



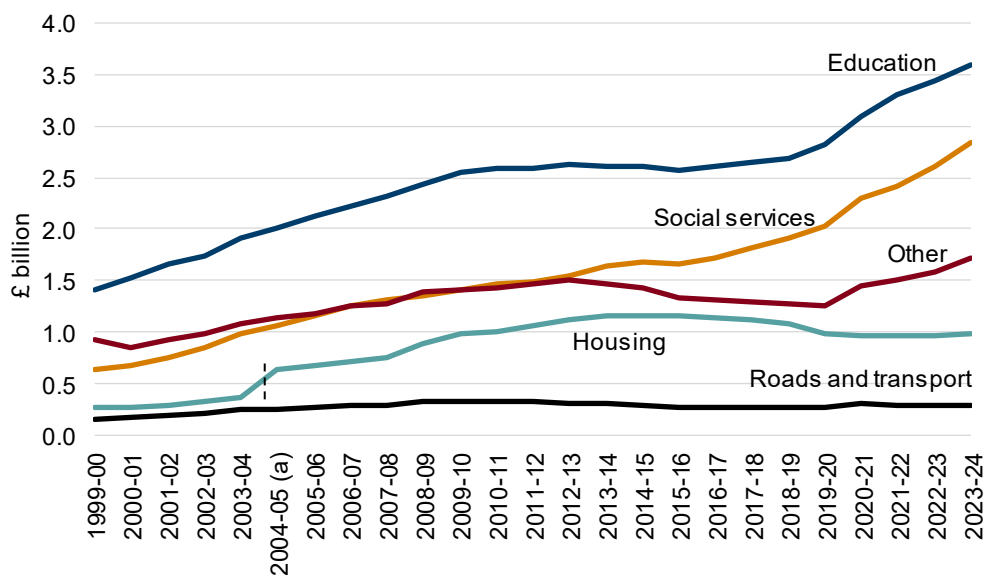
## Local authority revenue and capital outturn expenditure 2023-24

17 October 2024  
SFR 93/2024

### Revenue

- In 2023-24, total revenue expenditure by Welsh local authorities increased by 6.5% to £10.7 billion. Revenue expenditure per head was £3,366 or £147 higher than the previous year.
- Prior to the 2008-09 recession and the subsequent austerity measures, annual increases of 5% or 6% were regularly reported. Since 2010-11 only five years have seen growth exceeding 2%, four of which have been in the last four years.
- Over time, statutory services such as education and social services have been protected (with social services having seen the biggest increase in expenditure) but other services such as libraries, roads and transport and planning have seen overall reductions since 2010-11. Education and social services now account for 68% of overall unitary authority expenditure compared with 59% in 2010-11 and 60% in 1999-2000.

**Figure 1: Breakdown of unitary authority revenue expenditure**



(a) The large increase in housing in 2004-05 is due to rent rebates granted to HRA tenants being moved to the general fund.

### About this release

This release analyses the revenue and capital outturn expenditure of Welsh local authorities.

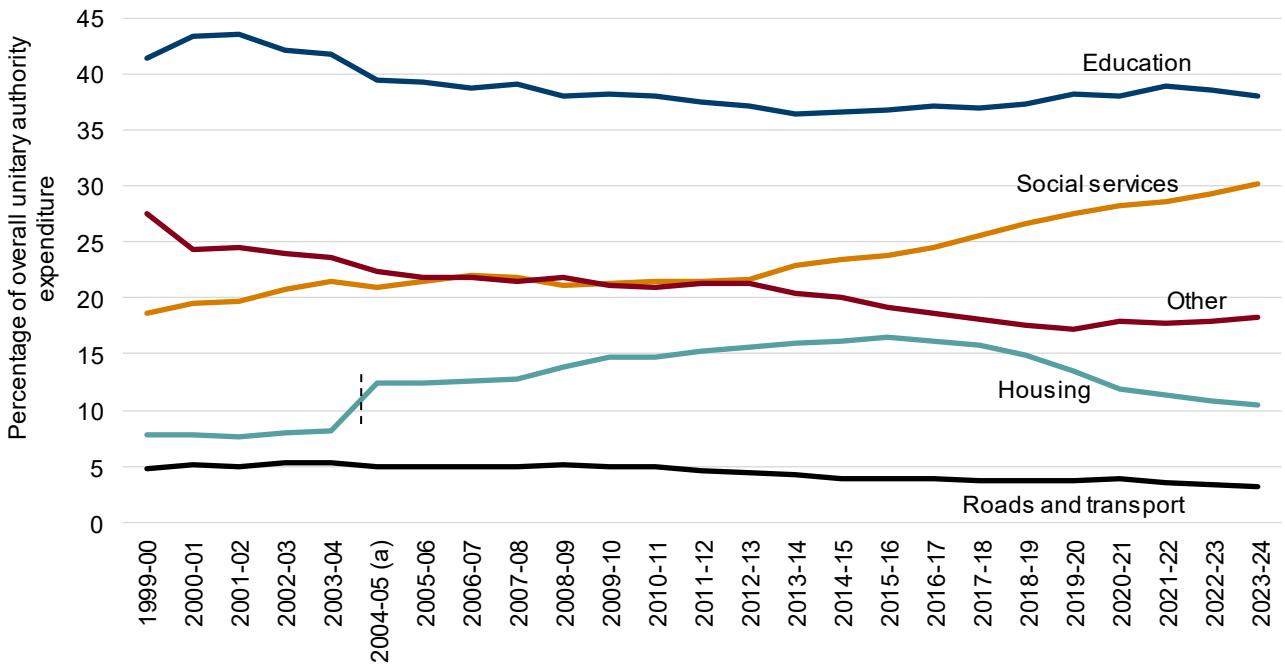
Revenue expenditure is the cost of running local authority services such as staffing, heating, lighting and cleaning, together with the expenditure on goods and services consumed within the year.

