

SDR 158/2015

7 October 2015

## Local Authority Revenue and Capital Outturn Expenditure 2014-15

This statistical release analyses the revenue and capital outturn expenditure of Welsh local authorities in the 2014-15 financial year. Revenue expenditure is the cost of running local authority services such as staffing, heating, lighting and cleaning, together with the expenditure on goods and services consumed within the year. Capital expenditure is investment in local authority services, mainly the provision, acquisition and enhancement of fixed assets such as land, buildings, vehicles and machinery.

### Key points

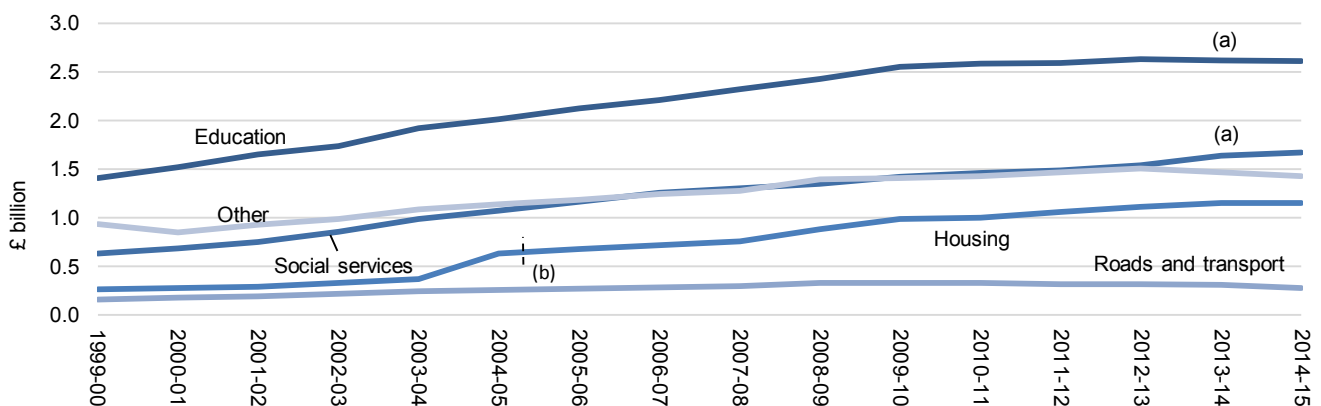
#### Revenue

- In 2014-15, total gross revenue expenditure as reported by Welsh local authorities, including police, fire and national park authorities, was £8.0 billion, a decrease of 0.3% over the previous year (table 1).
- Gross revenue expenditure per head in Wales (including police and fire) was £2,588 (table 1).
- Education services accounted for 33% of the total gross expenditure, social services 21%, police 9% and fire services 2% (chart 2).

#### Capital

- Capital expenditure for 2014-15 was £1,015 million (table 3) or £328 per head of population (table 6). This represents a decrease of £25 million or 2% over the previous year.
- Housing accounted for 26% (£260 million) of the overall expenditure followed by education 24% (£246 million) and transport 17% (£168 million) (chart 5 and table 7).
- Police, fire and national park authorities reported expenditure of £34 million, £14 million and £1 million respectively (table 6).

**Chart 1: Breakdown of unitary authority revenue expenditure over time**



(a) The decrease in education and increase in social services is largely due to a reclassification of Flying Start expenditure  
 (b) The large increase in housing in 2004-05 is due to rent rebates granted to HRA tenants being moved to the general fund.

Additional information is available at: [www.statswales.wales.gov.uk](http://www.statswales.wales.gov.uk)

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## Revenue

Table 1 shows the local authority revenue outturn expenditure. Education decreased by 0.2%, social services increased by 2.0% and housing increased by 0.1%. Planning and development is showing the largest percentage decrease at 17.0%.

