

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

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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

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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.

Detailed definitions and notes are given in the appendices.

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 cyngorau 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.

Gwelir diffiniadau a nodiadau manwl yn yr atodiadau.

CONTENTS

1 EXPENDITURE SUMMARY

1.1	Total revenue expenditure, Wales	3
1.2	Financing of revenue expenditure, Wales.....	4
1.3	Total capital expenditure, Wales.....	5
1.4	Financing of capital expenditure, Wales	6

2 REVENUE EXPENDITURE

2.1	Revenue expenditure by service, 1997-98.....	9
2.2	Budgeted revenue expenditure by service, 1998-99.....	10
2.3	Budgeted revenue expenditure by service, 1999-2000.....	11
2.4	Revenue expenditure, by authority, 1997-98	12
2.5	Budgeted revenue expenditure, by authority, 1998-99	13
2.6	Budgeted revenue expenditure, by authority, 1999-2000	14

3 CAPITAL EXPENDITURE

3.1	Capital expenditure by service, 1997-98.....	18
3.2	Provisional capital expenditure by service, 1998-99	22
3.3	Forecast of capital expenditure by service, 1999-2000.....	24
3.4	Capital expenditure by authority, 1997-98	26
3.5	Provisional capital expenditure by authority, 1998-99.....	28
3.6	Forecast capital expenditure by authority, 1999-2000	30

4 NON-DOMESTIC RATES

4.1	Classification of non-domestic hereditaments, by billing authority, April 1999.....	34
4.2	Classification of non-domestic rateable values, by authority, April 1999	36
4.3	Collection of non-domestic rates, by billing authority	38
4.4	Contributions to non-domestic rating pool, by billing authority	39

5 COUNCIL TAX

5.1	Number of domestic properties by council tax band, 1999-2000	42
5.2	Proportion of domestic properties by council tax band, 1999-2000	44
5.3	Composition of average band D council tax, by billing authority, 1999-2000.....	46
5.4	Council tax benefit expenditure, by billing authority	47
5.5	Council tax collection, by billing authority, at 31 March of each year	48
5.6	Council tax collection, at 31 March 1999	49

APPENDICES	50
------------------	----

Appendix A.....	52
Appendix B.....	70
Appendix C.....	74
Appendix D.....	78
Appendix E.....	81

GLOSSARY	85
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1	CRYNODEB O WARIANT	
1.1	Cyfanswm gwariant refeniw, Cymru.....	3
1.2	Ariannu gwariant refeniw, Cymru	4
1.3	Cyfanswm gwariant cyfalaf, Cymru.....	5
1.4	Ariannu gwariant cyfalaf, Cymru	6
2	GWARIANT REFENIW	
2.1	Gwariant refeniw yn ôl gwasanaeth, 1997-98	9
2.2	Gwariant refeniw wedi'i gyllidebu yn ôl gwasanaeth, 1998-99	10
2.3	Gwariant refeniw wedi'i gyllidebu yn ôl gwasanaeth, 1999-2000	11
2.4	Gwariant refeniw, yn ôl awdurdod, 1997-98.....	12
2.5	Gwariant refeniw wedi'i gyllidebu, yn ôl awdurdod , 1998-99.....	13
2.6	Gwariant refeniw wedi'i gyllidebu, yn ôl awdurdod, 1999-2000.....	14
3	GWARIANT CYFALAF	
3.1	Gwariant cyfalaf yn ôl gwasanaeth, 1997-98	18
3.2	Gwariant cyfalaf dros dro yn ôl gwasanaeth, 1998-99	22
3.3	Rhagolwg o wariant cyfalaf yn ôl gwasanaeth, 1999-2000	24
3.4	Gwariant cyfalaf yn ôl awdurdod, 1997-98.....	26
3.5	Gwariant cyfalaf dros dro yn ôl awdurdod, 1998-99	28
3.6	Rhagolwg o wariant cyfalaf yn ôl awdurdod, 1999-2000.....	30
4	ARDRETHI ANNOMESTIG	
4.1	Dosbarthiad hereditamentau annomestig, yn ôl awdurdod bilio, Ebrill 1999	34
4.2	Dosbarthiad gwerthoedd ardrethol annomestig, yn ôl awdurdod, Ebrill 1999	36
4.3	Casglu ardrethi annomestig, yn ôl awdurdod bilio	38
4.4	Cyfraniadau at y gronfa ardrethi annomestig, yn ôl awdurdod bilio	39
5	TRETH GYNGOR	
5.1	Nifer yr eiddo domestig fesul band treth gyngor, 1999-2000	42
5.2	Cyfran yr eiddo domestig fesul band treth gyngor, 1999-2000	44
5.3	Cyfansoddiad y dreth gyngor band D gyfartalog, yn ôl awdurdod bilio, 1999-2000.....	46
5.4	Gwariant budd-dâl y dreth gyngor, yn ôl awdurdod bilio	47
5.5	Casglu'r dreth gyngor, yn ôl awdurdod bilio, ar 31 Mawrth bob blwyddyn	48
5.6	Casglu'r dreth gyngor, ar 31 Mawrth 1999.....	49
	ATODIADAU	50
	Atodiad A.....	52
	Atodiad B.....	70
	Atodiad C	74
	Atodiad D	78
	Atodiad E.....	81
	GEIRFA.....	85

1 Expenditure summary

Table 1.1 shows how the level of total revenue expenditure (see glossary) has changed between 1990-91 and 1999-2000. The table shows four different measures, each representing a valid comparison over time.

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) (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.

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 (also see appendix C).

Table 1.2 shows the breakdown of the financing of revenue expenditure between 1990-91 and 1999-2000.

1 Crynodeb o wariant

Mae tabl 1.1 yn dangos sut y mae lefel cyfanswm gwariant refeniw (gweler yr eirfa) wedi newid rhwng 1990-1991 a 1999-2000. Mae'r tabl yn dangos pedwar gwahanol fesur, pob un yn gymharu ddiys dros amser.

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 (gweler yr eirfa).

Gwariant refeniw yw gwariant refeniw gros gan 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.

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 hefyd atodiad C).

Mae tabl 1.2 yn dangos y dadansoddiad o ariannu gwariant refeniw rhwng 1990-91 a 1999-2000.

EXPENDITURE SUMMARY CRYNODEB O WARIANT

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 1999-2000, gross revenue expenditure rose by 50 per cent from £2,591 million to £3,887 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 17 per cent in 1999-2000 (table 1.2).
- During the period 1990-91 to 1995-96, capital expenditure rose steadily. Since then it has fallen, so that forecast capital expenditure in 1999-2000 totalled £572 million (table 1.3).
- Of this, £256 million was financed from credit approvals, £201 million from grant, £69 million from revenue financing and £46 million from the use of capital receipts (table 1.4).

Crynohoir 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 1999-2000, cododd gwariant refeniw gros 50 y cant o £2,591 miliwn i £3,887 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 17 y cant ym 1990-2000 (tabl 1.2).
- Yn ystod y cyfnod 1990-91 i 1995-96, cododd gwariant cyfalaf yn gyson. Ers hynny mae wedi gostwng, fel y daeth y rhagolwg o wariant cyfalaf ym 1999-2000 i gyfanswm o £572 miliwn (tabl 1.3).
- O hynny, ariannwyd £256 miliwn o gymeradwyaethau credyd, £201 miliwn o grantiau, £69 miliwn o ariannu refeniw a £46 miliwn o ddefnyddio derbyniadau cyfalaf (tabl 1.4).

EXPENDITURE SUMMARY
CRYNODEB O WARIANT

1.1 Total revenue expenditure, Wales

Cyfanswm gwariant refeniw, Cymru

£ million

£ miliynau

	Gross revenue expenditure (a) Gwariant refeniw gros	Revenue expenditure (b) Gwariant refeniw	Net revenue expenditure (c) Gwariant refeniw net	Budget requirement (d) Y gofyniad cyllideb
1990-91	2,590.9	2,216.9	2,157.5	2,169.5
1991-92	2,887.4	2,473.3	2,409.8	2,416.0
1992-93 (e)	3,089.2	2,644.5	2,575.5	2,587.0
1993-94 (e)	3,068.1	2,623.8	2,553.6	2,599.3
1994-95	3,206.7	2,755.4	2,682.4	2,698.9
1995-96	3,407.2	2,932.0	2,862.1	2,786.4
1996-97	3,488.7	2,990.2	2,917.6	2,907.7
1997-98	3,594.8	3,120.6	3,046.0	3,021.9
1998-99 (f)	3,747.8	3,260.2	3,192.2	3,161.7
1999-2000 (f)	3,887.4	3,428.9	3,360.5	3,343.2

Sources: revenue outturn forms and general fund revenue account returns

Ffynhonnell: ffurflenni alldro refeniw a chyfrif refeniw'r gronfa gyffredinol

- (a) 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).
- (b) 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.
- (c) Net revenue expenditure is gross revenue expenditure excluding that funded by all non-police specific grants. Figures for earlier years have been reworked to be consistent with this present definition of net revenue expenditure.
- (d) Budget requirement is 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. Figures for earlier years have been reworked to be consistent with this present definition of budget requirement.
- (e) Responsibility for the provision of higher and further education services was transferred from local authorities in 1992-1993 and 1993-1994 respectively.
- (f) Budget figures.

- (a) 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 agregeiddig (AEF) a'r tu allan iddo.
- (b) 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.
- (c) 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.
- (d) 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.
- (e) Trosglwyddwyd y cyfrifoldeb dros ddarparu gwasanaethau addysg bellach ac uwch o'r awdurdodau lleol ym 1992-1993 a 1993-1994 yn eu trefn.
- (f) Ffigurau'r gyllideb. ffigurau wedi'u cyllidebu.

EXPENDITURE SUMMARY
CRYNODEB O WARIANT

1.2 Financing of revenue expenditure,
Wales

Ariannu gwariant refeniw,
Cymru

£ million

£ miliynau

	Revenue expenditure (a)	Financed by:- Ariannwyd gan:				Other (e)
		General government grants (b)	Specific government grants (c)	Share of re-distributed non-domestic rates Cyfran o ardrethi annomestig wedi'u hailddosbarthu	Community charge / council tax income (d) Incwm y tâl cymunedol / y dreth gyngor	
	Gwariant refeniw	Grantiau cyffredinol y llywodraeth	Grantiau penodol y llywodraeth			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 (g)	3,260.2	2,008.9	68.1	612.0	542.6	28.6
1999-2000 (g)	3,428.9	2,093.1	68.4	656.0	595.9	15.5

Sources: settlement, revenue outturn forms and general fund revenue account returns

Ffynhonnell: setliadau, ffurflenni alldro refeniw a chyfrif refeniw'r gronfa gyffredinol

- (a) Taken from table 1.1.
- (b) Includes all unhypothecated grants, namely revenue support grant, police grant, council tax reduction scheme 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 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 cyngor.
- (e) Mae hyn yn cynnwys defnyddio cronfeydd yr awdurdodau lleol, neu gyfrannu atynt, a mân addasiadau eraill.
- (f) Ym 1991-92, rhoddyd 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

Cyfanswm gwariant cyfalaf, Cymru

£ million

£ 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	8.3	92.9
1998-99 (c)	404.4	142.9	0.2	547.5	.	.	82.7
1999-2000 (c)	433.2	138.6	0.2	571.9	.	.	75.7

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

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) Budget figures.

- (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) Ffigurau'r gyllideb.

EXPENDITURE SUMMARY
CRYNODEB O WARIANT

1.4 Financing of capital expenditure,
Wales

Ariannu gwariant cyfalaf,
Cymru

£ million

£ miliynau

	Total capital expenditure	Financed by:- Ariannwyd gan:-					
		Basic credit approvals	Supplementary credit approvals	All credit approvals	Specific capital grants and other contributions	Receipts used to finance expenditure (a)	Capital expenditure funded from revenue
	Cyfanswm gwariant cyfalaf	Cymeradwyaethau credyd sylfaenol	Cymeradwyaethau credyd atodol	Yr holl gymeradwyaethau credyd	Grantiau cyfalaf penodol a chyfraniadau eraill	Derbyniadau a ddefnyddir i ariannu gwariant	Gwariant cyfalaf a ariennir o refeniw
1990-91	588.0	178.2	103.3	281.5	154.0	87.3	65.2
1991-92	620.5	188.4	116.4	304.8	210.0	41.0	64.6
1992-93	689.1	204.7	116.3	320.9	267.2	39.1	61.9
1993-94	681.3	158.7	133.0	291.7	264.3	75.2	50.2
1994-95	741.7	180.1	154.9	335.0	306.6	41.6	58.6
1995-96	785.5	182.4	154.3	336.7	281.4	80.0	87.4
1996-97	693.2	149.1	194.6	343.7	241.5	65.0	42.9
1997-98	615.2	130.4	154.8	285.2	228.5	59.8	41.7
1998-99	547.5	.	.	257.9	208.1	41.4	40.1
1999-2000	571.9	.	.	256.4	200.6	69.4	45.6

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

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

(a) 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) 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 lefel gronedig y derbyniadau.

2 Revenue expenditure

Revenue expenditure is made up of two distinct elements, current expenditure and capital charges.

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.

Capital charges are 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.

2 Gwariant refeniw

Mae gwariant refeniw yn cynnwys dwy elfen neilltuol, gwariant cyfredol a thaliadau cyfalaf.

Yn y bôn gwariant cyfredol yw'r gost a gysylltir â rhedeg gwasanaethau'r awdurdodau lleol, megis cyflogau gweithwyr, neu brynu nwyddau megis llyfrau i ysgolion, neu wasanaethau 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 redeg a chynnal-a-chadw cerbydau'r awdurdodau lleol.

Taliadau cyfalaf 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 ag 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 ag incwm o awdurdodau eraill sy'n cyfrannu at wasanaethau sy'n cael eu rhedeg ar y cyd. Seilir y tablau yn yr adran hon ar wariant net; sef ar ôl 'hepgor' yr incwm hwn. Ceir dadansoddiad manylach o wariant yn ôl gwasanaeth yn Atodiad A.

REVENUE EXPENDITURE GWARIANT REFENIW

The sum of this net expenditure for all services, plus that for capital charges 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).

The tables in this section look at final outturn expenditure for 1997-98, and budgeted expenditure for 1998-99 and 1999-2000, the first three of which provide a breakdown by service, with the remaining three providing a breakdown by individual local authority. 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 2000."

A further breakdown of 1997-98 revenue expenditure, into both service **and** authority, is given in Appendix A.

- Gross revenue expenditure totalled £3,595 million in 1997-98, or £1,228 per head of population (table 2.1). Of this total, £1,328 million (37%) was spent on education services, £560 million (16%) was spent on personal social services and £344 million (10%) was spent on police services.
- Budget requirement, which is expenditure funded from general government grants (Appendix C) together with council tax (section 5), totalled £3,022 million in 1997-98, or £1,032 per head of population. The county or county borough council element of this was equivalent to £915 per head of population, ranging from £773 in Monmouthshire to £1,066 in Merthyr Tydfil (table 2.4).
- Similar patterns of expenditure are repeated in the budget data for 1998-99 and 1999-2000 (tables 2.2, 2.3, 2.5 and 2.6).

Yr enw ar swm y gwariant net hwn ar gyfer pob gwasanaeth, ynghyd â gwariant ar gyfer taliadau cyfalaf 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 net a'r gofyniad cyllideb (gweler yr eirfa).

Mae'r tablau yn yr adran hon yn edrych ar wariant alldro terfynol ar gyfer 1997-98, a gwariant wedi'i gyllidebu ar gyfer 1998-99 a 1999-2000, y tri cyntaf o'r rhain yn darparu dadansoddiad yn ôl gwasanaeth, gyda'r tri arall yn darparu dadansoddiad fesul awdurdod lleol unigol. 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 2000".

Mae dadansoddiad pellach o wariant refeniw 1997-98 yn ôl gwasanaeth **ac** awdurdod, i'w gael yn Atodiad A.

- Daeth gwariant refeniw gros i gyfanswm o £3,595 miliwn ym 1997-98, neu £1,228 y pen o'r boblogaeth (tabl 2.1). O'r cyfanswm hwn, gwariwyd £1,328 miliwn (37%) ar wasanaethau addysg, gwariwyd £560 miliwn (16%) ar wasanaethau cymdeithasol personol a gwariwyd £344 miliwn (10%) ar wasanaethau'r heddlu.
- Daeth y gofyniad cyllideb, sef gwariant a ariennir o grantiau cyffredinol y llywodraeth (Atodiad C) ynghyd â'r dreth gyngor (adran 5), i gyfanswm o £3,022 miliwn ym 1997-98, neu £1,032 y pen o'r boblogaeth. Yr oedd elfen y cyngor sir neu'r cyngor bwrdeistref sirol o hynny yn cyfateb i £915 y pen o'r boblogaeth, gan amrywio o £773 yn Sir Fynwy i £1,066 ym Merthyr Tudful (tabl 2.4).
- Ailadroddir patrymau tebyg o wariant yn y data am y gyllideb ar gyfer 1998-99 a 1999-2000 (tablau 2.2, 2.3, 2.5 a 2.6).

**2.1 Revenue expenditure by service,
1997-98 (a)**

**Gwariant refeniw yn ôl gwasanaeth,
1997-98 (a)**

Service	£	£ per	Gwasanaeth
	thousands	head	
	£	£	
	miloedd	y pen	
Education (c)	1,328,389	454	Addysg (c)
Personal social services	560,463	191	Gwasanaeth cymdeithasol personol
Police services	343,970	118	Gwasanaethau heddlu
Fire and civil defence	82,825	28	Tân ac amddiffyn sifil
Other Home Office	35,235	12	Arall y Swyddfa Gartref
Magistrates courts	20,999	7	Lysoedd ynadon
Highways maintenance	142,533	49	Cynnal-a-chadw priffyrdd
Parking and public transport	14,795	5	Parcio a chludiant cyhoeddus
Housing (non-housing revenue account only)	17,814	6	Tai (y tu allan i'r cyfrif refeniw tai yn unig)
Housing benefit and administration	242,359	83	Budd-dâl tai a gweinyddu
Council tax benefit and administration	97,325	33	Budd-dâl y dreth gyngor a gweinyddu
Sport and recreation	50,906	17	Chwaraeon a hamdden
Libraries, museums and art galleries	37,606	13	Llyfrgelloedd, amgueddfeydd ac orielau celf
Local environmental services (d)	237,745	81	Gwasanaethau amgylcheddol lleol (d)
Debt financing expenditure	242,936	83	Gwariant sy'n ariannu dyled
Capital expenditure charged to revenue account (CERA)	18,749	6	Gwariant cyfalaf a godwyd o'r cyfrif refeniw (CERA)
Community council precepts	14,387	5	Praeseptau cynghorau cymuned
Consumer protection	10,660	4	Diogelu defnyddwyr
Agricultural services	9,529	3	Gwasanaethau amaethyddol
External interest receipts	-39,459	-13	Derbyniadau llog allanol
Other revenue services	125,042	43	Gwasanaethau refeniw eraill
Gross revenue expenditure (c)	3,594,808	1,228	Gwariant refeniw gros (c)
Grants outside AEF (c)	-474,256	-162	Grantiau y tu allan i AEF (c)
Specific grants inside AEF (e)	-74,567	-25	Grantiau penodol o fewn AEF (e)
Appropriations to/from financial reserves	-20,556	-7	Neilltuadau i/o refeniw ariannol
Other adjustments	-3,566	-1	Addasiadau eraill
Budget requirement (c) (e)	3,021,863	1,032	Y gofyniad cyllideb (c) (e)

Source: revenue outturn returns

Ffynhonnell: ffurflenni alldro refeniw

- (a) Expenditure is net of income from sales, fees and charges, but includes that funded by specific government grants. Additional detail is given in Appendix A.
- (b) The £ per head calculations use the Registrar General's 1997 mid-year estimates of population.
- (c) Figures have been adjusted to take account of resources which were temporarily transferred from local authorities to fund the nursery voucher scheme, but then returned. This allows compatibility with figures for other years.
- (d) Includes waste management, environmental health, cemeteries and crematoria, parks and open spaces, planning, economic development and local tax collection. Appendix A7 gives a fuller breakdown of local environmental services expenditure.
- (e) Figures have been adjusted to exclude additional rule 2 grants to police authorities, which are now part of principal police grant and hence budget requirement, allowing compatibility with figures for other years.

- (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. Rhoddir manylion ychwanegol yn Atodiad A.
- (b) Mae cyfrifiadau £ y pen yn defnyddio amcangyfrifon canol blwyddyn y Cofrestrdydd Cyffredinol o'r boblogaeth am 1997.
- (c) Mae'r ffigurau wedi'u haddasu i gymryd i ystyriaeth adnoddau a drosglwyddwyd dros dro o'r awdurdodau lleol i ariannu'r cynllun talebau meithrin, ond a ddychwelwyd wedyn. Mae hyn yn caniatáu cydnawsedd â ffigurau ar gyfer blynyddoedd eraill.
- (d) Gan gynnwys rheoli gwastraff, iechyd yr amgylchedd, mynwentydd ac amlosgfeydd, parciau a mannau agored, cynllunio, datblygu economaidd a chasglu trethi lleol. Yn Atodiad A7 ceir dadansoddiad llawnach o wariant gwasanaethau amgylcheddol lleol.
- (e) Mae'r ffigurau wedi'u haddasu i hepgor grantiau rheol ychwanegol 2 i awdurdodau heddlu, sydd bellach yn rhan o brif grant yr heddlu a thrwy hynny y gofyniad cyllideb, gan ganiatáu cydnawsedd â ffigurau ar gyfer blynyddoedd eraill.