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

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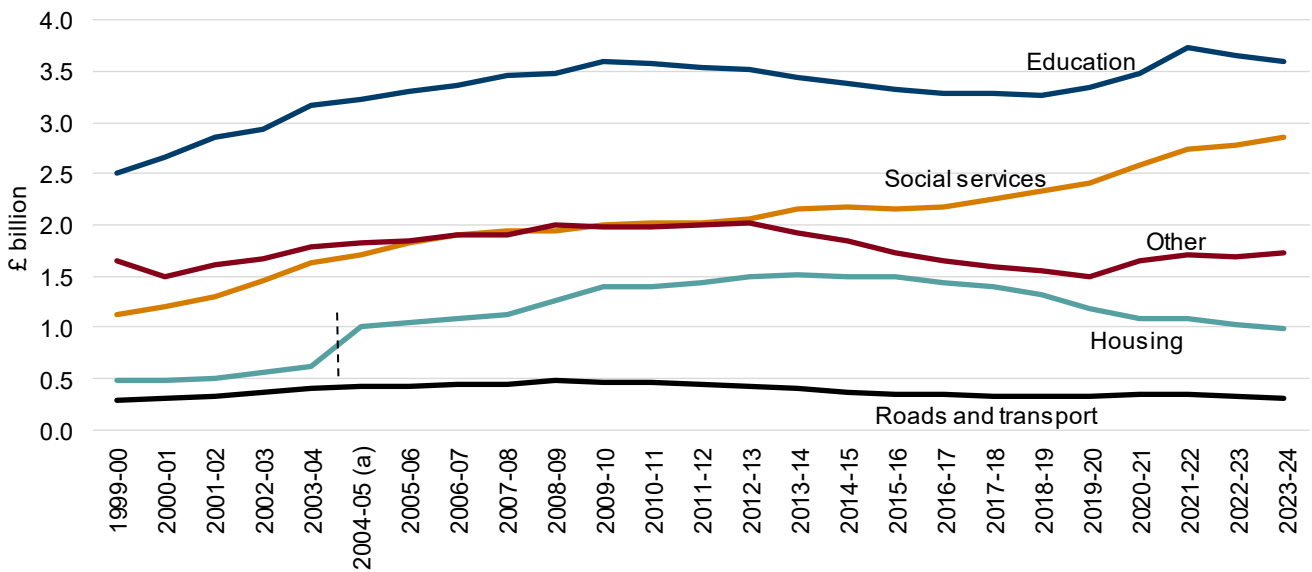
**Figure 2: Distribution of unitary authority revenue expenditure**



(a) The large increase in housing in 2004-05 is due to rent rebates granted to HRA tenants being moved to the general fund.

When accounting for inflation, overall revenue expenditure in 2023-24, remained flat compared to 2022-23.

**Figure 3: Real terms breakdown of unitary authority revenue expenditure (2023-24 prices)**



(a) The large increase in housing in 2004-05 is due to rent rebates granted to HRA tenants being moved to the general fund.

**Capital**

- Capital expenditure increased by 21.8% in 2023-24 to £1,914 million or £605 per head of population. This represents an increase of £343 million over the previous year.
- In general, capital expenditure is more volatile and can be impacted heavily by large investments or adjustments. Expenditure increased in 2023-24 partly due to increases in education and housing.
- Most of this capital expenditure was spent by unitary authorities, with police, fire and national park authorities reporting expenditure of £47 million, £18 million and £4 million respectively.

## Revenue

Table 1 shows the local authority revenue outturn expenditure. Education increased by 4.8% and social services increased by 9.1%. Debt financing is showing the largest percentage decrease at 0.4%.

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

	2022-23	2023-24	Annual change	Annual change	2023-24
	£ million	£ million	£ million	%	£ per head (b)
<b>County and county borough council expenditure</b>					
Education	3,431.2	3,596.3	165.1	4.8	1,136
Social services	2,610.8	2,847.2	236.5	9.1	900
Housing (c)	965.1	987.6	22.5	2.3	312
Local environmental services (d)	492.0	514.7	22.7	4.6	163
Roads and transport	296.0	296.2	0.2	0.1	94
Libraries, culture, heritage, sport and recreation	244.0	258.8	14.8	6.1	82
Planning, economic and community development	136.1	178.0	41.9	30.8	56
Council tax administration	50.9	52.1	1.3	2.5	16
Debt financing: counties	309.5	308.4	-1.1	-0.4	97
Central administration and other revenue: counties (e) (f)	356.8	407.3	50.5	14.2	129
<b>All county and county borough council expenditure</b>	<b>8,892.3</b>	<b>9,446.6</b>	<b>554.3</b>	<b>6.2</b>	<b>2,985</b>
Police (f)	905.2	984.0	78.7	8.7	311
Fire (f)	181.7	200.3	18.6	10.2	63
National parks (f)	18.2	20.1	1.9	10.4	6
<b>Gross revenue expenditure</b>	<b>9,997.5</b>	<b>10,651.0</b>	<b>653.5</b>	<b>6.5</b>	<b>3,366</b>
less specific and special government grants (g)	2,455.8	2,461.2	5.4	0.2	778
<b>Net revenue expenditure</b>	<b>7,541.6</b>	<b>8,189.8</b>	<b>648.1</b>	<b>8.6</b>	<b>2,588</b>
Putting to (+) / drawing from (-) reserves (h)	-51.0	-146.8	-95.8	187.7	-46
Council tax reduction scheme	272.6	278.2	5.6	2.0	88
<b>Budget requirement (f)</b>	<b>7,763.2</b>	<b>8,321.1</b>	<b>557.9</b>	<b>7.2</b>	<b>2,630</b>
plus discretionary non-domestic rate relief	4.9	4.8	-0.1	-2.5	2
less revenue support grant	4,086.1	4,611.4	525.3	12.9	1,457
less police grant	318.2	319.7	1.5	0.5	101
less redistributed non-domestic rates income	1,135.0	1,022.0	-113.0	-10.0	323
<b>Council tax requirement</b>	<b>2,228.9</b>	<b>2,372.9</b>	<b>144.0</b>	<b>6.5</b>	<b>750</b>
of which:					
paid by council tax reduction scheme	272.6	278.2	5.6	2.0	88
paid directly by council tax payers	1,956.3	2,094.7	138.4	7.1	662

(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 2023 mid year estimates of population.

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

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

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

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

(g) Excludes police grant.

(h) Includes council tax collected in year adjustments and other adjustments.

. Data not applicable

Figure 4 shows revenue expenditure across services as a percentage of total expenditure. Education and Social Services make up 60% of the total expenditure.

