 |
| Torfaen | 646 | 182 | 2,922 | 4,754 | 4,865 |
| Monmouthshire | 1,231 | 56 | 915 | 4,299 | 5,042 |
| Newport | 2,394 | 411 | 4,507 | 7,635 | 9,698 |
| All county/county borough councils | 58,850 | 8,234 | 73,782 | 193,281 | 167,931 |
| Police authorities: | | | | | |
| Dyfed Powys | - | - | - | - | - |
| Gwent | - | - | - | - | - |
| North Wales | - | - | - | - | - |
| South Wales | - | - | - | - | - |
| All police authorities | - | - | - | - | - |
| Fire authorities: | | | | | |
| Mid and West Wales | - | - | - | - | - |
| North Wales | - | - | - | - | - |
| South Wales | - | - | - | - | - |
| All fire authorities | - | - | - | - | - |
| Wales | 58,850 | 8,234 | 73,782 | 193,281 | 167,931 |

Source: capital outturn forms

- (a) The data in this table give additional detail behind the figures given in tables 3.1 and 3.4.
 (b) This includes adjustments for expenditure incurred in one year but paid for in another year, and certain categories of revenue expenditure such as that for redundancy payments, against which the National Assembly for Wales 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) The £ per head calculations use the Registrar General's 1999 mid-year estimates of population.

Gwariant cyfalaf, yn ôl awdurdod a gwasanaeth, 1999-2000 (a)

£ miloedd

| Law and order | Other (b) | Total capital expenditure | Total capital expenditure (£ per head) (c) | |
|-------------------|--------------|------------------------------|--|---|
| Cyfraith a threfn | Arall | Cyfanswm gwariant cyfalaf | Cyfanswm gwariant cyfredinol (£ y pen) | |
| 2 | -74 | 11,353 | 174 | Cynghorau sir/bwrdeistref sirol: Ynys Môn |
| 3 | 509 | 25,269 | 217 | Gwynedd |
| 3 | - | 13,349 | 119 | Conwy |
| 2 | 310 | 15,509 | 170 | Sir Ddinbych |
| 634 | - | 17,861 | 121 | Sir y Flint |
| 4 | 601 | 21,519 | 172 | Wrecsam |
| 168 | 565 | 24,947 | 198 | Powys |
| 28 | 53 | 18,569 | 259 | Ceredigion |
| 143 | - | 23,390 | 206 | Sir Benfro |
| 767 | 303 | 38,598 | 228 | Sir Gaerfyrddin |
| 192 | 1,158 | 28,148 | 122 | Abertawe |
| 160 | -255 | 26,024 | 188 | Castell-nedd Port Talbot |
| 20 | -365 | 16,835 | 128 | Pen-y-bont ar Ogwr |
| 60 | 68 | 14,573 | 120 | Bro Morgannwg |
| 161 | -73 | 59,461 | 183 | Caerdydd |
| 26 | 1,284 | 40,899 | 170 | Rhondda Cynon Taf |
| 6 | 87 | 14,791 | 263 | Merthyr Tudful |
| 32 | -191 | 29,667 | 174 | Caerffili |
| 14 | 153 | 18,317 | 255 | Blaenau Gwent |
| 16 | -124 | 13,261 | 148 | Tor-faen |
| 16 | 1,027 | 12,586 | 145 | Sir Fynwy |
| 708 | 20 | 25,373 | 183 | Casnewydd |
| 3,165 | 5,056 | 510,299 | 174 | Pob cyngor sir/bwrdeistref sirol |
| 3,742 | 78 | 3,820 | 8 | Awdurdodau heddlu: Dyfed Powys |
| 2,893 | 1 | 2,894 | 5 | Gwent |
| 4,213 | -91 | 4,122 | 6 | Gogledd Cymru |
| 6,695 | 126 | 6,821 | 5 | De Cymru |
| 17,543 | 114 | 17,657 | 6 | Pob awdurdod heddlu |
| 614 | - | 614 | 1 | Awdurdodau tân: Canolbarth a Gorllewin Cymru |
| 479 | - | 479 | 1 | Gogledd Cymru |
| 1,493 | 70 | 1,563 | 1 | De Cymru |
| 2,586 | 70 | 2,656 | 1 | Pob awdurdod tân |
| 23,294 | 5,240 | 530,612 | 181 | Cymru |

Ffynhonnell: ffurflenni alldro cyfalaf

- (a) Mae'r data yn y tabl hwn yn rhoi manylion ychwanegol y tu ôl i'r ffigurau a roddir yn nhablau 3.1 a 3.4.
- (b) Mae hyn yn cynnwys addasiadau ar gyfer gwariant a dynnir mewn un flwyddyn ond y telir amdano mewn blwyddyn arall, a rhai categorïau o wariant refereniw megis gwariant ar gyfer taliadau afreiddedd, y mae gan Gynulliad Cenedlaethol Cymru bŵer i roi cyfarwyddyd yn ei erbyn o dan adran 40(6) o Ddeddf Llywodraeth Leol a Thai, i ganiatáu i'r awdurdodau lleol ei drin fel gwariant cyfalaf.
- (c) Mae cyfrifiadau £ y pen yn defnyddio amcangyfrifon canol-blwyddyn y Cofrestrdd Cyffredinol o'r boblogaeth ar gyfer 1999.

APPENDIX B
ATODIAD B

B2 Capital receipts, by service and authority, 1999-2000 (a)

£ thousand

| | Education | Personal social services | Local transport | Housing | Other local services |
|------------------------------------|-----------|------------------------------------|-----------------|---------|---------------------------|
| | Addysg | Gwasanaethau cymdeithasol personol | Cludiant lleol | Tai | Gwasanaethau lleol eraill |
| County/county borough councils: | | | | | |
| Isle of Anglesey | 23 | 53 | - | 1,689 | 2 |
| Gwynedd | - | - | 7 | 2,848 | 123 |
| Conwy | 54 | - | - | 1,426 | 388 |
| Denbighshire | - | - | - | 808 | 345 |
| Flintshire | - | - | - | 2,476 | 613 |
| Wrexham | 245 | - | - | 5,127 | 2,280 |
| Powys | 456 | - | 130 | 3,545 | 3,112 |
| Ceredigion | 59 | 12 | 4 | 1,274 | 57 |
| Pembrokeshire | 56 | - | 37 | 2,759 | 728 |
| Cardiff | - | - | - | 3,382 | 1,051 |
| Swansea | 43 | 74 | - | 3,542 | 1,454 |
| Neath Port Talbot | - | - | - | 2,585 | 890 |
| Bridgend | 400 | - | 71 | 2,600 | 1,172 |
| The Vale of Glamorgan | - | - | - | 3,605 | 953 |
| Cardiff | - | - | 894 | 7,105 | 17,631 |
| Rhondda Cynon Taff | 10 | - | - | 3,600 | 389 |
| Merthyr Tydfil | - | - | - | 1,401 | 141 |
| Caerphilly | - | - | - | 5,627 | 1,224 |
| Blaenau Gwent | - | - | - | 2,304 | 105 |
| Torfaen | - | - | - | 4,745 | 214 |
| Monmouthshire | - | 575 | - | 2,388 | 468 |
| Newport | 31 | - | - | 4,312 | 180 |
| All county/county borough councils | 1,377 | 714 | 1,143 | 69,148 | 33,520 |
| Police authorities: | | | | | |
| Dyfed Powys | - | - | - | - | - |
| Gwent | - | - | - | - | - |
| North Wales | - | - | - | - | - |
| South Wales | - | - | - | - | - |
| All police authorities | - | - | - | - | - |
| Fire authorities: | | | | | |
| Mid and West Wales | - | - | - | - | - |
| North Wales | - | - | - | - | - |
| South Wales | - | - | - | - | - |
| All fire authorities | - | - | - | - | - |
| Wales | 1,377 | 714 | 1,143 | 69,148 | 33,520 |

Source: capital outturn forms

- (a) The data in this table give additional detail behind the figures given in tables 3.1 and 3.4.
 (b) This includes adjustments for receipts due in one year but received in another year.
 (c) The £ per head calculations use the Registrar General's 1999 mid-year estimates of population.

Derbyniadau cyfalaf yn ôl gwasanaeth ac awdurdod, 1999-2000 (a)

£ miloedd

| Law and order | Other (b) | Total capital receipts | Total capital receipts (£ per head) (c) | |
|-------------------|--------------|---------------------------------|---|----------------------------------|
| Cyfraith a threfn | Arall | Cyfanswm derbyniadau cyfalaf | Cyfanswm derbyniadau cyfalaf (£ y pen) | |
| - | - | 1,767 | 27 | Cyngorau sir/bwrdeistref sirol: |
| - | - | 2,978 | 26 | Ynys Môn |
| - | - | 1,868 | 17 | Gwynedd |
| - | - | 1,153 | 13 | Conwy |
| - | - | 3,089 | 21 | Sir Ddinbych |
| - | - | | | Sir y Flint |
| - | - | 7,652 | 61 | Wrecsam |
| 35 | - | 7,278 | 58 | Powys |
| - | - | 1,406 | 20 | Ceredigion |
| - | - | 3,580 | 31 | Sir Benfro |
| - | - | 4,433 | 26 | Sir Gaerfyrddin |
| - | - | 5,113 | 22 | Abertawe |
| - | - | 3,475 | 25 | Castell-nedd Port Talbot |
| - | - | 4,243 | 32 | Pen-y-bont ar Ogwr |
| - | - | 4,558 | 38 | Bro Morgannwg |
| - | 8 | 25,638 | 79 | Caerdydd |
| - | - | 3,999 | 17 | Rhondda Cynon Taf |
| - | - | 1,542 | 27 | Merthyr Tudful |
| - | - | 6,851 | 40 | Caerffili |
| - | - | 2,409 | 34 | Blaenau Gwent |
| - | - | 4,959 | 55 | Tor-faen |
| - | - | 3,431 | 40 | Sir Fynwy |
| 33 | 1 | 4,557 | 33 | Casnewydd |
| 68 | 9 | 105,979 | 36 | Pob cyngor sir/bwrdeistref sirol |
| | | | | Awdurdodau heddlu: |
| 1,403 | - | 1,403 | 3 | Dyfed Powys |
| 242 | - | 242 | - | Gwent |
| 1,422 | - | 1,422 | 2 | Gogledd Cymru |
| 1,181 | - | 1,181 | 1 | De Cymru |
| 4,248 | - | 4,248 | 1 | Pob awdurdod heddlu |
| | | | | Awdurdodau tân: |
| 30 | - | 30 | - | Canolbarth a Gorllewin Cymru |
| - | - | - | - | Gogledd Cymru |
| 32 | - | 32 | - | De Cymru |
| 62 | - | 62 | - | Pob awdurdod tân |
| 4,378 | 9 | 110,289 | 38 | Cymru |

Ffynhonnell: ffurflenni alldro cyfalaf

- (a) Mae'r data yn y tabl hwn yn rhoi manylion ychwanegol y tu ôl i'r ffigurau a roddir yn nhablau 3.1 a 3.4.
 (b) Mae hyn yn cynnwys addasiadau am dderbyniadau sy'n ddyledus mewn un flwyddyn ond a dderbynnir mewn blwyddyn arall.
 (c) Mae cyfrifiadau £ y pen yn defnyddio amcangyfrifon canol-blwyddyn y Cofrestrdydd Cyffredinol o'r boblogaeth ar gyfer 1999.