REVENUE EXPENDITURE
GWARIANT REFENIW

2.2 Budgeted revenue expenditure by
service, 1998-99 (a)

Gwariant refeniw wedi'i gyllidebu yn
ôl gwasanaeth, 1998-99 (a)

Service	£ thousands	£ per head (b) £ y pen	Gwasanaeth
Education	1,382,669	471	Addysg
Personal social services	581,065	198	Gwasanaeth cymdeithasol personol
Police services	355,354	121	Gwasanaethau heddlu
Fire and civil defence	90,586	31	Tân ac amddiffyn sifil
Other Home Office	31,145	11	Arall y Swyddfa Gartref
Magistrates courts	18,524	6	Lysoedd ynadon
Highways maintenance	146,947	50	Cynnal-a-chadw priffyrdd
Parking and public transport	13,985	5	Parcio a chludiant cyhoeddus
Housing (non-housing revenue account only)	16,554	6	Tai (y tu allan i'r cyfrif refeniw tai yn unig)
Housing benefit and administration	257,741	88	Budd-dâl tai a gweinyddu
Council tax benefit and administration	105,465	36	Budd-dâl y dreth gyngor a gweinyddu
Sport and recreation	52,614	18	Chwaraeon a hamdden
Libraries, culture and heritage	46,666	16	Llyfrgelloedd, diwylliant a threftadaeth
Local environmental services (c)	248,874	85	Gwasanaethau amgylcheddol lleol (c)
Debt financing expenditure	262,626	90	Gwariant sy'n ariannu dyled
Capital expenditure charged to revenue account (CERA)	20,479	7	Gwariant cyfalaf a godwyd o'r cyfrif refeniw (CERA)
Community council precepts	15,419	5	Praeseptau cynghorau cymuned
Consumer protection	12,039	4	Diogelu defnyddwyr
Agricultural services	11,817	4	Gwasanaethau amaethyddol
External interest receipts	-20,811	-7	Derbyniadau llog allanol
Other revenue services	98,090	33	Gwasanaethau refeniw eraill
Gross revenue expenditure	3,747,848	1,278	Gwariant refeniw gros
Grants outside AEF	-487,623	-166	Grantiau y tu allan i AEF
Specific grants inside AEF (d)	-68,064	-23	Grantiau penodol o fewn AEF (d)
Appropriations to/from financial reserves	-30,432	-10	Neilltuadau l/o refeniw ariannol
Other adjustments	-	-	Addasiadau eraill
Budget requirement (d)	3,161,729	1,078	Y gofyniad cyllideb (d)

Source: general fund revenue account returns

Ffynhonnell: ffurflenni cyfrif refeniw'r gronfa gyffredinol

- (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 1998 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) Figures have been adjusted to exclude additional rule 2 and 2A grants to police authorities, which are now part of principal police grant and hence budget requirement, allowing compatibility with figures for other years.

- (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 Cofrestrydd Cyffredinol o'r boblogaeth ar gyfer 1998.
- (c) Gan gynnwys rheoli gwastraff, iechyd yr amgylchedd, mynwentydd ac amlogfeydd, parciau a manau agored, cynllunio, datblygu economaidd a chasglu trethi lleol.
- (d) Mae'r ffigurau wedi'u haddasu i hepgor grantiau rheol ychwanegol 2 a 2A i awdurdodau heddlu, sydd bellach yn rhan o brif grant yr heddlu a thrwy hynny y gofyniad cyllideb, gan ganiatáu cydnawsedd â ffigurau ar gyfer blynyddoedd eraill.

2.3 Budgeted revenue expenditure by service, 1999-2000 (a)

Gwariant refeniw wedi'i gyllidebu yn ôl gwasanaeth, 1999-2000 (a)

Service	£ thousands	£ per head (b)	Gwasanaeth
	£ miloedd	£ y pen	
Education	1,426,543	486	Addysg
Personal social services	618,636	211	Gwasanaeth cymdeithasol personol
Police services	372,205	127	Gwasanaethau heddlu
Fire and civil defence	96,374	33	Tân ac amddiffyn sifil
Other Home Office	33,850	12	Arall y Swyddfa Gartref
Magistrates courts	19,383	7	Lysoedd ynadon
Highways maintenance	145,211	49	Cynnal-a-chadw priffyrdd
Parking and public transport	17,567	6	Parcio a chluant cyhoeddus
Housing (non-housing revenue account only)	17,449	6	Tai (y tu allan i'r cyfrif refeniw tai yn unig)
Housing benefit and administration	252,402	86	Budd-dâl tai a gweinyddu
Council tax benefit and administration	107,136	36	Budd-dâl y dreth gyngor a gweinyddu
Sport and recreation	54,989	19	Chwaraeon a hamdden
Libraries, culture and heritage	49,612	17	Llyfrgelloedd, diwylliant a threftadaeth
Local environmental services (c)	264,579	90	Gwasanaethau amgylcheddol lleol (c)
Debt financing expenditure	265,210	90	Gwariant sy'n ariannu dyled
Capital expenditure charged to revenue account (CERA)	18,672	6	Gwariant cyfalaf a godwyd o'r cyfrif refeniw (CERA)
Community council precepts	16,365	6	Praeseptau cynghorau cymuned
Consumer protection	11,929	4	Diogelu defnyddwyr
Agricultural services	12,907	4	Gwasanaethau amaethyddol
External interest receipts	-18,302	-6	Derbyniadau llog allanol
Other revenue services	104,690	36	Gwasanaethau refeniw eraill
Gross revenue expenditure	3,887,407	1,324	Gwariant refeniw gros
Grants outside AEF	-458,499	-156	Grantiau y tu allan i AEF
Specific grants inside AEF	-68,402	-23	Grantiau penodol o fewn AEF
Appropriations to/from financial reserves	-17,333	-6	Neilltuadau l/o refeniw ariannol
Other adjustments	-	-	Addasiadau eraill
Budget requirement	3,343,173	1,138	Y gofyniad cyllideb

Source: general fund revenue account returns

Ffynhonnell: ffurflenni cyfrif refeniw'r gronfa gyffredinol

- (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.

- (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, mynwentydd ac amlogfeydd, parciau a manau agored, cynllunio, datblygu economaidd a chasglu trethi lleol.

REVENUE EXPENDITURE
GWARIANT REFENIW

2.4 Revenue expenditure, by authority,
1997-98

Gwariant refeniw, yn ôl awdurdod,
1997-98

	Gross revenue expenditure (£ thousands)	Revenue expenditure (£ thousands)	Net revenue expenditure (£ thousands)	Budget requirement Y gofyniad cyllideb (a) (b)		
	(a)	(a)	(a) (b)	£ thousands	£ per head (c)	
	Gwariant refeniw gros (£ miloedd)	Gwariant refeniw (£ miloedd)	Gwariant refeniw net (£ miloedd)	£ miloedd	£ y pen	
County/county borough councils:						Cynhorau sir/bwrdeistref sirol:
Isle of Anglesey	77,446	65,228	64,395	63,842	964	Ynys Môn
Gwynedd	139,785	117,348	115,824	116,303	987	Gwynedd
Conwy	116,816	96,319	94,287	94,615	850	Conwy
Denbighshire	111,361	91,508	89,484	86,111	953	Sir Ddinbych
Flintshire	150,708	130,992	126,015	124,056	853	Sir y Flint
Wrexham	129,631	115,336	110,570	107,813	863	Wrecsam
Powys	147,067	127,568	124,709	122,665	980	Powys
Ceredigion	81,644	69,778	68,276	68,326	971	Ceredigion
Pembrokeshire	127,634	109,342	107,026	106,088	936	Sir Benfro
Carmarthenshire	194,853	168,827	162,946	163,650	968	Sir Gaerfyrddin
Swansea	253,368	212,239	206,657	206,394	897	Abertawe
Neath Port Talbot	162,428	141,864	137,243	135,790	976	Castell-nedd Port Talbot
Bridgend	144,101	125,218	120,907	119,393	914	Pen-y-bont ar Ogwr
The Vale of Glamorgan	123,164	104,172	102,910	99,993	837	Bro Morgannwg
Cardiff	344,804	279,582	267,840	266,376	837	Caerdydd
Rhondda Cynon Taff	281,859	246,590	243,252	232,768	965	Rhondda Cynon Taf
Merthyr Tydfil	73,107	63,808	63,029	61,024	1,066	Merthyr Tudful
Caerphilly	183,492	159,702	156,379	157,313	929	Caerffili
Blaenau Gwent	82,168	71,943	70,922	72,274	993	Blaenau Gwent
Torfaen	95,004	83,488	82,334	83,210	920	Tor-faen
Monmouthshire	79,800	69,149	68,448	67,378	773	Sir Fynwy
Newport	149,622	127,894	119,875	121,999	889	Casnewydd
All county/county borough councils	3,249,862	2,777,895	2,703,328	2,677,381	915	Pob cyngor sir/bwrdeistref sirol
Police authorities:						Awdurdodau heddlu:
Dyfed Powys	51,114	50,160	50,160	50,481	106	Dyfed Powys
Gwent	65,366	65,162	65,162	65,162	117	Gwent
North Wales	71,078	70,650	70,650	72,039	110	Gogledd Cymru
South Wales	159,841	159,138	159,138	156,800	127	De Cymru
All police authorities	347,399	345,110	345,110	344,482	118	Pob awdurdod heddlu
Other (d)	-2,453	-2,453	-2,453	-	-	Arall (d)
Wales	3,594,808	3,120,552	3,045,985	3,021,863	1,032	Cymru

Source: revenue outturn returns

Ffynhonnell: ffurflenni alldro refeniw

- (a) Figures have been adjusted to take account of resources which were temporarily transferred from local authorities to fund the nursery voucher scheme, but then returned. This allows compatibility with figures for other years.
- (b) Figures have been adjusted to exclude additional rule 2 grants to police authorities, which are now part of principal police grant and hence budget requirement, allowing compatibility with figures for other years.
- (c) The £ per head calculations use the Registrar General's 1997 mid-year estimates of population.
- (d) 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'r ffigurau wedi'u haddasu i gymryd i ystyriaeth adnoddau a drosglwyddwyd dros dro o'r awdurdodau lleol i ariannu'r cynllun talebau meithrin, ond a ddychwelwyd wedyn. Mae hyn yn caniatáu cydnawsedd â ffigurau ar gyfer blynyddoedd eraill.
- (b) Mae'r ffigurau wedi'u haddasu i hepgor grantiau rheol ychwanegol 2 i awdurdodau heddlu, sydd bellach yn rhan o brif grant yr heddlu a thrwy hynny y gofyniad cyllideb, gan ganiatáu cydnawsedd â ffigurau ar gyfer blynyddoedd eraill.
- (c) Mae cyfrifiadau £ y pen yn defnyddio amcangyfrifon canol blwyddyn y Cofrestrwydd Cyffredinol o'r boblogaeth ar gyfer 1997.
- (d) Symud i gronfeydd yr awdurdodau tân cyfunol yng Nghymru ac oddi yno. Yn gyffredinol, cynhwysir gwariant refeniw'r awdurdodau tân o fewn ffigurau cynghorau sir a chynghorau bwrdeistref sirol.

2.5 Budgeted revenue expenditure, by authority, 1998-99

Gwariant refeniw wedi'i gyllidebu, yn ôl awdurdod, 1998-99

	Gross revenue expenditure (£ thousands)	Revenue expenditure (£ thousands)	Net revenue expenditure (£ thousands)	Budget requirement Y gofyniad cyllideb (a)		
				£ thousands	£ per head (b)	
	Gwariant refeniw gros (£ miloedd)	Gwariant refeniw (£ miloedd)	(a) Gwariant refeniw net (£ miloedd)	£ miloedd	£ y pen	
County/county borough councils:						Cynhorau sir/bwrdeistref sirol:
Isle of Anglesey	80,556	68,336	66,694	66,724	1,020	Ynys Môn
Gwynedd	149,364	125,632	122,808	120,307	1,024	Gwynedd
Conwy	124,044	101,297	99,064	99,136	886	Conwy
Denbighshire	109,168	92,631	90,560	92,360	1,020	Sir Ddinbych
Flintshire	155,801	136,853	134,049	134,199	913	Sir y Flint
Wrexham	130,435	115,423	112,906	112,968	903	Wrecsam
Powys	151,911	133,198	129,364	127,530	1,012	Powys
Ceredigion	86,549	74,405	72,517	72,039	1,019	Ceredigion
Pembrokeshire	133,369	113,730	111,101	111,101	977	Sir Benfro
Carmarthenshire	206,430	177,236	172,479	170,522	1,009	Sir Gaerfyrddin
Swansea	265,234	222,542	216,811	214,577	935	Abertawe
Neath Port Talbot	166,152	144,718	141,580	141,132	1,017	Castell-nedd Port Talbot
Bridgend	147,286	128,025	125,256	124,256	945	Pen-y-bont ar Ogwr
The Vale of Glamorgan	130,150	109,285	106,434	106,914	881	Bro Morgannwg
Cardiff	355,259	289,492	282,103	279,962	872	Caerdydd
Rhondda Cynon Taff	298,058	255,061	249,871	240,798	1,002	Rhondda Cynon Taf
Merthyr Tydfil	73,512	64,304	62,856	63,356	1,112	Merthyr Tudful
Caerphilly	188,024	167,045	163,555	163,555	965	Caerffili
Blaenau Gwent	88,769	77,700	75,983	75,126	1,043	Blaenau Gwent
Torfaen	100,874	90,153	87,874	87,624	972	Tor-faen
Monmouthshire	83,672	73,524	71,807	71,703	831	Sir Fynwy
Newport	163,317	140,601	137,454	126,805	911	Casnewydd
All county/county borough councils	3,387,934	2,901,191	2,833,126	2,802,694	955	Pob cyngor sir/bwrdeistref sirol
Police authorities:						Awdurdodau heddlu:
Dyfed Powys	52,790	52,610	52,610	52,610	110	Dyfed Powys
Gwent	68,054	67,919	67,919	67,919	122	Gwent
North Wales	75,229	75,075	75,076	75,076	114	Gogledd Cymru
South Wales	163,841	163,430	163,431	163,431	132	De Cymru
All police authorities	359,914	359,034	359,035	359,035	122	Pob awdurdod heddlu
Other (c)	-	-	-	-	-	Arall (c)
Wales	3,747,848	3,260,225	3,192,161	3,161,729	1,078	Cymru

Source: general fund revenue account returns

Ffynhonnell: ffurflenni cyfrif refeniw'r gronfa gyffredinol

- (a) Figures have been adjusted to exclude additional rule 2 and 2A grants to police authorities, which are now part of principal police grant and hence budget requirement, allowing compatibility with figures for other years.
- (b) The £ per head calculations use the Registrar General's 1998 mid-year estimates of population.
- (c) 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'r ffigurau wedi'u haddasu i hepgor grantiau rheol ychwanegol 2 a 2A i awdurdodau heddlu, sydd bellach yn rhan o brif grant yr heddlu a thrwy hynny y gofyniad cyllideb, gan ganiatáu cydnawsedd â ffigurau ar gyfer blynyddoedd eraill.
- (b) Mae cyfrifiadau £ y pen yn defnyddio amcangyfrifon canol blwyddyn y Cofrestrwydd Cyffredinol o'r boblogaeth ar gyfer 1998.
- (c) Symud i gronfeydd yr awdurdodau tân cyfunol yng Nghymru ac oddi yno. Yn gyffredinol, cynhwysir gwariant refeniw'r awdurdodau tân o fewn ffigurau cynghorau sir a chynghorau bwrdeistref sirol.

REVENUE EXPENDITURE
GWARIANT REFENIW

2.6 Budgeted revenue expenditure, by
authority, 1999-2000

Gwariant refeniw wedi'i gyllidebu,
yn ôl awdurdod, 1999-2000

	Gross revenue expenditure (£ thousands)	Revenue expenditure (£ thousands)	Net revenue expenditure (£ thousands)	Budget requirement Y gofyniad cyllideb		
				£ thousands	£ per head (a)	
	Gwariant refeniw gros (£ miloedd)	Gwariant refeniw (£ miloedd)	Gwariant refeniw net (£ miloedd)	£ miloedd	£ y pen	
County/county borough councils:						Cynhorau sir/bwrdeistref sirol:
Isle of Anglesey	84,608	73,391	71,642	70,138	1,073	Ynys Môn
Gwynedd	149,027	128,666	126,092	126,266	1,085	Gwynedd
Conwy	129,186	108,625	105,760	105,760	944	Conwy
Denbighshire	113,225	97,480	95,331	97,831	1,075	Sir Ddinbych
Flintshire	162,584	145,258	142,035	142,066	964	Sir y Flint
Wrexham	136,459	122,131	119,601	119,601	953	Wrecsam
Powys	157,694	140,485	137,457	135,153	1,070	Powys
Ceredigion	87,580	77,615	76,048	75,488	1,052	Ceredigion
Pembrokeshire	139,312	120,211	117,650	117,650	1,035	Sir Benfro
Carmarthenshire	211,522	187,183	183,272	180,425	1,068	Sir Gaerfyrddin
Swansea	272,261	233,675	228,140	225,152	980	Abertawe
Neath Port Talbot	170,957	152,670	149,281	148,710	1,076	Castell-nedd Port Talbot
Bridgend	152,488	134,443	131,602	131,598	1,000	Pen-y-bont ar Ogwr
The Vale of Glamorgan	134,632	115,917	113,093	113,193	933	Bro Morgannwg
Cardiff	374,527	306,888	299,276	299,167	922	Caerdydd
Rhondda Cynon Taff	301,036	259,933	254,166	254,984	1,060	Rhondda Cynon Taf
Merthyr Tydfil	76,766	68,074	66,678	67,078	1,194	Merthyr Tudful
Caerphilly	204,125	178,133	173,530	173,200	1,018	Caerffili
Blaenau Gwent	91,161	81,279	79,967	79,554	1,109	Blaenau Gwent
Torfaen	105,461	94,853	92,725	92,825	1,034	Tor-faen
Monmouthshire	87,827	78,147	76,438	76,454	883	Sir Fynwy
Newport	166,254	145,939	142,810	134,227	970	Casnewydd
All county/county borough councils	3,508,692	3,050,996	2,982,594	2,966,520	1,010	Pob cyngor sir/bwrdeistref sirol
Police authorities:						Awdurdodau heddlu:
Dyfed Powys	56,150	56,025	56,025	55,716	116	Dyfed Powys
Gwent	71,549	71,414	71,414	71,414	128	Gwent
North Wales	80,655	80,505	80,505	79,555	121	Gogledd Cymru
South Wales	170,361	169,968	169,968	169,968	137	De Cymru
All police authorities	378,715	377,912	377,912	376,653	128	Pob awdurdod heddlu
Other (b)	-	-	-	-	-	Arall (b)
Wales	3,887,407	3,428,908	3,360,506	3,343,173	1,138	Cymru

Source: general fund revenue account returns

Ffynhonnell: ffurflenni cyfrif refeniw'r gronfa gyffredinol

- (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. 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 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 cynghorau sir a chynghorau bwrdeistref sirol.

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 grant. 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 with in 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 fenthycu i ariannu gwariant cyfalaf) a grantiau. Daw'r gweddill o adnoddau'r awdurdodau lleol eu hunain drwy gymhwysu 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 benthycu. 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 1997-98, 1998-99 and 1999-2000 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 1997-98 capital expenditure and receipts data, into both service **and** authority, is given in Appendix B.

- Total local authority capital expenditure in Wales in 1997-98 was £615 million, or £210 per head of population (table 3.1). The services with the highest expenditure were housing at £243 million (39%), and local transport at £92 million (15%).
- Of this £615 million, £424 million (69%) related to expenditure on fixed assets and £177 million (29%) related to payments of grants and advances.
- Capital receipts totalled £93 million in 1997-98, of which £56 million (61%) were in respect of housing.
- County and county borough councils were responsible for £597 million (97%) of the £615 million capital expenditure in Wales in 1997-98, with police authorities spending £16 million and fire authorities spending £3 million (table 3.4).
- Similar patterns of expenditure are repeated in the provisional outturn expenditure data for 1998-99 (tables 3.2 and 3.5), and the forecast expenditure data for 1999-2000 (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 1997-98, 1998-99 a 1999-2000 yn eu trefn.

Mae'r tri thabl cyntaf yn darparu dadansoddiad o gyfanswm y ffigurau ar gyfer Cymru yn ôl gwasanaeth, tra mae'r tri thabl 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 1997-98 a data derbyniadau, yn ôl gwasanaeth **ac** awdurdod, yn Atodiad B.

- Cyfanswm gwariant cyfalaf yr awdurdodau lleol yng Nghymru ym 1997-98 oedd £615 miliwn, neu £210 y pen o'r boblogaeth (tabl 3.1). Y gwasanaethau a oedd â'r gwariant uchaf oedd tai yn £241 miliwn (39%), a thrafnidiaeth leol yn £92 miliwn (15%).
- O'r £615 miliwn hwn, yr oedd £424 miliwn (69%) yn ymwneud â gwariant ar asedau penodedig a £177 miliwn (29%) yn ymwneud â thaliadau grantiau a blaensymiau.
- Daeth derbyniadau cyfalaf i gyfanswm o £93 miliwn ym 1997-98, ac o'r rheini yr oedd £56 miliwn (61%) yn ymwneud â thai.
- Yr oedd cynghorau sir a chynghorau bwrdeistref sirol yn gyfrifol am £597 miliwn (97%) o'r gwariant cyfalaf o £615 miliwn yng Nghymru ym 1997-98, gydag awdurdodau heddlu yn gwario £16 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 1998-99 (tablau 3.2 a 3.5) a'r data gwariant a ragwelir ar gyfer 1999-2000 (tablau 3.3 a 3.6).

CAPITAL EXPENDITURE GWARIANT CYFALAF

3.1 Capital expenditure by service, 1997-98

Service	Expenditure on fixed assets (£ thousands)	Expenditure on grants and advances (£ thousands)	Other (£ thousands)	Total capital expenditure (£ thousands)
	Gwariant ar asedau sefydlog (£ miloedd)	Gwariant ar grantiau a blaensymia (£ miloedd)	(a) Arall (£ miloedd)	Cyfanswm gwariant cyfalaf (£ miloedd)
Education:				
Pre-primary and primary education	25,927	175	-	26,102
Secondary education	29,650	69	-	29,719
Special education	4,117	-	-	4,117
Youth service	190	84	-	274
Other education services and continuing education	3,692	1	-	3,693
Total education	63,576	329	-	63,905
Personal social services	10,147	162	-	10,309
Transport:				
Roads, street lighting and road safety	84,102	33	-	84,135
Parking of vehicles	3,700	4	-	3,704
Public passenger transport (bus)	316	42	-	358
Public passenger transport (rail)	1,832	-	-	1,832
Tolled road bridges, tunnels and ferries	139	-	-	139
Local authorities ports and piers	1,516	-	-	1,516
Airports	215	-	-	215
Total transport	91,820	79	-	91,899
Housing	85,054	157,700	-	242,754
Libraries, culture and heritage:				
Library services	1,632	1	-	1,633
Museums and art galleries	2,034	82	-	2,116
Art activities and facilities	1,996	1,236	-	3,232
Total libraries, culture and heritage	5,662	1,319	-	6,981
Agriculture and fisheries:				
Land drainage and flood prevention	2,824	1,665	-	4,489
Coast protection	5,426	70	-	5,496
Other agriculture and fisheries	1,345	51	-	1,396
Total agriculture and fisheries	9,595	1,786	-	11,381
Consumer protection	49	-	-	49
Sports and recreation:				
Sports facilities	13,193	2,088	-	15,281
Sports development	1,041	173	-	1,214
Total sports and recreation	14,234	2,261	-	16,495

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 1997 mid-year estimates of population.