**Figure 4: Service level revenue expenditure in Wales, 2023-24**

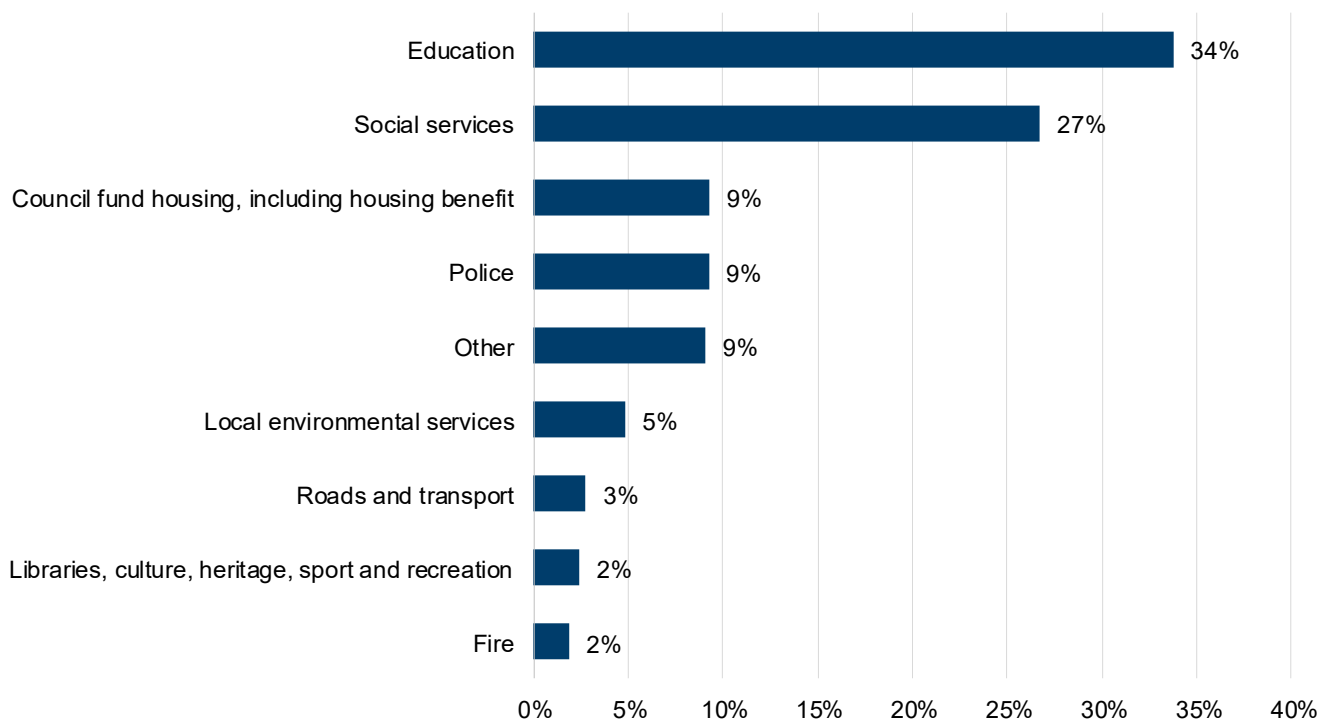


Figure 5 shows financing of budget requirement. Budget requirement is gross revenue expenditure less that funded by all non-police specific government grants and local authority reserves. It is the amount of expenditure which is supported by the council tax and general support from central government.

**Figure 5: Financing of budget requirement in Wales, 2023-24**

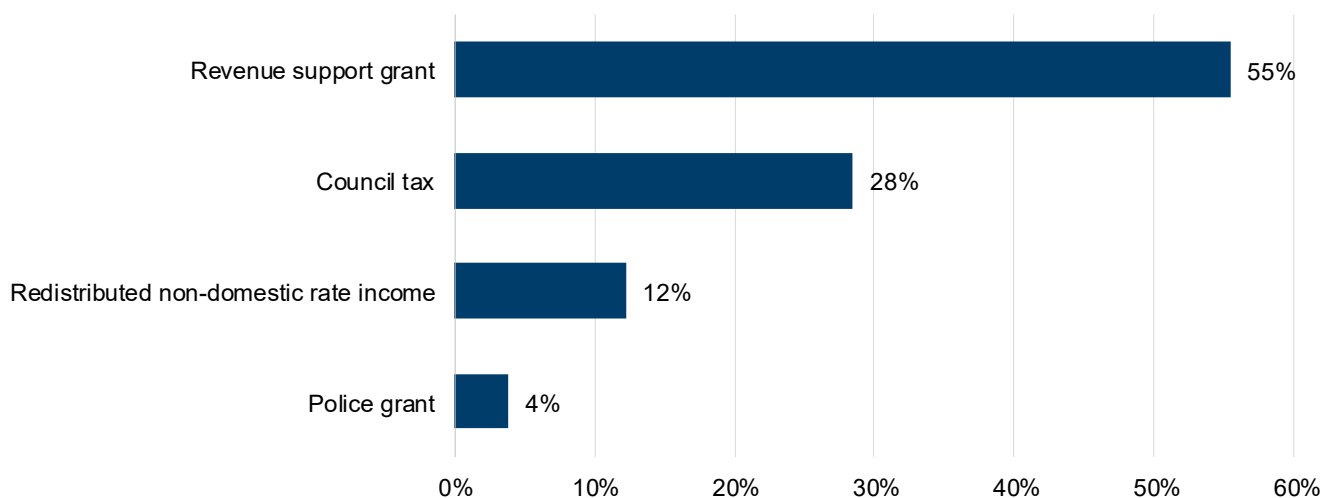


Table 2 shows the local authority revenue outturn expenditure. Of the unitary authorities, Gwynedd showed the largest percentage increase of 11.6% due to their role as lead authority for a large UK Shared Prosperity Fund grant.