APPENDIX C
ATODIAD C

C1 Standard spending assessments and central government support, Wales (a)

Asesiadau gwariant safonol a chymorth y llywodraeth ganolog, Cymru (a)

| | Standard spending assessments and police grant | | Central government support (b) | |
|-------------|--|----------------|-----------------------------------|----------------|
| | Asesiadau gwario safonol a grant yr heddlu | | Cymorth y llywodraeth ganolog (b) | |
| | £ thousand | £ per head (c) | £ thousand | £ per head (c) |
| | £ miloedd | £ y pen | £ miloedd | £ y pen |
| 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 |
| 1999-2000 | 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 | 1,036 |

Source: local government revenue settlements
These figures fall outside the scope of National Statistics

Ffynhonnell : setliadau referniw llywodraeth leol
Mae'r ffigurau yma yn disgyn tu allan i derfynnau Ystadegau Cenedlaethol

- (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 Registrar General's mid-year estimates of population 1988 for 1990-91, 1989 for 1991-92, 1990 for 1992-93, 1991 for 1993-94, 1992 for 1994-95, 1993 for 1995-96, 1994 for 1996-97, 1995 for 1997-98, 1996 for 1998-99, 1997 for 1999-2000, 1998 for 2000-01 and 1999 for 2001-02. 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.
- (a) Yn cynnwys asesiadau gwario safonol a grant yr heddlu. Heb gynnwys grantiau penodol heblaw'r heddlu.
- (b) Yn cynnwys grant cynnal referniw, trethi annomestig wedi'u hailddosbarthu, cynllun lleihau'r dreth gyngor a grant trosiannol ar gyfer cyngorau sir neu bwrdeistref sirol. Yn cynnwys grant cynnal referniw, ardrethi annomestig wedi'u hailddosbarthu, grant heddlu a grant ffrwyno'r heddlu yn achos awdurdodau heddlu. Heb gynnwys grantiau penodol heblaw'r heddlu. Gweler hefyd droednodyn (d).
- (c) Mae amcangyfrifon canol-blwyddyn y Cofrestrdydd Cyffredinol o'r boblogaeth 1988 am 1990-91, 1989 am 1991-92, 1990 am 1992-93, 1991 am 1993-94, 1992 am 1994-95, 1993 am 1995-96, 1994 am 1996-97, 1995 am 1997-98, 1996 am 1998-99, 1997 am 1999-2000, 1998 am 2000-01 a 1999 am 2001-02. Mae'r ffigurau'n gydradd â'r rhai a ddefnyddir i gyfrifo asesiadau gwario safonol a chymorth y llywodraeth ganolog ym mhob blwyddyn y setliad.
- (d) Ym 1991-92, rhoddwyd grant o £140 y trethdalwr i'r awdurdodau lleol yng Nghymru i leihau biliau'r dreth gyngor. Cynhwysir hyn yn ffigur cymorth llywodraeth ganolog.

C2 Standard spending assessments and source of central government support, by authority, 2001-02

Aseidiadau gwario safonol a ffynhonnell cymorth y llywodraeth ganolog, yn ôl awdurdod, 2001-02

£ thousand

£ miloedd

| | Standard spending assessments and police grant | Central government support Cymorth llywodraeth ganolog | | | | | Cyfran o ardrethi annomestig wedi'u hailddosbarthu | |
|---|--|--|-------------------------|--------------------|--------------|--|--|--|
| | | Total | Comprising: Yn cynnwys: | | | | | |
| | | | Revenue support grant | Transitional grant | Police grant | Share of re-distributed non-domestic rates | | |
| Aseidiadau gwario safonol a grant yr heddlu | Cyfanswm | Grant cynnal referniw | Grant tros-iannol | Grant yr heddlu | | | | |
| County/country borough councils: | | | | | | | Cynghorau sir/ bwrdeistref sirol: | |
| Isle of Anglesey | 81,257 | 66,191 | 52,269 | - | - | 13,922 | Ynys Môn | |
| Gwynedd | 141,453 | 115,591 | 90,362 | - | - | 25,228 | Gwynedd | |
| Conwy | 124,783 | 99,372 | 74,804 | - | - | 24,568 | Conwy | |
| Denbighshire | 108,146 | 89,017 | 69,466 | - | - | 19,550 | Sir Ddinbych | |
| Flintshire | 156,593 | 125,796 | 94,335 | - | - | 31,461 | Sir y Flint | |
| Wrexham | 131,412 | 106,772 | 79,964 | - | - | 26,808 | Wrecsam | |
| Powys | 151,706 | 122,897 | 95,470 | - | - | 27,428 | Powys | |
| Ceredigion | 84,305 | 68,943 | 52,993 | - | - | 15,949 | Ceredigion | |
| Pembrokeshire | 136,895 | 111,377 | 87,126 | - | - | 24,251 | Sir Benfro | |
| Carmarthenshire | 198,152 | 163,447 | 126,673 | - | - | 36,774 | Sir Gaerfyrddin | |
| Swansea | 249,383 | 203,148 | 153,386 | - | - | 49,763 | Abertawe | |
| Neath Port Talbot | 156,744 | 130,811 | 101,172 | - | - | 29,638 | Castell-nedd Port Talbot | |
| Bridgend | 143,233 | 117,140 | 89,072 | - | - | 28,068 | Pen-y-bont ar Ogwr | |
| The Vale of Glamorgan | 128,309 | 100,187 | 74,654 | - | - | 25,533 | Bro Morgannwg | |
| Cardiff | 334,051 | 269,403 | 200,797 | - | - | 68,606 | Caerdydd | |
| Rhondda Cynon Taff | 275,759 | 235,717 | 184,670 | - | - | 51,047 | Rhondda Cynon Taf | |
| Merthyr Tydfil | 71,131 | 61,915 | 49,920 | 358 | - | 11,638 | Merthyr Tudful | |
| Caerphilly | 194,140 | 163,088 | 127,567 | - | - | 35,521 | Caerffili | |
| Blaenau Gwent | 83,340 | 74,481 | 56,446 | 2,886 | - | 15,149 | Blaenau Gwent | |
| Torfaen | 105,429 | 88,051 | 69,203 | - | - | 18,849 | Tor-faen | |
| Monmouthshire | 86,469 | 65,855 | 46,418 | 761 | - | 18,677 | Sir Fynwy | |
| Newport | 154,376 | 127,576 | 98,705 | - | - | 28,872 | Casnewydd | |
| All county/country borough councils | 3,297,066 | 2,706,777 | 2,075,472 | 4,005 | - | 627,300 | Pob cyngor sir/ bwrdeistref sirol | |
| Police authorities: | | | | | | | Awdurdodau heddlu: | |
| Dyfed Powys | 56,341 | 46,826 | 7,230 | - | 27,996 | 11,600 | Dyfed Powys | |
| Gwent | 75,109 | 65,232 | 14,992 | - | 37,233 | 13,007 | Gwent | |
| North Wales | 82,256 | 69,412 | 12,330 | - | 41,355 | 15,726 | Gogledd Cymru | |
| South Wales | 176,072 | 154,136 | 36,749 | - | 88,022 | 29,366 | De Cymru | |
| All police authorities | 389,778 | 335,606 | 71,300 | - | 194,606 | 69,700 | Pob awdurdod heddlu | |
| Wales | 3,686,844 | 3,042,383 | 2,146,772 | 4,005 | 194,606 | 697,000 | Cymru | |

Source: local government revenue settlement, 2001-02
These figures fall outside the scope of National Statistics

Ffynhonnell : setliad referniw llywodraeth leol, 2001-02
Mae'r ffigyrau yma yn disgyn tu allan i derfynnau Ystadegau Cenedlaethol

APPENDIX C
ATODIAD C

C3 Standard spending assessments and source of central government support per head of population, by authority, 2001-02 (a)

Asegiadau gwario safonol a ffynhonnell cymorth y llywodraeth ganolog y pen o'r boblogaeth, yn ôl awdurdod, 2001-02 (a)

| <i>£ per head</i> | | | | | | | <i>£ y pen</i> |
|--|--|--|-------------------------|--------------------|-----------------|--|--|
| Standard spending assessments and police grant | Standard spending assessments and police grant | Central government support Cymorth llywodraeth ganolog | | | | | Cyfran o ardrethi annomestig wedi'u hailddosbarthu |
| | | Total | Comprising: Yn cynnwys: | | | | |
| | | | Revenue support grant | Transitional grant | Police grant | Share of re-distributed non-domestic rates | |
| | | | Grant cynnal referiw | Grant tros-iannol | Grant yr heddlu | | |
| Asegiadau gwario safonol a grant yr heddlu | Cyfanswm | | | | | | |
| County/country borough councils: | | | | | | | Cyghorau sir/ bwrdeistref sirol: |
| Isle of Anglesey | 1,243 | 1,013 | 800 | - | - | 213 | Ynys Môn |
| Gwynedd | 1,215 | 993 | 776 | - | - | 217 | Gwynedd |
| Conwy | 1,113 | 887 | 667 | - | - | 219 | Conwy |
| Denbighshire | 1,188 | 978 | 763 | - | - | 215 | Sir Ddinbych |
| Flintshire | 1,062 | 853 | 640 | - | - | 213 | Sir y Flint |
| Wrexham | 1,047 | 851 | 637 | - | - | 214 | Wrexham |
| Powys | 1,201 | 973 | 756 | - | - | 217 | Powys |
| Ceredigion | 1,175 | 961 | 739 | - | - | 222 | Ceredigion |
| Pembrokeshire | 1,204 | 979 | 766 | - | - | 213 | Sir Benfro |
| Carmarthenshire | 1,173 | 968 | 750 | - | - | 218 | Sir Gaerfyrddin |
| Swansea | 1,085 | 884 | 668 | - | - | 217 | Abertawe |
| Neath Port Talbot | 1,134 | 946 | 732 | - | - | 214 | Castell-nedd Port Talbot |
| Bridgend | 1,088 | 890 | 677 | - | - | 213 | Pen-y-bont ar Ogwr |
| The Vale of Glamorgan | 1,058 | 826 | 616 | - | - | 211 | Bro Morgannwg |
| Cardiff | 1,030 | 831 | 619 | - | - | 212 | Caerdydd |
| Rhondda Cynon Taff | 1,146 | 980 | 768 | - | - | 212 | Rhondda Cynon Taf |
| Merthyr Tydfil | 1,266 | 1,102 | 888 | 6 | - | 207 | Merthyr Tudful |
| Caerphilly | 1,141 | 959 | 750 | - | - | 209 | Caerffili |
| Blaenau Gwent | 1,162 | 1,038 | 787 | 40 | - | 211 | Blaenau Gwent |
| Torfaen | 1,174 | 980 | 771 | - | - | 210 | Tor-faen |
| Monmouthshire | 998 | 760 | 536 | 9 | - | 216 | Sir Fynwy |
| Newport | 1,116 | 922 | 714 | - | - | 209 | Casnewydd |
| All county/country borough councils | 1,123 | 922 | 707 | 1 | - | 214 | Pob cyngor sir/ bwrdeistref sirol |
| Police authorities: | | | | | | | Awdurdodau heddlu: |
| Dyfed Powys | 117 | 97 | 15 | - | 58 | 24 | Dyfed Powys |
| Gwent | 135 | 117 | 27 | - | 67 | 23 | Gwent |
| North Wales | 125 | 106 | 19 | - | 63 | 24 | Gogledd Cymru |
| South Wales | 142 | 124 | 30 | - | 71 | 24 | De Cymru |
| All police authorities | 133 | 114 | 24 | - | 66 | 24 | Pob awdurdod heddlu |
| Wales | 1,255 | 1,036 | 731 | 1 | 66 | 237 | Cymru |

Source: local government revenue settlement, 2001-02
These figures fall outside the scope of National Statistics

Ffynhonnell : setliad referiw llywodraeth leol, 2001-02
Mae'r ffigyrau yma yn disgyn tu allan i derfynnau Ystadegau Cenedlaethol.

(a) The Registrar General's mid-year estimates of population used for £ per head calculations relate to 1999 which equate to those used in the calculation of the local government revenue settlement for 2001-02.

(a) Mae amcangyfrifon canol-blwyddyn y Cofrestrdydd Cyffredinol o'r boblogaeth a ddefnyddir ar gyfer cyfrifiadau £ y pen yn cyfeirio at 1999 sy'n gydradd â'r rhai a ddefnyddir wrth gyfrifo setliad referiw llywodraeth leol ar gyfer 2001-02.