Gwariant cyfalaf yn ôl gwasanaeth, 1997-98

Total capital receipts (£ thousands)	£ per head £ y pen			Gwasanaeth
	Total capital expenditure (b)	Total capital receipts (b)		
Cyfanswm derbyniadau cyfalaf (£ miloedd)	Cyfanswm gwariant cyfalaf	Cyfanswm derbyniadau cyfalaf		
858	9	-	-	Addysg:
209	10	-	-	Addysg feithrin a chynradd
552	1	-	-	Addysg uwchradd
-	-	-	-	Addysg arbennig
893	1	-	-	Gwasanaeth ieuencid
2,512	22	1	-	Gwasanaeth addysg eraill ac addysg barhaus
1,185	4	-	1	Cyfanswm addysg
				Gwasanaethau cymdeithasol personol
				Trafnidiaeth:
494	29	-	-	Ffyrdd, goleuadau stryd a diogelwch ffyrdd
6,266	1	2	-	Parcio cerbydau
-	-	-	-	Trafnidiaeth teithwyr cyhoeddus (bysiau)
-	1	-	-	Trafnidiaeth teithwyr cyhoeddus (rheilffyrdd)
-	-	-	-	Pontydd ffyrdd â tholl, twnneli a fferiau
-	1	-	-	Porthladdoedd a phierau yr awdurdodau lleol
164	-	-	-	Meysydd awyr
6,924	31	2	-	Cyfanswm trafnidiaeth
56,499	83	19	-	Tai
				Llyfrgelloedd, diwydiant a threftadaeth
3	1	-	-	Gwasanaeth llyfrgelloedd
-	1	-	-	Amgueddfeydd ac orielau celf
-	1	-	-	Gweithgareddau a chyfleusterau celfyddydau
3	2	-	-	Cyfanswm llyfrgelloedd, diwylliant a threftadaeth
				Amaethyddiaeth a physgodfeydd:
-	2	-	-	Traenio ac atal llifogydd
-	2	-	-	Amddiffyn yr arfordir
5,971	-	2	-	Amaethyddiaeth a physgodfeydd eraill
5,971	4	2	-	Cyfanswm amaethyddiaeth a physgodfeydd
				Diogelu defnyddwyr
				Chwaraeon a hamdden:
90	5	-	-	Cyfleusterau chwaraeon
116	-	-	-	Datblygu chwaraeon
206	6	-	-	Cyfanswm chwaraeon a hamdden

Ffynhonnell: gwybodaeth alldro cyfalaf

- (a) Mae hyn yn cynnwys sicrwydd 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 Cofrestrdydd Cyffredinol o'r boblogaeth ar gyfer 1997.

CAPITAL EXPENDITURE
GWARIANT CYFALAF

3.1 (continued) Capital expenditure by service, 1997-98

Service	Expenditure on fixed assets (£ thousands)	Expenditure on grants and advances (£ thousands)	Other (£ thousands)	Total capital expenditure (£ thousands)
	Gwariant ar asedau sefydlog (£ miloedd)	Gwariant ar grantiau a blaensymia (£ miloedd)	(a) Arall (£ miloedd)	Cyfanswm gwariant cyfalaf (£ miloedd)
Other environmental services:				
Derelict land reclamation	8,391	1,159	-	9,550
Parks and open spaces	6,905	50	-	6,955
Waste collection	36	-	-	36
Waste disposal	6,103	-	-	6,103
General administration	31,197	2,728	-	33,925
Planning and development	48,570	8,580	-	57,150
Community safety	1,725	52	-	1,777
Environmental health	2,218	7	-	2,225
Miscellaneous	2,591	149	-	2,740
Industrial and commercial	13,334	376	176	13,886
Other trading services	2,293	47	-	2,340
Total other environmental services	123,363	13,148	176	136,687
Home Office and Lord Chancellor's department services:				
Fire service and civil defence	2,516	-	-	2,516
Police	16,732	-	-	16,732
Probation	327	27	-	354
Magistrates' courts	771	7	-	778
Coroners' courts	-	-	-	-
Total Home Office and Lord Chancellor's department services	20,346	34	-	20,380
Other (a)	.	.	14,337	14,337
Total all services	423,846	176,818	14,513	615,177

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 1997 mid-year estimates of population.

(parhad) Gwariant cyfalaf yn ôl gwasanaeth, 1997-98

Total capital receipts (£ thousands)	£ per head £ y pen		Gwasanaeth
	Total capital expenditure (b)	Total capital receipts (b)	
Cyfanswm derbyniadau cyfalaf (£ miloedd)	Cyfanswm gwariant cyfalaf	Cyfanswm derbyniadau cyfalaf	
-	3	-	Gwasanaethau amgylcheddol eraill:
71	2	-	Tir diffaith adfer
-	-	-	Parciau a manau agored
-	2	-	Casglu gwastraff
4,370	12	1	Gwaredu gwastraff
8,403	20	3	Gweinyddu cyffredinol
-	1	-	Cynllunio a datblygu
-	1	-	Diogelwch cymunedol
178	1	-	Iechyd yr amgylchedd
2,782	5	1	Amrywiol
100	1	-	Diwydiannol a masnachol
15,904	47	5	Gwasanaethau masnachu eraill
			Cyfanswm gwasanaethau amgylcheddol eraill
			Gwasanaethau Y Swyddfa Gartref ac Adran yr Arglwydd Ganghellor:
78	1	-	Gwasanaeth tân ac amddiffyn sifil
3,912	6	1	Heddlu
-	-	-	Prawf
-	-	-	Llysoedd ynadon
-	-	-	Llysoedd y crwneriaid
3,990	7	1	Cyfanswm gwasanaethau Y Swyddfa Gartref ac Adran yr Arglwydd Ganghellor
-252	5	-	Arall (a)
92,942	210	32	Cyfanswm pob gwasanaeth

Ffynhonnell: gwybodaeth alldro cyfalaf

- (a) Mae hyn yn cynnwys sicrwydd 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 1997.

CAPITAL EXPENDITURE GWARIANT CYFALAF

3.2 Provisional capital expenditure by service, 1998-99

Service	Expenditure on fixed assets (£ thousands)	Expenditure on grants and advances (£ thousands)	Other (£ thousands) (a)	Total capital expenditure (£ thousands)
	Gwariant ar asedau sefydog (£ miloedd)	Gwariant ar grantiau a blaensymiau (£ miloedd)	Arall (£ miloedd)	Cyfanswm gwariant cyfalaf (£ miloedd)
Education	55,163	454	-	55,617
Personal social services	8,927	112	-	9,039
Roads and transport	71,018	1	-	71,019
Housing:				
Housing revenue account (HRA)	85,924	449	-	86,373
Non-HRA housing	14,057	125,126	-	139,183
Total housing	99,981	125,575	-	225,556
Libraries, museums and galleries	2,463	6	50	2,519
Land drainage, flood prevention and coastal protection	4,129	-	-	4,129
Sport and recreation	17,157	396	-	17,553
Other environmental services:				
Derelict land reclamation	14,123	-	-	14,123
Waste collection and disposal	4,350	500	-	4,850
General administration	26,700	655	160	27,515
Planning	1,806	164	-	1,970
Economic development	19,982	2,464	-	22,446
Other	19,041	3,148	-	22,189
Total other environmental services	86,002	6,931	160	93,093
Home Office and Lord Chancellor's department services:				
Fire service and civil defence	2,503	-	-	2,503
Police	14,500	-	28	14,528
Probation	1,106	11	-	1,117
Magistrates' and other courts	410	-	-	410
Total Home Office and Lord Chancellor's department services	18,519	11	28	18,558
Strategic Development Scheme (c)	14,010	9,002	-	23,012
Capital Challenge (c)	27,042	399	-	27,441
Total all services	404,411	142,887	238	547,536

Source: provisional capital outturn returns

- (a) This includes credit cover for credit arrangements.
(b) The £ per head calculations use the Registrar General's 1998 mid-year estimates of population.
(c) This expenditure is identified separately at the provisional outturn stage. At final outturn stage, the expenditure against these programmes is included within the service expenditure figures.

Gwariant cyfalaf dros dro yn ôl gwasanaeth, 1998-99

Total capital receipts (£ thousands)	£ per head £ y pen		Gwasanaeth
	Total capital expenditure (b)	Total capital receipts (b)	
Cyfanswm derbyniadau cyfalaf (£ miloedd)	Cyfanswm gwariant cyfalaf	Cyfanswm derbyniadau cyfalaf	
2,766	19	1	Addysg
539	3	-	Gwasanaethau cymdeithasol personol
2,710	24	1	Ffyrdd a chludiant
			Tai:
45,590	29	16	Cyfrif refeniw tai (HRA)
2,537	47	1	Tai cronfa'r cyngor
48,127	77	16	Cyfanswm tai
-	1	-	Llyfrgelloedd, amguedfeydd ac orielau
-	1	-	Traenio tir ac atal llifogydd ac amddiffyn yr arfordir
166	6	-	Chwaraeon a hamdden:
			Gwasanaethau amgylcheddol eraill:
-	5	-	Tir diffaith adfer
120	2	-	Casglu a gwaredu gwastraff
3,016	9	1	Gweinyddu cyffredinol
1,250	1	-	Cynllunio
7,486	8	3	Datblygu economaidd
11,706	8	4	Arall
23,578	32	8	Cyfanswm gwasanaethau amgylcheddol eraill
			Gwasanaethau Y Swyddfa Gartref ac Adran yr Arglwydd Ganghellor:
6	1	-	Gwasanaeth tân ac amddiffyn sifil
4,803	5	2	Heddlu
-	-	-	Prawf
25	-	-	Llysoedd ynadon ac eraill
4,834	6	2	Cyfanswm gwasanaethau Y Swyddfa Gartref ac Adran yr Arglwydd Ganghellor
-	8	-	Cynllun Datblygu Strategol (c)
-	9	-	Her Gyfalaf (c)
82,720	187	28	Cyfanswm pob gwasanaeth

Ffynhonnell: gwybodaeth alldro cyfalaf dros dro

- (a) Mae hyn yn cynnwys sicrwydd credyd ar gyfer trefniadau credyd.
 (b) Mae cyfrifiadau £ y pen yn defnyddio amcangyfrifon canol-blwyddyn y Cofrestrwydd Cyffredinol o'r boblogaeth ar gyfer 1998.
 (c) Nodir y gwariant hwn ar wahân yn y cyfnod alldro dros dro. Yn y cyfnod alldro terfynol, cynhwysir y gwariant yn erbyn y rhaglenni hyn o fewn ffigurau gwariant y gwasanaeth.

CAPITAL EXPENDITURE GWARIANT CYFALAF

3.3 Forecast of capital expenditure by service, 1999-2000

Service	Expenditure on fixed assets (£ thousands)	Expenditure on grants and advances (£ thousands)	Other (£ thousands)	Total capital expenditure (£ thousands)
	Gwariant ar asedau sefydog (£ miloedd)	Gwariant ar grantiau a blaensymiau (£ miloedd)	(a) Arall (£ miloedd)	Cyfanswm gwariant cyfalaf (£ miloedd)
Education	58,526	186	-	58,712
PSS	10,690	-	-	10,690
Roads and transport	72,033	85	-	72,118
Housing:				
Housing revenue account (HRA)	74,100	-	-	74,100
Non-HRA housing	12,892	128,007	-	140,899
Total housing	86,992	128,007	-	214,999
Other local services	143,340	5,294	150	148,784
Home Office and Lord Chancellor's department services:				
Fire service	2,120	-	-	2,120
Police	23,348	-	-	23,348
Other including probation and magistrates' courts	142	-	-	142
Total Home Office and Lord Chancellor's department services	25,610	-	-	25,610
Capital Challenge (c)	35,989	4,988	-	40,977
Total all services	433,180	138,560	150	571,890

Source: capital forecast returns

(a) This includes credit cover for credit arrangements.

(b) The £ per head calculations use the Registrar General's 1999 mid-year estimates of population.

(c) This expenditure is identified separately at the forecast stage. At final outturn stage, the expenditure against these programmes is included within the service expenditure figures.

Rhagolwg o wariant cyfalaf yn ôl gwasanaeth, 1999-2000

Total capital receipts (£ thousands)	£ per head £ y pen		Total capital receipts (b)	Gwasanaeth
	Total capital expenditure (b)	Cyfanswm derbyniadau cyfalaf		
Cyfanswm derbyniadau cyfalaf (£ miloedd)	Cyfanswm gwariant cyfalaf	Cyfanswm derbyniadau cyfalaf		
719	20	-		Addysg
710	4	-		Gwasanaethau cymdeithasol personol
569	25	-		Ffyrdd a chludiant
				Tai:
32,826	25	11		Cyfrif refeniw tai (HRA)
973	48	-		Tai cronfa'r cyngor
33,799	73	12		Cyfanswm tai
36,926	51	13		Gwasanaethau lleol eraill
				Gwasanaethau Y Swyddfa Gartref ac Adran yr Arglwydd Ganghellor:
-	1	-		Gwasanaeth tân ac amddiffyn sifil
2,617	8	1		Heddlu
-	-	-		Arall gan gynnwys llysoedd ynadon a llysoedd prawf
2,617	9	1		Cyfanswm gwasanaethau Y Swyddfa Gartref ac Adran yr Arglwydd Ganghellor
363	14	-		Her Gyfalaf (c)
75,703	195	26		Cyfanswm pob gwasanaeth

Ffynhonell: gwybodaeth rhagolygon alldro

- (a) Mae hyn yn cynnwys sicrwydd credyd ar gyfer trefniadau credyd.
 (b) Mae cyfrifiadau £ y pen yn defnyddio amcangyfrifon canol-blwyddyn y Cofrestrydd Cyffredinol o'r boblogaeth ar gyfer 1999.
 (c) Nodir y gwariant hwn ar wahân yn y cyfnod alldro a ragwelir. Yn y cyfnod alldro terfynol, cynhwysir y gwariant yn erbyn y rhaglenni hyn o fewn ffigurau gwariant y gwasanaeth

CAPITAL EXPENDITURE GWARIANT CYFALAF

3.4 Capital expenditure by authority, 1997-98

	Expenditure on fixed assets (£ thousands)	Expenditure on grants and advances (£ thousands)	Other (£ thousands)	Total capital expenditure (£ thousands)
	Gwariant ar asedau sefydog (£ miloedd)	Gwariant ar grantiau a blaensymiau (£ miloedd)	(a) Arall (£ miloedd)	Cyfanswm gwariant cyfalaf (£ miloedd)
County/county borough councils:				
Isle of Anglesey	11,349	4,244	31	15,624
Gwynedd	24,795	5,656	262	30,713
Conwy	9,928	6,203	1,055	17,186
Denbighshire	14,129	7,141	3,899	25,169
Flintshire	18,634	7,058	1,443	27,135
Wrexham	17,845	5,161	317	23,323
Powys	17,295	9,802	54	27,151
Ceredigion	8,648	7,568	330	16,546
Pembrokeshire	15,476	10,725	599	26,800
Carmarthenshire	26,548	13,245	494	40,287
Swansea	26,303	10,506	4,852	41,661
Neath Port Talbot	17,042	9,626	1,119	27,787
Bridgend	11,222	6,247	659	18,128
The Vale of Glamorgan	16,830	6,652	986	24,468
Cardiff	38,698	15,836	503	55,037
Rhondda Cynon Taff	38,684	19,936	-1,465	57,155
Merthyr Tydfil	10,168	3,607	500	14,275
Caerphilly	28,850	10,450	-1,929	37,371
Blaenau Gwent	8,534	7,478	988	17,000
Torfaen	13,928	2,082	457	16,467
Monmouthshire	6,859	1,884	807	9,550
Newport	22,835	5,711	-849	27,697
All county/county borough councils	404,600	176,818	15,112	596,530
Police authorities:				
Dyfed Powys	1,535	-	739	2,274
Gwent	3,668	-	-608	3,060
North Wales	3,497	-	-69	3,428
South Wales	8,032	-	-786	7,246
All police authorities	16,732	-	-724	16,008
Fire authorities:				
Mid and West Wales	514	-	360	874
North Wales	510	-	90	600
South Wales	1,490	-	-325	1,165
All fire authorities	2,514	-	125	2,639
Wales	423,846	176,818	14,513	615,177

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 1997 mid-year estimates of population.

CAPITAL EXPENDITURE
GWARIANT CYFALAF

Gwariant cyfalaf yn ôl awdurdod, 1997-98

Total capital receipts (£ thousands)	£ per head £ y pen		Total capital receipts (b)	Cynhorau sir/bwrdeistref sirol:
	Total capital expenditure (b)	Cyfanswm derbyniadau cyfalaf		
Cyfanswm derbyniadau cyfalaf (£ miloedd)	Cyfanswm gwariant cyfalaf	Cyfanswm derbyniadau cyfalaf		
2,224	236	34		Ynys Môn
3,728	261	32		Gwynedd
1,192	154	11		Conwy
4,701	279	52		Sir Ddinbych
2,109	187	15		Sir y Flint
6,823	187	55		Wrecsam
4,685	217	37		Powys
2,734	235	39		Ceredigion
2,743	236	24		Sir Benfro
5,492	238	32		Sir Gaerfyrddin
2,636	181	11		Abertawe
4,983	200	36		Castell-nedd Port Talbot
3,243	139	25		Pen-y-bont ar Ogwr
7,622	205	64		Bro Morgannwg
9,409	173	30		Caerdydd
2,374	237	10		Rhondda Cynon Taf
1,218	249	21		Merthyr Tudful
4,918	221	29		Caerffili
2,220	234	31		Blaenau Gwent
4,742	182	52		Tor-faen
3,885	110	45		Sir Fynwy
5,271	202	38		Casnewydd
88,952	204	30		Pob cyngor sir/bwrdeistref sirol
				Awdurdodau heddlu:
918	5	2		Dyfed Powys
458	5	1		Gwent
2,115	5	3		Gogledd Cymru
421	6	-		De Cymru
3,912	5	1		Pob awdurdod heddlu
				Awdurdodau tân:
15	1	-		Canolbarth a Gorllewin Cymru
16	1	-		Gogledd Cymru
47	1	-		De Cymru
78	1	-		Pob awdurdod tân
92,942	210	32		Cymru

Ffynhonnell: gwybodaeth alldro cyfalaf

- (a) Mae hyn yn cynnwys sicrwydd 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 Cofrestrwydd Cyffredinol o'r boblogaeth ar gyfer 1997.

CAPITAL EXPENDITURE GWARIANT CYFALAF

3.5 Provisional capital expenditure by authority, 1998-99

	Expenditure on fixed assets (£ thousands)	Expenditure on grants and advances (£ thousands)	Other (£ thousands)	Total capital expenditure (£ thousands)
	Gwariant ar asedau sefydog (£ miloedd)	Gwariant ar grantiau a blaensymiau (£ miloedd)	(a) Arall (£ miloedd)	Cyfanswm gwariant cyfalaf (£ miloedd)
County/county borough councils:				
Isle of Anglesey	11,768	2,739	-	14,507
Gwynedd	20,042	7,358	-	27,400
Conwy	12,655	3,792	-	16,447
Denbighshire	10,487	2,210	-	12,697
Flintshire	16,346	5,269	-	21,615
Wrexham	14,200	4,991	-	19,191
Powys	14,278	8,755	-	23,033
Ceredigion	8,626	7,131	-	15,757
Pembrokeshire	19,543	8,501	-	28,044
Carmarthenshire	32,168	8,730	-	40,898
Swansea	23,783	8,580	-	32,363
Neath Port Talbot	18,562	6,286	-	24,848
Bridgend	9,555	5,550	-	15,105
The Vale of Glamorgan	12,373	5,057	-	17,430
Cardiff	38,560	14,419	50	53,029
Rhondda Cynon Taff	38,571	19,157	-	57,728
Merthyr Tydfil	12,597	2,841	-	15,438
Caerphilly	23,143	7,135	-	30,278
Blaenau Gwent	12,087	5,143	-	17,230
Torfaen	13,315	2,393	100	15,808
Monmouthshire	6,849	2,793	-	9,642
Newport	17,900	4,057	60	22,017
All county/county borough councils	387,408	142,887	210	530,505
Police authorities:				
Dyfed Powys	1,857	-	-	1,857
Gwent	1,893	-	-	1,893
North Wales	2,915	-	-	2,915
South Wales	7,835	-	28	7,863
All police authorities	14,500	-	28	14,528
Fire authorities:				
Mid and West Wales	609	-	-	609
North Wales	850	-	-	850
South Wales	1,044	-	-	1,044
All fire authorities	2,503	-	-	2,503
Wales	404,411	142,887	238	547,536

Source: provisional capital outturn returns

(a) This includes credit cover for credit arrangements.

(b) The £ per head calculations use the Registrar General's 1998 mid-year estimates of population.

CAPITAL EXPENDITURE
GWARIANT CYFALAF

Gwariant cyfalaf dros dro yn ôl awrdurdod, 1998-99

Total capital receipts (£ thousands)	£ per head £ y pen		
	Total capital expenditure (b)	Total capital receipts (b)	
Cyfanswm derbyniadau cyfalaf (£ miloedd)	Cyfanswm gwariant cyfalaf	Cyfanswm derbyniadau cyfalaf	
1,408	222	22	Cynhorau sir/bwrdeistref sirol:
3,098	233	26	Ynys Môn
1,391	147	12	Gwynedd
903	140	10	Conwy
3,197	147	22	Sir Ddinbych
			Sir y Flint
2,909	153	23	Wrecsam
5,655	183	45	Powys
1,466	223	21	Ceredigion
1,805	247	16	Sir Benfro
3,689	242	22	Sir Gaerfyrddin
4,996	141	22	Abertawe
1,000	179	7	Castell-nedd Port Talbot
4,570	115	35	Pen-y-bont ar Ogwr
6,000	144	49	Bro Morgannwg
7,375	165	23	Caerdydd
6,758	240	28	Rhondda Cynon Taf
1,256	271	22	Merthyr Tudful
5,951	179	35	Caerffili
1,946	239	27	Blaenau Gwent
3,060	175	34	Tor-faen
3,272	112	38	Sir Fynwy
6,206	158	45	Casnewydd
77,911	181	27	Pob cyngor sir/bwrdeistref sirol
			Awdurdodau heddlu:
2,603	4	5	Dyfed Powys
166	3	-	Gwent
1,027	4	2	Gogledd Cymru
1,007	6	1	De Cymru
4,803	5	2	Pob awdurdod heddlu
			Awdurdodau tân:
-	1	-	Canolbarth a Gorllewin Cymru
6	1	-	Gogledd Cymru
-	1	-	De Cymru
6	1	-	Pob awdurdod tân
82,720	187	28	Cymru

Ffynhonell: gwybodaeth alldro cyfalaf dros dro

(a) Mae hyn yn cynnwys sicrwydd credyd ar gyfer trefniadau credyd.