**Table 2 - Revenue expenditure by local authority (a)**

	2022-23	2023-24	Annual	Annual	2023-24
	£ million	£ million	change	change	£ per head
			£ million	%	(b)
Isle of Anglesey	205.6	215.9	10.3	5.0	3,116
Gwynedd	371.3	414.5	43.2	11.6	3,478
Conwy	325.8	345.6	19.8	6.1	3,021
Denbighshire	287.8	302.0	14.2	4.9	3,109
Flintshire	400.8	428.6	27.7	6.9	2,750
Wrexham	375.4	380.7	5.3	1.4	2,796
Powys	374.7	394.6	19.9	5.3	2,935
Ceredigion	221.5	232.7	11.2	5.1	3,185
Pembrokeshire	333.5	355.3	21.9	6.6	2,842
Carmarthenshire	512.3	567.1	54.8	10.7	2,983
Swansea	669.8	714.9	45.1	6.7	2,897
Neath Port Talbot	436.0	457.0	20.9	4.8	3,198
Bridgend	410.6	454.3	43.7	10.6	3,096
Vale of Glamorgan	360.1	379.1	19.1	5.3	2,814
Cardiff	1,017.5	1,074.1	56.5	5.6	2,800
Rhondda Cynon Taf	717.2	751.7	34.5	4.8	3,117
Merthyr Tydfil	185.4	197.6	12.2	6.6	3,372
Caerphilly	502.9	537.2	34.4	6.8	3,045
Blaenau Gwent	215.6	224.1	8.5	4.0	3,327
Torfaen	262.1	275.8	13.7	5.2	2,952
Monmouthshire	243.5	245.9	2.4	1.0	2,600
Newport	463.1	497.9	34.8	7.5	3,043
<b>All county and county borough councils</b>	<b>8,892.3</b>	<b>9,446.6</b>	<b>554.3</b>	<b>6.2</b>	<b>2,985</b>
Dyfed Powys police	142.1	148.6	6.4	4.5	284
Gwent police	171.8	180.2	8.4	4.9	367
North Wales police	196.3	209.7	13.4	6.8	303
South Wales police	395.0	445.5	50.5	12.8	305
<b>All police</b>	<b>905.2</b>	<b>984.0</b>	<b>78.7</b>	<b>8.7</b>	<b>311</b>
Mid and West Wales fire authority	60.1	65.1	5.0	8.3	71
North Wales fire authority	41.2	44.5	3.3	8.0	64
South Wales fire authority	80.5	90.7	10.3	12.8	58
<b>All fire authorities</b>	<b>181.7</b>	<b>200.3</b>	<b>18.6</b>	<b>10.2</b>	<b>63</b>
Bannau Brycheiniog national park authority	4.8	5.6	0.8	16.1	.
Pembrokeshire Coast national park authority	6.3	7.5	1.2	19.1	.
Eryri national park authority	7.1	7.0	-0.1	-1.2	.
<b>All national park authorities</b>	<b>18.2</b>	<b>20.1</b>	<b>1.9</b>	<b>10.4</b>	<b>6</b>
<b>Wales</b>	<b>9,997.5</b>	<b>10,651.0</b>	<b>653.5</b>	<b>6.5</b>	<b>3,366</b>

- (a) Expenditure on fire services is financed by the county and county borough councils by means of levies to the fire authorities. For the purposes of this table the levies have been deducted from counties expenditure and included against the fire authorities. Similarly 25% of national park authority expenditure is financed by the county and county borough councils by means of levies to the national park authorities, the remainder being financed by specific grants.
- (b) The £ per head calculations use the 2023 mid year estimates of population.

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

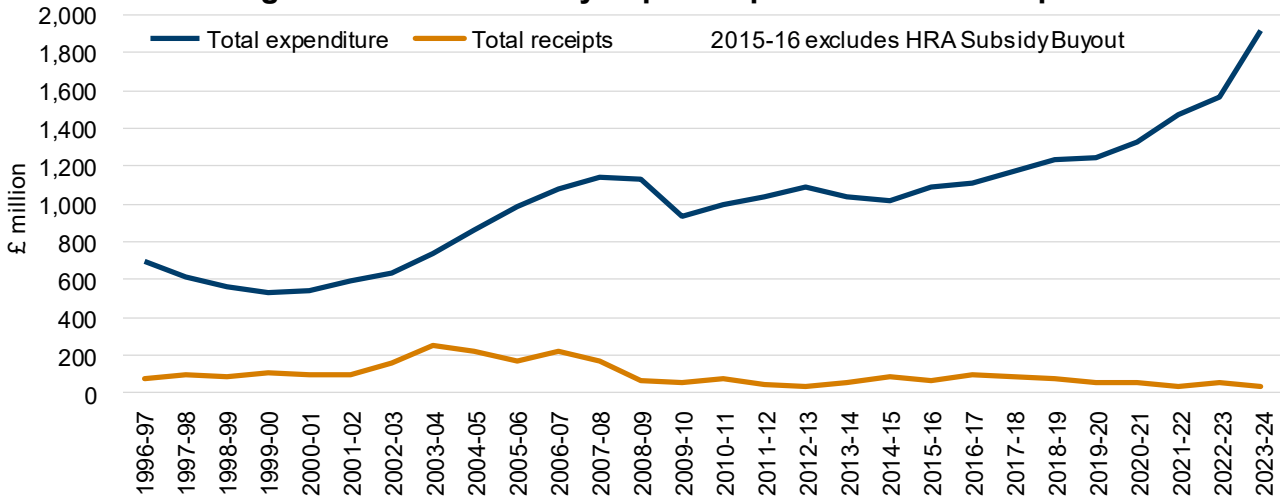
# Capital

In 2023-24, local authority capital expenditure was £1,914 million, an annual increase of 22%. A full breakdown of capital expenditure is shown in table 6.