**C4 Specific grants, by service,
2001-02 (a)**

**Grantiau penodol, yn ôl gwasanaeth,
2001-02 (a)**

£ thousand

£ miloedd

| | Current | Capital financing | Total | |
|---|----------|-------------------|----------|---|
| | Cyfredol | Ariannu cyfalaf | Cyfanswm | |
| Grants within aggregate external finance (AEF): | | | | Grantiau o fewn cyllid allanol agrededig (AEF): |
| Education | 58,753 | . | 58,753 | Addysg |
| Personal social services | 3,963 | . | 3,963 | Gwasanaethau cymdeithasol personol |
| Home Office and protective services | 17,890 | . | 17,890 | Gwasanaethau'r Swyddfa Gartref a diogelu |
| Housing/council tax benefit administration | 8,214 | . | 8,214 | Gweinyddu budd-dâl tai/y dreth gyngor |
| Performance incentivisation grants | 5,501 | . | 5,501 | Grantiau anogaeth perfformiad |
| All grants within AEF | 94,322 | . | 94,322 | Pob grant o fewn AEF |
| Grants outside AEF: | | | | Grantiau y tu allan i AEF: |
| Education (b) | 22,482 | - | 22,482 | Addysg (b) |
| Personal social services | 77,969 | - | 77,969 | Gwasanaethau cymdeithasol personol |
| Home Office and protective services | 11,543 | 1,382 | 12,925 | Gwasanaethau'r Swyddfa Gartref a diogelu |
| Council fund housing (c) | 231,036 | 788 | 231,824 | Tai cronfa'r cyngor (c) |
| Council tax benefit | 110,066 | . | 110,066 | Budd-dâl y dreth gyngor |
| Other | 20,383 | - | 20,383 | Arall |
| All grants outside AEF | 473,479 | 2,170 | 475,649 | Pob grant y tu allan i AEF |
| All specific grants | 567,801 | 2,170 | 569,971 | Pob grant penodol |

Source: revenue budget forms

Ffynhonnell: ffurflenni referniw y gyllideb

- (a) Budgeted estimates. (a) Amcangyfrifon a gyllidebir.
 (b) Includes mandatory student awards, which since 1994-95 have increasingly been replaced by student loans. (b) Yn cynnwys dyfarniadau gorfodol i fyfyrwyr, sydd wedi'u disodli'n gynyddol ers 1994-95 gan fenthyciadau myfyrwyr.
 (c) Current grants include mandatory rent allowances. (c) Mae'r grantiau presennol yn cynnwys lwfansau rhent gorfodol.

C5 National parks grant (a)

Grant y parciau cenedlaethol (a)

£ thousand

£ miloedd

| | Brecon Beacons | Pembrokeshire Coast | Snowdonia | Wales |
|-----------|--------------------|---------------------|-----------|-------|
| | Bannau Brycheiniog | Arfordir Sir Benfro | Eryri | Cymru |
| 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 |
| 1999-2000 | 1,722 | 1,878 | 2,434 | 6,034 |
| 2000-01 | 1,865 | 2,033 | 2,636 | 6,534 |
| 2001-02 | 2,070 | 2,257 | 2,926 | 7,254 |

Source: The National Assembly for Wales

Ffynhonnell: Cynulliad Cenedlaethol Cymru

- (a) Prior to 1996-97, national parks grant was issued to national park authorities indirectly, via the relevant county councils, in the form of supplementary grant. Excludes capital grant allocations. These grants represent 75% of the revenue funding for national parks. The other 25% is provided by contributions from the local authorities located within the boundaries of the national parks. (a) Cyn 1996-97 rhoddwyd grant y parciau cenedlaethol i awdurdodau parciau cenedlaethol yn anuniongyrchol, drwy'r cyngorau sir perthnasol, ar ffurf grant atodol. Heb gynnwys dyraniadau grant cyfalaf. Y grantiau hyn yw 75% o'r arian referniw ar gyfer y parciau cenedlaethol. Darperir y 25% arall gan gyfraniadau oddi wrth yr awdurdodau lleol a leolir o fewn ffiniau'r parciau cenedlaethol.

APPENDIX D
ATODIAD D

D1 General capital funding, by authority, 2001-02 (a)

Arian cyfalaf cyffredinol, yn ôl awdurdod, 2001-02 (a)

£ thousand

£ miloedd

| | Housing revenue account | Other services | Total | Total (£ per head of population) (b) | |
|-----------------------|-------------------------|---------------------|----------|---|--------------------------|
| | Cyfrif referniw tai | Gwasanaethau eraill | Cyfanswm | Cyfanswm (£ y pen y boblogaeth) | |
| Isle of Anglesey | 980 | 5,578 | 6,558 | 100 | Ynys Môn |
| Gwynedd | 2,253 | 10,132 | 12,385 | 106 | Gwynedd |
| Conwy | 3,139 | 7,571 | 10,710 | 96 | Conwy |
| Denbighshire | 1,109 | 7,905 | 9,014 | 99 | Sir Ddinbych |
| Flintshire | 2,116 | 10,318 | 12,434 | 84 | Sir y Flint |
| Wrexham | 4,052 | 7,266 | 11,318 | 90 | Wrecsam |
| Powys | 2,052 | 12,734 | 14,786 | 117 | Powys |
| Ceredigion | 672 | 7,524 | 8,196 | 114 | Ceredigion |
| Pembrokeshire | 1,631 | 9,537 | 11,168 | 98 | Sir Benfro |
| Carmarthenshire | 3,007 | 14,588 | 17,595 | 104 | Sir Gaerfyrddin |
| Swansea | 4,737 | 14,267 | 19,004 | 83 | Abertawe |
| Neath Port Talbot | 2,908 | 9,125 | 12,033 | 87 | Castell-nedd Port Talbot |
| Bridgend | 3,841 | 8,211 | 12,052 | 92 | Pen-y-bont ar Ogwr |
| The Vale of Glamorgan | 1,400 | 7,899 | 9,299 | 77 | Bro Morgannwg |
| Cardiff | 7,038 | 18,848 | 25,886 | 80 | Caerdydd |
| Rhondda Cynon Taff | 3,468 | 17,870 | 21,338 | 89 | Rhondda Cynon Taf |
| Merthyr Tydfil | 1,507 | 4,250 | 5,757 | 102 | Merthyr Tudful |
| Caerphilly | 3,087 | 11,441 | 14,528 | 85 | Caerffili |
| Blaenau Gwent | 1,631 | 5,568 | 7,199 | 100 | Blaenau Gwent |
| Torfaen | 2,057 | 6,154 | 8,211 | 91 | Tor-faen |
| Monmouthshire | 832 | 6,601 | 7,433 | 86 | Sir Fynwy |
| Newport | 2,475 | 9,743 | 12,218 | 88 | Casnewydd |
| Wales | 55,992 | 213,130 | 269,122 | 92 | Cymru |

Source: The National Assembly for Wales

Ffynhonnell: Cynulliad Cenedlaethol Cymru

- (a) General capital funding (GCF) is announced by the National Assembly for Wales, prior to the year in which it applies as a combination of permission to borrow to finance general capital expenditure (known as basic credit approvals or BCAs) and general capital grant. 2001-02 is the second year in which general capital grant formed part of GCF - in previous years, this was made up entirely of BCAs. GCF is not the only form of capital resources available to local authorities - supplementary credit approvals (SCAs) and capital grants from central government and other bodies finance specific capital expenditure. These relate largely to housing, transport and regeneration schemes. Local authorities can add to these resources by making contributions from their revenue account, or applying capital receipts, for example from the disposal of assets. See D2 for a breakdown of the financing of capital expenditure by authority.
- (b) The Registrar General's mid-year estimates of population used for £ per head calculations relate to 1999, which equate to those used in the calculation of the distribution of general capital funding for 2001-02.

- (a) Cyhoeddir arian cyfalaf cyffredinol (GCF) gan Gynulliad Cenedlaethol Cymru, cyn y flwyddyn y mae'n gymwys ynddi fel cyfuniad o ganiatâd i fenthycia i ariannu gwariant cyfalaf cyffredinol (a elwir cymeradwyaethau credyd sylfaenol neu BCAs) a grant cyfalaf cyffredinol. 2001-02 yw'r ail flwyddyn i'r grant cyfalaf cyffredinol fod yn rhan o GCF - yn y blynyddoedd blaenorol, yr oedd hyn yn cynnwys BCAs yn llwyr. Nid GCF yw'r unig fath o adnoddau cyfalaf sydd ar gael i'r awdurdodau lleol - mae cymeradwyaethau credyd atodol (SCAs) a grantiau cyfalaf oddi wrth y llywodraeth ganolog a chyrrff eraill yn ariannu gwariant cyfalaf penodol. Mae'r rhain yn ymwneud â thai, cludiant a chynlluniau adfywio yn benaf. Gall yr awdurdodau lleol ychwanegu at yr adnoddau hyn drwy wneud cyfraniadau o'u cyfrif referniw, neu cymhwyso derbyniadau cyfalaf, er enghraifft o waredu asedau. Gweler D2 am ddadansoddiad o ariannu gwariant cyfalaf fesul awdurdod.
- (b) Mae amcanfyfrifon y Cofrestrdydd Cyffredinol o'r boblogaeth a ddefnyddir ar gyfer cyfrifiadau £ y pen yn cyfeirio at 1999, sy'n gydradd â'r rhai a ddefnyddir wrth gyfrifo'r dosbarthiad o arian cyfalaf cyffredinol am 2001-02.

APPENDIX D
ATODIAD D

D2 Financing of capital expenditure, by authority, 2001-02

£ thousands

| | Total capital expenditure | Financed by: Ariannwyd gan: | |
|---------------------------------------|---------------------------------|--------------------------------|-----------------------------------|
| | | General capital funding | Supplementary credit approvals |
| | | (a) | (b) |
| | Cyfanswm gwariant cyfalaf | Arian cyfalaf cyffredinol | Cymeradwyaethau credyd atodol |
| County/county borough councils: | | | |
| Isle of Anglesey | 17,816 | 6,558 | 1,990 |
| Gwynedd | 26,725 | 12,885 | 2,868 |
| Conwy | 22,537 | 10,710 | 4,037 |
| Denbighshire | 24,509 | 9,014 | 6,271 |
| Flintshire | 28,575 | 10,934 | 3,352 |
| Wrexham | 26,578 | 10,818 | 6,634 |
| Powys | 17,724 | 14,786 | 1,029 |
| Ceredigion | 14,270 | 8,196 | 3,070 |
| Pembrokeshire | 24,823 | 11,168 | 4,096 |
| Carmarthenshire | 29,070 | 17,595 | 3,069 |
| Swansea | 43,173 | 19,004 | 4,238 |
| Neath Port Talbot | 27,917 | 12,033 | 3,659 |
| Bridgend | 18,125 | 12,052 | 2,196 |
| The Vale of Glamorgan | 23,438 | 9,124 | 4,269 |
| Cardiff | 73,072 | 25,886 | 9,428 |
| Rhondda Cynon Taff | 49,820 | 21,338 | 5,422 |
| Merthyr Tydfil | 14,683 | 5,757 | 4,154 |
| Caerphilly | 21,847 | 14,528 | 4,999 |
| Blaenau Gwent | 31,818 | 7,199 | 5,148 |
| Torfaen | 23,340 | 8,211 | 5,188 |
| Monmouthshire | 13,941 | 7,433 | 1,020 |
| Newport | 39,895 | 12,218 | 3,597 |
| All county/county borough councils | 613,696 | 267,447 | 89,734 |
| Police authorities: | | | |
| Dyfed Powys | 5,666 | - | 312 |
| Gwent | 2,046 | - | 502 |
| North Wales | 5,464 | - | 417 |
| South Wales | 16,756 | - | 1,098 |
| All police authorities | 29,932 | - | 2,329 |
| Fire authorities: | | | |
| Mid and West Wales | 861 | 861 | - |
| North Wales | 809 | 668 | - |
| South Wales | 2,304 | 1,452 | 292 |
| All fire authorities | 3,974 | 2,981 | 292 |
| Wales | 647,602 | 270,428 | 92,355 |

Source: capital forecast forms

- (a) General capital funding (GCF) is a combination of permission to borrow to finance **general** capital expenditure (known as basic credit approvals or BCAs) and **general** capital grant.
- (b) Supplementary credit approvals (SCAs) are permission to borrow to finance **specific** capital projects.
- (c) Capital grants and other contributions differ from general capital grant (included within general capital funding) in that they must be used to finance **specific** capital projects.