(b) Mae cyfrifiadau £ y pen yn defnyddio amcangyfrifon canol-blwyddyn y Cofrestrdydd Cyffredinol o'r boblogaeth ar gyfer 1998.

CAPITAL EXPENDITURE GWARIANT CYFALAF

3.6 Forecast capital expenditure by authority, 1999-2000

	Expenditure on fixed assets (£ thousands)	Expenditure on grants and advances (£ thousands)	Other (£ thousands)	Total capital expenditure (£ thousands)
	Gwariant ar asedau sefydog (£ miloedd)	Gwariant ar grantiau a blaensymiau (£ miloedd)	(a) Arall (£ miloedd)	Cyfanswm gwariant cyfalaf (£ miloedd)
County/county borough councils:				
Isle of Anglesey	11,816	3,434	-	15,250
Gwynedd	14,732	10,323	-	25,055
Conwy	14,537	5,133	-	19,670
Denbighshire	8,582	616	-	9,198
Flintshire	17,796	5,254	-	23,050
Wrexham	18,666	4,611	-	23,277
Powys	15,998	6,507	-	22,505
Ceredigion	6,685	6,244	-	12,929
Pembrokeshire	11,264	8,315	-	19,579
Carmarthenshire	36,378	8,835	-	45,213
Swansea	24,987	8,336	-	33,323
Neath Port Talbot	19,980	6,096	-	26,076
Bridgend	11,958	5,157	-	17,115
The Vale of Glamorgan	16,910	4,693	-	21,603
Cardiff	56,779	12,730	-	69,509
Rhondda Cynon Taff	23,283	15,852	-	39,135
Merthyr Tydfil	10,357	2,608	-	12,965
Caerphilly	21,920	8,260	-	30,180
Blaenau Gwent	14,309	5,053	-	19,362
Torfaen	9,822	2,980	150	12,952
Monmouthshire	6,031	3,008	-	9,039
Newport	34,922	4,515	-	39,437
All county/county borough councils	407,712	138,560	150	546,422
Police authorities:				
Dyfed Powys	741	-	-	741
Gwent	2,342	-	-	2,342
North Wales	5,941	-	-	5,941
South Wales	14,324	-	-	14,324
All police authorities	23,348	-	-	23,348
Fire authorities:				
Mid and West Wales	614	-	-	614
North Wales	475	-	-	475
South Wales	1,031	-	-	1,031
All fire authorities	2,120	-	-	2,120
Wales	433,180	138,560	150	571,890

Source: capital forecast returns

(a) This includes credit cover for credit arrangements.

(b) The £ per head calculations use the Registrar General's 1999 mid-year estimates of population.

Rhagolwg o wariant cyfalaf yn ôl awrdurdod, 1999-2000

Total capital receipts (£ thousands)	£ per head £ y pen		
	Total capital expenditure (b)	Total capital receipts (b)	
Cyfanswm derbyniadau cyfalaf (£ miloedd)	Cyfanswm gwariant cyfalaf	Cyfanswm derbyniadau cyfalaf	
2,083	233	32	Cynhorau sir/bwrdeistref sirol:
2,849	215	24	Ynys Môn
920	175	8	Gwynedd
-	101	-	Conwy
1,857	156	13	Sir Ddinbych
			Sir y Fflint
4,701	186	37	Wrecsam
4,016	178	32	Powys
1,200	180	17	Ceredigion
500	172	4	Sir Benfro
4,347	268	26	Sir Gaerfyrddin
2,735	145	12	Abertawe
1,917	189	14	Castell-nedd Port Talbot
3,470	130	26	Pen-y-bont ar Ogwr
2,850	178	24	Bro Morgannwg
21,918	214	68	Caerdydd
4,309	163	18	Rhondda Cynon Taf
916	231	16	Merthyr Tudful
5,200	177	31	Caerffili
1,496	270	21	Blaenau Gwent
879	144	10	Tor-faen
2,923	104	34	Sir Fynwy
2,000	285	14	Casnewydd
73,086	186	25	Pob cyngor sir/bwrdeistref sirol
			Awdurdodau heddlu:
85	2	-	Dyfed Powys
150	4	-	Gwent
1,300	9	2	Gogledd Cymru
1,082	12	1	De Cymru
2,617	8	1	Pob awdurdod heddlu
			Awdurdodau tân:
-	1	-	Canolbarth a Gorllewin Cymru
-	1	-	Gogledd Cymru
-	1	-	De Cymru
-	1	-	Pob awdurdod tân
75,703	195	26	Cymru

Ffynhonnell: gwybodaeth alldro cyfalaf dros dro

(a) Mae hyn yn cynnwys sicrwydd credyd ar gyfer trefniadau credyd.

(b) Mae cyfrifiadau £ y pen yn defnyddio amcangyfrifon canol-blwyddyn y Cofrestrdydd Cyffredinol o'r boblogaeth ar gyfer 1999.

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 1997-98, the national poundage was set at 41.4p in the pound, and rose to 42.9p and 44.3p in 1998-99 and 1999-2000 respectively.

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 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 1999, there were 101,045 non-domestic properties in Wales with a total rateable value of £1,544 million. Around 71 per cent were commercial properties, although these accounted for only £738 million or 48 per cent of the total rateable value (tables 4.1 and 4.2).
- In 1998-99, Welsh authorities collected £479 million in non-domestic rates, including arrears in respect of earlier years (table 4.3).
- Table 4.4 gives contributions to the pool by financial year; in 1998-99, the total was £465 million, with predictions for 1999-2000 totalling £511 million.

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 Brisio), i gyfrifo'r ardrethi sy'n daladwy mewn perthynas â'r eiddo hwnnw. Ym 1997-98, pennwyd y puntal cenedlaethol yn 41.4c yn y bunt, ac fe gododd i 42.9c a 44.3c ym 1998-99 ac 1999-2000 yn eu trefn.

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 rhestr ganolog o drethdalwyr, er enghraifft cwmnïau dŵr, cwmnïau ynni ac 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 1999, yr oedd 101,045 o eiddo annomestig yng Nghymru gyda chyfanswm gwerth ardrethol o £1,544 miliwn. Yr oedd tua 71 y cant yn eiddo masnachol, er nad oedd y rhain yn cyfrif ond am £738 miliwn neu 48 y cant o gyfanswm y gwerth ardrethol (tablau 4.1 a 4.2).
- Ym 1998-99, casglodd awdurdodau Cymru £479 miliwn mewn ardrethi annomestig, gan gynnwys ôl-ddyledion mewn perthynas â blynyddoedd blynyddol (tabl 4.3).
- Mae tabl 4.4 yn rhoi cyfraniadau at y pŵl yn ôl y flwyddyn ariannol; ym 1998-99, y cyfanswm oedd £465 miliwn, gyda rhagolygon ar gyfer 1999-2000 yn dod i gyfanswm o £511 miliwn.

NON-DOMESTIC RATES
ARDRETHI ANNOMESTIG

4.1 Classification of non-domestic hereditaments, by billing authority, April 1999

Number

	Commercial	Education	Formula assessed public utilities (a)	Industrial
	Masnachol	Addysg	Cyfleustodau cyhoeddus wedi'u hasesu yn ôl fformwla	Diwydiannol
County/county borough councils:				
Isle of Anglesey	1,949	90	1	331
Gwynedd	4,544	215	1	757
Conwy	3,635	131	-	422
Denbighshire	2,889	88	-	538
Flintshire	3,005	112	1	1,019
Wrexham	2,467	116	-	745
Powys	3,997	191	3	1,130
Ceredigion	2,176	130	-	351
Pembrokeshire	4,310	145	2	621
Carmarthenshire	4,247	215	-	861
Swansea	5,213	164	1	899
Neath Port Talbot	2,516	115	1	783
Bridgend	2,493	102	-	656
The Vale of Glamorgan	2,373	95	1	470
Cardiff	8,664	240	1	1,123
Rhondda Cynon Taff	4,293	228	1	1,009
Merthyr Tydfil	1,230	55	-	243
Caerphilly	3,052	151	-	911
Blaenau Gwent	1,517	60	-	414
Torfaen	1,522	71	-	626
Monmouthshire	2,044	86	-	349
Newport	3,289	96	1	637
All county/county borough councils	71,425	2,896	14	14,895
Central rating list (a)	-	-	15	-
Wales	71,425	2,896	29	14,895

Source: Board of the Inland Revenue

(a) For explanation see glossary.

Dosbarthiad hereditamentau annomestig, yn ôl awdurdod bilio, Ebrill 1999

Nifer

Leisure	Miscellaneous	Non-formula assessed public utilities	Total	
Hamdden	Amrywiol	Cyfleustodau cyhoeddus heb eu hasesu yn ôl fformwla	Cyfanswm	
268	165	29	2,833	Cynhorau sir/bwrdeistref sirol:
515	446	109	6,587	Ynys Môn
251	274	46	4,759	Gwynedd
205	196	30	3,946	Conwy
223	206	26	4,592	Sir Ddinbych
				Sir y Flint
184	152	13	3,677	Wrecsam
443	374	112	6,250	Powys
212	271	39	3,179	Ceredigion
353	349	93	5,873	Sir Benfro
427	452	93	6,295	Sir Gaerfyrddin
380	283	16	6,956	Abertawe
342	201	10	3,968	Castell-nedd Port Talbot
195	177	3	3,626	Pen-y-bont ar Ogwr
191	154	21	3,305	Bro Morgannwg
238	318	5	10,589	Caerdydd
444	382	9	6,366	Rhondda Cynon Taf
109	70	5	1,712	Merthyr Tudful
326	180	5	4,625	Caerffili
183	82	2	2,258	Blaenau Gwent
149	99	2	2,469	Tor-faen
190	137	22	2,828	Sir Fynwy
176	127	4	4,330	Casnewydd
6,004	5,095	694	101,023	Pob cyngor sir/bwrdeistref sirol
-	-	7	22	Rhestr ardrethu ganolog (a)
6,004	5,095	701	101,045	Cymru

Ffynhonnell: Bwrdd Cyllid y Wlad

(a) Gweler yr eirfa am esboniad.

NON-DOMESTIC RATES
ARDRETHI ANNOMESTIG

4.2 Classification of non-domestic rateable values, by authority, April 1999

£ thousand

	Commercial	Education	Formula assessed public utilities (a)	Industrial
	Masnachol	Addysg	Cyfleustodau cyhoeddus wedi'u hasesu yn ôl fformwla	Diwydiannol
County/county borough councils:				
Isle of Anglesey	10,706	1,593	841	4,059
Gwynedd	30,237	4,528	7	5,293
Conwy	32,565	2,564	-	3,893
Denbighshire	23,718	2,166	-	6,313
Flintshire	31,064	3,734	79	34,313
Wrexham	27,839	3,758	-	25,175
Powys	22,487	3,096	309	12,050
Ceredigion	15,028	3,499	-	1,963
Pembrokeshire	24,903	2,557	623	20,180
Cardiganshire	33,065	4,216	-	11,818
Swansea	68,656	7,464	558	13,523
Neath Port Talbot	20,070	2,891	295	37,255
Bridgend	31,411	2,818	-	20,728
The Vale of Glamorgan	25,364	2,961	137	10,545
Cardiff	177,039	15,918	671	27,270
Rhondda Cynon Taff	36,182	7,609	55	28,899
Merthyr Tydfil	11,849	1,305	-	5,583
Caerphilly	23,299	3,890	-	20,193
Blaenau Gwent	9,302	1,559	-	9,661
Torfaen	17,111	2,152	-	12,410
Monmouthshire	21,277	2,228	-	6,446
Newport	44,841	3,721	871	37,101
All county/county borough councils	738,014	86,226	4,446	354,670
Central rating list (a)	-	-	160,016	-
Wales	738,014	86,226	164,462	354,670

Source: Board of the Inland Revenue

(a) For explanation see glossary.

NON-DOMESTIC RATES
ARDRETHI ANNOMESTIG

Dosbarthiad gwerthoedd ardrethol annomestig, yn ôl awdurdod, Ebrill 1999

£ miloedd

Leisure	Miscellaneous	Non-formula assessed public utilities	Total	
Hamdden	Amrywiol	Cyfleustodau cyhoeddus heb eu hasesu yn ôl fformwla	Cyfanswm	
917	1,103	221	19,440	Cynhorau sir/bwrdeistref sirol:
2,976	4,511	24,974	72,524	Ynys Môn
2,026	2,779	229	44,058	Gwynedd
2,397	2,858	225	37,677	Conwy
2,292	2,608	476	74,567	Sir Ddinbych
				Sir y Flint
2,144	2,951	368	62,235	Wrecsam
2,711	3,095	577	44,325	Powys
988	1,753	231	23,463	Ceredigion
2,478	2,709	918	54,368	Sir Benfro
2,721	4,527	1,001	57,347	Sir Gaerfyrddin
5,501	7,238	761	103,700	Abertawe
3,429	2,614	229	66,783	Castell-nedd Port Talbot
2,606	3,360	385	61,307	Pen-y-bont ar Ogwr
2,105	4,440	340	45,893	Bro Morgannwg
7,868	11,862	100	240,728	Caerdydd
4,639	4,290	722	82,395	Rhondda Cynon Taf
1,200	1,821	54	21,812	Merthyr Tudful
2,046	2,080	105	51,612	Caerffili
1,131	1,017	46	22,716	Blaenau Gwent
1,495	3,003	334	36,506	Tor-faen
1,164	1,848	324	33,286	Sir Fynwy
2,935	4,588	529	94,586	Casnewydd
57,771	77,053	33,150	1,351,330	Pob cyngor sir/bwrdeistref sirol
-	-	32,391	192,407	Rhestr ardrethu ganolog (a)
57,771	77,053	65,541	1,543,737	Cymru
				Ffynhonnell: Bwrdd Cyllid y Wlad

(a) Gweler yr eirfa am esboniad.

NON-DOMESTIC RATES
ARDRETHI ANNOMESTIG

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

**Casglu ardrethi annomestig, yn ôl
awdurdod bilio (a)**

£ thousand

£ miloedd

	1996-97	1997-98	1998-99	
Isle of Anglesey	6,707	6,460	6,962	Ynys Môn
Gwynedd	26,154	26,830	27,205	Gwynedd
Conwy	14,160	14,045	15,020	Conwy
Denbighshire	12,033	11,888	12,889	Sir Ddinbych
Flintshire	24,769	23,947	27,159	Sir y Fflint
Wrexham	20,202	19,140	22,613	Wrecsam
Powys	13,967	12,546	15,149	Powys
Ceredigion	6,783	7,049	7,034	Ceredigion
Pembrokeshire	19,603	18,225	17,785	Sir Benfro
Carmarthenshire	20,007	20,328	17,172	Sir Gaerfyrddin
Swansea	33,119	36,611	38,606	Abertawe
Neath Port Talbot (c)	8,141	22,799	24,786	Castell-nedd Port Talbot (c)
Bridgend	16,211	22,220	22,884	Pen-y-bont ar Ogwr
The Vale of Glamorgan	18,242	16,154	15,097	Bro Morgannwg
Cardiff	75,161	73,853	83,035	Caerdydd
Rhondda Cynon Taff	25,538	29,014	28,666	Rhondda Cynon Taf
Merthyr Tydfil	6,720	7,585	7,725	Merthyr Tudful
Caerphilly	16,696	17,682	18,471	Caerffili
Blaenau Gwent	7,021	7,044	8,397	Blaenau Gwent
Torfaen	12,238	12,510	13,708	Tor-faen
Monmouthshire	11,221	12,697	11,589	Sir Fynwy
Newport	31,472	34,293	36,681	Casnewydd
Wales	426,165	452,920	478,633	Cymru
Memorandum:				Memorandwm:
Arrears at end of year (b)	43,041	43,404	43,976	Ôl-ddyledion ar ddiwedd y flwyddyn (b)

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

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) Estimated gross arrears of all non-domestic rates at 31 March, taken from the NNDR3 return.
- (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.

- (a) Cyfanswm a gasglwyd gan yr awdurdod bilio yn y flwyddyn, gan gynnwys casglu ôl-ddyledion mewn perthynas â blynyddoedd blaenorol.
- (b) Amcangyfrif o ôl-ddyledion gros yr holl ardrethi annomestig ar 31 Mawrth, o ffurflen NNDR3.
- (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.

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

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

£ thousand

£ miloedd

	1996-97	1997-98	1998-99	1999-2000 (b)	
Isle of Anglesey	6,534	6,419	6,840	7,298	Ynys Môn
Gwynedd	25,769	26,756	26,842	28,937	Gwynedd
Conwy	14,050	14,753	14,743	16,598	Conwy
Denbighshire	12,936	12,729	12,475	13,778	Sir Ddinbych
Flintshire	24,914	25,610	26,763	28,719	Sir y Fflint
Wrexham	20,392	20,914	20,901	23,366	Wrecsam
Powys	13,947	14,474	14,331	16,023	Powys
Ceredigion	6,705	7,132	7,083	7,900	Ceredigion
Pembrokeshire	16,615	17,608	17,124	19,512	Sir Benfro
Carmarthenshire	18,858	19,199	18,752	21,766	Sir Gaerfyrddin
Swansea	34,392	35,679	35,828	39,856	Abertawe
Neath Port Talbot (c)	7,972	23,224	23,394	25,990	Castell-nedd Port Talbot (c)
Bridgend	17,021	20,610	22,387	24,947	Pen-y-bont ar Ogwr
The Vale of Glamorgan	18,331	16,082	15,042	16,560	Bro Morgannwg
Cardiff	77,205	79,542	79,840	88,770	Caerdydd
Rhondda Cynon Taff	26,270	28,434	28,597	31,142	Rhondda Cynon Taf
Merthyr Tydfil	6,737	7,545	7,388	8,316	Merthyr Tudful
Caerphilly	16,588	17,266	18,069	19,630	Caerffili
Blaenau Gwent	6,675	7,022	8,741	8,838	Blaenau Gwent
Torfaen	12,642	12,179	12,902	13,568	Tor-faen
Monmouthshire	11,384	12,023	11,439	12,297	Sir Fynwy
Newport	31,220	35,104	35,367	37,475	Casnewydd
Wales	427,156	460,306	464,848	511,286	Cymru

Source: council tax collection (CTC) and national non-domestic rates final contributions (NDR3) returns

Ffynhonnell: ffurflenni casglu'r dreth gyngor (CTC) a chyfraniadau ardrethi annomestig terfynol cenedlaethol (NDR3)

- (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.
- (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.

- (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 prisiau a newidiadau i'r rheoliadau.
- (b) Dros dro.
- (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.

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/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 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.

Since 1996-97, council tax has been reduced by a central government grant known as the council tax reduction scheme. This is paid to certain authorities to prevent excessive year-on-year increases in council tax (table 5.3).

5 Y dreth 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/bwrdeistref sirol a gosod pob annedd mewn band prisio, 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 amcangyfrif, 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 ar gyfartaledd. Cyfrifir y dreth gyngor am bob band wedyn drwy gymhwysu'r lluosyddion a roddir yn nhablau 5.1 a 5.2.

Ers 1996-97, mae'r dreth gyngor wedi'i lleihau gan grant y llywodraeth ganolog a elwir cynllun lleihau'r dreth gyngor. Telir hwn i rai awdurdodau er mwyn atal codiadau blwyddyn ar flwyddyn ormodol yn y dreth gyngor (tabl 5.3).