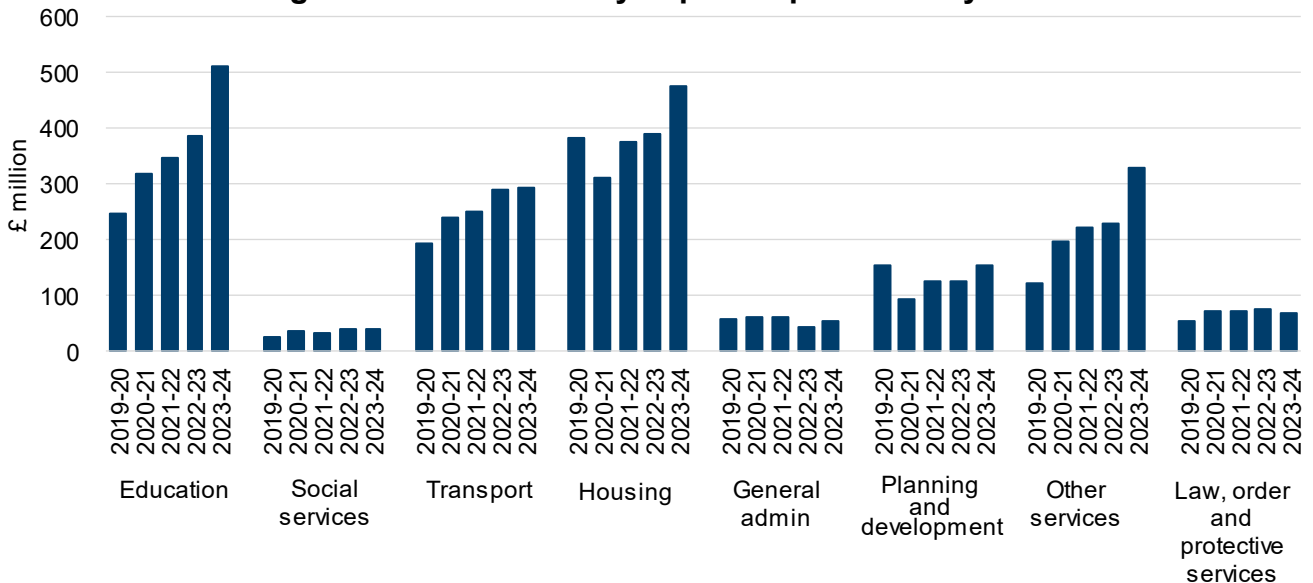
**Table 3: Local authority capital expenditure by service**

	£ million							2023-24 over 2022-23 percentage change
	1996-97	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	
Education	57.4	331.3	246.4	318.7	345.2	386.7	509.1	32
Social services	12.4	26.3	22.0	36.1	32.2	37.4	38.5	3
Transport	113.2	196.0	191.8	238.8	250.0	288.0	291.5	1
Housing	271.0	336.7	382.5	311.0	373.8	389.8	473.6	21
General administration	36.0	44.4	54.6	60.8	59.1	40.7	54.1	33
Planning and development	39.3	75.6	152.3	92.0	123.2	125.5	154.2	23
Other services	145.3	172.4	145.1	196.1	219.7	227.8	327.2	44
Law, order and protective services	18.6	48.1	50.8	70.4	71.6	75.3	65.7	-13
<b>Total expenditure</b>	<b>693.2</b>	<b>1,230.7</b>	<b>1,245.6</b>	<b>1,323.9</b>	<b>1,474.7</b>	<b>1,571.1</b>	<b>1,913.9</b>	<b>22</b>

**Figure 6: Local authority capital expenditure and receipts**



**Figure 7: Local authority capital expenditure by service**



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

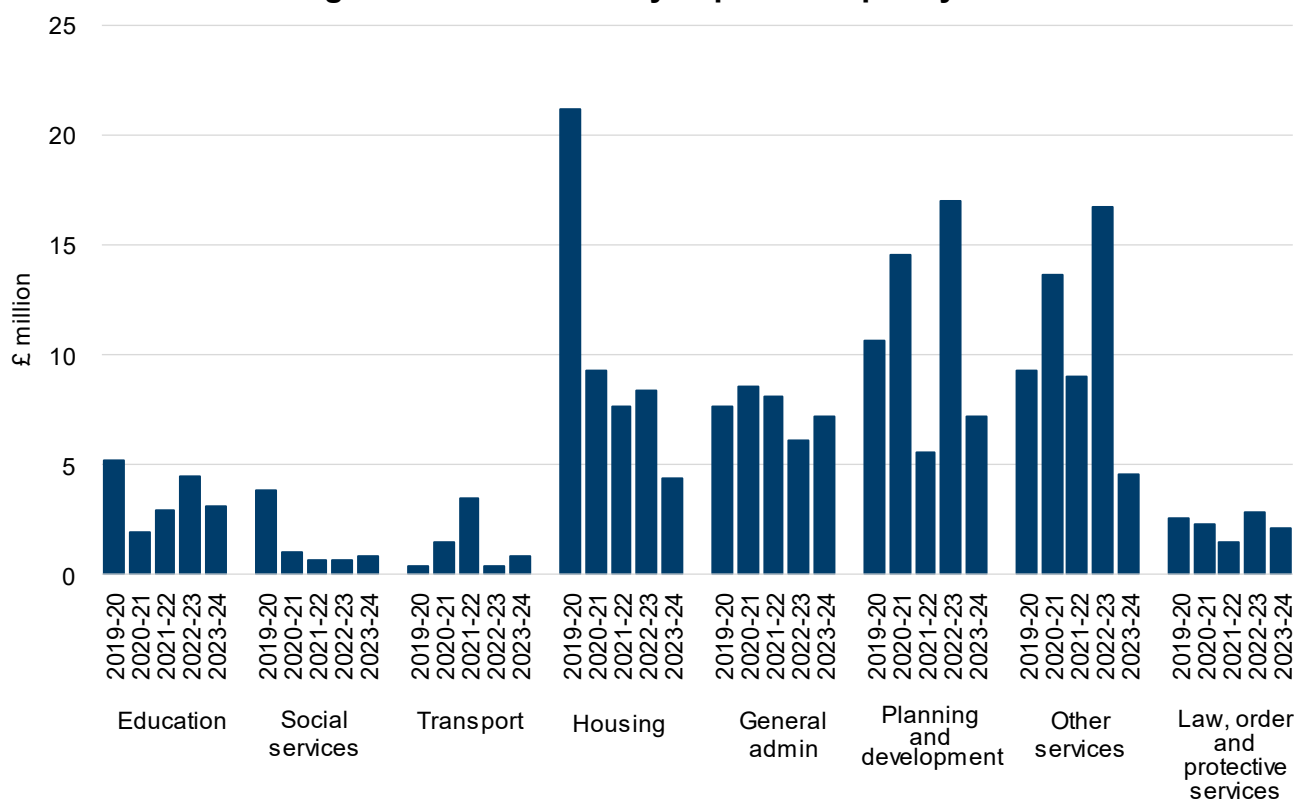
£ million

	1996-97	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2023-24 over 2022-23 percentage change (a)
Education	0.6	7.4	5.2	2.0	2.9	4.5	3.1	.
Social services	0.2	4.2	3.9	1.0	0.7	0.6	0.9	.
Transport	1.8	0.6	0.4	1.5	3.5	0.4	0.9	.
Housing	49.3	16.0	21.1	9.3	7.6	8.3	4.4	.
General administration	6.9	13.2	7.6	8.5	8.1	6.1	7.2	.
Planning and development	12.6	14.3	10.6	14.5	5.6	16.9	7.2	.
Other services	4.2	15.0	9.3	13.6	9.0	16.7	4.5	.
Law, order and protective services	3.6	2.2	2.6	2.3	1.5	2.8	2.1	.
<b>Total receipts</b>	<b>79.3</b>	<b>73.0</b>	<b>60.7</b>	<b>52.8</b>	<b>38.9</b>	<b>56.3</b>	<b>30.4</b>	<b>-46</b>

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

In 2023-24, local authority capital receipts were £30 million, an annual decrease of £26 million or 46%. A full breakdown of capital receipts is shown in table 7.