Ariannu gwariant cyfalaf, yn ôl awdurdod, 2001-02

£ miloedd

| Capital grants and other contributions (c) Grantiau cyfalaf a chyfraniadau eraill | Financed by: Ariannwyd gan: | | Revenue financing of capital expenditure Ariannu gwariant cyfalaf drwy referniw | |
|--|---|--|--|--------------------------------------|
| | Receipts used to finance expenditure Derbyniadau a ddefnyddir i ariannu gwariant | | | |
| 6,037 | 1,342 | | 1,889 | Cynghorau sir/bwrdeistref sirol: |
| 6,083 | 1,557 | | 3,332 | Ynys Môn |
| 7,002 | 626 | | 162 | Gwynedd |
| 5,255 | 3,969 | | - | Conwy |
| 9,463 | 4,826 | | - | Sir Ddinbych |
| | | | | Sir y Flint |
| 5,713 | 3,366 | | 47 | Wrecsam |
| 1,750 | 34 | | 125 | Powys |
| 2,454 | 550 | | - | Ceredigion |
| 8,712 | - | | 847 | Sir Benfro |
| 5,683 | 2,723 | | - | Sir Gaerfyrddin |
| 8,225 | 7,623 | | 4,083 | Abertawe |
| 7,873 | 1,100 | | 3,252 | Castell-nedd Port Talbot |
| 706 | 3,171 | | 0 | Pen-y-bont ar Ogwr |
| 7,012 | 2,514 | | 519 | Bro Morgannwg |
| 20,118 | 10,808 | | 6,832 | Caerdydd |
| 16,184 | 4,804 | | 2,072 | Rhondda Cynon Taf |
| 4,081 | 457 | | 234 | Merthyr Tudful |
| - | 1,601 | | 719 | Caerffili |
| 18,878 | 300 | | 293 | Blaenau Gwent |
| 7,466 | 2,475 | | - | Tor-faen |
| 1,579 | 1,580 | | 2,329 | Sir Fynwy |
| 6,959 | 7,396 | | 9,725 | Casnewydd |
| 157,233 | 62,822 | | 36,460 | Pob cyngor sir/ bwrdeistref sirol |
| 3,091 | 694 | | 1,569 | Awdurdodau heddlu: |
| 731 | - | | 813 | Dyfed Powys |
| 786 | 2,825 | | 1,436 | Gwent |
| 6,227 | 1,900 | | 7,531 | Gogledd Cymru |
| 10,835 | 5,419 | | 11,349 | De Cymru |
| | | | | Pob awdurdod heddlu |
| - | - | | - | Awdurdodau tân: |
| - | 14 | | 127 | Canolbarth a Gorllewin Cymru |
| - | - | | 560 | Gogledd Cymru |
| - | 14 | | 687 | De Cymru |
| | | | | Pob awdurdod tân |
| 168,068 | 68,255 | | 48,496 | Cymru |

Ffynhonell: ffurflenni rhagolygon cyfalaf

- (a) Mae arian cyfalaf cyffredinol (GCF) yn gyfuniad o ganiatâd i fenthycia i ariannu gwariant cyfalaf **cyffredinol** (a elwir cymeradwyaethau credyd sylfaenol neu BCAs) a grant cyfalaf **cyffredinol**.
- (b) Caniatâd i fenthycia i ariannu prosiectau cyfalaf **penodol** yw cymeradwyaethau credyd atodol (SCAs).
- (c) Mae grantiau cyfalaf a chyfraniadau eraill yn wahanol i grant cyfalaf cyffredinol (a gynhwysir o fewn ariannu cyfalaf cyffredinol) gan fod rhaid eu defnyddio i ariannu prosiectau cyfalaf **penodol**.

APPENDIX E
ATODIAD E

**E1 Estimated levels of reserves,
by authority, 1 April 2001**

**Amcangyfrif o lefelau cronfeydd wrth
gefn, yn ôl awdurdod, 1 Ebrill 2001**

£ thousand

£ miloedd

| | Estimated schools financial reserves | Estimated other earmarked reserves | Estimated unallocated reserves | |
|------------------------------------|---|--|--|----------------------------------|
| | Amcangyfrif o gronfeydd ariannol wrth gefn ysgolion | Amcangyfrif o gronfeydd eraill wrth gefn | Amcangyfrif o gronfeydd heb eu dyrannu | |
| County/county borough councils: | | | | Cynghorau sir/bwrdeistref sirol: |
| Isle of Anglesey | 1,552 | 6,740 | 1,077 | Ynys Môn |
| Gwynedd | 2,216 | 13,556 | 4,200 | Gwynedd |
| Conwy | 2,000 | 2,512 | 259 | Conwy |
| Denbighshire | 553 | - | 550 | Sir Ddinbych |
| Flintshire | 3,221 | -1,596 | 2,531 | Sir y Flint |
| Wrexham | 1,915 | 2,127 | 1,730 | Wrecsam |
| Powys | 1,500 | 12,000 | 4,419 | Powys |
| Ceredigion | 1,449 | 4,704 | 2,673 | Ceredigion |
| Pembrokeshire | 1,666 | 7,778 | 6,547 | Sir Benfro |
| Carmarthenshire | 3,384 | 10,969 | 6,750 | Sir Gaerfyrddin |
| Swansea | 3,710 | 6,977 | - | Abertawe |
| Neath Port Talbot | 3,939 | 11,779 | 7,000 | Castell-nedd Port Talbot |
| Bridgend | 2,510 | - | - | Pen-y-bont ar Ogwr |
| The Vale of Glamorgan | 855 | 11,991 | 3,933 | Bro Morgannwg |
| Cardiff | 6,464 | 13,681 | 7,009 | Caerdydd |
| Rhondda Cynon Taff | 3,500 | 4,005 | - | Rhondda Cynon Taf |
| Merthyr Tydfil | 844 | 2,500 | 1,000 | Merthyr Tudful |
| Caerphilly | 3,500 | 15,272 | 12,218 | Caerffili |
| Blaenau Gwent | 1,200 | 4,391 | 1,077 | Blaenau Gwent |
| Torfaen | 1,600 | 4,480 | 2,250 | Tor-faen |
| Monmouthshire | 1,400 | 8,700 | 4,250 | Sir Fynwy |
| Newport | 3,621 | 33,431 | 6,374 | Casnewydd |
| All county/county borough councils | 52,599 | 175,997 | 75,847 | Pob cyngor sir/bwrdeistref sirol |
| Police authorities: | | | | Awdurdodau heddlu: |
| Dyfed Powys | - | 514 | 642 | Dyfed Powys |
| Gwent | - | 4,582 | 3,074 | Gwent |
| North Wales | - | 5,290 | 2,484 | Gogledd Cymru |
| South Wales | - | 18,300 | 3,740 | De Cymru |
| All police authorities | - | 28,686 | 9,940 | Pob awdurdod heddlu |
| Fire authorities: | | | | Awdurdodau tân: |
| Mid and West Wales | - | 968 | - | Canolbarth a Gorllewin Cymru |
| North Wales | - | 1,231 | - | Gogledd Cymru |
| South Wales | - | 2,205 | 459 | De Cymru |
| All fire authorities | - | 4,404 | 459 | Pob awdurdod tân |
| Wales | 52,599 | 209,087 | 86,246 | Cymru |

Source: revenue budget forms

Ffynhonnell: ffurflenni cyllid referniw

APPENDIX E
ATODIAD E

E2 Accumulated capital receipts, by authority, 31 March 2001

£ thousands

| | Usable cash-backed receipts Derbyniadau arian parody gellir eu defnyddio | | | |
|-------------------------------------|---|-------------------------------|----------|--|
| | Housing revenue account (HRA) | Other services | Total | Of which: earmarked for specific projects |
| | (b) Cyfrif refeniw tai (HRA) | (b) Gwasanaethau eraill | Cyfanswm | O'r hynny: wedi'i neilltuo am prosiectau penodol |
| County/county borough councils (c): | | | | |
| Isle of Anglesey | - | 1,353 | 1,353 | 1,353 |
| Gwynedd | 915 | 1,915 | 2,830 | 1,847 |
| Conwy | 1,535 | 1,062 | 2,597 | 2,348 |
| Denbighshire | 225 | 1,877 | 2,102 | 2,102 |
| Flintshire | 1,019 | 1,721 | 2,740 | 2,740 |
| Wrexham | 1,432 | 2,670 | 4,102 | 4,102 |
| Powys | 1,538 | 2,389 | 3,927 | 855 |
| Ceredigion | 952 | 614 | 1,566 | 1,566 |
| Pembrokeshire | 3,593 | 3,459 | 7,052 | 2,277 |
| Carmarthenshire | 583 | 4,091 | 4,674 | 1,450 |
| Swansea | 2,575 | 6,193 | 8,768 | 8,768 |
| Neath Port Talbot | - | 219 | 219 | 219 |
| Bridgend | 2,127 | 5,940 | 8,067 | - |
| The Vale of Glamorgan | 7,249 | 1,634 | 8,883 | 8,883 |
| Cardiff | 726 | 3,739 | 4,465 | - |
| Rhondda Cynon Taff | 1,786 | 2,343 | 4,129 | 3,696 |
| Merthyr Tydfil | 340 | 1,070 | 1,410 | - |
| Caerphilly | 1,409 | 3,389 | 4,798 | 3,533 |
| Blaenau Gwent | 4,127 | 53 | 4,180 | 4,180 |
| Torfaen | 160 | 2,011 | 2,171 | - |
| Monmouthshire | 1,931 | 957 | 2,888 | 2,888 |
| Newport | - | 6,841 | 6,841 | 6,841 |
| All county/county borough councils | 34,222 | 55,540 | 89,762 | 59,648 |
| Police authorities: | | | | |
| Dyfed Powys | - | 2,979 | 2,979 | 2,979 |
| Gwent | - | - | - | - |
| North Wales | - | 2,848 | 2,848 | 2,848 |
| South Wales | - | 1,684 | 1,684 | 1,684 |
| All police authorities | - | 7,511 | 7,511 | 7,511 |
| Fire authorities: | | | | |
| Mid and West Wales | - | 100 | 100 | - |
| North Wales | - | 14 | 14 | - |
| South Wales | - | 116 | 116 | - |
| All fire authorities | - | 230 | 230 | - |
| Wales | 34,222 | 63,281 | 97,503 | 67,159 |

Source: accumulated capital receipts forms

- (a) Under the Local Government and Housing Act 1989, authorities are required to set aside a proportion of capital receipts as provision to meet credit liabilities ('the reserved part'). The amounts shown are such receipts which, at the date shown, were yet to be used to meet those liabilities. European Union grants, against which credit approvals (permission to borrow) are granted in advance, are included.
- (b) Includes council fund housing receipts.
- (c) Includes receipts received from predecessor authorities.