- In 1999-2000 the estimate of chargeable dwellings in Wales was 1,221,913 (table 5.1), around 66 per cent of which fell into band C or below (table 5.2). This proportion varied between billing authorities, from 36% in Monmouth to 93% in Blaenau Gwent.
- After application of the council tax reduction scheme, the average 1999-2000 council tax at band D was £602. Of this, the average unitary authority element was £519, whilst the elements for the police authority and community council averaged at £66 and £17 respectively (table 5.3).
- Council tax reduction scheme grant reduced the unitary authority element by an average of £22 per band D dwelling, although this varied between £0 for 14 of the 22 authorities to £296 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 1999-2000, billing authorities budgeted to spend just under £100 million on council tax benefit (table 5.4), an increase of £38 million over 1994-95, 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 of Social Security.
- At 31 March 1999, arrears of council tax totalled just over £49 million (table 5.6), whilst arrears for the predecessor to council tax, the community charge, stood at just over £6 million. By that date, local authorities estimated that they had collected 94 per cent of the 1998-99 council taxes due, and 99 per cent of the amount they had budgeted to collect.
- Ym 1999-2000 yr amcangyfrif o anheddau taladwy yng Nghymru oedd 1,221,913 (tabl 5.1), a rhyw 66 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% yn Sir Fynwy i 93% ym Mlaenau Gwent.
- Ar ôl cymhwyso cynllun lleihau'r dreth gyngor, y dreth gyngor band D gyfartalog ym 1999-2000 oedd £602. O hynny, elfen gyfartalog yr awdurdodau unedol oedd £519, tra'r elfennau ar gyfer awdurdod yr heddlu a'r cynghor cymuned oedd £66 a £17 ar gyfartaledd yn eu trefn (tabl 5.3).
- Lleihaodd grant cynllun lleihau'r dreth gyngor £22 ar gyfartaledd i bob annedd band D ar elfen yr awdurdodau unedol, er bod hyn yn amrywio rhwng £0 ar gyfer 14 o'r 22 awdurdod i £296 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 1999-2000, cyllidebodd yr awdurdodau bilio i wario ychydig yn llai na £100 miliwn ar fudd-dâl y dreth gyngor (tabl 5.4), sef cynnydd o £38 miliwn dros 1994-95, 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 Nawdd Cymdeithasol.
- Ar 31 Mawrth 1999, daeth ôl-ddyledion y dreth gyngor i ychydig dros £49 miliwn (tabl 5.6), tra' oedd ôl-ddyledion ar gyfer rhagflaenydd y dreth cyngor, sef y tâl cymunedol, ychydig dros £6 miliwn. Erbyn y dyddiad hwnnw, amcangyfrifodd yr awdurdodau lleol eu bod wedi casglu 94 y cant o dreth gyngor 1998-99 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, 1999-2000 (a)

Number

	Band Band			
	A	B	C	D
Isle of Anglesey	5,546	6,844	4,631	6,777
Gwynedd	13,208	14,180	10,458	8,205
Conwy	5,841	9,190	12,133	10,864
Denbighshire	4,178	8,395	10,792	8,012
Flintshire	5,079	12,407	17,402	11,325
Wrexham	10,091	15,297	9,951	8,098
Powys	7,110	9,982	10,781	9,332
Ceredigion	3,463	5,138	5,952	7,280
Pembrokeshire	7,134	11,437	10,130	9,673
Carmarthenshire	15,494	19,535	14,177	11,708
Swansea	19,084	24,040	19,051	14,181
Neath Port Talbot	12,896	22,896	11,228	6,820
Bridgend	11,132	13,659	10,984	8,594
The Vale of Glamorgan	2,955	9,469	10,169	8,854
Cardiff	9,401	28,492	33,675	20,445
Rhondda Cynon Taff	45,024	24,093	12,037	7,254
Merthyr Tydfil	13,611	5,675	1,654	1,647
Caerphilly	18,129	27,945	11,575	5,970
Blaenau Gwent	16,917	8,309	2,841	1,347
Torfaen	7,937	13,391	8,703	3,514
Monmouthshire	1,047	3,528	8,217	6,771
Newport	8,317	17,988	11,420	9,130
Wales	243,594	311,890	247,961	185,801
Relative weight to band D (b)	6/9	7/9	8/9	1

Source: council tax dwellings returns

(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, 1999-2000 (a)

Nifer

				Total		
E	F	G	H	Cyfanswm		
4,738	1,160	737	56	30,489		Ynys Môn
6,348	1,852	836	41	55,128		Gwynedd
7,317	2,420	1,487	125	49,377		Conwy
4,924	1,818	1,031	88	39,238		Sir Ddinbych
8,323	3,249	1,273	64	59,122		Sir y Fflint
4,840	2,108	1,139	51	51,575		Wrecsam
11,309	3,668	1,761	140	54,083		Powys
6,315	1,287	396	19	29,850		Ceredigion
8,654	2,339	845	52	50,264		Sir Benfro
8,975	2,533	868	67	73,357		Sir Gaerfyrddin
11,493	4,598	2,838	276	95,561		Abertawe
3,328	872	273	27	58,340		Castell-nedd Port Talbot
6,062	2,212	1,114	91	53,848		Pen-y-bont ar Ogwr
8,134	3,979	4,887	578	49,025		Bro Morgannwg
19,010	6,499	5,788	615	123,925		Caerdydd
4,922	1,779	730	60	95,899		Rhondda Cynon Taf
1,048	243	53	7	23,938		Merthyr Tudful
3,988	1,562	398	42	69,609		Caerffili
722	97	9	17	30,259		Blaenau Gwent
2,907	1,015	393	32	37,892		Tor-faen
6,743	4,939	3,605	288	35,138		Sir Fynwy
4,906	2,410	1,647	178	55,996		Casnewydd
145,006	52,639	32,108	2,914	1,221,913		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, 1999-2000 (a)

Per cent

	Percentage of properties Canran yr eiddio mewn bandiau			
	A	B	C	D
Isle of Anglesey	18	41	56	78
Gwynedd	24	50	69	84
Conwy	12	30	55	77
Denbighshire	11	32	60	80
Flintshire	9	30	59	78
Wrexham	20	49	69	84
Powys	13	32	52	69
Ceredigion	12	29	49	73
Pembrokeshire	14	37	57	76
Carmarthenshire	21	48	67	83
Swansea	20	45	65	80
Neath Port Talbot	22	61	81	92
Bridgend	21	46	66	82
The Vale of Glamorgan	6	25	46	64
Cardiff	8	31	58	74
Rhondda Cynon Taff	47	72	85	92
Merthyr Tydfil	57	81	87	94
Caerphilly	26	66	83	91
Blaenau Gwent	56	83	93	97
Torfaen	21	56	79	89
Monmouthshire	3	13	36	56
Newport	15	47	67	84
Wales	20	45	66	81
Relative weight to band D (b)	6/9	7/9	8/9	1

Source: council tax dwellings returns

(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 eiddio domestig fesul band treth gyngor, 1999-2000 (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
93	97	100	100	C	Sir Ddinbych
92	98	100	100	C	Sir y Fflint
94	98	100	100	C	Wrecsam
90	96	100	100	C	Powys
94	99	100	100	D	Ceredigion
94	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
94	98	100	100	C	Pen-y-bont ar Ogwr
81	89	99	100	D	Bro Morgannwg
90	95	100	100	C	Caerdydd
97	99	100	100	B	Rhondda Cynon Taf
99	100	100	100	A	Merthyr Tudful
97	99	100	100	B	Caerffili
100	100	100	100	A	Blaenau Gwent
96	99	100	100	B	Tor-faen
75	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, 1999-2000 (a)

Cyfansoddiad y dreth gyngor band D gyfartalog, yn ôl awdurdod bilio, 1999-2000 (a)

Amount in pounds

Swm mewn punnoedd

Billing authority	1999-2000 average band D council tax payable (a)=(b)+(c)+(d) 1999-2000 y dreth gyngor band D gyfartalog sy'n daladwy	Of which: Ac o hynny:			Council tax reduction scheme grant (e) Cynllun lleihau'r dreth cyngor	Council tax base (band D properties) (f) Sylfaen y dreth cyngor (anheddu band D)	Awdurdod bilio
		Average of community council elements (b) Cyfartaledd elfennau cyngorau cymuned	Unitary authority element (c) Elfen yr awdurdod unedol	Police authority element (d) Elfen awdurdod yr heddlu			
Isle of Anglesey	534	19	449	66	-	26,013	Ynys Môn
Gwynedd	618	15	537	66	-	44,479	Gwynedd
Conwy	488	19	402	66	-	41,671	Conwy
Denbighshire	647	21	559	66	-	32,536	Sir Ddinbych
Flintshire	592	26	499	66	-	51,474	Sir y Fflint
Wrexham	633	29	538	66	-	40,782	Wrexham
Powys	552	23	456	73	-	47,784	Powys
Ceredigion	670	19	578	73	2	25,548	Ceredigion
Pembrokeshire	542	18	452	73	-	42,218	Sir Benfro
Carmarthenshire	666	46	547	73	-	57,645	Sir Gaerfyrddin
Swansea	596	6	525	65	3	77,565	Abertawe
Neath Port Talbot	750	24	660	65	73	42,460	Castell-nedd Port Talbot
Bridgend	647	13	569	65	-	43,385	Pen-y-bont ar Ogwr
The Vale of Glamorgan	532	25	442	65	-	46,550	Bro Morgannwg
Cardiff	573	1	506	65	-	105,971	Caerdydd
Rhondda Cynon Taff	686	14	607	65	133	68,166	Rhondda, Cynon, Taf
Merthyr Tydfil	712	1	646	65	237	16,236	Merthyr Tudful
Caerphilly	633	7	566	60	3	51,286	Caerffili
Blaenau Gwent	640	8	572	60	296	19,522	Blaenau Gwent
Torfaen	564	24	480	60	-	28,628	Tor-faen
Monmouthshire	485	17	408	60	-	35,126	Sir Fynwy
Newport	531	2	469	60	-	45,364	Casnewydd
Wales average	602	17	519	66	22	990,410	Cyfartaledd Cymru

Source: budget requirement returns

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 amount raised on behalf of the police authority serving the billing authority area.
- (d) This is the band D unitary authority element of the council tax, after the application of council tax reduction scheme grant.
- (e) This is the amount of reduction per band D property paid for by the council tax reduction scheme. These amounts have already been netted off the figures in (a) and (d). The figure for Bridgend is approximately £0.11 per band D property.
- (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) 1999-2000 ('the RSG report') does 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 swm band D a godwyd ar ran awdurdod yr heddlu sy'n gwasanaethu ardal yr awdurdod bilio.
- (d) Dyma elfen awdurdod unedol band D y dreth gyngor, ar ôl cymhwyso grant cynllun lleihau'r dreth gyngor.
- (e) Dyma swm y gostyngiad i bob eiddo band D y mae cynllun lleihau'r dreth gyngor yn talu amdano. Mae'r symiau hyn eisoes wedi'u tynnu i ffwrdd yn y ffigurau yn (a) a (d). Mae'r ffigur ar gyfer Pen-y-bont ar Ogwr yn rhyw £0.11 i bob eiddo band 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) 1999-2000 ('adroddiad RSG') 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>
	1994-95 Outturn (b) Alldro	1995-96 Outturn (b) Alldro	1996-97 Outturn Alldro	1997-98 Outturn Alldro	1998-99 Outturn Alldro	1999-2000 Budget Cyllideb	
Isle of Anglesey	.	.	1,894	1,828	1,973	2,157	Ynys Môn
Gwynedd	.	.	3,504	3,698	3,940	4,296	Gwynedd
Conwy	.	.	2,579	2,596	2,831	2,889	Conwy
Denbighshire	.	.	2,559	2,951	3,230	2,168	Sir Ddinbych
Flintshire	.	.	3,774	3,827	3,945	3,343	Sir y Fflint
Wrexham	.	.	3,610	3,740	3,900	4,167	Wrexham
Powys	.	.	2,483	2,366	2,720	2,670	Powys
Ceredigion	.	.	1,764	1,932	2,079	2,222	Ceredigion
Pembrokeshire	.	.	3,241	3,257	3,566	3,788	Sir Benfro
Carmarthenshire	.	.	5,946	5,829	6,205	6,480	Sir Gaerfyrddin
Swansea	.	.	6,891	7,074	7,956	8,613	Abertawe
Neath Port Talbot	.	.	5,196	5,993	6,572	6,527	Castell-nedd Port Talbot
Bridgend	.	.	3,914	4,266	4,567	4,623	Pen-y-bont ar Ogwr
The Vale of Glamorgan	.	.	2,654	2,563	2,697	2,803	Bro Morgannwg
Cardiff	.	.	8,628	9,606	10,801	9,042	Caerdydd
Rhondda Cynon Taff	.	.	7,514	8,578	9,239	10,716	Rhondda Cynon Taf
Merthyr Tydfil	.	.	2,222	2,499	2,756	2,659	Merthyr Tudful
Caerphilly	.	.	5,545	5,971	6,496	7,935	Caerffili
Blaenau Gwent	.	.	2,210	2,527	2,877	2,808	Blaenau Gwent
Torfaen	.	.	2,722	3,018	3,082	3,235	Tor-faen
Monmouthshire	.	.	1,654	1,490	1,638	1,730	Sir Fynwy
Newport	.	.	3,670	3,609	3,870	4,480	Casnewydd
Wales (b)	61,671	70,191	84,174	89,218	96,940	99,351	Cymru (b)

Source: revenue outturn and general fund revenue
accounts returns

Fynhonnell: ffurflenni alldro referniw a chyfrif referniw'r gronfa
gyffredinol

- (a) Gross expenditure on benefit to claimants, approximately 95 per cent of which is covered by grant contributions from the Department of Social Security.
- (b) Prior to 1996-97, council tax benefit was administered by the former district councils. Figures are therefore not available for the current authorities in these years.

- (a) Gwariant gros ar fudd-dâl i hawlwyw, y telir rhyw 95 y cant ohonynt gan gyfraniadau grant oddi wrth yr Adran Nawdd Cymdeithasol.
- (b) Cyn 1996-97 câi budd-dâl y dreth gyngor ei gweinyddu gan yr hen gynghorau dosbarth. Nid oes ffigurau ar gael felly ar gyfer yr awdurdodau presennol yn y blynyddoedd hyn.

COUNCIL TAX
TRETH GYNGOR

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

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

	1996-97		1997-98		1998-99		
	Receipts of council taxes as a percentage of: Derbyniadau trethi cyngor fel canran o:		Receipts of council taxes as a percentage of: Derbyniadau trethi cyngor fel canran o:		Receipts of council taxes as a percentage of: Derbyniadau trethi cyngor fel canran o:		
	the amount budgeted	the full amount to be collected	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	y swm a gyllidebwyd	y swm llawn i'w gasglu	
Isle of Anglesey	100	97	97	97	98	96	Ynys Môn
Gwynedd	102	97	97	97	107	97	Gwynedd
Conwy	99	95	102	95	100	95	Conwy
Denbighshire	95	90	99	95	100	96	Sir Ddinbych
Flintshire	96	94	99	95	99	95	Sir y Fflint
Wrexham	100	95	100	95	100	95	Wrexham
Powys	101	98	105	98	99	93	Powys
Ceredigion	100	94	98	94	96	91	Ceredigion
Pembrokeshire	102	97	103	97	104	97	Sir Benfro
Carmarthenshire	98	94	97	91	97	92	Sir Gaerfyrddin
Swansea	97	93	98	93	96	92	Abertawe
Neath Port Talbot	98	95	101	95	102	96	Castell-nedd Port Talbot
Bridgend	94	95	100	95	100	95	Pen-y-bont ar Ogwr
The Vale of Glamorgan	99	97	98	96	96	95	Bro Morgannwg
Cardiff	97	91	96	91	98	92	Caerdydd
Rhondda Cynon Taff	100	95	97	92	98	93	Rhondda Cynon Taf
Merthyr Tydfil	98	97	99	97	99	97	Merthyr Tudful
Caerphilly	100	95	100	95	100	95	Caerffili
Blaenau Gwent	100	94	101	91	101	92	Blaenau Gwent
Torfaen	103	96	104	97	97	93	Tor-faen
Monmouthshire	102	95	103	97	104	97	Sir Fynwy
Newport	100	95	99	95	98	95	Casnewydd
Wales	99	95	99	94	99	94	Cymru

Source: council tax collection returns (CTC)

Ffynhonnell: ffurflenni casglu'r dreth gyngor (CTC)

(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.

(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.

**5.6 Council tax collection, at
31 March 1999 (a)**

**Casglu'r dreth gyngor, ar
31 Mawrth 1999 (a)**

£ million

£ miliynau

	Community charge arrears	Council tax arrears	1998-99 Council tax	
	Ôl-ddyledion y tâl cymunedol	Ôl-ddyledion y dreth gyngor	Treth gyngor 1998-99	
Arrears brought forward	10.0	40.5	.	Ôl-ddyledion wedi'u dwyn ymlaen
In-year debit for the period (b)	.	-0.3	469.5	Debyd mewn-flwyddyn am y cyfnod (b)
Total debit for the period (c)	10.0	40.2	469.5	Cyfanswm y debyd am y cyfnod (c)
of which:				ac o hynny:
Received by 31 March 1999	0.6	15.8	442.2	A ddaeth i law erbyn 31 Mawrth 1999
Written off as bad debts at 31 March 1999	3.0	2.4	0.1	A ildwyd fel dyled ddrwg ar 31 Mawrth 1999
Arrears at 31 March 1999	6.4	22.0	27.2	Ôl-ddyledion ar 31 Mawrth 1999
Amount originally budgeted to be collected when council tax was set	.	.	445.9	Swm y cyllidebwyd ei gasglu'n wreiddiol pan bennwyd y dreth gyngor
Collection rates at 31 March 1999 (per cent):				Cyfraddau casglu ar 31 Mawrth 1999 (y cant):
of total debit	6	39	94	o'r debyd cyfan
of budgeted amount	.	.	99	o'r swm a gyllidebwyd

Source: council tax collection returns (CTC)

Ffynhonnell: ffurflenni casglu'r dreth gyngor (CTC)

- (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 1997-98. 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 1997-98 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 1999-2000, while C2 and C3 give a breakdown by local authority of the 1999-2000 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 1999-2000.

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 1997-98. 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 1997-98 yn ôl gwasanaeth ac awdurdod lleol, gan ehangu ar yr 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 1999-2000, tra mae C2 a C3 yn rhoi dadansoddiad yn ôl awdurdod lleol o symiau 1999-2000 (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 1999-2000.

Appendix D provides information on support for capital expenditure by local authority. Appendix D1 gives the distribution by local authority of basic credit approvals for 1999-2000, while Appendix D2 shows the elements of financing for total capital expenditure in 1999-2000. 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 1999, including the police and fire authorities.

Appendix E2 shows the levels of unapplied or accumulated receipts held by each local authority at 31 March 1999, including the police and fire authorities. This table gives separate breakdowns of the 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 1999. 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 gymeradwyaethau credyd sylfaenol ar gyfer 1999-2000, tra mae Atodiad D2 yn dangos yr elfennau ariannu ar gyfer cyfanswm gwariant safonol ym 1999-2000. 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 a ddelir gan bob awdurdod lleol ar 1 Ebrill 1999, gan gynnwys awdurdodau'r heddlu ac awdurdodau tân.

Mae Atodiad E2 yn dangos lefelau'r derbyniadau heb eu cymhwyso neu gronol a ddelir gan bob awdurdod lleol ar 31 Mawrth 1999, 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 1999. 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, 1997-98 (a)

£ thousand

	Education (including school catering)	Personal social services	Law, order and protective services	Local transport	Non-HRA housing (including housing benefit)	Council tax benefit and administration
	(b)				(c)	
	Addysg (gan gynnwys arlwyo ysgolion)	Gwasanaethau cymdeithasol personol	Y gyfraith trefn a gwasanaethau diogelu	Cludiant lleol	Tai y gronfa gyffredinol (gan gynnwys budd-dâl tai)	Budd-dâl tai a gweinyddu
County/county borough councils:						
Isle of Anglesey	32,352	12,844	571	4,545	5,981	2,025
Gwynedd	52,635	24,809	809	9,601	11,717	4,060
Conwy	44,237	19,477	1,708	5,502	13,377	2,743
Denbighshire	41,436	19,756	1,416	5,008	12,241	3,159
Flintshire	62,610	24,352	4,405	7,694	8,523	4,226
Wrexham	51,050	24,971	3,824	5,552	5,998	4,062
Powys	63,288	22,760	1,989	12,805	8,707	2,515
Ceredigion	35,474	12,255	880	7,392	7,038	2,147
Pembrokeshire	56,820	16,410	1,658	8,329	10,463	3,558
Carmarthenshire	82,311	30,402	4,869	13,285	13,534	6,403
Swansea	100,624	43,368	4,825	7,922	23,665	8,001
Neath Port Talbot	63,664	30,029	3,820	7,399	10,934	6,443
Bridgend	59,642	25,553	3,408	4,777	10,858	4,598
The Vale of Glamorgan	50,697	18,414	845	5,401	11,244	2,823
Cardiff	132,454	62,107	10,214	15,512	39,640	11,228
Rhondda Cynon Taff	114,059	52,322	1,231	8,133	21,332	8,875
Merthyr Tydfil	29,835	13,940	279	2,827	5,513	2,707
Caerphilly	79,513	31,008	2,793	9,584	12,077	6,206
Blaenau Gwent	33,222	15,419	523	4,128	6,889	2,661
Torfaen	43,336	17,241	459	3,609	4,773	3,294
Monmouthshire	36,356	14,145	514	4,428	4,559	1,661
Newport	62,774	28,881	6,559	3,895	11,110	3,930
All county/county borough councils	1,328,389	560,463	57,599	157,328	260,173	97,325
Police authorities:						
Dyfed Powys	-	-	50,330	-	-	-
Gwent	-	-	64,115	-	-	-
North Wales	-	-	70,975	-	-	-
South Wales	-	-	158,550	-	-	-
All police authorities	-	-	343,970	-	-	-
Fire authorities:						
Mid and West Wales	-	-	25,369	-	-	-
North Wales	-	-	16,963	-	-	-
South Wales	-	-	39,128	-	-	-
All fire authorities	-	-	81,460	-	-	-
Wales	1,328,389	560,463	483,029	157,328	260,173	97,325

Source: revenue outturn returns

- (a) Expenditure is net of income from sales, fees and charges, but including 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) Figures include expenditure on grant maintained schools and an adjustment to take account of resources which were temporarily transferred from local authorities to fund the nursery voucher scheme, but then returned. This allows compatibility with figures for other years.
- (c) Includes expenditure on non-housing revenue account (non-HRA) services only.
- (d) 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.
- (e) The £ per head calculations use the Registrar General's 1997 mid-year estimates of population.

Gwariant cyfredol net, yn ôl awdurdod a gwasanaeth, 1997-98 (a)

£ miloedd

Libraries, museums, art galleries, sport and recreation	Local environmental services	Debt financing expenditure	Other revenue services	Total revenue services	Total revenue services (£ per head)	
			(d)	(d)	(e)	
Llyfrgelloedd amgueddfeydd, orielau celf, hamdden a chwaraeon	Gwasanaethau yr amgylchedd lleol	Gwariant sy'n ariannu dyled	Gwasanaethau referniw eraill	Cyfanswm gwasanaethau referniw	Cyfanswm gwasanaethau referniw (£ y pen)	
2,125	5,338	6,620	5,045	77,446	1,170	Cynhorau sir/bwrdeistref sirol:
4,715	11,650	8,919	10,870	139,785	1,187	Ynys Môn
2,508	8,341	9,424	9,499	116,816	1,050	Gwynedd
2,863	8,941	8,987	7,554	111,361	1,233	Conwy
4,640	11,448	13,048	9,762	150,708	1,036	Sir Ddinbych
						Sir y Flint
3,701	11,103	9,286	10,084	129,631	1,037	Wrecsam
2,771	11,439	11,178	9,615	147,067	1,175	Powys
1,692	5,697	4,795	4,274	81,644	1,160	Ceredigion
2,785	9,582	10,364	7,665	127,634	1,126	Sir Benfro
3,943	15,794	12,478	11,834	194,853	1,153	Sir Gaerfyrddin
7,522	17,512	21,998	17,931	253,368	1,101	Abertawe
4,530	11,676	11,488	12,445	162,428	1,167	Castell-nedd Port Talbot
4,041	9,648	10,021	11,555	144,101	1,104	Pen-y-bont ar Ogwr
3,098	10,257	8,894	11,491	123,164	1,030	Bro Morgannwg
8,902	21,090	26,885	16,772	344,804	1,083	Caerdydd
7,525	21,004	14,850	32,528	281,859	1,168	Rhondda Cynon Taf
1,972	6,770	4,957	4,307	73,107	1,277	Merthyr Tudful
6,889	12,239	11,904	11,279	183,492	1,084	Caerffili
1,824	7,643	6,463	3,396	82,168	1,129	Blaenau Gwent
3,084	6,609	6,828	5,771	95,004	1,051	Tor-faen
2,580	5,979	5,393	4,185	79,800	916	Sir Fynwy
4,802	7,985	12,558	7,128	149,622	1,090	Casnewydd
88,512	237,745	237,338	224,990	3,249,862	1,110	Pob cyngor sir/bwrdeistref sirol
-	-	579	205	51,114	107	Awdurdodau heddlu:
-	-	660	591	65,366	117	Dyfed Powys
-	-	611	-508	71,078	108	Gwent
-	-	2,444	-1,153	159,841	129	Gogledd Cymru
-	-	4,294	-865	347,399	119	De Cymru
						Pob awdurdod heddlu
-	-	576	-25,945	-	-	Awdurdodau tân
-	-	325	-18,002	-714	-1	Canolbarth a Gorllewin Cymru
-	-	403	-41,270	-1,739	-1	Gogledd Cymru
-	-	1,304	-85,217	-2,453	-1	De Cymru
						Pob awdurdod tân
88,512	237,745	242,936	138,908	3,594,808	1,228	Cymru

Ffynhonnell: ffurflenni alldro referniw

- (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) Mae'r ffigurau yn cynnwys gwariant ar ysgolion a gynhelir â grant ac addasiad i gymryd i ystyriaeth adnoddau a drosglwyddwyd dros dro o'r awdurdodau lleol i ariannu'r cynllun talebau meithrin, ond a ddychwelwyd wedyn. Mae hyn yn caniatáu cydnawsedd â ffigurau ar gyfer blynyddoedd eraill.
- (c) Gan gynnwys gwariant ar wasanaethau y tu allan i'r cyfrif referniw tai (HRA) yn unig.
- (d) Mae ffigurau cynghorau sir a chynghorau bwrdeistref sirol yn cynnwys taliadau a wnaed i'r awdurdodau tân, cofnodir y symiau hyn wedyn yn erbyn y 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.
- (e) Mae cyfrifiadau £ y pen yn defnyddio amcangyfrifon canol-blwyddyn y Cofrestrwyd Cyffredinol o'r boblogaeth ar gyfer 1997.