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

	2013-14	2014-15	Annual change	Annual change	2014-15
County and county borough council expenditure	£ million	£ million	£ million	%	£ per head (b)
Education	2,616.9	2,610.3	-6.5	-0.2	844
Social services	1,640.0	1,673.3	33.3	2.0	541
Housing (c)	1,149.6	1,151.1	1.5	0.1	372
Local environmental services (d)	424.9	404.2	-20.7	-4.9	131
Roads and transport	306.8	278.9	-27.9	-9.1	90
Libraries, culture, heritage, sport and recreation	269.7	252.7	-17.0	-6.3	82
Planning, economic and community development	138.7	115.1	-23.6	-17.0	37
Council tax benefit and administration (d)	35.6	36.1	0.5	1.4	12
Debt financing: counties	323.4	330.1	6.7	2.1	107
Central administration and other revenue: counties (e) (f)	277.5	288.0	10.5	3.8	93
<b>All county and county borough council expenditure</b>	<b>7,183.0</b>	<b>7,139.9</b>	<b>-43.1</b>	<b>-0.6</b>	<b>2,309</b>
Police (f)	675.1	701.7	26.6	3.9	227
Fire (f)	150.0	146.1	-3.9	-2.6	47
National parks (f)	18.1	15.6	-2.5	-13.9	5
<b>Gross revenue expenditure</b>	<b>8,026.2</b>	<b>8,003.3</b>	<b>-22.9</b>	<b>-0.3</b>	<b>2,588</b>
less specific and special government grants (g)	2,064.2	2,108.8	44.6	2.2	682
<b>Net revenue expenditure</b>	<b>5,962.0</b>	<b>5,894.5</b>	<b>-67.5</b>	<b>-1.1</b>	<b>1,906</b>
Putting to (+) / drawing from (-) reserves (h)	-4.1	-7.3	-3.2	78.0	-2
Council tax reduction scheme	244.7	246.9	2.2	0.9	80
<b>Budget requirement (f)</b>	<b>6,202.6</b>	<b>6,134.1</b>	<b>-68.5</b>	<b>-1.1</b>	<b>1,984</b>
plus discretionary non-domestic rate relief	3.5	3.5	0.1	1.6	1
less revenue support grant	3,488.8	3,363.5	-125.4	-3.6	1,088
less police grant	240.1	236.2	-3.9	-1.6	76
less redistributed non-domestic rates income	1,032.0	1,041.0	9.0	0.9	337
less council tax reduction scheme grant	22.0	.	.	.	.
<b>Council tax requirement</b>	<b>1,423.1</b>	<b>1,497.0</b>	<b>73.9</b>	<b>5.2</b>	<b>484</b>
of which:					
paid by Council Tax Reduction Scheme from the Welsh Government	244.7	246.9	2.2	0.9	80
paid directly by council tax payers	1,178.4	1,250.1	71.7	6.1	404

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

(b) The '£ per head' calculations use the 2014 mid year estimates of population.

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

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

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

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

(g) Excludes police grant and council tax benefit grant.

(h) Includes Council Tax collected in year adjustments and other adjustments.

. Data not applicable

Chart 2 shows gross revenue expenditure across services as a percentage of total spend. Education and Social Services make up more than half of the total expenditure.

**Chart 2: Service level gross revenue expenditure in Wales, 2014-15**

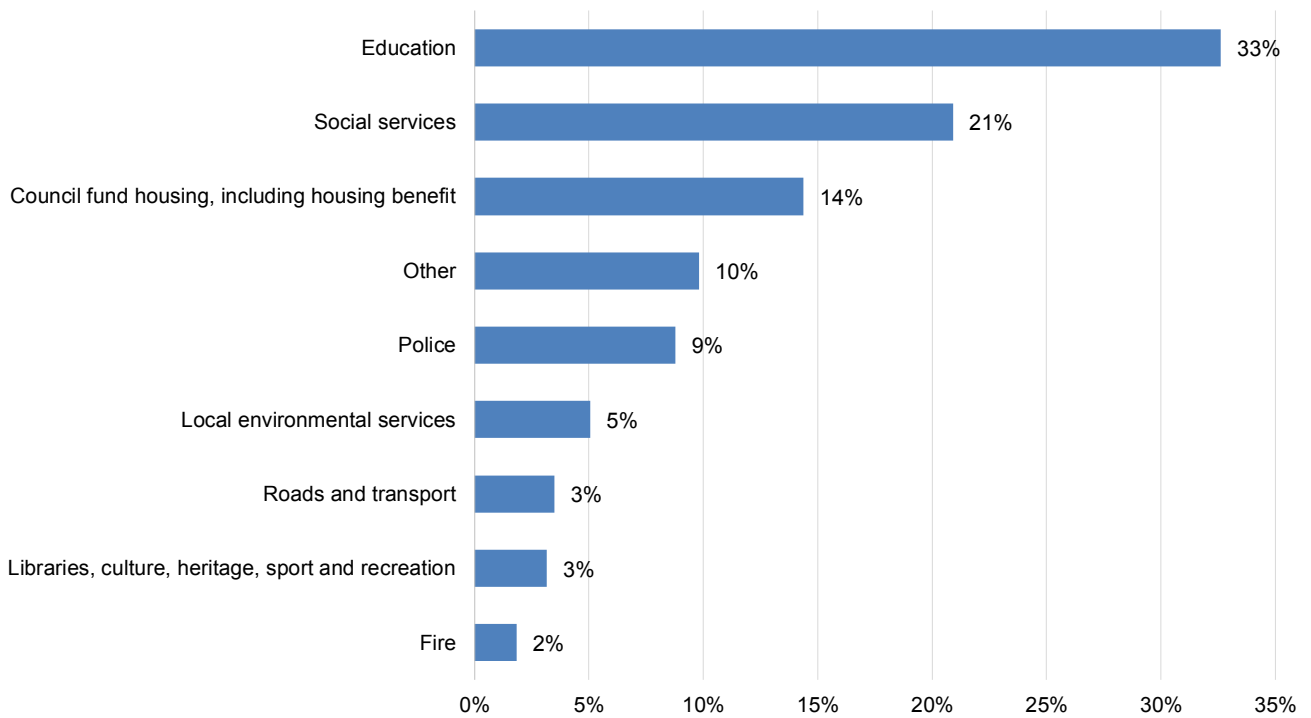


Chart 3 shows financing of budget requirement. Budget requirement is gross revenue expenditure less that funded by all non-police specific government grants and local authority reserves. It is the amount of expenditure which is supported by the council tax and general support from central government.