Derbyniadau cyfalaf cronol, yn ôl awdurdod, 31 Mawrth 2001

£ miloedd

| Receipts set aside (a) Derbyniadau a neiltuwyd (a) | | | |
|---|------------------------|----------|--------------------------------------|
| Housing revenue account (HRA) | Other services | Total | |
| (b) | | | |
| Cyfrif refeniw tai (HRA) | Gwasanaethau eraill | Cyfanswm | |
| - | - | - | Cynghorau sir/bwrdeistref sirol (c): |
| 9,126 | 1,319 | 10,445 | Ynys Môn |
| - | - | - | Gwynedd |
| - | - | - | Conwy |
| - | - | - | Sir Ddinbych |
| - | - | - | Sir y Flint |
| - | - | - | Wrecsam |
| - | - | - | Powys |
| 8,749 | 919 | 9,668 | Ceredigion |
| - | - | - | Sir Benfro |
| 18,536 | 4,004 | 22,540 | Sir Gaerfyrddin |
| - | - | - | Abertawe |
| 28,680 | 6,735 | 35,415 | Castell-nedd Port Talbot |
| - | - | - | Pen-y-bont ar Ogwr |
| 34,385 | 2,387 | 36,772 | Bro Morgannwg |
| 6,107 | 2,797 | 8,904 | Caerdydd |
| - | 3,247 | 3,247 | Rhondda Cynon Taf |
| 8,994 | 1,645 | 10,639 | Merthyr Tudful |
| 33,050 | 9,072 | 42,122 | Caerffili |
| - | - | - | Blaenau Gwent |
| - | - | - | Tor-faen |
| 17,801 | 1,782 | 19,583 | Sir Fynwy |
| - | - | - | Casnewydd |
| 165,428 | 33,907 | 199,335 | Pob cyngor sir/bwrdeistref sirol |
| - | - | - | Awdurdodau heddlu: |
| - | - | - | Dyfed Powys |
| - | - | - | Gwent |
| - | - | - | Gogledd Cymru |
| - | 1,265 | 1,265 | De Cymru |
| - | 1,265 | 1,265 | Pob awdurdod heddlu |
| - | - | - | Awdurdodau tân: |
| - | - | - | Canolbarth a Gorllewin Cymru |
| - | 14 | 14 | Gogledd Cymru |
| - | - | - | De Cymru |
| - | 14 | 14 | Pob awdurdod tân |
| 165,428 | 35,186 | 200,614 | Cymru |

Ffynhonnell : ffurflenni derbyniadau cyfalaf cronodig

- (a) O dan Deddf Llywodraeth Leol a Thai 1989, mae'n ofynnol i'r awdurdodau neilltuo cyfran o dderbyniadau cyfalaf fel darpariaeth i dalu rhwymedigaethau credyd ('y rhan neilltuedig'). Mae'r symiau a ddangosir yn dderbyniadau o'r fath a oedd, ar y dyddiad a ddangosir, eto i'w defnyddio i dalu'r rhwymedigaethau hynny. Cynhwysir grantiau'r Undeb Ewropeaidd, y rhoddir cymeradwyaeth credyd (caniatâd i fenthyca) yn eu herbyn ymlaen llaw.
- (b) Gan gynnwys derbyniadau tai cronfa'r cyngor.
- (c) Gan gynnwys derbyniadau gan gyn-awdurdodau.

APPENDIX E
ATODIAD E

**E3 Credit ceiling, by authority,
31 March 2001 (a)**

**Terfyn uchaf credyd, yn ôl awdurdod, 31
Mawrth 2001 (a)**

| | £ thousand | £ per head (b) | |
|-------------------------------------|------------|-------------------|--------------------------------------|
| | £ miloedd | £ y pen | |
| County/county borough councils (c): | | | Cynghorau sir/bwrdeistref sirol (c): |
| Isle of Anglesey | 65,572 | 1,011 | Ynys Môn |
| Gwynedd | 106,238 | 910 | Gwynedd |
| Conwy | 85,790 | 761 | Conwy |
| Denbighshire | 86,777 | 945 | Sir Ddinbych |
| Flintshire | 120,281 | 811 | Sir y Flint |
| Wrexham | 94,852 | 754 | Wrecsam |
| Powys | 125,807 | 992 | Powys |
| Ceredigion | 61,802 | 856 | Ceredigion |
| Pembrokeshire | 103,702 | 904 | Sir Benfro |
| Carmarthenshire | 145,124 | 858 | Sir Gaerfyrddin |
| Swansea | 213,959 | 929 | Abertawe |
| Neath Port Talbot | 120,407 | 873 | Castell-nedd Port Talbot |
| Bridgend | 104,748 | 797 | Pen-y-bont ar Ogwr |
| The Vale of Glamorgan | 87,802 | 714 | Bro Morgannwg |
| Cardiff | 257,380 | 786 | Caerdydd |
| Rhondda Cynon Taff | 194,853 | 813 | Rhondda Cynon Taf |
| Merthyr Tydfil | 52,125 | 934 | Merthyr Tudful |
| Caerphilly | 116,915 | 686 | Caerffili |
| Blaenau Gwent | 65,851 | 924 | Blaenau Gwent |
| Torfaen | 84,402 | 940 | Tor-faen |
| Monmouthshire | 55,807 | 638 | Sir Fynwy |
| Newport | 118,031 | 852 | Casnewydd |
| All county/county borough councils | 2,468,225 | 838 | Pob cyngor sir/bwrdeistref sirol |
| Police authorities: | | | Awdurdodau heddlu: |
| Dyfed Powys | 4,451 | 9 | Dyfed Powys |
| Gwent | 5,321 | 10 | Gwent |
| North Wales | 2,113 | 3 | Gogledd Cymru |
| South Wales | 14,876 | 12 | De Cymru |
| All police authorities | 26,761 | 9 | Pob awdurdod heddlu |
| Fire authorities (d): | | | Awdurdodau tân (d): |
| Mid and West Wales | 2,834 | 3 | Canolbarth a Gorllewin Cymru |
| North Wales | 2,466 | 4 | Gogledd Cymru |
| South Wales | 5,142 | 4 | De Cymru |
| All fire authorities | 10,442 | 4 | Pob awdurdod tân |
| Wales | 2,505,428 | 850 | Cymru |

Source: capital outturn forms

Ffynhonnell: ffurflenni alldro cyfalaf

- (a) Council or police fund credit ceiling at 31 March 2001, i.e. excluding the housing revenue account credit ceiling. These figures are used to determine the base position in the calculation of the capital charges element of the SSA (see glossary).
- (b) The £ per head calculations use the Registrar General's 2000 mid-year estimates of population.
- (c) Figures are adjusted so that all non Public Works Loan Board debts from predecessor authorities are attributed to the authority paying the servicing costs rather than the designated authority (i.e. the authority actually holding the debt following local government re-organisation). Public Works Loan Board debts in respect of predecessor authorities were apportioned between the authorities at the time of local government re-organisation.
- (d) As county and county borough councils provide the resources for the servicing of fire authority debt, these figures are apportioned to constituent unitary authorities on the basis of population in the calculation of the capital charges element of the SSA.(see glossary)

- (a) Terfyn uchaf credyd cronfa'r cyngor neu gronfa'r heddlu ar 31 Mawrth 2001, h.y. heb gynnwys terfyn uchaf credyd y cyfrif referniw tai. Defnyddir y ffigurau hyn i benderfynu'r man cychwyn wrth gyfrifo elfen taliadau cyfalaf yr SSA (gweler yr eirfa).
- (b) Mae cyfrifiadau £ y pen yn defnyddio amcangyfrifon canol-blwyddyn y Cofrestrdydd Cyffredinol o'r boblogaeth ar gyfer 2000.
- (c) Addasir y ffigurau fel bod holl ddyledion y Bwrdd Benthyciadau Gweithfeydd Cyhoeddus o'r cyn awdurdodau yn cael eu priodoli i'r awdurdod sy'n talu'r costau gwasanaethu yn hytrach na'r awdurdod dynodedig (h.y. yr awdurdod sy'n dal y ddyled yn sgil ad-drefnu llywodraeth leol). Dyranwyd ddyledion y Bwrdd Benthyciadau Gweithfeydd Cyhoeddus mewn perthynas â'r cyn awdurdodau rhagflaenu rhwng yr awdurdodau adeg ad-drefnu llywodraeth leol.
- (d) Gan fod cynghorau sir a chynghorau bwrdeistref sirol yn darparu'r adnoddau ar gyfer gwasanaethu dyled yr awdurdodau tân, dyrennir y ffigurau hyn i awdurdodau unedol cyfansoddol ar sail poblogaeth wrth gyfrifo elfen taliadau cyfalaf yr SSA. (gweler yr eirfa)

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.

Basic credit approvals (BCAs) are granted by the National Assembly for Wales to Welsh county or county borough councils as approvals to borrow or to use *credit arrangements* to finance **general capital expenditure**. Fire authorities in Wales are granted BCAs by the Department for Transport, Local Government and the Regions. For financial years up to and including 1999-2000, *general capital funding* was made up entirely of BCAs. For 2000-01 onwards, BCAs are a subset of *general capital funding*.

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* or *community charge* and general support from central government, that is *revenue support grant*, *police grant*, redistributed *non-domestic rates*, and any grant relief for *council tax* or *community charge*.

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* 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 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 *formula rated* 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*.

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. In 1991, the Valuation Office Agency assessed all the properties in each county or county borough council area and assigned each property to one of eight valuation bands; A to H. New properties are valued and placed in a valuation band according to their notional value in 1991. 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* which 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.

The **council tax reduction scheme (CTRS)** 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.

Credit approvals are authorisation given by central government to use credit, up to the limit of the approval, to finance *capital expenditure* or commitments. They permit the use of not only borrowing but also *credit arrangements*. Credit approvals can be issued as *basic credit approvals*, relating to **general capital expenditure**, before the beginning of the financial year to which it relates, or as *supplementary credit approvals*, relating to a particular programme or project, which may be issued at any time up to 6 months after the end of the financial year in which it took effect.

Credit arrangements are forms of credit which 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 cover, for example as a credit approval or a *capital receipt*, must be available for the full cost of the arrangement in the year in which the arrangement is made.

Credit liabilities: Under Part IV of the Local Government and Housing Act 1989, local authorities are required to set aside specified proportions of their *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.

Formula rated utilities are those industries in respect of which the normal statutory basis of rating valuation has been suspended by law, and a precisely defined statutory formula substituted. Most industries regarded as public utilities are formula rated.

General capital funding (GCF) is the total available for Welsh county or county borough councils for financing *general capital expenditure*. The allocations are issued annually to each *local authority* before the beginning of each financial year, covering most of the basic services undertaken by authorities and calculated using agreed distribution formulae. For financial years up to and including 1999-2000, *GCF* was made up entirely of *basic credit approvals*, but for 2000-01 onwards, *GCF* is part *basic credit approvals* and part *general capital grant*.

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*, both within and outside *aggregate external finance*.

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.

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 and fire 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. Projects are approved annually by the National Assembly for Wales and support is by grant and/or *supplementary credit approval*.

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*, both within and outside *aggregate external finance*. 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 authorities 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.

A **notional capital receipt** is the receipt of the whole or part of a consideration that is not in money which, had the consideration been paid in money, would have been a *capital receipt*. The same rules apply to notional capital receipts as to *capital receipts*; i.e. a prescribed percentage of the receipt must be set aside as provision for *credit liabilities*.

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 authorities by the Home Office as a major element of support for police authority *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 authority *standard spending assessments*.

A **precepting authority** is a *local authority* which seeks an amount, known as a precept, from a *billing authority* to finance its spending. In Wales the precepting authorities are police authorities and community councils. Police authorities 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 and April 2000.

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 also has a specific meaning when considering total revenue expenditure, being *gross revenue expenditure excluding* that financed by *specific government grants* outside *aggregate external finance*. This excludes expenditure on services which are mainly administered by the local authorities on behalf of central government, for example mandatory student awards, so that the measure is a better reflection of *total local authority* expenditure. Revenue expenditure defined in this way is often referred to as expenditure on a *total standard spending* basis.

Revenue support grant (RSG) is paid to local authorities by the National Assembly for Wales 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 National Assembly for Wales 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* and the levels of certain *specific government grants* towards revenue expenditure 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.

Specific government grants are grants paid as an agreed percentage of specified expenditure on a particular project or service. These grants can be broken down into two categories - within *aggregate external finance* (AEF) and outside AEF. Grants within AEF are generally those current grants which are given at less than 100 per cent where the *local authority* makes a contribution from other sources of finance. The main grants in each category in 2001-02 were:

| Within AEF | Outside AEF |
|--|--|
| Grants for education support and training Additional revenue funding for schools Welsh language education Education of travellers and displaced persons Training support for personal social services Employment services (sheltered employment) Emergency planning (civil defence) Housing and council tax benefit administration Magistrates' courts Performance incentivisation grants National parks grant | Capital financing: Police Magistrates' courts Current: Mandatory rent allowances Council tax benefit grant Mental handicap/illness strategy Other social services grants Other education grants Support for public transport EU grants |

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 National Assembly for Wales 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.