APPENDIX A
ATODIAD A

A2 Full breakdown of revenue expenditure on education, Wales, 1997-98

£ thousand

	Sales		Income Incwm		Total (a)
		Fees and charges (a)	Other income	Joint arrangements	
	Gwerthiannau 1	Ffioedd a thaliadau 2	Incwm arall 3	Cyd-drefniadau 4	
					Cyfanswm 5
Schools (b)					
Pre-primary and primary	417	8,241	2,004	429	11,091
Secondary	872	8,358	5,192	160	14,582
Special education:					
Special schools	43	380	11,105	90	11,618
Other (c)	2	134	953	-	1,089
All special education	45	514	12,058	90	12,707
All schools	1,334	17,113	19,254	679	38,380
Continuing education:					
Adult education	34	7,078	812	14	7,938
Other continuing education	260	1,238	36	51	1,585
Youth service	89	2,642	679	321	3,731
Other community services	171	1,462	1,479	3	3,115
All continuing education	554	12,420	3,006	389	16,369
Management and support services:					
Management and administration	75	1,741	1,938	70	3,824
Inspection and advisory service	11	3,723	488	55	4,277
Service strategy and regulation	2	70	2	-	74
Other support services	184	3,651	600	2,352	6,787
All management and support services	272	9,185	3,028	2,477	14,962
School catering	22,160	1,076	244	-	23,480
All education	24,320	39,794	25,532	3,545	93,191

Source: revenue outturn returns

- (a) Primary school figures have been adjusted to take account of resources which were temporarily transferred from local authorities to fund the nursery voucher scheme, but then returned. This allows compatibility with figures for other years.
- (b) Includes expenditure on grant maintained schools.
- (c) 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, 1997-98

£ miloedd

Employees	Expenditure Gwariant		Net expenditure	Specific government grants	(a) Grantiau penodol y llywodraeth	
	Running expenses	Joint arrangements				
Gweithwyr 6	Costau rhedeg 7	Cyd-drefniadau 8	Gwariant net 9=(6+7+8-5)			
424,606	97,927	458	511,900	10,154		Ysgolion (b):
375,996	139,173	328	500,915	5,609		Cyn-gynradd a chynradd
						Uwchradd
35,017	27,223	33	50,655	514		Addysgarbennig:
8,032	3,778	45	10,766	88		Ysgolion arbennig
43,049	31,001	78	61,421	602		Arall (c)
843,651	268,101	864	1,074,236	16,365		Holl addysg arbennig
						Pob ysgol
						Addysg barhaus:
9,216	5,438	-	6,716	305		Addysg i oedolion
3,558	121,621	26	123,620	111,576		Addys barhaus arall
9,071	5,887	110	11,337	366		Gwasanaeth ieuencid
4,549	3,792	392	5,618	1,038		Gwasanaethau cymunedol eraill
26,394	136,738	528	147,291	113,285		Holl addysg barhaus
						Gwasanaeth rheoli a chynnal:
19,528	22,624	2,352	40,680	128		Rheoli a gweinyddu
7,970	1,771	204	5,668	86		Gwasanaeth arolygu a chynghori
3,458	1,827	-	5,211	108		Strategaeth a gwaith rheoli gwasanaethua
19,857	7,334	1,549	21,953	3,476		Gwasanaethau cynnal eraill
50,813	33,556	4,105	73,512	3,798		Pob gwasanaeth rheoli a chynnal
						Arlwyaeth ysgolion
2,113	54,717	-	33,350	369		
922,971	493,112	5,497	1,328,389	133,817		Holl addysg

Ffynhonnell: ffurflenni alldro refeniw

- (a) Addaswyd y ffigurau ar gyfer ysgolion cynradd er mwyn cymryd i ystyriaeth adnoddau a drosgwyddwyd dros dro o'r awdurdodau lleol i ariannu'r cynllun talebau meithrin, ond a ddychwelwyd wedyn. Mae hyn yn caniatáu cydnawsedd â ffigurau ar gyfer blynyddoedd eraill.
- (b) Gan gynnwys gwariant ar ysgolion a gynhelir â grant.
- (c) 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, 1997-98**

£ thousand

	Sales		Income Incwm		Total
	Gwerthiannau 1	Fees and charges	Other income	Joint arrangements	
	Gwerthiannau 1	Ffioedd a thaliadau 2	Incwm arall 3	Cyd-drefniadau 4	Cyfanswm 5
Children and families:					
Care assessment/management	-	26	61	129	216
Guardians ad litem service	-	7	73	500	580
Child protection register	1	8	16	1	26
Community homes	-	58	231	1,443	1,732
Education for children with special education needs	-	-	5	161	166
Children in secure accommodation	-	1,829	-	20	1,849
Other residential provision	-	1	89	153	243
Children in foster/other community placements	-	90	194	10	294
Day nursery services	4	7	79	-	90
Pre-school playgroups	-	8	4	-	12
Other under 8 provision	-	5	1	-	6
Home support services	-	25	56	-	81
Family centres	1	4	31	-	36
Field social workers	-	50	42	22	114
Adoption allowances	-	43	35	-	78
Intermediate treatment	-	1	58	166	225
Children who have left care	-	1	1	-	2
Management and support services	2	119	565	36	722
Other non-residential provision	-	6	40	95	141
All children and families	8	2,288	1,581	2,736	6,613
Elderly people:					
Care assessment/management	1	20	173	153	347
Residential care placements:					
Local authority homes	363	20,776	6,909	1,008	29,056
Independent homes	-	14,730	1,524	-	16,254
Nursing placements in independent homes	-	10,235	765	-	11,000
Other residential provision	212	11	268	89	580
Total residential care placements	575	45,752	9,466	1,097	56,890
Meals service	1,643	1,451	2	7	3,103
Day centres	491	1,116	178	205	1,990
Home support/outreach services	3	9,099	2,573	88	11,763
Field social work	-	-	3	-	3
Adaptations, disability and communication equipment	3	688	8	-	699
Management and support services	5	1,072	7,891	60	9,028
Other non-residential provision	3	740	273	25	1,041
All elderly people	2,724	59,938	20,567	1,635	84,864

Source: revenue outturn returns

**Dadansoddiad llawn o wariant referniw ar wasanaethau cymdeithasol personol,
Cymru, 1997-98**

£ miloedd

Employees	Expenditure Gwariant		Net expenditure	Specific government grants	
	Running expenses	Joint arrangements			
Gweithwyr 6	Costau rhedeg 7	Cyd-drefniadau 8	Gwariant net 9=(6+7+8-5)	Grantiau penodol y llywodraeth 10	
17,364	2,610	117	19,875	432	Plant a'u teuluoedd:
61	1,567	125	1,173	39	Asesu/rheoli gofal
724	115	-	813	31	Gwasanaeth gwarcheidwaid ad litem
9,882	4,902	11	13,063	-	Cofrestr amddiffyn plant
751	997	142	1,724	227	Cartrefi cymunedol
1,394	2,017	214	1,776	-	Addysg I blant ag anghenion addysgol arbennig
651	2,976	375	3,759	186	Plant mewn llety diogel
1,088	17,888	447	19,129	117	Darpariaeth breswyl arall
772	314	-	996	-	Plant mewn lleoliadau maeth/lleoliadau cymunedol eraill
234	523	-	745	3	Gwasanaethau meithrinfeydd dydd
107	198	-	299	-	Cylchoedd chwarae cyn ysgol
665	721	-	1,305	156	Darpariaeth arall I blant dan 8 oed
2,172	1,897	-	4,033	203	Gwasanaethau cymorth cartref
7,854	984	-	8,724	16	Canolfannau teuluol
5	942	-	869	-	Gweithwyr maes cymdeithasol
2,237	1,019	70	3,101	100	Lwfansau mabwysiadu
190	769	-	957	9	Triniaeth ganolradd
8,072	7,982	36	15,368	542	Plant sydd wedi ymadael â gofal
612	3,794	95	4,360	697	Gwasanaethau rheoli a chynnal
54,835	52,215	1,632	102,069	2,758	Darpariaeth ddi-breswyl arall
					Holl blant a'u teuluoedd
15,371	1,677	96	16,797	231	Pobl oedrannus:
					Asesu/rheoli gofal
60,008	20,125	661	51,738	154	Lleoliadau gofal preswyl:
-	40,176	777	24,699	7	Cartrefi awdurdodau lleol
-	43,286	1,165	33,451	2	Cartrefi annibynnol
601	1,209	-	1,230	-	Lleoliadau nyrsio mewn cartrefi annibynnol
60,609	104,796	2,603	111,118	163	Darpariaeth breswyl arall
1,783	5,484	9	4,173	-	Cyfanswm lleoliadau gofal preswyl
8,076	5,707	77	11,870	7	Gwasanaeth prydau bwyd
62,524	15,249	41	66,051	24	Canolfannau dydd
1,734	179	-	1,910	9	Gwasanaethau cymorth cartref/allanol
371	1,084	-	756	-	Gwaith maes cymdeithasol
18,680	24,220	40	33,912	1,197	Addasiadau, offer anabledl a chyfarthrebu
3,393	3,579	27	5,958	231	Gwasanaethau rheoli a chynnal
172,541	161,975	2,893	252,545	1,862	Darpariaeth ddi-breswyl arall
					Holl bobl oedrannus

Ffynhonnell: ffurflenni alldro referniw

APPENDIX A
ATODIAD A

**A3 (continued) Full breakdown of revenue expenditure on personal social services,
Wales, 1997-98**

£ thousand

	Sales		Income Incwm		Total
	Gwerthiannau 1	Ffioedd a thaliadau 2	Other income Incwm arall 3	Joint arrangements Cyd-drefniadau 4	
People with physical disability and/or sensory impairment:					
Care assessment/management	-	8	126	6	140
Residential care placements:					
Local authority homes	-	758	39	90	887
Independent homes	-	637	28	14	679
Nursing placements in independent homes	-	780	16	-	796
Other residential provision	14	27	16	114	171
Total residential care placements	14	2,202	99	218	2,533
Meals service	6	-	80	-	86
Day centres	160	63	73	170	466
Home support/outreach services	-	753	190	-	943
Field social work	-	1	14	-	15
Adaptations, disability and communication equipment	2	10	220	100	332
Management and support services	2	114	855	16	987
Other non-residential provision	3	56	82	92	233
All people with physical disability and/or sensory impairment	187	3,207	1,739	602	5,735
People with learning disabilities:					
Care assessment/management	-	20	219	80	319
Residential care placements:					
Local authority homes	50	1,424	2,284	244	4,002
Independent homes	-	2,356	3,188	39	5,583
Nursing placements in independent homes	-	228	13	-	241
Other residential provision	-	134	1,024	180	1,338
Total residential care placements	50	4,142	6,509	463	11,164
Meals service	-	-	-	-	-
Day centres	607	637	875	712	2,831
Home support/outreach services	-	325	67	-	392
Field social work	-	43	48	-	91
Adaptations, disability and communication equipment	-	-	-	-	-
Sheltered employment workshops	3,929	48	866	977	5,820
Management and support services	5	147	1,682	30	1,864
Other non-residential provision	280	86	879	73	1,318
All people with learning disabilities	4,871	5,448	11,145	2,335	23,799
People with HIV/AIDS:					
Cost of residential provision	-	-	-	-	-
Costs of non-residential provision	-	-	-	-	-
Management and support services	-	-	-	-	-
Other expenditure on HIV/AIDS	-	-	12	-	12
All people with HIV/AIDS	-	-	12	-	12
Alcohol or drugs misuse:					
Costs of residential provision	-	52	43	-	95
Costs of non-residential provision	-	-	-	-	-
Management and support services	-	-	19	2	21
Other expenditure on alcohol or drugs misuse	-	22	63	67	152
All alcohol or drugs misuse	-	74	125	69	268

Source: revenue outturn returns

(parhad) Dadansoddiad llawn o wariant refeniw ar wasanaethau cymdeithasol
personol, Cymru, 1997-98

£ miloedd

Employees	Expenditure Gwariant		Net expenditure	Specific government grants	
	Running expenses	Joint arrangements			
Gweithwyr 6	Costau rhedeg 7	Cyd- drefniadau 8	Gwariant net 9=(6+7+8-5)	Grantiau penodol y llywodraeth 10	
5,691	710	8	6,269	106	Pobl ag anabledd corfforol a/neu nam ar y synhwyr:
2,034	1,276	90	2,513	-	Asesu/rheoli gofal
-	3,079	37	2,437	-	Lleoliadau gofal preswyl:
-	4,089	-	3,293	-	Cartrefi awdurdodau lleol
172	339	-	340	-	Cartrefi annibynnol
2,206	8,783	127	8,583	-	Lleoliadau nyrsio mewn cartrefi annibynnol
47	69	-	30	-	Darpariaeth breswyl arall
2,441	1,777	170	3,922	103	Cyfanswm lleoliadau gofal preswyl
2,813	5,535	11	7,416	14	Gwasanaeth prydau bwyd
704	132	-	821	-	Canolfannau dydd
304	4,147	-	4,119	-	Gwasanaethau cymorth cartref/allanol
3,423	3,666	6	6,108	160	Gwaith maes cymdeithasol
1,952	2,731	271	4,721	237	Addasiadau, offer anabledd a chyfarthrebu
19,581	27,550	593	41,989	620	Gwasanaethau rheoli a chynnal
					Darpariaeth ddi-breswyl arall
					Cyfanswm pobl ag anabledd corfforol a/neu nam ar y synhwyr
6,722	1,857	-	8,260	1,340	Pobl ag anableddau dysgu:
14,859	3,673	318	14,848	3,137	Asesu/rheoli gofal
476	30,750	224	25,867	7,397	Lleoliadau gofal preswyl:
-	866	-	625	-	Cartrefi awdurdodau lleol
3,665	6,649	182	9,158	2,807	Cartrefi annibynnol
19,000	41,938	724	50,498	13,341	Lleoliadau nyrsio mewn cartrefi annibynnol
-	-	-	-	-	Darpariaeth breswyl arall
16,943	11,476	258	25,846	3,097	Cyfanswm lleoliadau gofal preswyl
6,076	9,806	132	15,622	7,253	Gwasanaeth prydau bwyd
1,620	392	-	1,921	-	Canolfannau dydd
-	41	-	41	-	Gwasanaethau cymorth cartref/allanol
3,154	5,038	80	2,452	1,140	Gwaith maes cymdeithasol
6,446	8,337	17	12,936	325	Addasiadau, offer anabledd a chyfarthrebu
3,508	4,976	615	7,781	12,418	Gweithdai cyflogaeth cysgodol
63,469	83,861	1,826	125,357	38,914	Gwasanaethau rheoli a chynnal
					Darpariaeth ddi-breswyl arall
					Cyfanswm pobl ag anableddau dysgu
-	-	-	-	-	Pobl ag HIV/AIDS:
-	-	-	-	-	Costau darpariaeth breswyl
10	10	-	20	-	Costau darpariaeth di-breswyl
83	19	-	90	21	Gwasanaethau rheoli a chynnal
93	29	-	110	21	Gwariant arall ar HIV/AIDS
					Cyfanswm pobl ag HIV/AIDS
-	500	-	405	-	Camddefnyddio alcohol neu gyffuriau:
47	62	-	109	21	Costau darpariaeth breswyl
94	128	4	205	4	Costau darpariaeth di-breswyl
516	325	85	774	87	Gwasanaethau rheoli a chynnal
657	1,015	89	1,493	112	Gwariant arall ar gamddefnyddio alcohol/cyffuriau
					Pob achos camddefnyddio alcohol neu gyffuriau

Ffynhonnell: ffurflenni alldro refeniw

APPENDIX A
ATODIAD A

**A3 (continued) Full breakdown of revenue expenditure on personal social services,
Wales, 1997-98**

£ thousand

	Sales		Income Incwm	Joint arrangements	Total
	Gwerthiannau 1	Ffioedd a thaliadau 2	Other income Incwm arall 3		
				Cyd- drefniadau 4	Cyfanswm 5
People with mental health needs:					
Care assessment/management	-	-	469	25	494
Residential care placements:					
Local authority homes	21	297	318	1	637
Independent homes	-	813	52	-	865
Nursing placements in independent homes	-	1,058	330	8	1,396
Other residential provision	-	-	-	-	-
Total residential care placements	21	2,168	700	9	2,898
Meals service	-	-	-	-	-
Day centres	55	48	118	85	306
Home support/outreach services	-	29	64	50	143
Field social work	-	-	65	2	67
Adaptations, disability and communication equipment	-	-	-	-	-
Management and support services	3	50	779	8	840
Other non-residential provision	7	30	116	-	153
All people with mental health needs	86	2,325	2,311	179	4,901
Social services management support services and expenditure not reported elsewhere:					
Strategic management and planning	-	-	223	-	223
Registration and inspection	33	565	302	315	1,215
Complaints procedures	-	-	-	-	-
Health related social work provision	-	-	19	-	19
Residential related	-	-	-	-	-
Day and domiciliary related	-	-	-	-	-
Other	-	15	144	1	160
All social services management support services and expenditure not reported elsewhere	33	580	688	316	1,617
All personal social services	7,909	73,860	38,168	7,872	127,809
Memorandum:					
General management and administration	6	753	6,516	1	7,276
NVQ/DipSW/CQSW training costs	-	12	24	21	57
All practice placements	-	31	51	41	123
CCETSW post qualifying awards	-	-	-	-	-
Management development	-	-	15	-	15
Training not leading to qualifications	-	35	52	6	93
Training administration	-	-	74	-	74
Training other	-	23	97	22	142
Other	11	652	4,998	62	5,723

Source: revenue outturn returns

(parhad) Dadansoddiad llawn o wariant refeniw ar wasanaethau cymdeithasol
personol, Cymru, 1997-98

£ miloedd

Employee s	Expenditure Gwariant		Net expenditure	Specific government grants	
	Running expenses	Joint arrangements			
Gweithwyr 6	Costau rhedeg 7	Cyd- drefniadau 8	Gwariant net 9=(6+7+8-5)	Grantiau penodol y llywodraeth 10	
6,064	755	8	6,333	160	Pobl ag anghenion iechyd meddwl: Asesu/rheoli gofal
1,829	619	-1	1,810	98	Lleoliadau gofal preswyl: Cartrefi awdurdodau lleol
-	4,431	25	3,591	2	Cartrefi annibynnol
-	4,502	24	3,130	-	Lleoliadau nyrsio mewn cartrefi annibynnol
-	254	-	254	38	Darpariaeth breswyl arall
1,829	9,806	48	8,785	138	Cyfanswm lleoliadau gofal preswyl
-	-	-	-	-	Gwasanaeth prydu bwyd
2,469	1,151	115	3,429	172	Canolfannau dydd
811	625	-	1,293	84	Gwasanaethau cymorth cartref/allanol
1,689	322	-	1,944	160	Gwaith maes cymdeithasol
-	-	-	-	-	Addasiadau, offer anabled a chyfarthrebu
2,364	3,189	4	4,717	244	Gwasanaethau rheoli a chynnal
316	1,276	11	1,450	550	Darpariaeth ddi-breswyl arall
15,542	17,124	186	27,951	1,508	Cyfanswm pobl ag anghenion iechyd meddwl
					Gwasanaeth a gwariant cynnalrheolwyr gwasanaethau cymdeithasolnad ydynt wedi'u hadrodd rywle arall:
2,957	971	-	3,705	98	Rheoli a cynllunio strategol
2,408	449	571	2,213	44	Cofrestru ac arolygu
138	45	-	183	-	Gweithdrefnau cwyno
241	31	55	308	8	Darpariaeth gwaith cymdeithasol cysylltiedig ag iechyd
-	-	-	-	-	Cysylltiedig â llety preswyl
-	-	-	-	-	Cysylltiedig â gofal dydd a chartref
1,318	1,256	126	2,540	149	Arall
7,062	2,752	752	8,949	299	Pob gwasanaeth a gwariant cynnalrheolwyr gwasanaethau cymdeithasolnad ydynt wedi'u hadrodd rywle arall
333,780	346,521	7,971	560,463	46,094	Yr holl wasanaethau cymdeithasol personol
					Memorandwm:
26,711	39,708	172	59,315	361	Rheolaeth a gweinyddiaeth cyffredinol
485	157	-	585	109	Costau rhedeg NVQ/DipSW/CQSW
54	78	9	18	35	Pob lleoliad ymarfer
14	2	-	16	11	Dyfarniadau ôl-gymhwysio CCETSW
136	108	-	229	128	Datblygu rheolwyr
996	356	-	1,259	481	Hyfforddiant nad yw'n arwain at gymwysterau
1,428	726	-	2,080	538	Gweinyddu hyfforddiant
961	649	-	1,468	689	Hyfforddiant arall
8,778	6,306	52	9,413	137	Arall

Ffynhonnell: ffurflenni alldro refeniw

APPENDIX A
ATODIAD A

A4 Full breakdown of revenue expenditure on protective services, Wales, 1997-98

£ thousand

	Sales	Fees and charges	Income Incwm	Joint arrangements	Total
	Gwerthiannau 1	Ffioedd a thaliadau 2	Incwm arall 3	Cyd- drefniadau 4	Cyfanswm 5
Police	601	3,057	9,591	-	13,249
Fire	124	650	5,091	-	5,865
Civil defence	3	124	-	109	236
Other Home Office services:					
School crossing patrols	-	45	8	21	74
Registration of electors	39	10	15	-	64
Probation service:					
80 per cent grant items	5	32	201	1,943	2,181
Non-grant items	-	71	-	760	831
Other	-	285	297	156	738
Total probation service	5	388	498	2,859	3,750
Coroners courts	-	2	131	980	1,113
Total other Home Office services	44	445	652	3,860	5,001
Magistrates' courts	10	45	241	2,137	2,433
Total law, order and protective services	782	4,321	15,575	6,106	26,784

Source: revenue outturn returns

- (a) Figures have been adjusted to exclude additional rule 2 grants to police authorities, which are now part of principal police grant and hence budget requirement, allowing compatibility with figures for other years.