**Chart 3: Financing of budget requirement in Wales, 2014-15**

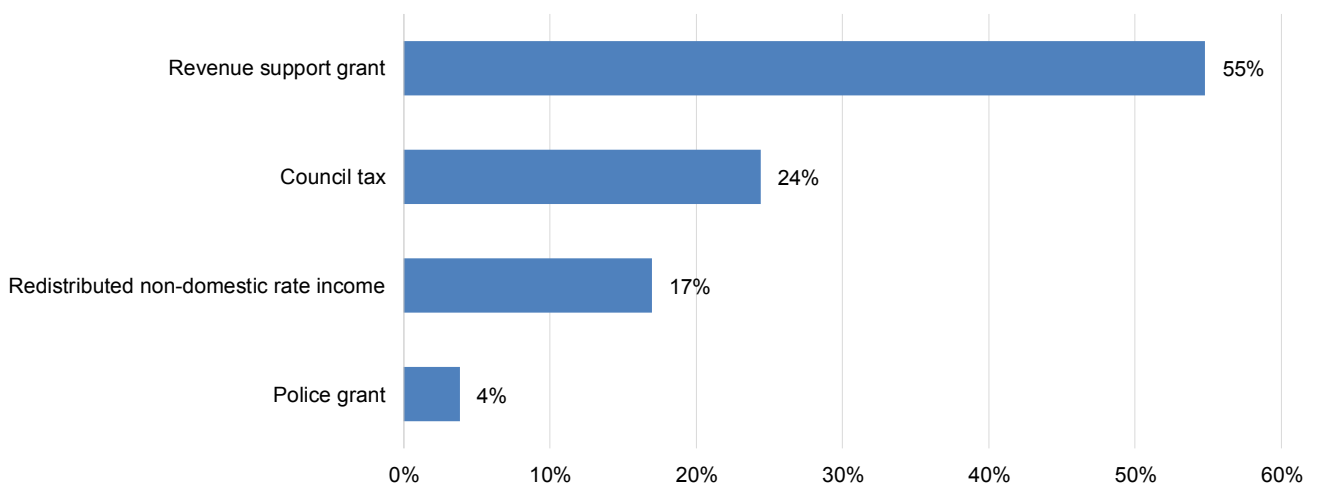


Table 2 shows the local authority revenue outturn expenditure. Of the unitary authorities, Newport showed the largest percentage increase of 4.3%.

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

	2013-14	2014-15	Annual	Annual	2014-15
	£ million	£ million	change	change	£ per head
			£ million	%	(b)
Isle of Anglesey	164.1	156.8	-7.2	-4.4	2,235
Gwynedd	296.0	288.2	-7.8	-2.6	2,357
Conwy	265.7	267.8	2.1	0.8	2,303
Denbighshire	238.7	236.5	-2.3	-1.0	2,495
Flintshire	319.4	318.6	-0.8	-0.3	2,072
Wrexham	295.2	294.2	-1.0	-0.4	2,152
Powys	309.8	299.3	-10.5	-3.4	2,256
Ceredigion	172.3	172.1	-0.2	-0.1	2,282
Pembrokeshire	271.4	267.5	-3.9	-1.5	2,163
Carmarthenshire	411.8	423.1	11.3	2.8	2,289
Swansea	558.3	564.4	6.1	1.1	2,339
Neath Port Talbot	360.1	360.0	-0.1	-0.0	2,562
Bridgend	327.0	326.0	-1.0	-0.3	2,308
Vale of Glamorgan	279.6	276.2	-3.4	-1.2	2,163
Cardiff	811.2	796.4	-14.8	-1.8	2,248
Rhondda Cynon Taf	583.7	592.2	8.5	1.5	2,500
Merthyr Tydfil	147.6	149.0	1.3	0.9	2,522
Caerphilly	431.1	413.6	-17.4	-4.0	2,299
Blaenau Gwent	187.4	175.9	-11.5	-6.2	2,524
Torfaen	231.7	227.3	-4.4	-1.9	2,481
Monmouthshire	183.3	182.5	-0.7	-0.4	1,977
Newport	337.6	352.3	14.7	4.3	2,399
<b>All county and county borough councils</b>	<b>7,183.0</b>	<b>7,139.9</b>	<b>-43.1</b>	<b>-0.6</b>	<b>2,309</b>
Dyfed Powys police	100.8	110.8	10.0	9.9	214
Gwent police	127.0	144.5	17.5	13.8	249
North Wales police	156.1	154.4	-1.6	-1.1	222
South Wales police	291.3	292.0	0.7	0.3	224
<b>All police</b>	<b>675.1</b>	<b>701.7</b>	<b>26.6</b>	<b>3.9</b>	<b>227</b>
Mid and West Wales fire authority	45.2	44.7	-0.5	-1.0	50
North Wales fire authority	33.0	32.9	-0.0	-0.1	47
South Wales fire authority	71.8	68.4	-3.4	-4.7	46
<b>All fire authorities</b>	<b>150.0</b>	<b>146.1</b>	<b>-3.9</b>	<b>-2.6</b>	<b>47</b>
Brecon Beacons national park authority	5.5	4.7	-0.8	-14.8	.
Pembrokeshire Coast national park authority	5.4	5.1	-0.3	-4.8	.
Snowdonia national park authority	7.2	5.8	-1.4	-20.0	.
<b>All national park authorities</b>	<b>18.1</b>	<b>15.6</b>	<b>-2.5</b>	<b>-13.9</b>	<b>5</b>
<b>Wales</b>	<b>8,026.2</b>	<b>8,003.3</b>	<b>-22.9</b>	<b>-0.3</b>	<b>2,588</b>

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

(b) The £ per head calculations use the 2014 mid year estimates of population.