A **supplementary credit approval (SCA)** is a *credit approval* that is scheme or service specific and may be issued before, during or up to six months after the financial year in which expenditure is incurred.

Total standard spending (TSS) is the amount of *revenue expenditure* that the National Assembly for Wales considers appropriate for all authorities in Wales to incur in providing services and financing expenditure. It excludes expenditure funded by *specific government grants* outside *aggregate external finance*, and broadly represents the appropriate level of expenditure on *local authority* functions that fall under the responsibility of the National Assembly for Wales.

Trading services are *local authority* services which 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*.

GEIRFA

Ardrethi annomestig (NDR): Ardrethi a delir i *awdurdodau bilio* gan bob busnes yn ardal yr awdurdod hwnnw. Ers 1 Ebrill 1990, mae'r rhain wedi'u seilio ar gyfradd fusnes unffurf ledled Cymru a elwir y punt-dâl cenedlaethol sengl a bennwyd gan y llywodraeth ganolog. Cymhwysir y punt-dâl cenedlaethol hwn i *werth ardrethol* pob eiddo annomestig i sefydlu'r bil ar gyfer yr eiddo hwnnw. Mae *awdurdodau bilio* yn talu'r ardrethi annomestig a gesglir i mewn i gronfa ganolog a rennir yn gyntaf rhwng cynghorau sir a chynghorau bwrdeistref sirol ac awdurdodau heddlu ac a ailddosberthir wedyn rhwng pob awdurdod yn ôl cyfrannau'r boblogaeth oedolion. Disodlodd hyn y system flaenorol lle byddai'r *awdurdodau bilio* yn pennu eu hardrethi eu hunain ac yn cadw'r ardrethi sy'n ymwneud â'r holl fusnesau yn eu hardal.

Arian cyfalaf cyffredinol (GCF): Y cyfanswm sydd ar gael ar gyfer cynghorau sir neu gynghorau bwrdeistref sirol Cymru ar gyfer ariannu *gwariant cyfalaf cyffredinol*. Rhoddir y dyraniadau yn flynyddol i bob *awdurdod lleol* cyn dechrau pob blwyddyn ariannol, gan gwmpasu'r mwyafrif o'r gwasanaethau sylfaenol a wneir gan yr awdurdodau ac a gyfrifir gan ddefnyddio fformwlâu dosbarthu cytûn. Ar gyfer y blynyddoedd ariannol hyd at a chan gynnwys 1999-2000, yr oedd GCF yn cynnwys yn llwyr *cymeradwyaethau credyd sylfaenol*, ond ar gyfer 2000-01 ymlaen, mae GCF yn rhannol yn *gymeradwyaethau credyd sylfaenol* ac yn rhannol *grant cyfalaf cyffredinol*.

Asesiadau gwario safonol (SSAs): Asesiadau a benderfynir yn ganolog o angen pob awdurdod i wario ar wasanaethau refeniw, ar sail *cyfanswm gwariant safonol*. Fe'u cyfrifir ychydig cyn y flwyddyn y maent yn cyfeirio ati gan ddefnyddio egwyddorion a sefydlwyd gan Gynulliad Cenedlaethol Cymru gan gwmpasu nodweddion demograffig, ffisegol a chymdeithasol pob ardal, fel y'u hadlewyrchir gan amrediad o ddangosyddion.

Mae SSAs yn cynnwys elfen i gwmpasu'r angen i wario ar elfen *taliadau cyfalaf gwariant refeniw*, ac elfen i gwmpasu'r angen i wario ar yr elfen *ariannu dyled o wariant refeniw*. Seilir y dosbarthiad o'r elfen *gyfredol* rhwng yr awdurdodau lleol ar y dosbarthiad o wahanol ddangosyddion o angen, megis niferoedd disgyblion, poblogaeth a mesurau o amddifadedd a gwledigrwydd. Seilir y dosbarthiad o'r elfen *taliadau cyfalaf* rhwng yr awdurdodau lleol ar y ffigur terfyn uchaf credyd diweddaraf sydd ar gael ar gyfer pob awdurdod (sef yn y bôn lefel y ddyled heb ei thalu) ynghyd ag amcangyfrifon o sut y bydd hyn yn newid yn y flwyddyn y mae'r SSAs yn cyfeirio ati.

Awdurdod lleol: Mae yna lawer o ddiffiniadau o awdurdodau lleol, sydd wedi'u dyfeisio i fodloni gofynion y Deddfau Seneddol y cawsant eu sefydlu o danynt. Yn y cyhoeddiad hwn, mae i'r term ystyr eithriadol o eang sy'n cynnwys pob corff lleol, heblaw cwmnïau sy'n masnachu i gael elw, ac y mae neu yr oedd ganddynt bŵer i godi'r *dreth gyngor*, y *tâl cymunedol*, ardrethi, ardollau neu daliadau neu i'w gwneud yn ofynnol iddynt gael eu codi. Yng Nghymru, mae'r dyletswyddau hyn yn cael eu cyflawni'n bennaf gan gynghorau sir neu gynghorau bwrdeistref sirol (y cynghorau sir a'r cynghorau dosbarth cyn 1 Ebrill 1996) a chan awdurdodau heddlu ac awdurdodau tân. Er hynny, mae gwybodaeth am gyrrff praeseptio eraill megis cynghorau cymuned yn cael ei chynnwys lle bo'n berthnasol.

Awdurdod praeseptio: *Awdurdod lleol* sy'n ceisio swm, a elwir praesept, oddi wrth *awdurdod bilio* i ariannu ei wariant. Yng Nghymru yr awdurdodau praeseptio yw awdurdodau'r heddlu a chynghorau cymuned. Mae awdurdodau'r heddlu yn praeseptio am symiau i ariannu'r gyfran honno o'u gwariant na chynhwysir mohoni gan gymorth y llywodraeth ganolog, gan gynnwys y *grant cynnal refeniw*, *grant yr heddlu* ac *ardrethi annomestig* wedi'u hailddosbarthu ac incwm arall, tra mae cynghorau cymuned yn praeseptio am symiau i gynnwys swm llawn ei gwariant.

Awdurdodau bilio: *Awdurdodau lleol* a awdurdodir i bennu taliadau lleol a rhoi biliau am y *dreth gyngor a'r ardrethi annomestig* ar ei ran ei hun, ac awdurdodau eraill yn yr ardal (a elwir *awdurdodau praeseptio*). Yng Nghymru, yr awdurdodau bilio yw'r cynghorau sir neu'r cynghorau bwrdeistref sirol.

Budd-dâl Tai: Fe'i dyfernir gan yr awdurdodau lleol ar sail prawf moddion i roi cymorth gyda rhent ac mae'n daladwy mewn perthynas â llety preswyl. Dyma'r ddau gategori o Fudd-dâl Tai:

- ad-daliadau rhent sy'n rhoi cymorth gyda'r rhent a delir gan denantiaid *awdurdod lleol*;
- lwfansau rhent sy'n rhoi cymorth gyda'r rhent a delir gan bobl nad ydynt yn denantiaid *awdurdod lleol*.

Mae'r dull asesu yn amrywio rhwng achosion ardystiedig ac achosion safonol. Achosion ardystiedig yw'r rhai lle mae'r hawliwr yn cael cymhorthdal incwm. Fel rheol mae budd-dâl tai ardystiedig yn cynnwys 100 y cant o rent yr hawliwr llai didyniadau os oes yna bobl nad ydynt yn ddibynnyddion (e.e. lletywyr, plant sy'n oedolion) yn y cartref, os yw'r rhent yn cynnwys amwynderau megis gwres ac o dan rai amgylchiadau eraill. Fel rheol, mae budd-dâl tai safonol yn cynnwys llai na 100 y cant o'r rhent. Mae swm y budd-dâl yn dibynnu'n bennaf ar lefel y rhent, lefel incwm yr hawliwr a maint yr aelwyd.

Budd-dâl y dreth gyngor: Mae'n helpu pobl ar incwm isel i dalu eu rhwymedigaeth *treth gyngor*, drwy ad-daliad rhannol neu lawn o dan ddarpariaethau'r cynllun budd-dâl. Gweinyddir y cynllun gan yr awdurdodau lleol ac mae lefel yr ad-daliad yn dibynnu ar amgylchiadau personol a lefel y *dreth gyngor* sydd i'w thalu. Disodlodd budd-dâl y dreth gyngor fudd-dâl y *tâl cymunedol* ar 1 Ebrill 1993 a ddisodlodd ad-daliadau ardrethi ar 1 Ebrill 1990.

Cronfa Adfywio Leol: Disodlodd hon yr hen Her Gyfalaf ar 1 Ebrill 2000, a ddisodlodd y Cynllun Datblygu Strategol ar 1 Ebrill 1997, a chyn hynny Prosiectau o Bwysigrwydd Rhanbarthol neu Genedlaethol Arbennig/Prosiectau Arbennig, y Rhaglen Drefol a'r Fenter Wledig. Mae'r Gronfa Adfywio Leol yn cefnogi prosiectau sy'n hybu datblygiad economaidd, amgylcheddol a chymdeithasol ac sydd o fudd i ardaloedd lle ceir angen cymdeithasol. Cymeradwyir prosiectau yn flynyddol gan Gynulliad Cenedlaethol Cymru a rhoddir cymorth trwy gyfrwng grant a/neu *gymeradwyaeth credyd atodol*.

Cronfa gyngor (yr enw arni oedd y gronfa gyffredinol rhwng 1990-91 a 1995-96) - mae'n ofynnol i bob cyngor sir neu gyngor bwrdeistref sirol gadw cronfa gyngor. Ac eithrio taliadau a wneir i gronfa ymddiriedolaeth neu oddi yno, rhaid talu pob swm a dderbynnir i mewn i'r gronfa gyngor a rhaid gwneud pob taliad, gan gynnwys *praeseptau*, o'r gronfa gyngor. Yn y cyhoeddiad hwn, mae'r term cronfa gyngor yn cyfeirio yn fwy penodol at gyfrif refeniw'r gronfa gyngor nad yw'n cynnwys y *cyfrif refeniw tai a gwasanaethau masnachu*.

Cyfanswm gwariant safonol (TSS): Swm y *gwariant refeniw* y mae Cynulliad Cenedlaethol Cymru yn credu ei bod yn briodol i holl awdurdodau Cymru ei dynnu wrth ddarparu gwasanaethau ac ariannu gwariant. Mae'n cynnwys gwariant a ariennir gan *grantiau penodol y llywodraeth* y tu allan i *gyllid allanol agregedig*, sef yn fras y lefel briodol o wariant ar swyddogaethau'r *awdurdodau lleol* a ddaw o dan gyfrifoldeb Cynulliad Cenedlaethol Cymru.

Cyfleustodau a ardrethir yn ôl fformwla: Y diwydiannau hynny lle y mae sail statudol arferol ar gyfer prisio ardrethi wedi'i hatal yn ôl y gyfraith, a lle mae fformwla statudol sydd wedi'i diffinio yn fanwl-gywir wedi'i rhoi yn ei le. Mae'r mwyafrif o ddiwydiannau a ystyrir yn gyfleustodau cyhoeddus wedi'u hardrethu yn ôl fformwla.

Cyfredol: Yr elfen **gyfredol** o *wariant refeniw* yw cost rhedeg gwasanaethau'r *awdurdodau lleol* yn y flwyddyn ariannol. Mae'r rhain yn cynnwys costau staffio, gwres, goleuadau a glanhau, ynghyd â gwariant ar nwyddau a gwasanaethau a ddefnyddir yn ystod y flwyddyn. Gwrthbwysir y gwariant hwn gan incwm o werthiannau, ffioedd a thaliadau ac incwm arall o ffynonellau lleol, gan roi *gwariant cyfredol net*, y gellir ei ddiffinio hefyd fel gwariant ar weithwyr cyflogedig a chostau rhedeg, llai gwerthiannau, ffioedd, taliadau, ad-daliadau mewnol ac incwm arall heb fod yn grant (megis derbyniadau o awdurdodau eraill). Mae *gwariant cyfredol net* yn cynnwys y gwariant hwnnw a ariennir gan *grantiau penodol y llywodraeth*.