**Figure 8: Local authority capital receipts by service**



**Table 5: Financing of local authority capital expenditure**

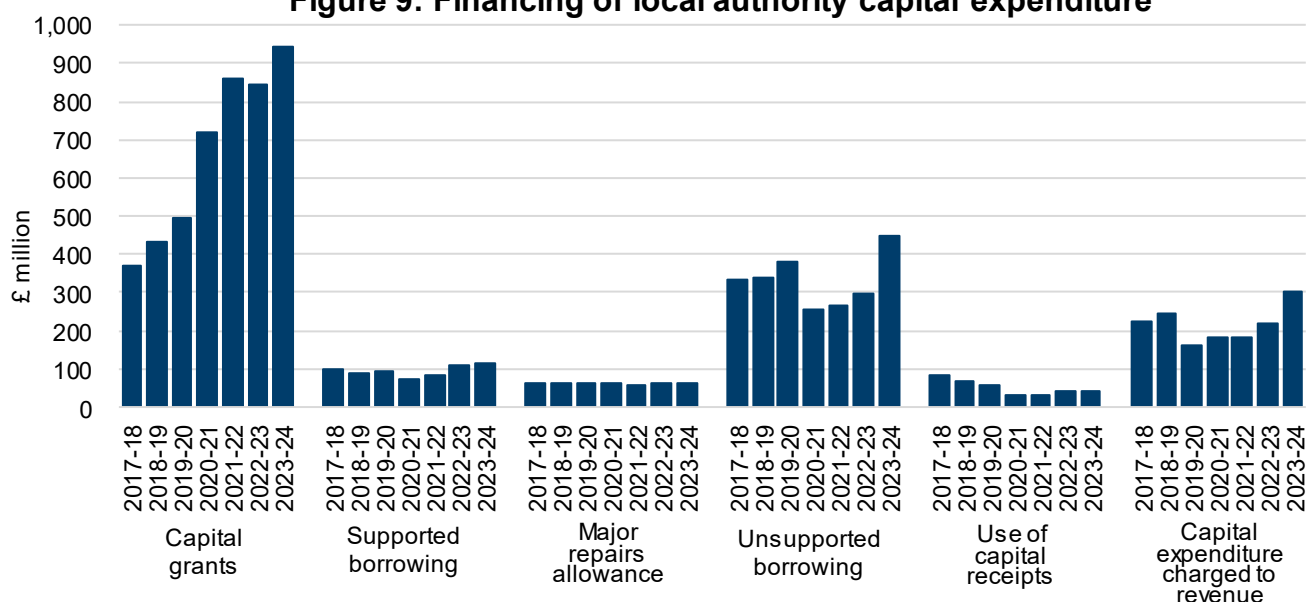
£ million

	1996-97	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	% of total
<b>External financing</b>								
General capital funding / grant	343.7	.	.	.	.	.	.	.
Capital grants	241.5	432.2	493.4	720.8	859.2	845.0	945.9	49
Supported borrowing	.	86.4	94.0	72.4	81.1	110.8	114.0	6
Major repairs allowance	.	60.4	60.4	60.4	59.4	60.4	60.7	3
Sub-total external financing	585.2	579.0	647.8	853.6	999.7	1,016.2	1,120.6	59
<b>Internal financing</b>								
Unsupported borrowing	.	338.8	379.1	257.9	265.9	297.9	449.3	23
Use of capital receipts	65.0	68.1	59.4	29.7	29.0	39.3	42.8	2
Capital expenditure charged to revenue	42.9	244.8	159.3	182.7	180.2	217.7	301.2	16
HRA subsidy buyout	.	.	0.0	.	.	.	.	.
Sub-total internal financing (d)	107.9	651.7	597.7	470.3	475.1	555.0	793.3	41
<b>Total financing</b>	<b>693.2</b>	<b>1,230.7</b>	<b>1,245.6</b>	<b>1,323.9</b>	<b>1,474.7</b>	<b>1,571.1</b>	<b>1,913.9</b>	<b>100</b>

In 2023-24, 59% of local authorities financing of capital expenditure came from central government (External financing), the remaining 41% was funded from their own resources (Internal financing). Capital grants have increased by 92% since 2019-20.

External financing came from: capital grants £946 million (49%); supported borrowing £114 million (6%) and major repairs allowance £61 million (3%).

Internal financing was made up of: unsupported borrowing £449 million (23%); capital expenditure charged to revenue £301 million (16%) and use of capital receipts £43 million (2%).