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

# Capital

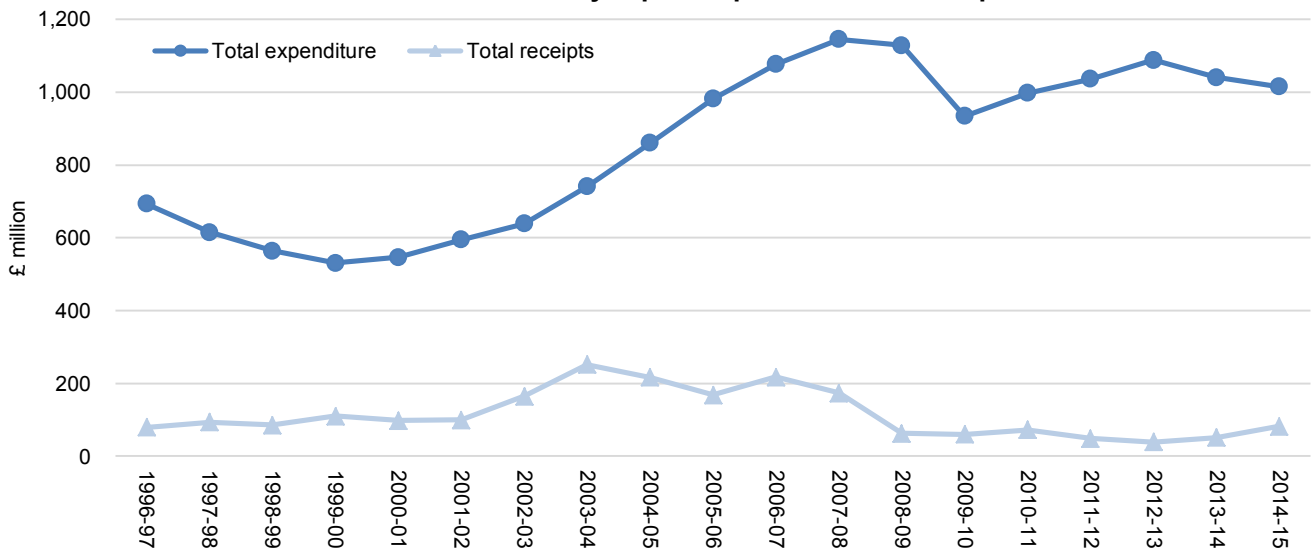
**Table 3: Local authority capital expenditure by service**

£ million

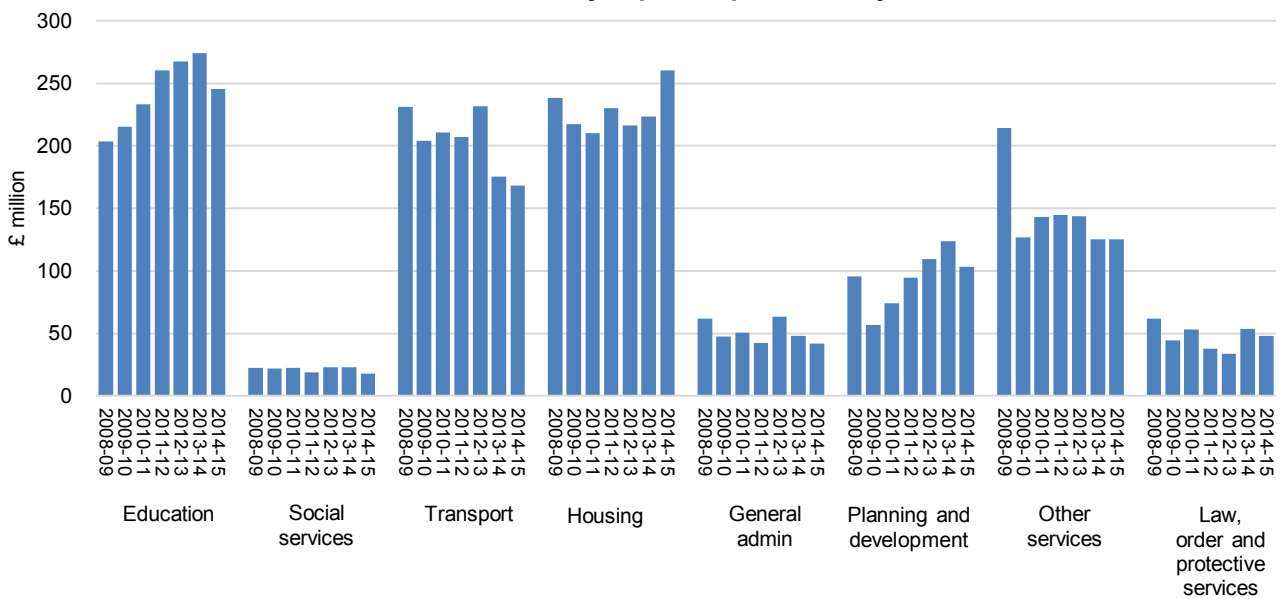
	1996-97	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2014-15 over 2013-14 percentage change
Education	57.4	203.6	215.5	233.3	260.6	267.4	274.0	245.6	-10
Social services	12.4	22.1	21.9	22.3	18.8	22.9	17.7	22.9	30
Transport	113.2	231.4	204.0	210.9	206.9	231.5	175.1	168.1	-4
Housing	271.0	238.2	217.4	210.1	230.1	216.4	223.6	260.3	16
General administration	36.0	61.7	47.4	50.6	42.6	63.4	47.7	41.9	-12
Planning and development	39.3	95.6	56.5	73.9	94.7	109.2	123.7	103.3	-16
Other services	145.3	214.3	126.8	143.3	144.7	143.4	125.1	125.1	-0
Law, order and protective services	18.6	61.6	44.6	53.2	37.9	33.9	53.7	48.0	-10
<b>Total expenditure</b>	<b>693.2</b>	<b>1,128.4</b>	<b>934.1</b>	<b>997.7</b>	<b>1,036.3</b>	<b>1,088.1</b>	<b>1,040.6</b>	<b>1,015.2</b>	<b>-2</b>