Mae'r tablau yn Atodiad A yn rhoi dadansoddiad manwl o wariant cyfredol. Wrth ystyried y gwariant yn unig ac nid yr incwm, gellir cyfrif costau a gysylltir â gwasanaethau canolog megis gweinyddiaeth cyffredinol a rhai gwasanaethau sydd mewn 'pŵl' ddwywaith, a hynny am fod cyfran o'r gwariant ar gyfer y gwasanaethau canolog hyn yn cael ei ailgodi ar wasanaethau eraill a'i gofnodi yn eu herbyn. Er y cymerir credyd i mewn i'r gwasanaethau canolog fel incwm o'r gwasanaethau eraill hyn, mae'r gwasanaethau canolog a'r gwasanaethau eraill yn dangos y gwariant perthnasol fel 'costau rhedeg'. Cyfrifir gwariant am yr eitemau wedi'u hailgodi hyn ddwywaith, er nad yw cyfrif dwbl yn digwydd yn achos *gwariant cyfredol net*, gan fod un rhan yn cael ei gwrthwyso fel incwm ac yn cael ei diddymu.

Cyfrif refeniw tai (HRA): Cyfrif awdurdod lleol sy'n dangos yr incwm a'r gwariant *cyfredol* ar wasanaethau tai mewn perthynas â'i stoc dai ei hun. Mae'r cyfrif yn wahanol i *gronfa'r cyngor* a'r *cyfrifon masnachu* ac yn cael ei ariannu'n bennaf drwy renti a chymhorthdal gan y llywodraeth sy'n benodol i'r cyfrif hwn. Yng Nghymru, y cynghorau sir neu'r cynghorau bwrdeistref sirol yw'r awdurdodau galluogi, mewn perthynas â thai cymdeithasol, er bod cymdeithasau tai bellach yn ddarparwyr sylweddol hefyd. Mae rhai gwasanaethau tai ychwanegol (tai cronfa'r cyngor) yn ymddangos hefyd yng nghyfrifon y *gronfa gyngor*; mae'r rhain yn cynnwys grantiau gwella a benthyciadau ar gyfer prynu ac adnewyddu tai o dan Ddeddfau Caffael Anheddau Bach a darpariaeth ar gyfer pobl ddigartref.

Cyfrifon archwiledig: Mewn rhai achosion mae'r ffigurau alldro a welir yn y tablau wedi'u seilio ar amcangyfrifon gorau awdurdod a oedd ar gael pan lenwyd y ffurflenni alldro a gallant fod yn wahanol i'r ffigurau terfynol a gyhoeddir yng nghyfrifon archwiledig yr awdurdod.

Cyllid allanol agregedig (AEF): Swm y *grant cynnal refeniw*, swm dosbarthadwy *ardrethi annomestig* a *grantiau penodol y llywodraeth* a roddir er mwyn cynnal yr elfen bresennol o *wariant cyfredol*.

Cymeradwyaeth credyd atodol (SCA): *Cymeradwyaeth credyd* sy'n gynllun neu'n wasanaeth penodol ac y gellir ei roi cyn, yn ystod neu hyd at y chwe mis ar ôl y flwyddyn ariannol y tynnir y gwariant ynddi.

Cymeradwyaethau credyd: Awdurdodiad a roddir gan y llywodraeth ganolog i ddefnyddio credyd, hyd at derfyn y gymeradwyaeth, i ariannu *gwariant cyfalaf* neu ymrwymadau. Maent yn caniatáu defnyddio nid yn unig benthyciadau ond hefyd *trefniadau credyd*. Gellir rhoi cymeradwyaethau credyd fel *cymeradwyaeth credyd sylfaenol*, sy'n ymwneud â *gwariant cyfalaf cyffredinol* cyn dechrau'r flwyddyn ariannol y mae'n ymwneud â hi, neu fel *cymeradwyaethau credyd atodol*, sy'n ymwneud â rhaglen neu brosiect penodol, ac y gellir eu rhoi ar unrhyw adeg hyd at 6 mis ar ôl diwedd y flwyddyn ariannol y daeth i rym ynddi.

Cymeradwyaethau credyd sylfaenol (BCAs): Fe'u rhoddir gan Gynulliad Cenedlaethol Cymru i gynghorau sir neu gynghorau bwrdeistref sirol Cymru fel cymeradwyaethau i fenthycia neu i ddefnyddio *trefniadau credyd* i ariannu *gwariant cyfalaf cyffredinol*. Rhoddir BCAs i awdurdodau tân Cymru gan yr Adran dros Drafnidiaeth Llywodraeth Leol ar Rhanbaarthau. Ar gyfer y blynyddoedd ariannol hyd at a chan gynnwys 1999-2000, yr oedd *arian cyfalaf cyffredinol* yn cynnwys BCAs yn llwyr. Ar gyfer 2000-01 ymlaen, mae BCAs yn is-set o *arian cyfalaf cyffredinol*.

Cynllun lleihau'r dreth gyngor (CTRS): Grant a dalwyd i rai awdurdodau lleol rhwng 1996-97 a 2000-01 i liniaru effaith codiadau gormodol blwyddyn-ar-flwyddyn yn y *dreth gyngor* o ganlyniad i newidiadau yn y dosbarthiad rhwng awdurdodau unigol o *asesiadau gwario safonol* a thrwy hynny y *grant cynnal refeniw*. Fe'i hariennir naill ai fel ailgylchiad o gyfanswm y *grant cynnal refeniw*, neu fel *cyllid allanol agrededig*, ac fe gafodd ei ddisodli gan grant trosiannol yn 2001-02.

Derbyniad cyfalaf tybiannol: Derbyn y cyfan neu ran o swm nad yw mewn arian, a fyddai wedi bod yn *dderbyniad cyfalaf* pe bai'r swm wedi'i dalu mewn arian. Mae'r un rheolau yn gymwys i dderbyniadau cyfalaf tybiannol ag i *dderbyniadau cyfalaf*, h.y. rhaid neilltuo canran benodedig o'r derbyniad fel darpariaeth ar gyfer *rhwymedigaethau credyd*.

Derbyniadau cyfalaf: Yn codi wrth waredu asedau sefydlog ac ad-dalu grantiau a blaensymiau cyfalaf neu wrth realeiddio buddsoddiadau, heblaw buddsoddiadau cymeradwy (*gweler derbyniadau cyfalaf tybiannol*).

Derbyniadau cyfalaf defnyddiadwy: Gweddill *derbyniadau cyfalaf* ar ôl neilltuo'r rhan neilltuedig (fel y'i penderfynir o dan Ddeddf Llywodraeth Leol a Thai 1989) a thynnu costau gweinyddol gwaredu tai a'r derbyniadau hynny sy'n daladwy i'r Trysorlys. Gellir defnyddio'r derbyniadau hyn i dalu gwariant a dynnir at ddibenion cyfalaf neu fel darpariaeth i dalu *rhwymedigaethau credyd*.

Y gofyniad cyllideb: *Gwariant refeniw gros* llai'r hyn a ariennir gan holl *grantiau penodol y llywodraeth* heblaw grantiau'r heddlu a'r gwariant hwnnw a ariennir o gronfeydd *yr awdurdodau lleol*. Swm y gwariant ydyw a gefnogir gan y *dreth gyngor* a'r *tâl cymunedol* a chymorth cyffredinol oddi wrth y llywodraeth ganolog, sef y *grant cynnal refeniw*, *grant yr heddlu*, *ardrethi annomestig* wedi'i hailddosbarthu, ac unrhyw ryddhad grant ar gyfer y *dreth gyngor* neu'r *tâl cymunedol*.

Grant cyfalaf cyffredinol: O 2000-01 ymlaen, mae'n elfen o *arian cyfalaf cyffredinol*. Arian grant uniongyrchol ydyw tuag at ariannu *gwariant cyfalaf cyffredinol*.

Grant cynnal refeniw (RSG): Fe'i telir i'r awdurdodau lleol gan Gynulliad Cenedlaethol Cymru fel un o brif elfennau cymorth ar gyfer *gwariant refeniw*, fel sy'n ofynnol yn ôl adran 78(1) o Ddeddf Cyllid Llywodraeth Leol 1988. Er mwyn cyrraedd y swm agoredig o RSG, mae Cynulliad Cenedlaethol Cymru yn penderfynu ar lefel o *gyfanswm gwariant safonol* ac wedyn yn pennu lefel *cyllid allanol agoredig* (AEF). RSG yw'r eitem cydbwysu o fewn AEF ar ôl i'r swm dosbarthadwy o *ardrethi annomestig* a lefelau rhai *grantiau penodol y llywodraeth* tuag at wariant refeniw gael eu penderfynu.

Diben system y grant cynnal refeniw yw galluogi'r awdurdodau i ddarparu lefel gyffredin o wasanaeth sy'n gyson â'r ffigur agoredig hwn o *gyfanswm gwariant safonol*. Ei nod yw gwneud iawn am wahaniaethau o ran ar ba lefel y mae angen i'r awdurdodau wario ac ar ba lefel y gallant godi'r *dreth gyngor* er mwyn darparu lefel gyffredin o wasanaeth. Bodlonir yr amcan hwn drwy gyfrif y grant cynnal refeniw am bob awdurdod fel y gwahaniaeth rhwng ei *asesiad gwariant safonol* a swm ei incwm *ardrethi annomestig* wedi'u hailddosbarthu a'r *tâl cymunedol / y dreth gyngor* ar gyfer incwm gwario safonol.

Grant trosiannol: Grant a delir i rai awdurdodau lleol i liniaru effaith codiadau gormodol blwyddyn-ar-flwyddyn yn y dreth gyngor o ganlyniad i newidiadau yn y dosbarthiad rhwng awdurdodau unigol o asesïadau gwario safonol a thrwy hynny y grant cynnal refeniw. Fe'i ariennir fel cyfanswm cyllid allanol ac fe ddisodlodd cynllun lleihau'r dreth gyngor ym 2001-02.

Grant y tâl cymunedol: Grant canolog unigryw a dalwyd i'r awdurdodau lleol ym 1991-92 i leihau £140 ar fil pob trethdalwr personol. Yn y blynyddoedd olynol cynhwyswyd y swm o fewn cyfanswm y *grant cynnal refeniw*.

Grant yr heddlu: Fe'i telir i awdurdodau'r heddlu gan y Swyddfa Gartref fel un o brif elfennau cymorth ar gyfer *gwariant refeniw* yr awdurdod heddlu. Mae'n rhan o'r *gofyniad cyllideb* ac ni chynhwysir mohono felly o fewn *grantiau penodol y llywodraeth*. Cyfrifir grant yr heddlu gan ddefnyddio'r un fformwla ag a ddefnyddir ar gyfer cyfrif *asesïadau gwario safonol* awdurdodau'r heddlu.