**Figure 9: Financing of local authority capital expenditure**



**Table 6: Capital expenditure, by authority and service, 2023-24**

									£ million	£ per head
County/county borough councils:	Education	Social services	Transport	Housing	General administration	Planning and development	Other services	Law, order and protective services	Total capital expenditure	Total capital expenditure (a)
Isle of Anglesey	13.0	0.3	4.2	21.3	3.0	3.7	5.0	0.0	50.6	730
Gwynedd	14.5	0.8	5.3	8.2	1.0	8.5	18.7	0.0	56.9	478
Conwy	6.7	3.5	8.2	1.8	2.1	2.0	20.3	0.0	44.5	389
Denbighshire	10.4	1.1	8.0	16.3	1.3	4.9	54.6	0.0	96.6	995
Flintshire	10.3	5.1	6.0	26.9	2.5	0.0	19.1	0.0	69.8	448
Wrexham	7.4	1.1	3.6	51.7	0.9	3.6	4.9	0.0	73.1	537
Powys	18.7	0.7	15.1	18.8	0.9	0.7	8.8	0.0	63.7	474
Ceredigion	11.7	1.6	4.6	1.8	0.5	1.6	12.8	0.0	34.6	474
Pembrokeshire	20.0	0.5	9.3	25.6	2.1	4.7	34.2	0.0	96.4	771
Carmarthenshire	18.3	2.6	17.5	37.0	3.8	48.1	4.5	0.0	131.8	693
Swansea	12.6	1.6	21.7	43.6	1.6	36.8	15.1	0.0	133.1	540
Neath Port Talbot	8.8	1.5	11.6	3.9	0.0	2.6	10.6	0.0	39.1	274
Bridgend	8.2	0.5	6.4	3.6	5.8	1.5	5.8	0.0	31.8	217
Vale of Glamorgan	24.7	0.4	9.0	41.8	3.3	2.1	7.2	0.0	88.6	658
Cardiff	115.3	3.8	36.8	111.8	3.2	14.2	16.4	0.0	301.4	786
Rhondda Cynon Taf	67.7	3.5	55.1	12.0	12.3	6.3	13.0	0.0	169.9	704
Merthyr Tydfil	25.1	0.5	6.8	4.8	2.0	2.9	14.3	0.0	56.3	962
Caerphilly	21.6	1.1	7.5	31.4	1.5	2.0	17.2	0.0	82.2	466
Blaenau Gwent	12.3	0.6	33.7	1.0	0.7	0.6	6.8	0.0	55.7	827
Torfaen	11.9	0.0	4.4	1.8	0.5	4.1	0.7	0.0	23.4	251
Monmouthshire	30.2	5.1	7.6	6.2	0.2	1.4	14.6	0.0	65.2	689
Newport	39.8	2.8	9.0	2.5	4.1	2.0	19.4	0.0	79.6	487
All county/county borough councils	509.1	38.5	291.5	473.6	53.4	154.2	324.0	0.0	1,844.3	583
Police:										
Dyfed Powys	.	.	.	.	.	.	.	7.5	7.5	14
Gwent	.	.	.	.	.	.	.	10.1	10.1	17
North Wales	.	.	.	.	.	.	.	4.9	4.9	7
South Wales	.	.	.	.	.	.	.	24.9	24.9	18
All police	.	.	.	.	.	.	.	47.5	47.5	15
Fire authorities:										
Mid and West Wales	.	.	.	.	.	.	.	9.2	9.2	10
North Wales	.	.	.	.	.	.	.	2.2	2.2	3
South Wales	.	.	.	.	.	.	.	6.8	6.8	4
All fire authorities	.	.	.	.	.	.	.	18.2	18.2	6
National park authorities:										
Bannau Brycheiniog	.	.	.	.	0.0	0.0	1.2	.	1.2	.
Pembrokeshire Coast	.	.	.	.	0.0	0.0	0.5	.	0.5	.
Eryri	.	.	.	.	0.6	0.0	1.5	.	2.1	.
All national park authorities	.	.	.	.	0.6	0.0	3.2	.	3.9	1
Wales	509.1	38.5	291.5	473.6	54.1	154.2	327.2	65.7	1,913.9	605

(a) The £ per head calculations use 2023 mid-year estimates of population.

**Table 7: Capital expenditure and receipts, by detailed service, 2023-24**

Service	Expenditure			Receipts	
	£ million	£ per head (a)	% of Total	£ million	£ per head (a)
Education:					
Pre-primary	14.9	5	1	0.0	0
Primary	231.2	73	12	0.9	-
Secondary	170.9	54	9	2.2	1
Middle	43.6	14	2	0.0	0
Special	43.2	14	2	0.0	0
Youth service	0.3	-	-	0.0	0
Other education services	5.1	2	-	0.0	0
All education	509.1	161	27	3.1	1
Social services	38.5	12	2	0.9	-
Transport:					
Roads, street lighting and road safety	226.8	72	12	0.7	-
Parking of vehicles	2.0	1	-	0.0	0
Public passenger transport	61.1	19	3	0.1	-
Other	1.5	-	-	0.1	-
All transport	291.5	92	15	0.9	-
Housing:					
Housing Revenue Account (HRA)	394.2	125	21	2.5	1
Council fund and other housing	79.3	25	4	1.9	1
All housing	473.6	150	25	4.4	1
General administration	54.1	17	3	7.2	2
Planning and development	154.2	49	8	7.2	2
Other services:					
Library services	2.9	1	-	0.0	0
Museums and art galleries	5.7	2	-	0.0	0
Art activities and facilities	27.1	9	1	0.0	0
Agriculture and fisheries	89.3	28	5	0.4	-
Sports facilities	30.4	10	2	0.3	-
Sports development	6.8	2	-	0.0	-
Derelict land reclamation	0.5	-	-	0.0	0
Parks and open spaces	29.2	9	2	0.0	-
Waste collection and disposal	56.9	18	3	0.1	-
Community safety	1.0	-	-	0.0	0
Environmental health	8.7	3	-	0.0	0
Industrial and commercial	18.4	6	1	2.7	1
Other trading services	7.7	2	-	0.2	-
Miscellaneous	42.4	13	2	1.0	-
All other services	327.2	103	17	4.5	1
Law, order and protective services:					
Police	47.5	15	2	1.2	-
Fire service and civil defence	18.2	6	1	0.2	-
Coroners' courts	0.0	0	-	0.7	-
All law, order and protective services	65.7	21	3	2.1	1
<b>Total all services</b>	<b>1,913.9</b>	<b>605</b>	<b>100</b>	<b>30.4</b>	<b>10</b>

(a) The £ per head calculations use 2023 mid-year estimates of population.

## **Glossary**

### **Revenue definitions**

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

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

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

The real terms data has been calculated using the [GDP deflators published by the Treasury](#).

### **Fire authorities and national park authorities**

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

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

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

### **International Financial Reporting Standards (IFRS)**

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

## **Capital definitions**

### **Up to 2003-04**

Capital expenditure was financed by a variety of sources. General capital funding was a combination of general capital grant (paid by the Welsh Government) and basic credit approvals (permission to borrow/financed by revenue support grant) which could be used for spending on any project.

Supplementary credit approvals and capital grants were provided by the Welsh Government and UK Government departments for spending on specific projects. Local authorities were also able to augment this spending by applying capital receipts (although part of these receipts had to be set-aside for the repayment of debt) and by making contributions from a revenue account. Expenditure and financing figures were on a cash basis.

### **From 2004-05 onwards**

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

### **Housing Revenue Account Subsidy Buyout**

Eleven local authorities in Wales with council housing stock exited from the Housing Revenue Account (HRA) subsidy system and became self-financing in April 2015.