In 2014-15, local authority capital expenditure was £1,015 million, an annual decrease of 2%. Expenditure increased for social services and housing. A full breakdown of capital expenditure is shown in table 6.

**Chart 4: Local authority capital expenditure and receipts**



**Chart 5: Local authority capital expenditure by service**



**Table 4: Local authority capital receipts by service**

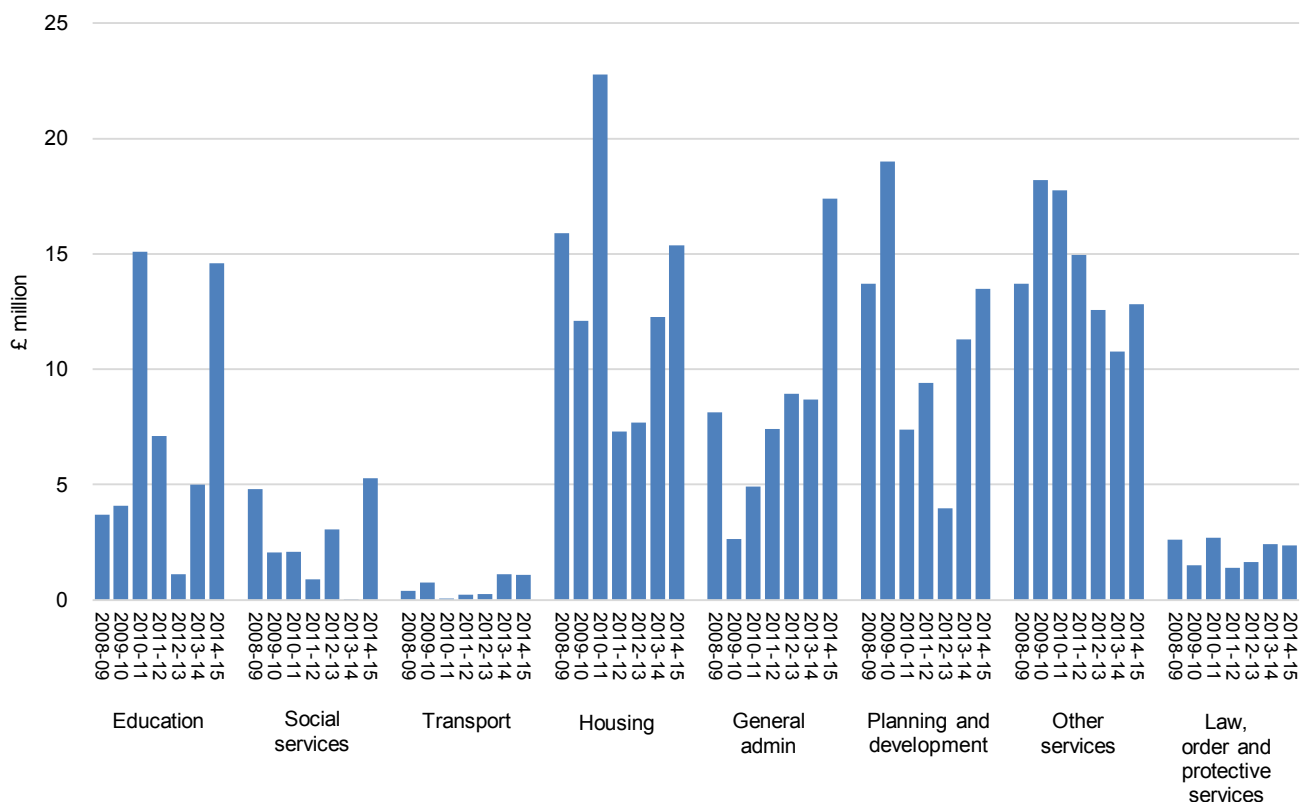
£ million

	1996-97	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2014-15 over 2013-14 percentage change (a)
Education	0.6	3.7	4.1	15.1	7.1	1.1	5.0	14.6	.
Social services	0.2	4.8	2.1	2.1	0.9	3.1	0.0	5.3	.
Transport	1.8	0.4	0.7	0.1	0.2	0.2	1.1	1.1	.
Housing	49.3	15.9	12.1	22.8	7.3	7.7	12.3	15.4	.
General administration	6.9	8.1	2.6	4.9	7.4	8.9	8.7	17.4	.
Planning and development	12.6	13.7	19.0	7.4	9.4	4.0	11.3	13.5	.
Other services	4.2	13.7	18.2	17.8	14.9	12.6	10.8	12.8	.
Law, order and protective services	3.6	2.6	1.5	2.7	1.4	1.6	2.4	2.4	.
<b>Total receipts</b>	<b>79.3</b>	<b>62.9</b>	<b>60.3</b>	<b>72.7</b>	<b>48.7</b>	<b>39.2</b>	<b>51.6</b>	<b>82.3</b>	<b>60</b>

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

In 2014-15, local authority capital receipts were around £82 million, an annual increase of £31 million or 60%. Education receipts showed an annual increase of £10 million and social services receipts increased by £5 million. A full breakdown of capital receipts is shown in table 7.