Dadansoddiad llawn o wariant refeniw ar wasanaethau diogelu, Cymru, 1997-98

£ miloedd

Employees	Expenditure Gwariant		Net expenditure	Specific government grants (a)	
	Running expenses	Joint arrangements			
Gweithwyr 6	Costau rhedeg 7	Cyd- drefniadau 8	Gwariant net 9=(6+7+8-5)	Grantiau penodol y llywodraeth 10	
306,300	50,919	-	343,970	2,289	Heddlu
72,704	14,621	-	81,460	-	Tân
1,047	554	-	1,365	1,287	Amddiffyn sifil
2,966	421	-	3,313	-	Gwasanaethau eraill y Swyddfa Gartref:
743	1,624	-	2,303	-	Rheolwyr croesfannau ysgol
15,763	7,215	5,028	25,825	21,203	Cofrestru etholwyr
69	230	284	-248	-	Gwasanaeth prawf:
1,470	546	605	1,883	1,641	Eitemau grant 80 y cant
17,302	7,991	5,917	27,460	22,844	Eitemau heb grant
442	2,433	397	2,159	-	Eraill
21,453	12,469	6,314	35,235	22,844	Cyfanswm y gwasanaeth prawf
10,861	8,000	4,571	20,999	17,709	Llysoedd y crwneriaid
412,365	86,563	10,885	483,029	44,129	Cyfanswm y gwasanaethau eraill y Swyddfa Gartref
					Llysoedd ynadon
					Cyfanswm y gwasanaethau cyfraith, trefn a diogelu

Ffynhonnell: ffurflenni alldro refeniw

- (a) Mae'r ffigurau wedi'u haddasu i hepgor grantiau rheol ychwanegol 2 i awdurdodau'r heddlu, sydd bellach yn rhan o brif grant yr heddlu a thrwy hynny y gofyniad cyllideb, gan ganiatáu cydnawsedd â'r ffigurau ar gyfer blynyddoedd eraill.

APPENDIX A
ATODIAD A

A5 Full breakdown of revenue expenditure on local transport, Wales, 1997-98

£ thousand

	Income Incwm				Total
	Sales	Fees and charges	Other income	Joint arrangements	
	Gwerthiannau 1	Ffioedd a thaliadau 2	Incwm arall 3	Cyd-drefniadau 4	
Highways maintenance:					
Road safety	1	138	1,501	22	1,662
Road structural maintenance	2	1,527	1,104	-	2,633
Bridge structural maintenance and strengthening	-	850	1,155	-	2,005
Other highways maintenance	317	5,165	8,267	-	13,749
Street lighting	2	48	1,570	-	1,620
All highways maintenance	322	7,728	13,597	22	21,669
Parking and public transport:					
Parking	263	13,030	868	-	14,161
Public transport support:					
Bus services	-	431	3,137	382	3,950
Local rail services	-	-	10	-	10
Other	19	130	132	-	281
All public transport support	19	561	3,279	382	4,241
Concessionary fares	66	652	21	877	1,616
Public airport companies	-	-	-	-	-
Other	10	63	2	-	75
All parking and public transport	358	14,306	4,170	1,259	20,093
All local transport	680	22,034	17,767	1,281	41,762

Source: revenue outturn returns

Dadansoddiad llawn o wariant refeniw ar drafndiaeth leol, Cymru 1997-98

£ miloedd

Employees	Expenditure Gwariant		Net expenditure	Specific government grants	
	Running expenses	Joint arrangements			
Gweithwyr 6	Costau rhedeg 7	Cyd- drefniadau 8	Gwariant net 9=(6+7+8-5)	Grantiau penodol y llywodraeth 10	
					Gwaith cynnal a chadw priffyrdd:
2,853	7,871	161	9,223	-	Diogelwch ffyrdd
4,185	31,524	-	33,076	-	Cynnal a chadw strwythurau ffyrdd
2,569	9,038	-	9,602	-	Cynnal a chadw strwythurau pontydd a'u cryfhau
14,163	67,558	-	67,972	42	Gwaith arall cynnal a chadw priffyrdd
3,102	21,178	-	22,660	-	Goleuadau stryd
26,872	137,169	161	142,533	42	Pob gwaith cynnal a chadw priffyrdd
					Parcio a chludiant cyhoeddus:
2,330	6,656	-	-5,175	-	Parcio
					Cynnal cludiant cyhoeddus:
947	12,337	79	9,413	6	Gwasanaethau bysiau
50	121	-	161	31	Gwasanaethau rheilffordd lleol
1,604	172	-	1,495	19	Arall
2,601	12,630	79	11,069	56	Holl waith cynnal cludiant cyhoeddus
209	8,727	615	7,935	-	Tocynnau consesiynol
-	-	-	-	-	Cwmnïau meysydd awyr cyhoeddus
92	785	164	966	-	Arall
5,232	28,798	858	14,795	56	Pob parcio a chludiant cyhoeddus
32,104	165,967	1,019	157,328	98	Pob cludiant lleol

Ffynhonnell: ffurflenni alldro refeniw

APPENDIX A
ATODIAD A

A6 Full breakdown of revenue expenditure on housing and housing benefit, Wales, 1997-98 (a)

£ thousand

	Sales		Income Incwm	Joint arrangements	Total
	Gwerthiannau 1	Ffioedd a thaliadau 2	Other income Incwm Arall 3	Cyd-drefniadau 4	Cyfanswm 5
Non-HRA housing:					
Advances under the Housing Acts (b)	-	119	184	-	303
Home renovation grants and minor works assistance	-	5,046	551	-	5,597
Other housing renewal functions	-	663	180	-	843
Homelessness:					
Bed and breakfast accommodation	-	299	70	-	369
Private sector leasing	-	89	56	-	145
Other homelessness	-	76	43	-	119
Administration	-	33	20	-	53
All homelessness	-	497	189	-	686
Other housing (c)	45	499	1,092	-	1,636
Rent officer services	-	1	-	3	4
All non-HRA housing	45	6,825	2,196	3	9,069
Housing benefit and administration:					
Housing benefit:					
Standard amount of benefit and income support:					
Rent allowances	-	-	513	-	513
Non-HRA rent rebates	-	-	-	-	-
Allowances in excess of statutory schemes:					
Rent allowances	-	-	-	-	-
Non-HRA rent rebates	-	-	-	-	-
All housing benefit	-	-	513	-	513
Housing benefit administration	-	34	2,182	-	2,216
All housing benefit and administration	-	34	2,695	-	2,729
Council tax benefit and administration:					
Council tax benefit	-	-	-	-	-
Council tax benefit administration	-	40	145	-	185
All council tax benefit and administration	-	40	145	-	185

Source: revenue outturn returns

- (a) Includes expenditure on non-housing revenue account (non-HRA) services only.
(b) Includes advances under the Small Dwellings Acquisition Act and advances to housing associations.
(c) Includes transactions relating to development corporations for new towns.

**Dadansoddiad llawn o wariant refeniw ar dai a budd-dâl tai,
Cymru, 1997-98 (a)**

£ miloedd

Employee s	Expenditure Gwariant		Net expenditure	Specific government grants	
	Running expenses	Joint arrangements			
Gweithwyr 6	Costau rhedeg 7	Cyd- drefniadau 8	Gwariant net 9=(6+7+8-5)	Grantiau penodol y llywodraeth 10	
103	366	-	166	199	Tai heb fod yn HRA:
6,951	5,367	-	6,721	742	Blaendaliadau o dan y Deddfau Tai (b)
1,577	1,163	-	1,897	178	Grantiau adnewyddu cartref a chymorth ar gyfer gwaith mân
					Swyddogaethau eraill adnewyddu tai
					Digartrefedd:
-	1,040	-	671	23	Llety gwely a brechwast
-	149	-	4	-	Prydlesu sector preifat
-	862	-	743	21	Digartrefedd arall
1,471	816	16	2,250	-	Gweinyddu
1,471	2,867	16	3,668	44	Pob digartrefedd
1,796	3,386	12	3,558	192	Tai eraill (c)
1,347	461	-	1,804	1,648	Gwasanaethau swyddogion rhent
13,245	13,610	28	17,814	3,003	Pob tai heb fod yn HRA
					Budd-dâl tai a gweinyddu:
					Budd-dâl tai:
					Swm safonol budd-dâl a chymhorthdal incwm:
-	230,356	-	229,843	218,380	Lwfansau rhent
-	696	-	696	522	Ad-daliadau rhenti heb fod yn HRA
					Lwfansau'n fwy na chynlluniau statudol:
-	132	-	132	36	Lwfansau rhent
-	317	-	317	41	Ad-daliadau rhenti heb fod yn HRA
-	231,501	-	230,988	218,979	Pob budd-dâl tai
4,763	8,824	-	11,371	4,680	Gweinyddu budd-dâl tai
4,763	240,325	-	242,359	223,659	Pob budd-dâl tai a gweinyddu
					Budd-dâl y dreth gyngor a gweinyddu:
-	89,218	-	89,218	85,054	Budd-dâl y dreth gyngor
2,711	5,581	-	8,107	2,869	Gweinyddu'r budd-dâl y dreth gyngor
2,711	94,799	-	97,325	87,923	Pob budd-dâl y dreth gyngor a gweinyddu

Ffynhonnell: ffurflenni alldro refeniw

- (a) Gan gynnwys gwariant ar wasanaethau y tu allan i'r cyfrif refeniw tai (y tu allan i HRA) yn unig.
 (b) Gan gynnwys blaensymiau o dan y Ddeddf Caffael Anheddau Bach a blaensymiau i gymdeithasau tai.
 (c) Gan gynnwys trafodion sy'n ymwneud â chorfforaethau datblygu ar gyfer trefi newydd.

APPENDIX A
ATODIAD A

A7 Full breakdown of revenue expenditure on other local services, Wales, 1997-98

£ thousand

	Income Incwm				Total Cyfanswm 5
	Sales	Fees and charges	Other income	Joint arrangements	
	Gwerthiannau 1	Ffioedd a thaliadau 2	Incwm arall 3	Cyd-drefniadau 4	
Agriculture services:					
Flood defence levies	-	-	-	-	-
Flood defence (authority expenditure)	-	43	668	-	711
Coast protection	-	34	223	-	257
Smallholdings	322	1,421	964	-	2,707
Other	-	260	-	-	260
Total agricultural services	322	1,758	1,855	-	3,935
Sport and recreation:					
Sports and physical recreation centres	1,969	8,545	4,630	-	15,144
Golf courses	16	612	-	-	628
Playing fields and sports grounds	9	290	608	-	907
Swimming pools	146	1,118	406	-	1,670
Miscellaneous physical recreation facilities	27	1,791	416	-	2,234
Total sport and recreation	2,167	12,356	6,060	-	20,583
Libraries, museums and art galleries:					
Libraries	254	1,158	871	1,036	3,319
Museums and art galleries	430	561	366	-	1,357
Total libraries, museums and art galleries	684	1,719	1,237	1,036	4,676
Local environmental services:					
Waste management:					
Waste collection	49	7,166	1,906	-	9,121
Waste disposal functions	697	4,971	1,623	15	7,306
Total waste management	746	12,137	3,529	15	16,427
Environmental health:					
Public conveniences	-	41	26	-	67
Rural sewerage schemes	-	3,800	3,928	271	7,999
Street sweeping and cleaning	-	141	270	-	411
Other environmental health	77	2,288	1,688	17	4,070
Total environmental health	77	6,270	5,912	288	12,547
Cemeteries and crematoria	558	5,038	97	100	5,793
Parks and open spaces	811	2,429	9,126	146	12,512
Planning and economic development:					
Control of land use	553	8,327	3,356	168	12,404
Planning implementation	128	939	2,029	-	3,096
Building regulations	-	6,310	183	-	6,493
Advances and grants for industrial and commercial enterprises	-	14	257	-	271
Industrial development	37	3,079	1,140	6	4,262
Total planning and economic development	718	18,669	6,965	174	26,526
Non-domestic rates collection costs	-	111	4,308	-	4,419
Community charge collection costs	-	16	164	-	180
Council tax collection costs	-	1,168	4,473	-	5,641
Local government re-organisation costs	-	-	-	-	-
Total local environmental services	2,910	45,838	34,574	723	84,045
Miscellaneous services:					
Administration and central support services (a)	1,734	11,731	297,909	218	311,592
Allotments	-	35	-	-	35
Consumer protection	26	391	370	-	787
Corporate and democratic core	2	55	8,166	-	8,223
Registration of births, deaths and marriages	-	681	18	-	699
Other miscellaneous services	2,308	14,882	32,536	157	49,883
Total miscellaneous services	4,070	27,775	338,999	375	371,219

Source: revenue outturn returns

(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, 1997-98

£ miloedd

Expenditure Gwariant			Net expenditure	Specific government grants	
Employees	Running expenses	Joint arrangements			
Gweithwyr 6	Costau rhedeg 7	Cyd- drefniadau 8	Gwariant net 9=(6+7+8-5)	Grantiau penodol y llywodraeth 10	
-	7,558	417	7,975	-	Gwasanaethau amaethyddiaeth:
487	1,634	-	1,410	-	Taliadau amddiffyn rhag llifogydd
337	596	-	676	-	Amddiffyn rhag llifogydd (gwariant yr awdurdodau)
333	1,677	-	-697	2	Diogleu'r arfordir
25	270	130	165	-	Mân-ddaliadau
1,182	11,735	547	9,529	2	Arall
					Cyfanswm gwasanaethau amaethyddiaeth
					Chwaraeon a hamdden:
13,522	37,737	-	36,115	83	Canolfan chwaraeon ac adloniant corfforol
195	744	-	311	-	Cyrsiau golff
335	6,349	-	5,777	-	Caeau chwarae a thiroedd chwaraeon
1,659	6,100	-	6,089	-	Pyllau nofio
1,768	3,073	7	2,614	84	Cyfleusterau amrywiol adloniant corfforol
17,479	54,003	7	50,906	167	Cyfanswm chwaraeon a hamdden
					Llyfrgelloedd, amgueddfeydd ac orielau celf:
18,633	16,345	74	31,733	51	Llyfrgelloedd
3,784	3,446	-	5,873	284	Amgueddfeydd ac orielau celf
22,417	19,791	74	37,606	335	Cyfanswm llyfrgelloedd, amgueddfeydd ac orielau celf
					Gwasanaethau amgylcheddol lleol:
					Gwaith rheoli gwastraff:
1,924	47,061	-	39,864	-	Casglu gwastraff
2,194	37,994	55	32,937	-	Swyddogaethau gwaredu gwastraff
4,118	85,055	55	72,801	-	Cyfanswm gwaith rheoli gwastraff
					Iechyd amgylcheddol:
587	7,976	-	8,496	-	Toiledau cyhoeddus
2,483	7,604	90	2,178	-	Cynlluniau carthffosiaeth gwledig
1,100	27,996	-	28,685	-	Ysgubo a glanhau strydoedd
17,716	11,776	34	25,456	305	Iechyd amgylcheddol arall
21,886	55,352	124	64,815	305	Cyfanswm iechyd amgylcheddol
2,426	8,049	291	4,973	-	Mynwentydd ac amlosgfeydd
9,657	43,088	693	40,926	645	Parciau a mannau agored
					Gwaith cynllunio a datblygu diwydiannol:
20,332	14,055	18	22,001	260	Rheoli defnmydd tir
3,957	4,046	-	4,907	485	Gweithredu cynllunio
5,749	3,360	-	2,616	-	Rheoliadau adeiladu
					Blaensymiau a grantiau ar gyfer mentrau
84	2,032	-	1,845	563	diwydiannol a masnachol
5,028	6,624	46	7,436	703	Datblygu diwydiannol
35,150	30,117	64	38,805	2,011	Cyfanswm gwaith cynllunio a datblygu diwydiannol
1,269	2,589	-	-561	286	Costau casglu trethi annomestig
298	462	-	580	-	Costau casglu tâl cymunedol
7,013	12,044	-	13,416	-	Costau casglu'r dreth gyngor
234	1,756	-	1,990	-	Costau ad-drefnu llywodraeth leol
82,051	238,512	1,227	237,745	3,247	Cyfanswm gwasanaethau amgylcheddol lleol
					Gwasanaethau amrywiol:
166,741	155,645	242	11,036	644	Gwasanaethau gweinyddu a chymorth canolog (a)
8	276	-	249	-	Rhandaliadau
6,703	4,744	-	10,660	101	Diogleu defnyddwyr
6,743	50,900	-	49,420	271	Craidd corfforaethol a democrataidd
2,398	1,148	-	2,847	4	Cofrestru genedigaethau, marwolaethau a phriodasau
35,950	75,495	486	62,048	3,971	Gwasanaethau amrywiol eraill
218,543	288,208	728	136,260	4,991	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 mewn swm y gwariant cymorth canolog heb ei ddyrannu.

APPENDIX B
ATODIAD B

B1 Capital expenditure, by service and authority, 1997-98 (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	689	207	985	7,863	5,845
Gwynedd	2,120	408	4,089	14,694	9,133
Conwy	2,387	243	458	8,048	4,977
Denbighshire	2,273	61	2,911	8,168	8,026
Flintshire	2,778	-	9,581	9,926	3,400
Wrexham	2,238	283	942	12,141	7,387
Powys	5,907	965	2,110	10,569	7,350
Ceredigion	2,619	251	717	8,195	4,433
Pembrokeshire	3,273	112	1,575	8,999	12,242
Cardiff	1,596	750	4,733	17,919	14,559
Swansea	2,796	1,196	7,038	16,918	8,588
Neath Port Talbot	1,766	569	2,622	12,099	9,479
Bridgend	710	472	2,306	7,689	6,292
The Vale of Glamorgan	1,481	140	2,969	8,933	9,959
Cardiff	11,872	647	5,915	19,990	16,093
Rhondda Cynon Taff	5,778	809	16,926	24,044	11,063
Merthyr Tydfil	720	94	4,600	4,782	3,579
Caerphilly	5,688	788	2,997	16,924	12,890
Blaenau Gwent	695	950	1,865	8,047	4,450
Torfaen	1,438	56	5,809	5,418	3,283
Monmouthshire	811	315	1,144	3,821	2,652
Newport	4,270	993	9,607	7,567	5,915
All county/county borough councils	63,905	10,309	91,899	242,754	171,595
Police authorities:					
Dyfed Powys	-	-	-	-	-
Gwent	-	-	-	-	-
North Wales	-	-	-	-	-
South Wales	-	-	-	-	-
All police authorities	-	-	-	-	-
Fire authorities:					
Mid and West Wales	-	-	-	-	514
North Wales	-	-	-	-	510
South Wales	-	-	-	-	1,490
All fire authorities	-	-	-	-	2,514
Wales	63,905	10,309	91,899	242,754	174,109

Source: capital outturn returns

- (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 1997 mid-year estimates of population.

Gwariant cyfredol net, yn ôl awdurdod a gwasanaeth, 1997-98 (a)

£ miloedd

Law and order	Other	Total capital expenditure	Total capital expenditure (£ per head)	
	(b)		(c)	
Cyfraith a threfn	Arall	Cyfanswm gwariant cyfredinol	Cyfanswm gwariant cyfredinol (£ y pen)	
4	31	15,624	236	Cynhorau sir/bwrdeistref sirol: Ynys Môn
7	262	30,713	261	Gwynedd
18	1,055	17,186	154	Conwy
7	3,723	25,169	279	Sir Ddinbych
7	1,443	27,135	187	Sir y Flint
15	317	23,323	187	Wrecsam
196	54	27,151	217	Powys
1	330	16,546	235	Ceredigion
-	599	26,800	236	Sir Benfro
236	494	40,287	238	Sir Gaerfyrddin
273	4,852	41,661	181	Abertawe
133	1,119	27,787	200	Castell-nedd Port Talbot
-	659	18,128	139	Pen-y-bont ar Ogwr
-	986	24,468	205	Bro Morgannwg
17	503	55,037	173	Caerdydd
-	-1,465	57,155	237	Rhondda Cynon Taf
-	500	14,275	249	Merthyr Tudful
13	-1,929	37,371	221	Caerffili
5	988	17,000	234	Blaenau Gwent
6	457	16,467	182	Tor-faen
-	807	9,550	110	Sir Fynwy
194	-849	27,697	202	Casnewydd
1,132	14,936	596,530	204	Pob cyngor sir/bwrdeistref sirol
1,535	739	2,274	5	Awdurdodau heddlu: Dyfed Powys
3,668	-608	3,060	5	Gwent
3,497	-69	3,428	5	Gogledd Cymru
8,032	-786	7,246	6	De Cymru
16,732	-724	16,008	5	Pob awdurdod heddlu
-	360	874	1	Awdurdodau tân: Canolbarth a Gorllewin Cymru
-	90	600	1	Gogledd Cymru
-	-325	1,165	1	De Cymru
-	125	2,639	1	Pob awdurdod tân
17,864	14,337	615,177	210	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 Cofrestrdydd Cyffredinol o'r boblogaeth ar gyfer 1997.

APPENDIX B
ATODIAD B

B2 Capital receipts, by service and authority, 1997-98 (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	-	-	-	1,778	446
Gwynedd	-	-	175	3,260	293
Conwy	-	-	-	1,036	156
Denbighshire	-	42	3,499	1,160	-
Flintshire	-46	-	-	1,705	450
Wrexham	26	-	-	3,823	2,974
Powys	29	375	13	3,455	813
Ceredigion	450	-	1	1,979	304
Pembrokeshire	448	-	-	2,201	94
Carmarthenshire	-	-	-	2,592	2,900
Swansea	201	-	-	2,355	80
Neath Port Talbot	226	-	1,805	2,428	524
Bridgend	-	-	164	2,439	892
The Vale of Glamorgan	390	211	-	3,373	3,648
Cardiff	60	-	-	7,519	1,830
Rhondda Cynon Taff	58	557	-	258	1,501
Merthyr Tydfil	-	-	-	870	348
Caerphilly	662	-	-	3,205	1,051
Blaenau Gwent	-	-	-	1,340	880
Torfaen	-	-	-	4,559	183
Monmouthshire	-	-	1,267	2,126	492
Newport	8	-	-	3,038	2,225
All county/county borough councils	2,512	1,185	6,924	56,499	22,084
Police authorities:					
Dyfed Powys	-	-	-	-	-
Gwent	-	-	-	-	-
North Wales	-	-	-	-	-
South Wales	-	-	-	-	-
All police authorities	-	-	-	-	-
Fire authorities:					
Mid and West Wales	-	-	-	-	15
North Wales	-	-	-	-	16
South Wales	-	-	-	-	47
All fire authorities	-	-	-	-	78
Wales	2,512	1,185	6,924	56,499	22,162

Source: capital outturn returns

- (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 1997 mid-year estimates of population.