## **Quality and methodology information**

### **Official statistics status**

All official statistics should show the standards of the [Code of Practice for Statistics](#).

These are accredited official statistics. They were independently reviewed by the Office for Statistics Regulation in March 2019. They comply with the standards of trustworthiness, quality and value in the Code of Practice for Statistics.

It is Welsh Government's responsibility to maintain compliance with the standards expected of accreditation. If we become concerned about whether these statistics are still meeting the appropriate standards, we will discuss any concerns with OSR promptly. Accreditation can be cancelled or suspended at any point when the highest standards are not maintained, and reinstated when standards are restored.

Accredited official statistics are called National Statistics in the Statistics and Registration Service Act 2007.

### **Statement of compliance with the Code of Practice for Statistics**

Our statistical practice is regulated by the Office for Statistics Regulation (OSR). OSR sets the standards of trustworthiness, quality and value in the Code of Practice for Statistics that all producers of official statistics should adhere to.

All of our statistics are produced and published in accordance with a number of statements and protocols to enhance trustworthiness, quality and value. These are set out in the Welsh Government's [Statement of Compliance](#).

These [accredited official statistics](#) demonstrate the standards expected around trustworthiness, quality and public value in the following ways.

You are welcome to contact us directly with any comments about how we meet these standards. Alternatively, you can contact OSR by emailing [regulation@statistics.gov.uk](mailto:regulation@statistics.gov.uk) or via the OSR website.

## **Trustworthiness**

The main sources of information are the Revenue Outturn (RO) and Capital Outturn (COR) returns.

We collect 100% of returns from all twenty-two county councils, four police and crime commissioners, three fire and rescue authorities and three national park authorities. The collection is a 100% survey and as such no estimation of the figures is calculated, and hence there is no sampling error.

The data collection is carried out in July and August. The data is normally published in October, this allows time to collect, collate and validate the data.

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.

The statistics that are collected adhere to recognised professional standards. Specifically, the finance data is required under legislation and also must adhere to CIPFA accounting procedures. However, further guidelines are also available on the interpretation of these standards to ensure consistency.

Adhering to the professional code (CIPFA's SeRCOP) has meant that changes over time have been minimal. Where there have been time series which are not comparable from the start of the time series to the end this will be shown clearly in the outputs. Where advance warning is known of future changes these will be pre-announced in accordance with Welsh Government arrangements.

The existence of a professional code and our adherence to it provides assurance that the data are consistent across domains, such as local authorities.

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

The Welsh local government finance statistics are published in an accessible, orderly, pre-announced manner on the Welsh Government website at 9:30am on the day of publication. All releases are available to download for free.

All outputs adhere to the Code of Practice by pre-announcing the data of publication through the [upcoming calendar](#) web pages.

The social services outturn data will also be included in a statistical release 'Social Services activity' to be published later in the year.

## **Quality**

The published figures are compiled by professional analysts using the latest available data and applying methods using their professional judgement and analytical skillset.

Statistics published by Welsh Government adhere to the Statistical Quality Management Strategy which supplements the Quality pillar of the Code of Practice for Statistics and the European Statistical System principles of quality for statistical outputs.

When data is received through the returns, validation checks are performed by Welsh Government statisticians and queries referred to local authorities where necessary. The statistical release is then drafted and quality assured by senior statisticians and published in line with the [Code of Practice for Statistics \(UK Statistics Authority\)](#).

Once we receive the data, it goes through further validation and verification checks, for example:

- spend per head by local authority;
- arithmetic consistency checks;
- cross checks with other relevant data collections;
- thorough tolerance checks;
- outturn comparison with budgets;
- cross checks with data from other government departments;
- verification that data outside of tolerances are correct.

We aim to use Plain English in our outputs and all outputs adhere to the Welsh Government accessibility policy. Furthermore, all our headlines are published in Welsh and English.

## **Value**

The statistics are important and have a number of uses, for example: advice to Ministers; local government finance revenue settlement calculations; unitary authority comparisons and benchmarking; expenditure in Wales compared to other countries; informing the debate in the Welsh Parliament and beyond; assisting in research in public expenditure issues; economic analysis.

More detailed data are also available at the same time on the [StatsWales website](#) and this can be manipulated online or downloaded into spreadsheets for use offline.

## **Impact of COVID-19**

Year-on-year changes will be affected by expenditure related to COVID-19 or COVID-19 recovery in 2021-22 and receipt of grants and other income which may have differed from pre-pandemic years.

## **Well-being of Future Generations Act (WFG)**

The Well-being of Future Generations Act 2015 is about improving the social, economic, environmental and cultural wellbeing of Wales. The Act puts in place seven wellbeing goals for Wales. These are for a more equal, prosperous, resilient, healthier and globally responsible Wales, with cohesive communities and a vibrant culture and thriving Welsh language. Under section (10)(1) of the Act, the Welsh Ministers must (a) publish indicators (“national indicators”) that must be applied for the purpose of measuring progress towards the achievement of the wellbeing goals, and (b) lay a copy of the national indicators before Senedd Cymru. Under section 10(8) of the Well-being of Future Generations Act, where the Welsh Ministers revise the national indicators, they must as soon as reasonably practicable (a) publish the indicators as revised and (b) lay a copy of them before the Senedd. These national indicators were

laid before the Senedd in 2021. The indicators laid on 14 December 2021 replace the set laid on 16 March 2016.

Information on the indicators, along with narratives for each of the wellbeing goals and associated technical information is available in the [Wellbeing of Wales report](#).

Further information on the [Well-being of Future Generations \(Wales\) Act 2015](#).

## Further details

The document is available at:

<https://gov.wales/local-authority-revenue-and-capital-outturn-expenditure>

Further data is available on our StatsWales website:

[StatsWales website: Revenue](#)

[StatsWales: Revenue outturn - Summary](#)

[StatsWales: Revenue outturn - Education detail](#)

[StatsWales: Revenue outturn - Social services detail](#)

[StatsWales: Revenue outturn - Transport detail](#)

[StatsWales: Capital outturn](#)

## Next update

October 2025 - Statistical first release and StatsWales update for 2024-25 outturn.

We want your feedback

We welcome any feedback on any aspect of these statistics which can be provided by email to [stats.finance@gov.wales](mailto:stats.finance@gov.wales)

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