**Chart 6: Local authority capital receipts by service**



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

	£ million								% of
	1996-97	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	total
<b>External financing</b>									
General capital funding / grant (b)	343.7	.	.	.	.	.	.	.	.
Capital grants (c)	241.5	538.6	470.0	515.7	477.2	507.4	464.1	403.4	40
Supported borrowing	.	156.2	161.1	145.8	122.0	118.3	88.7	97.9	10
Major repairs allowance	.	85.8	79.7	67.6	60.4	57.8	63.0	60.4	6
Sub-total external financing	585.2	780.5	710.9	729.0	659.6	683.5	615.8	561.7	55
<b>Internal financing</b>									
Unsupported borrowing	.	125.0	106.1	144.4	175.8	205.1	213.0	234.7	23
Use of capital receipts	65.0	102.5	47.5	45.4	70.7	46.0	37.6	46.4	5
Capital expenditure charged to revenue	42.9	120.3	69.6	78.7	130.1	153.5	174.3	172.4	17
Sub-total internal financing	107.9	347.9	223.3	268.6	376.6	404.5	424.8	453.5	45
<b>Total financing</b>	<b>693.2</b>	<b>1,128.4</b>	<b>934.1</b>	<b>997.7</b>	<b>1,036.3</b>	<b>1,088.1</b>	<b>1,040.6</b>	<b>1,015.2</b>	<b>100</b>

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

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

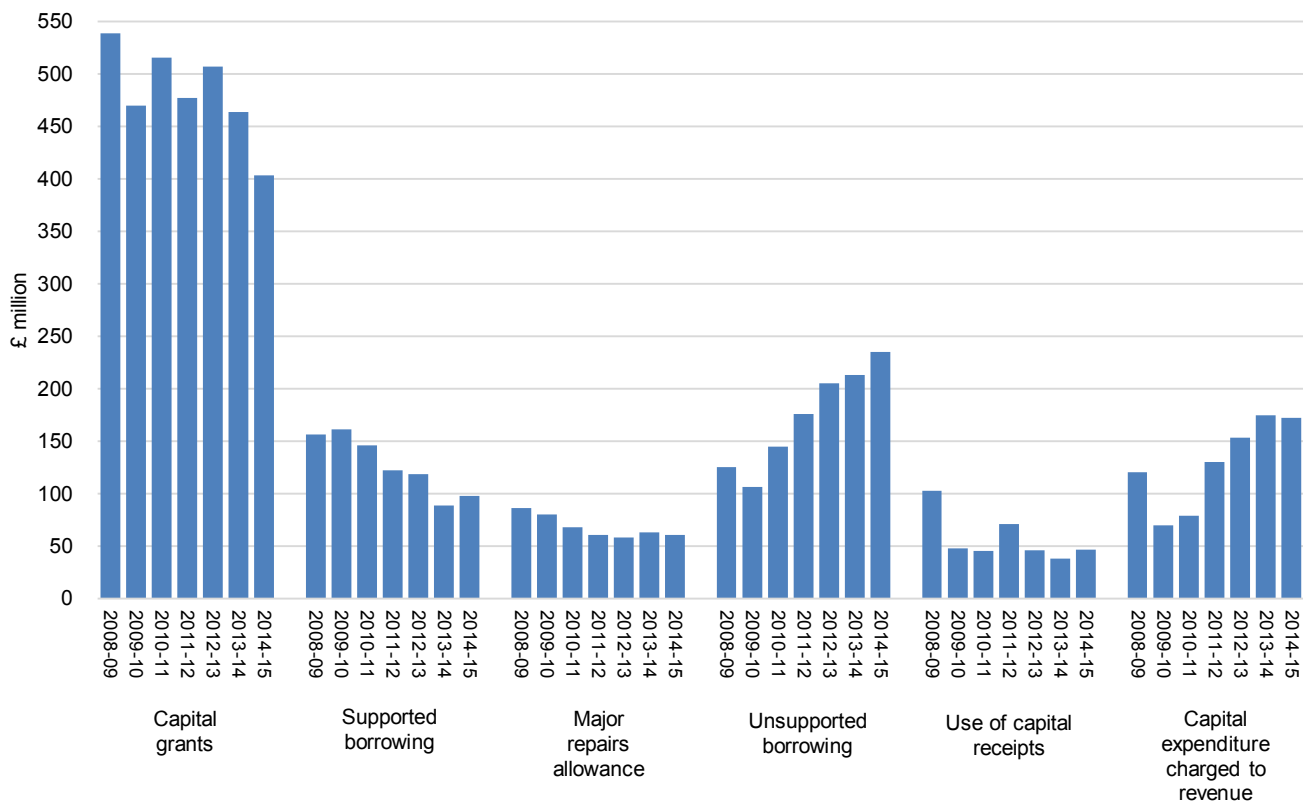
(c) Includes capital grants from the Welsh Government, other UK Government Departments, European Community Structural Funds (including ERDF) and grants and contributions from other sources.