Grantiau penodol y llywodraeth: Grantiau a delir fel canran gytûn o wariant penodedig ar brosiect neu wasanaeth penodol. Gellir rhannu'r grantiau hyn yn ddau gategori - o fewn *cyllid allanol agregedig* (AEF) a'r tu allan i AEF. Yn gyffredinol, grantiau o fewn AEF yw'r grantiau cyfredol hynny a roddir am lai na 100 y cant lle mae'r *awdurdod lleol* yn gwneud cyfraniad o ffynonellau eraill o gyllid. Y prif grantiau ym mhob categori ym 2001-02 oedd:

| O fewn AEF | Y tu allan i AEF |
|---|--|
| Grantiau cynnal addysg ac hyfforddiant Arian refeniw ychwanegol i ysgolion Addysg Gymraeg Addysg teithwyr a phersonau sydd wedi'u dadleoli Cymorth hyfforddiant ar gyfer gwasanaethau cymdeithasol personol Gwasanaethau cyflogaeth (cyflogaeth gysgodol) Cynllunio brys (amddiffyn sifil) Gweinyddu budd-dâl tai a budd-dâl y dreth gyngor Llysoedd ynadon Grant anogaeth perfformiad Grant parciau cenedlaethol | Ariannu cyfalaf: Yr Heddlu Llysoedd Ynadon Cyfredol: Lwfansau rhent gorfodol Grant budd-dâl y dreth gyngor Strategaeth anfantais feddyliol/salwch meddwl Grantiau gwasanaethau cymdeithasol eraill Grantiau addysg eraill Cymorth trafniadaeth cyhoeddus Grantiau'r UE |

Gwariant cyfalaf: Buddsoddi yng ngwasanaethau'r *awdurdodau lleol*, yn bennaf darparu, caffael a gwella asedau penodedig megis tir, adeiladau, cerbydau a pheiriannau ynghyd â thalu grantiau a blaensymiau i rai cyrff, megis grantiau adnewyddu cartrefi a wneir i berchnogion tai preifat. Ariennir gwariant cyfalaf yn rhannol drwy fenthycia; telir yr ad-daliadau blynyddol o brifswm a llog a geir o ganlyniad o *wariant refeniw*. Ar wahân i'r taliadau hyn am fenthyciadau, mae gan wariant cyfalaf hefyd oblygiadau ar gyfer yr elfen *gyfredol* o *wariant refeniw*, gan fod asedau newydd yn cynhyrchu costau refeniw newydd, megis staffio, gwres a chostau glanhau.

Gwariant cyfalaf sy'n cael ei godi ar y cyfrif refeniw (CERA): Unrhyw *wariant cyfalaf* a delir o gyfrif refeniw neu o gronfeydd refeniw wrth gefn. Ymhlith pethau eraill mae'n cynnwys: cyfraniadau refeniw at wariant cyfalaf; *gwariant cyfalaf* sy'n cael ei dalu o gronfeydd refeniw wrth gefn; a symiau sy'n cael eu neilltuo o gyfrif refeniw fel swm i dalu am gredyd ar gyfer *trefniadau credyd* neu mewn perthynas â *derbyniadau cyfalaf tybiannol*.

Gwariant cyfredol net: gweler elfen *gyfredol gwariant refeniw*.

Gwariant refeniw: Gwariant y mae angen ei ariannu o refeniw yn y flwyddyn gyfredol. Mae hyn yn cynnwys cost barhaus cynnal gwasanaethau lleol, gan gynnwys cyflogau gweithwyr cyflogedig a phrynu nwyddau a gwasanaethau (gweler elfen *gyfredol gwariant refeniw*) a chost ariannu *gwariant cyfalaf* (gweler elfen *taliadau cyfalaf gwariant refeniw*). Mae gan wariant refeniw hefyd ystyr benodol wrth ystyried cyfanswm gwariant refeniw, sef *gwariant refeniw gros heb gynnwys* yr hyn a ariennir gan *grantiau penodol y llywodraeth* y tu allan i *gyllid allanol agregedig*. Mae hyn yn hepgor gwariant ar wasanaethau a weinyddir gan yr awdurdodau lleol yn bennaf ar ran y llywodraeth ganolog, er enghraifft dyfarniadau gorfodol i fyfyrwyr, fel bod y mesur yn adlewyrchiad gwell o gyfanswm gwariant yr awdurdodau lleol. Gelwir gwariant refeniw a ddiffinnir fel hyn yn aml yn wariant ar sail *cyfanswm gwariant safonol*.

Gwariant refeniw gros: Elfen gyfredol net (gweler *cyfredol*) o *wariant refeniw*, ynghyd ag elfen *taliadau cyfalaf wariant refeniw*. I bob pwrpas yr holl wariant refeniw ydyw, gan gynnwys yr hyn a ariennir gan incwm o werthiannau, ffioedd a thaliadau a ffynonellau eraill heb fod yn ffynonellau grant, ond gan gynnwys yr hyn a ariennir gan *grantiau penodol y llywodraeth*, a hynny o fewn *cyllid allanol agreedig* a'r tu allan iddo.

Gwariant refeniw net: Defnyddir gwariant net fel rheol yng nghyd-destun gwariant refeniw. Gwariant refeniw net yw'r holl wariant refeniw heb gynnwys yr hyn a ariennir gan incwm o werthiannau, ffioedd, a thaliadau a ffynonellau eraill heb fod yn grantiau, a'r hyn a ariennir gan *grantiau penodol y llywodraeth*, a hynny o fewn *cyllid allanol agreedig* a'r tu allan iddo. Fel arall swm y gwariant ydyw a gefnogir gan *y dreth gyngor* a chymorth cyffredinol gan y llywodraeth ganolog, plws (neu lai) unrhyw neilltuadau o gronfeydd ariannol (neu iddynt) .

Gwasanaethau masnachu: Gwasanaethau'r *awdurdodau lleol* y bwriedir eu hariannu yn bennaf o daliadau a godir ar ddefnyddwyr y gwasanaeth. Gall y defnyddwyr hyn fod yn wasanaethau eraill yr *awdurdodau lleol* neu beidio. Cofnodir gwariant ac incwm ar gyfer y gwasanaethau hyn mewn cyfrifon masnachu ar wahân, sydd, at ei gilydd, yn cydbwysu i raddau. Caiff unrhyw wargedau neu ddiffygion ar y cyfrifon masnachu eu trosglwyddo i'r *gronfa gyngor*, ac maent yn rhan o gyfanswm *gwariant refeniw*. Ni roddir manylion gwasanaethau masnachu yn y cyhoeddiad hwn, ond gellir eu cael oddi wrth y cyfeiriad ar flaen y cyhoeddiad hwn.

Gwasanaethau'r gronfa gyngor: Gwasanaethau'r *awdurdod lleol* sy'n cael eu hariannu'n bennaf drwy drethi lleol a grantiau ac sy'n dibynnu i raddau cyfyngedig yn unig ar incwm o ffioedd, taliadau a gwerthiannau. Maent yn cynnwys addysg, yr heddlu, tân, priffyrdd, gwasanaethau cymdeithasol personol a gwasanaethau amgylcheddol.

Gwerth ardrethol eiddo: Fe'i cyfrifir ar sail ei werth rhentu tybiannol gan Asiantaeth y Swyddfa Brisio, sef y rhent a fyddai'n perthyn i'r eiddo pe bai'n cael ei gynnig ar y farchnad agored. O dan y drefn ar gyfer *ardrethi annomestig* cynhelir prisiau bob pum mlynedd a daeth hynny i rym yn Ebrill 1990, Ebrill 1995 ac Ebrill 2000.

Prisiau alldro (neu arian parod): Gwariant a ddangosir yn ôl prisiau alldro sy'n adlewyrchu lefel y prisiau a oedd mewn grym pan dynnwyd y gwariant, h.y. gwariant gwirioneddol o fewn cyfnod amser penodedig. Bydd cymariaethau gwariant dros amser yn ôl prisiau alldro yn dangos codiadau oherwydd chwyddiant yn ogystal â newidiadau go iawn yn lefelau gwasanaethau, ayb.

Y Rhestr ardrethu ganolog: Yn dangos *gwerthoedd ardrethol* (agregedig) dosbarthiadau penodol o hereditament annomestig a feddiennir gan bersonau dynodedig. Mae'r rhestr yn dangos: hereditamentau *a ardrethir yn ôl fformwla* (ac eithrio pwerdai nad ydynt wedi'u meddiannu gan National Power, Nuclear Electric a Powergen; a dociau a phorthladdoedd mawr) a thelathrebiadau, rhai piblinellau traws gwlad a rhai dyfrffyrdd sy'n cael eu prisio ar sail statudol arferol.

Rhwymedigaethau credyd: O dan Ran IV o Ddeddf Llywodraeth Leol a Thai 1989, mae'n ofynnol i awdurdodau lleol neilltuo cyfrannau penodedig o'u *derbyniadau cyfalaf fel darpariaeth* yn erbyn rhwymedigaethau credyd (neu ddyled). Gellir defnyddio'r hyn sy'n weddill, a elwir *derbyniadau cyfalaf defnyddiadwy*, i ariannu *gwariant cyfalaf* neu gall yr awdurdod ei neilltuo'n wirfoddol fel darpariaeth i dalu rhwymedigaethau credyd. Yn ogystal, mae gofyn i'r awdurdodau wneud isafswm darpariaeth o'u cyfrifon refeniw i dalu rhwymedigaethau o'r fath a gallant wneud cyfraniadau refeniw gwirfoddol atodol.

Y tâl cymunedol: Fe'i cyflwynwyd yn lle'r ardrethi domestig ar 1 Ebrill 1990 ac fe gafodd ei ddi-ddymu a'i ddisodli gan y *dreth gyngor* ar 1 Ebrill 1993. Tâl (neu daliadau) lleol personol ydoedd a bennwyd gan yr *awdurdod bilio* a'r *awdurdodau praeseptio*, i gasglu refeniw, a oedd, o'i gymryd ynghyd â'u cyfrannau o gymorth y llywodraeth ganolog, yn ddigon i ariannu eu *gofynion cyllideb*. Yr oedd y tâl cymunedol personol yn daladwy, gydag ychydig o eithriadau, gan bawb 18 oed neu drosodd.

Taliadau cyfalaf: Yr elfen **taliadau cyfalaf** o *variant refeniw* yw cost ad-daliadau dyled a'r llog sy'n daladwy ar fenthyciadau a godir i ariannu hen *variant cyfalaf* a chyfraniadau refeniw uniongyrchol tuag at *variant cyfalaf* yn y flwyddyn bresennol (gweler *gwariant cyfalaf a godir ar y cyfrif refeniw*).

Trefniadau Credyd: Ffuriau ar gredyd nad ydynt yn cynnwys benthyca arian gan *awdurdod lleol*. Maent yn cynnwys prydlesau tir neu eiddo arall a chontractau sy'n darparu ar gyfer credyd estynedig yn yr ystyr bod mwy na blwyddyn ariannol lawn yn mynd heibio rhwng y cyfnod pan wnaeth yr awdurdod gaffael y gwerth a thalu'r gwerth hwnnw. Rhaid i sicrwydd credyd, er enghraifft, fel cymeradwyaeth credyd neu *dderbyniad cyfalaf*, fod ar gael ar gyfer cost lawn y trefniant yn y flwyddyn y gwneir y trefniant ynddi.

Treth gyngor: Tâl lleol personol a bennir gan yr *awdurdod bilio* a'r *awdurdodau praeseptio* - i gasglu refeniw, sydd o'i gymryd ynghyd â'u cyfrannau o gymorth y llywodraeth ganolog, yn ddigon i ariannu eu *gofynion cyllideb*. Disodlodd y *tâl cymunedol* ar 1 Ebrill 1993 ac mae wedi'i seilio ar werth yr eiddo a nifer yr oedolion sy'n byw yno. Ym 1991, asesodd Asiantaeth y Swyddfa Brisió yr holl eiddo yn ardal pob cyngor sir neu gyngor bwrdeistref sirol a neilltuo pob eiddo i un o wyth band prisio; sef A i H. Caiff eiddo newydd eu prisio a'u gosod mewn band prisio yn ôl eu gwerth tybiannol ym 1991. Pennir y dreth wedyn ar sail y nifer o adeiladau sy'n cyfateb â band D ym mhob blwyddyn, a phennir lefelau'r dreth ar gyfer anheddau mewn bandiau eraill mewn perthynas â gwaelodlin band D.

Treth gyngor ar gyfer gwario safonol (CTSS): Y *dreth gyngor* y gallai pob awdurdod bilio ei phennu pe bai pob awdurdod yn ei ardal yn gwario ar lefel eu *hasesiad gwario safonol*. Dosberthir y *grant cynnal refeniw* i awdurdodau unigol ar y rhagdybiaeth bod pob awdurdod yn pennu *treth gyngor* sy'n gyfartal â'r ffigur hwn. Yn ymarferol, mae CTSS yn wahanol i'r *dreth gyngor* wirioneddol a bennir ym mhob awdurdod, gan fod pob awdurdod yn gwario ar lefel wahanol i'w *hasesiad gwario safonol*. Disodlodd CTSS y *tâl cymunedol* ar gyfer gwario safonol (CCSS) yn y flwyddyn ariannol 1993-94.