In 2014-15, 55% of local authorities financing of capital expenditure came from central government (External financing), the remaining 45% was funded from their own resources (Internal financing).

External financing came from: capital grants £403 million (40%); supported borrowing £98 million (10%) and major repairs allowance £60 million (6%).

Internal financing was made up of: unsupported borrowing £235 million (23%); capital expenditure charged to revenue £172 million (17%) and use of capital receipts £46 million (5%).

Unsupported borrowing increased by 10% in 2014-15.

**Chart 7: Financing of local authority capital expenditure**

**Table 6: Capital expenditure, by authority and service, 2014-15**

									£ million	£ per head
	Education	Social services	Transport	Housing	General administration	Planning and development	Other services	Law, order and protective services	Total capital expenditure	Total capital expenditure (a)
County/county borough councils:										
Isle of Anglesey	2.7	0.2	3.2	7.4	1.6	3.8	2.4	.	21.3	303
Gwynedd	8.9	1.2	10.6	2.9	1.4	3.5	3.8	.	32.4	265
Conwy	4.5	2.0	4.2	4.9	1.8	2.8	7.8	.	28.0	240
Denbighshire	9.7	1.1	7.7	6.4	0.4	3.7	6.6	.	35.7	376
Flintshire	9.2	0.6	6.1	15.7	2.9	3.9	2.0	.	40.4	263
Wrexham	3.3	1.6	4.2	43.1	0.7	0.7	1.3	.	54.8	401
Powys	3.6	0.8	9.2	14.3	0.7	1.2	9.0	.	38.6	291
Ceredigion	7.9	0.4	4.2	3.0	0.6	1.7	7.5	.	25.4	336
Pembrokeshire	6.7	0.2	12.4	7.9	2.1	1.4	3.8	.	34.6	280
Carmarthenshire	40.5	3.8	6.4	28.3	1.4	16.9	2.7	.	99.9	541
Swansea	18.8	0.9	16.0	30.0	4.0	5.4	16.5	.	91.8	380
Neath Port Talbot	10.0	1.9	15.5	5.0	0.5	15.4	9.4	.	57.8	411
Bridgend	10.0	0.8	5.2	3.9	4.8	1.8	1.9	.	28.5	202
Vale of Glamorgan	22.7	0.6	6.0	21.4	2.0	3.2	2.0	.	58.0	454
Cardiff	23.9	1.5	15.1	23.8	2.8	7.3	8.0	.	82.5	233
Rhondda Cynon Taf	29.7	2.1	8.0	6.6	8.6	2.3	14.2	.	71.5	302
Merthyr Tydfil	3.2	0.2	3.6	7.9	0.9	10.5	4.5	.	30.7	521
Caerphilly	8.6	0.6	6.8	18.4	0.5	2.2	6.1	.	43.2	240
Blaenau Gwent	7.4	0.4	8.6	2.9	0.7	6.9	7.2	.	34.1	489
Torfaen	3.4	0.0	2.4	3.6	0.1	1.0	3.4	.	13.9	152
Monmouthshire	6.4	0.4	4.2	0.8	0.5	0.1	2.0	.	14.3	154
Newport	4.6	1.4	8.5	2.0	2.7	7.4	2.1	.	28.7	195
All county/county borough councils	245.6	22.9	168.1	260.3	41.8	103.3	124.0	.	966.0	312
Police:										
Dyfed Powys	.	.	.	.	.	.	.	3.0	3.0	6
Gwent	.	.	.	.	.	.	.	3.1	3.1	5
North Wales	.	.	.	.	.	.	.	4.8	4.8	7
South Wales	.	.	.	.	.	.	.	22.9	22.9	18
All police	.	.	.	.	.	.	.	33.7	33.7	11
Fire authorities:										
Mid and West Wales	.	.	.	.	.	.	.	2.8	2.8	3
North Wales	.	.	.	.	.	.	.	6.7	6.7	10
South Wales	.	.	.	.	.	.	.	4.8	4.8	3
All fire authorities	.	.	.	.	.	.	.	14.3	14.3	5
National park authorities:										
Brecon Beacons	.	.	.	.	0.0	0.0	0.2	.	0.2	.
Pembrokeshire Coast	.	.	.	.	0.0	0.0	0.5	.	0.5	.
Snowdonia	.	.	.	.	0.1	0.0	0.4	.	0.5	.
All national park authorities	.	.	.	.	0.1	0.0	1.1	.	1.2	-
Wales	245.6	22.9	168.1	260.3	41.9	103.3	125.1	48.0	1,015.2	328

(a) The £ per head calculations use 2014 mid-year estimates of population.



**Table 7: Capital expenditure and receipts, by detailed service, 2014-15**

Service	Expenditure			Receipts	
	£ million	£ per head (a)	% of Total	£ million	£ per head (a)
Education:					
Pre-primary education	10.0	3	1	0.5	-
Primary education	94.2	30	9	3.4	1
Secondary education	133.3	43	13	10.1	3
Special education	6.4	2	1	0.0	0
Youth service	0.6	-	-	0.5	-
Other education services	1.1	-	-	0.0	-
All education	245.6	79	24	14.6	5
Social services	22.9	7	2	5.3	2
Transport:					
Roads, street lighting and road safety	153.4	50	15	0.7	-
Parking of vehicles	4.2	1	-	0.2	-
Public passenger transport	9.7	3	1	0.0	0
Other	0.8	-	-	0.1	-
All transport	168.1	54	17	1.1	-
Housing:					
Housing Revenue Account (HRA)	183.2	59	18	13.7	4
Council fund and other housing	77.1	25	8	1.6	1
All housing	260.3	84	26	15.4	5
General administration	41.9	14	4	17.4	6
Planning and development	103.3	33	10	13.5	4
Other services:					
Library services	2.8	1	-	0.2	-
Museums and art galleries	5.8	2	1	0.0	-
Art activities and facilities	2.1	1	-	0.1	-
Agriculture and fisheries	23.1	7	2	7.2	2
Sports facilities	24.9	8	2	0.0	-
Sports development	2.5	1	-	0.0	-
Derelict land reclamation	5.4	2	1	0.0	0
Parks and open spaces	9.1	3	1	0.0	-
Waste collection and disposal	15.7	5	2	0.1	-
Community safety	0.9	-	-	0.0	0
Environmental health	6.4	2	1	0.1	-
Industrial and commercial	3.5	1	-	2.4	1
Other trading services	10.7	3	1	0.0	-
Miscellaneous	12.2	4	1	2.5	1
All other services	125.1	40	12	12.8	4
Law, order and protective services:					
Police	33.7	11	3	1.6	1
Fire service and civil defence	14.3	5	1	0.8	-
Coroners' courts	0.0	0	-	0.0	0
All law, order and protective services	48.0	16	5	2.4	1
<b>Total all services</b>	<b>1,015.2</b>	<b>328</b>	<b>100</b>	<b>82.3</b>	<b>27</b>

(a) The £ per head calculations use 2014 mid-year estimates of population.

# Technical Notes on Local Authority Revenue and Capital Outturn Expenditure

## Revenue Definitions

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

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

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

### Fire authorities and national park authorities

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

### Revenue expenditure funded from capital under statute (RECS)

Prior to 2008-09, authorities used deferred charges to recognise expenditure that regulations permitted to be funded from capital resources, but which did not satisfy criteria to be classified as capital expenditure. Examples of deferred charges included work on property not owned by the authority and grants for economic development purposes, where the grant was to be spent on capital items. In 2008-09 deferred charges were replaced with this new category of expenditure. This required the expenditure to be recorded notionally against the appropriate service with no impact on an authority's Council Tax requirement. From 2010-11 figures are on a non-RECS basis.

### International Financial Reporting Standards (IFRS)

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

### Data sources

The main sources of information on local authority revenue expenditure are the Revenue Outturn (RO) returns. The latest returns relate to the final accounts for the 2014-15 financial year. More information relating to forecast budgeted expenditure for 2015-16 is available from the revenue account (RA) budget returns.

### Further information

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

## Capital Definitions

### Up to 2003-04

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

### From 2004-05 onwards

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

### Data sources

The main sources of information on local authority capital expenditure are the capital outturn (COR) returns from local authorities. The latest returns relate to the final accounts for the 2014-15 financial year. More information relating to forecast expenditure for 2015-16 is available from the capital forecast (CAPFOR) returns.

### Further information

Statistics on capital outturn are also available for [England](#) and [Scotland](#).

### Rounding

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

### Accessing the data

Much of the data behind the charts and tables in this release are available on 'StatsWales' (a free-to-use internet service that allows visitors to view, manipulate, create and download information from the most up to date and detailed official data in Wales). To access the data, please click on the following links:

<https://statswales.wales.gov.uk/Catalogue/Local-Government/Finance/Revenue>

<https://statswales.wales.gov.uk/Catalogue/Local-Government/Finance/Capital/Outturn>

→Local Government

→Finance

→Revenue

→Outturn

→Education

→Financing

→Social Services

→Transport

→Local Government

→Finance

→Capital

→Outturn

## Feedback

We welcome feedback on our statistics. If you have any comments, suggestions or queries or if you need more information, please contact us using the details below.

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