Debyniadau cyfalaf yn ôl gwasanaeth ac awdurdod, 1997-98 (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)	
-	-	2,224	34	Cynhorau sir/bwrdeistref sirol:
-	-	3,728	32	Ynys Môn
-	-	1,192	11	Gwynedd
-	-	4,701	52	Conwy
-	-	2,109	15	Sir Ddinbych
-	-			Sir y Flint
-	-	6,823	55	Wrecsam
-	-	4,685	37	Powys
-	-	2,734	39	Ceredigion
-	-	2,743	24	Sir Benfro
-	-	5,492	32	Sir Gaerfyrddin
-	-	2,636	11	Abertawe
-	-	4,983	36	Castell-nedd Port Talbot
-	-252	3,243	25	Pen-y-bont ar Ogwr
-	-	7,622	64	Bro Morgannwg
-	-	9,409	30	Caerdydd
-	-	2,374	10	Rhondda Cynon Taf
-	-	1,218	21	Merthyr Tudful
-	-	4,918	29	Caerffili
-	-	2,220	31	Blaenau Gwent
-	-	4,742	52	Tor-faen
-	-	3,885	45	Sir Fynwy
-	-	5,271	38	Casnewydd
-	-252	88,952	30	Pob cyngor sir/bwrdeistref sirol
918	-	918	2	Awdurdodau heddlu:
458	-	458	1	Dyfed Powys
2,115	-	2,115	3	Gwent
421	-	421	-	Gogledd Cymru
3,912	-	3,912	1	De Cymru
				Pob awdurdod heddlu
-	-	15	-	Awdurdodau tân:
-	-	16	-	Canolbarth a Gorllewin Cymru
-	-	47	-	Gogledd Cymru
-	-	78	-	De Cymru
				Pob awdurdod tân
3,912	-252	92,942	32	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 1997.

APPENDIX C
ATODIAD C

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

**Cyfanswm gwariant safanol a
chymorth y llywodraeth ganolog,
Cymru (a)**

	Standard spending assessments and police grant		Central government support (b)	
	Asesiadau gwario safanol a grant yr heddlu		Cymorth y llywodraeth ganolog	
	£ 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	2,459,843	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

Source: local government revenue settlement

Ffynhonnell : setliad refeniw llywodraeth leol

- (a) Comprises standard spending assessments and police grant. Excludes non-police specific grants.
- (b) Comprises revenue support grant, redistributed non-domestic rates, and council tax reduction scheme for county/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, and 1998 for 2000-01. 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 safanol a grant yr heddlu. Heb gynnwys grantiau penodol heblaw'r heddlu.
- (b) Yn cynnwys grant cynnal refeniw, trethi annomestig wedi'u hailddosbarthu a chynllun lleihau'r dreth gyngor ar gyfer cyngorau sir/bwrdeistref sirol. Yn cynnwys grant cynnal refeniw, ardrethi annomestig wedi'u hailddosbarthu a grant ffrwyno'r heddlu yn achos awdurdodau heddlu. Heb gynnwys grantiau penodol heblaw'r heddlu. Gweler hefyd droednodyn (d).
- (c) Mae ancangyfrifon canol-blwyddyn y Cofrestrwydd 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, a 1998 am 2000-01. 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 leol.

C2 Standard spending assessments and source of central government support, by authority, 1999-2000

Aseidiadau gwario safonol a ffynhonnell cymorth y llywodraeth ganolog, yn ôl awdurdod, 1999-2000

£ thousand

£ miloedd

	Standard spending assessments and police grant	Central government support Cymorth llywodraeth ganolog					
		Total	Comprising: Yn cynnwys:				
			Revenue support grant	Council tax reduction scheme	Police grant	Share of re-distributed non-domestic rates	
Asesiadau gwario safonol a grant yr heddlu	Cyfanswm	Grant cynnal referiw	Cynllun lleihau'r dreth gyngor	Grant yr heddlu	Cyfran o ardrethi annomestig		
County/country borough councils:						Cynhorau sir/ bwrdeistref sirol:	
Isle of Anglesey	67,988	58,000	44,909	-	-	13,091 Ynys Môn	
Gwynedd	118,918	101,838	78,104	-	-	23,734 Gwynedd	
Conwy	104,949	88,358	65,551	-	-	22,808 Conwy	
Denbighshire	91,640	79,018	60,846	-	-	18,172 Sir Ddinbych	
Flintshire	134,954	115,089	86,195	-	-	28,893 Sir y Flint	
Wrexham	112,612	96,544	71,769	-	-	24,775 Wrecsam	
Powys	131,195	112,372	87,077	-	-	25,295 Powys	
Ceredigion	70,299	60,286	45,654	53	-	14,579 Ceredigion	
Pembrokeshire	114,550	97,919	75,451	-	-	22,468 Sir Benfro	
Carmarthenshire	169,038	146,325	112,081	-	-	34,244 Sir Gaerfyrddin	
Swansea	214,321	184,116	137,561	244	-	46,310 Abertawe	
Neath Port Talbot	133,550	119,725	88,917	3,081	-	27,727 Castell-nedd Port Talbot	
Bridgend	123,462	106,373	80,474	5	-	25,894 Pen-y-bont ar Ogwr	
The Vale of Glamorgan	109,987	91,654	68,277	-	-	23,377 Bro Morgannwg	
Cardiff	287,780	245,588	183,172	-	-	62,416 Caerdydd	
Rhondda Cynon Taff	230,318	212,806	156,158	9,069	-	47,580 Rhondda Cynon Taf	
Merthyr Tydfil	59,010	56,593	41,761	3,849	-	10,983 Merthyr Tudful	
Caerphilly	163,954	143,882	110,951	135	-	32,796 Caerffili	
Blaenau Gwent	70,265	68,264	48,211	5,772	-	14,281 Blaenau Gwent	
Torfaen	89,861	78,463	60,833	-	-	17,630 Tor-faen	
Monmouthshire	75,429	61,590	44,080	-	-	17,510 Sir Fynwy	
Newport	130,611	112,922	86,252	-	-	26,670 Casnewydd	
All county/country borough councils	2,804,694	2,437,723	1,834,286	22,207	-	581,231 Pob cyngor sir/ bwrdeistref sirol	
Police authorities:						Awdurdodau heddlu:	
Dyfed Powys	51,738	43,074	4,733	-	25,917	12,425 Dyfed Powys	
Gwent	69,669	60,665	11,811	-	34,847	14,007 Gwent	
North Wales	75,546	63,838	8,972	-	37,953	16,912 Gogledd Cymru	
South Wales	163,841	143,802	30,399	-	81,979	31,425 De Cymru	
All police authorities	360,794	311,380	55,915	-	180,696	74,769 Pob awdurdod heddlu	
Wales	3,165,488	2,749,103	1,890,200	22,207	180,696	656,000 Cymru	

Source: local government revenue settlement, 1999-2000

Ffynhonnell : setliad referiw llywodraeth leol, 1999-2000

APPENDIX C
ATODIAD C

C3 Standard spending assessments and source of central government support per head of population, by authority, 1999-2000 (a)

Asesiadau gwario safonol a ffynhonnell cymorth y llywodraeth ganolog y pen o'r boblogaeth, yn ôl awdurdod, 1999-2000 (a)

<i>£ per head (a)</i>							<i>£ y pen (a)</i>
Standard spending assessments and police grant	Standard spending assessments and police grant	Central government support Cymorth llywodraeth ganolog					Share of re-distributed non-domestic rates
		Total	Comprising: Yn cynnwys:				
			Revenue support grant	Council tax reduction scheme	Police grant	Share of re-distributed non-domestic rates	
Asesiadau gwario safonol a grant yr heddlu	Cyfanswm	Grant cynnal referniw	Cynllun lleihau'r dreth gyngor	Grant yr heddlu	Cyfran o drethi annomestig		
County/country borough councils:							Cynhorau sir/ bwrdeistref sirol:
Isle of Anglesey	1,027	876	678	-	-	198	Ynys Môn
Gwynedd	1,010	865	663	-	-	201	Gwynedd
Conwy	943	794	589	-	-	205	Conwy
Denbighshire	1,015	875	674	-	-	201	Sir Ddinbych
Flintshire	928	791	593	-	-	199	Sir y Flint
Wrexham	901	773	574	-	-	198	Wrecsam
Powys	1,048	898	696	-	-	202	Powys
Ceredigion	999	856	649	1	-	207	Ceredigion
Pembrokeshire	1,011	864	666	-	-	198	Sir Benfro
Carmarthenshire	1,000	866	663	-	-	203	Sir Gaerfyrddin
Swansea	932	800	598	1	-	201	Abertawe
Neath Port Talbot	960	861	639	22	-	199	Castell-nedd Port Talbot
Bridgend (b)	946	815	616	-	-	198	Pen-y-bont ar Ogwr (b)
The Vale of Glamorgan	920	767	571	-	-	196	Bro Morgannwg
Cardiff	904	772	576	-	-	196	Caerdydd
Rhondda Cynon Taff	954	882	647	38	-	197	Rhondda Cynon Taf
Merthyr Tydfil	1,030	988	729	67	-	192	Merthyr Tudful
Caerphilly	968	850	655	1	-	194	Caerffili
Blaenau Gwent	966	938	663	79	-	196	Blaenau Gwent
Torfaen	994	868	673	-	-	195	Tor-faen
Monmouthshire	865	707	506	-	-	201	Sir Fynwy
Newport	952	823	628	-	-	194	Casnewydd
All county/country borough councils	958	833	627	8	-	199	Pob cyngor sir/ bwrdeistref sirol
Police authorities:							Awdurdodau heddlu:
Dyfed Powys	108	90	10	-	54	26	Dyfed Powys
Gwent	125	109	21	-	63	25	Gwent
North Wales	115	97	14	-	58	26	Gogledd Cymru
South Wales	133	116	25	-	66	25	De Cymru
All police authorities	123	106	19	-	62	26	Pob awdurdod heddlu
Wales	1,082	939	646	8	62	224	Cymru

Source: local government revenue settlement, 1999-2000

Ffynhonnell : setliad referniw llywodraeth leol, 1999-2000

- (a) The Registrar General's mid-year estimates of population used for £ per head calculations relate to 1997 which equate to those used in the calculation of the local government revenue settlement for 1999-2000.
- (b) Bridgend received approximately £0.04 per head in council tax reduction scheme grant in 1999-2000.

- (a) Mae amcangyfrifon canol-blwyddyn y Cofrestrdydd Cyffredinol o'r boblogaeth a ddefnyddir ar gyfer cyfrifiadau £ y pen yn cyfeirio at 1997 sy'n gydradd â'r rhai a ddefnyddir wrth gyfrifo setliad referniw llywodraeth leol ar gyfer 1999-2000.
- (b) Cafodd Pen-y-bont ar Ogwr £0.04 y pen yng nghynllun lleihau'r dreth gyngor ym 1999-2000.

**C4 Specific grants, by service,
1999-2000 (a)**

**Grantiau penodol, yn ôl gwasanaeth,
1999-2000 (a)**

£ thousand

£ miloedd

	Current	Capital financing	Total	
	Cyfredol	Ariannu cyfalaf	Cyfanswm	
Grants within aggregate external finance (AEF)				Grantiau o fewn cylid allanol agrededig (AEF):
Education	22,982	.	22,982	Addysg
Personal social services	3,304	.	3,304	Gwasanaethau cymdeithasol personol
Home Office and protective services	34,937	.	34,937	Gwasanaethau'r Swyddfa Gartref a diogelu
Housing/council tax benefit administration	6,449	.	6,449	Gweinyddu budd-dâl tai/y dreth gyngor
Capital Challenge	730	.	730	Her Gyfalaf
All grants within AEF	68,402	.	68,402	Pob grant o fewn AEF
Grants outside AEF				Grantiau y tu allan i AEF:
Education (b)	83,560	-	83,560	Addysg (b)
Personal social services	44,492	-	44,492	Gwasanaethau cymdeithasol personol
Home Office and protective services	440	1,023	1,463	Gwasanaethau'r Swyddfa Gartref a diogelu
Housing (c)	227,869	-	227,869	Tai (c)
Council tax benefit	93,841	.	93,841	Budd-dâl y dreth gyngor
Other	7,274	-	7,274	Arall
All grants outside AEF	457,476	1,023	458,499	Pob grant y tu allan i AEF
All specific grants	525,878	1,023	526,901	Pob grant penodol

Source: general fund revenue accounts return

Ffynhonnell: ffurflenni cyfrifon refeniw cronfeydd cyffredinol

(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 l fyfynwyr, 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

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.

(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.

(b) 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.

(b) Y grantiau hyn yw 75% o'r arian refeniw 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 Basic credit approvals, by authority,
1999-2000 (a)**

**Cymeradwyaeth credyd sylfaenol,
yn ôl awdurdod 1999-2000 (a)**

£ thousand

£ miloedd

	Housing revenue account	Non housing revenue account	Total	Total (£ per head of population) (b)	
	Cyfrif refeniw tai	Heblaw'r cyfrif refeniw tai	Cyfanswm	Cyfanswm (£ y pen y boblogaeth)	
Isle of Anglesey	661	4,204	4,865	73	Ynys Môn
Gwynedd	1,550	9,698	11,248	95	Gwynedd
Conwy	836	6,499	7,335	66	Conwy
Denbighshire	702	5,890	6,592	73	Sir Ddinbych
Flintshire	1,335	7,498	8,833	61	Sir y Flint
Wrexham	2,438	5,391	7,829	63	Wrecsam
Powys	1,088	11,749	12,837	103	Powys
Ceredigion	420	7,148	7,568	108	Ceredigion
Pembrokeshire	1,210	8,763	9,973	88	Sir Benfro
Carmarthenshire	2,331	11,903	14,234	84	Sir Gaerfyrddin
Swansea	2,828	11,819	14,647	64	Abertawe
Neath Port Talbot	2,211	7,518	9,729	70	Castell-nedd Port Talbot
Bridgend	1,274	6,808	8,082	62	Pen-y-bont ar Ogwr
The Vale of Glamorgan	862	6,321	7,183	60	Bro Morgannwg
Cardiff	2,703	16,344	19,047	60	Caerdydd
Rhondda Cynon Taff	2,504	14,480	16,984	70	Rhondda Cynon Taf
Merthyr Tydfil	823	3,210	4,033	70	Merthyr Tudful
Caerphilly	2,412	9,518	11,930	70	Caerffili
Blaenau Gwent	1,339	4,908	6,247	86	Blaenau Gwent
Torfaen	1,431	4,966	6,397	71	Tor-faen
Monmouthshire	812	4,357	5,169	59	Sir Fynwy
Newport	1,213	7,025	8,238	60	Casnewydd
Wales	32,983	176,017	209,000	71	Cymru

Source: The National Assembly for Wales

Ffynhonnell: Cynulliad Cenedlaethol Cymru

- (a) Basic credit approvals (BCAs) are announced by the National Assembly for Wales, prior to the year in which they apply, as permission to borrow to finance general capital expenditure. BCAs are 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 1997, which equate to those used in the calculation of the distribution of basic credit approvals.

- (a) Cyhoeddir cymeradwyaethau credyd sylfaenol (BCAs) gan Gynulliad Cenedlaethol Cymru, cyn y flwyddyn y maent yn gymwys iddi, fel caniatâd i fenthyca i ariannu gwariant cyfalaf cyffredinol. Nid BCAs 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 yn bennaf â thai, cludiant a chynlluniau adfywio. Gall yr awdurdodau ychwanegu at yr adnoddau hyn trwy wneud cyfraniadau o'u cyfrif refeniw, neu ddefnyddio derbyniadau cyfalaf, er enghraifft o waredu asedau. Gweler D2 am ddadansoddiad o ariannu gwariant cyfalaf yn ôl awdurdod.
- (b) Mae amcanfyfrifon y Cofrestrdydd Cyffredinol o'r boblogaeth a ddefnyddir ar gyfer cyfrifiadau £ y pen yn cyfeirio at 1997, sy'n gydradd â'r rhai a ddefnyddir wrth gyfrifo'r dosbarthiad o gymeradwyaethau credyd sylfaenol.

D2 Financing of capital expenditure, by authority, 1999-2000

Ariannu gwariant cyfalaf, yn ôl awdurdod, 1999-2000

£ thousand

£ miloedd

	Total capital expenditure	Financed by: Ariannwyd gan:				
		Basic and supplementary credit approvals	Capital grants and other contributions	Receipts used to finance expenditure	Revenue financing of capital expenditure	
	Cyfanswm gwariant cyfalaf	Cymeradwyaethau credyd sylfaenol ac atodol	Grantiau cyfalaf a chyfraniadau eraill	Derbyniadau a ddefnyddir i ariannu gwariant	Ariannu gwariant cyfalaf drwy refferiw	
County/county borough councils:						Cynhorau sir/bwrdeistref sirol:
Isle of Anglesey	15,250	5,796	5,530	2,233	1,691	Ynys Môn
Gwynedd	25,055	14,325	8,307	1,416	1,007	Gwynedd
Conwy	19,670	6,658	12,118	765	129	Conwy
Denbighshire	9,198	5,971	2,374	200	653	Sir Ddinbych
Flintshire	23,050	11,129	9,507	2,414	-	Sir y Flint
Wrexham	23,277	10,348	7,431	4,649	849	Wrecsam
Powys	22,505	12,129	6,220	3,016	1,140	Powys
Ceredigion	12,929	9,485	2,903	541	-	Ceredigion
Pembrokeshire	19,579	9,015	9,057	1,507	-	Sir Benfro
Carmarthenshire	45,213	18,903	22,573	3,068	669	Sir Gaerfyrddin
Swansea	33,323	18,507	11,765	2,122	929	Abertawe
Neath Port Talbot	26,076	14,896	4,524	1,917	4,739	Castell-nedd Port Talbot
Bridgend	17,115	14,878	2,036	201	-	Pen-y-bont ar Ogwr
The Vale of Glamorgan	21,603	6,994	12,612	1,180	817	Bro Morgannwg
Cardiff	69,509	22,865	19,717	21,918	5,009	Caerdydd
Rhondda Cynon Taff	39,135	13,611	20,279	3,442	1,803	Rhondda Cynon Taf
Merthyr Tydfil	12,965	6,126	6,112	330	397	Merthyr Tudful
Caerphilly	30,180	17,442	10,016	1,722	1,000	Caerffili
Blaenau Gwent	19,362	8,223	8,754	2,385	-	Blaenau Gwent
Torfaen	12,952	9,248	2,565	1,139	-	Tor-faen
Monmouthshire	9,039	4,659	2,256	2,124	-	Sir Fynwy
Newport	39,437	10,595	9,761	6,747	12,334	Casnewydd
All county/country borough councils	546,422	251,803	196,417	65,036	33,166	Pob cyngor sir/bwrdeistref sirol
Police authorities:						Awdurdodau heddlu:
Dyfed Powys	741	149	378	144	70	Dyfed Powys
Gwent	2,342	560	514	150	1,118	Gwent
North Wales	5,941	116	563	4,023	1,239	Gogledd Cymru
South Wales	14,324	1,627	2,733	-	9,964	De Cymru
All police authorities	23,348	2,452	4,188	4,317	12,391	Pob awdurdod heddlu
Fire authorities:						Awdurdodau tân:
Mid and West Wales	614	614	-	-	-	Canolbarth a Gorllewin Cymru
North Wales	475	475	-	-	-	Gogledd Cymru
South Wales	1,031	1,031	-	-	-	De Cymru
All fire authorities	2,120	2,120	-	-	-	Pob awdurdod tân
Wales	571,890	256,375	200,605	69,353	45,557	Cymru

Source: capital forecast returns alldro

Ffynhonnell: gwybodaeth rhagolygon

**E1 Estimated levels of reserves,
by authority, 1 April 1999**

**Amcangyfrif o lefelau cronfeydd
wrth gefn, yn ôl awdurdod, 1 Ebrill
1999**

£ 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:				Cynhorau sir/bwrdeistref sirol:
Isle of Anglesey	1,127	2,318	2,395	Ynys Môn
Gwynedd	1,925	3,293	2,654	Gwynedd
Conwy	1,207	3,529	2,478	Conwy
Denbighshire	360	-	-2,300	Sir Ddinbych
Flintshire	2,382	-2,682	2,812	Sir y Flint
Wrexham	1,241	2,229	802	Wrecsam
Powys	593	8,832	3,196	Powys
Ceredigion	777	3,771	1,734	Ceredigion
Pembrokeshire	1,334	9,000	6,547	Sir Benfro
Carmarthenshire	2,719	7,958	7,141	Sir Gaerfyrddin
Swansea	3,943	6,423	4,078	Abertawe
Neath Port Talbot	4,261	10,263	4,687	Castell-nedd Port Talbot
Bridgend	1,200	-	4,700	Pen-y-bont ar Ogwr
The Vale of Glamorgan	1,026	6,901	2,018	Bro Morgannwg
Cardiff	2,909	21,152	6,178	Caerdydd
Rhondda Cynon Taff	4,235	-	2,173	Rhondda Cynon Taf
Merthyr Tydfil	1,029	1,969	116	Merthyr Tudful
Caerphilly	3,958	20,372	14,413	Caerffili
Blaenau Gwent	1,058	3,158	1,488	Blaenau Gwent
Torfaen	1,522	2,246	2,107	Tor-faen
Monmouthshire	1,250	4,831	3,846	Sir Fynwy
Newport	2,821	30,985	6,242	Casnewydd
All county/county borough councils	42,877	146,548	79,505	Pob cyngor sir/bwrdeistref sirol
Police authorities:				Awdurdodau heddlu:
Dyfed Powys	-	306	527	Dyfed Powys
Gwent	-	142	2,864	Gwent
North Wales	-	2,987	3,034	Gogledd Cymru
South Wales	-	11,000	3,600	De Cymru
All police authorities	-	14,435	10,025	Pob awdurdod heddlu
Fire authorities:				Awdurdodau tân:
Mid and West Wales	-	248	-	Canolbarth a Gorllewin Cymru
North Wales	-	900	-	Gogledd Cymru
South Wales	-	535	509	De Cymru
All fire authorities	-	1,683	509	Pob awdurdod tân
Wales	42,877	162,666	90,039	Cymru

Source: general fund revenue accounts return

Ffynhonnell: ffurflenni cyfrifon referniw cronfeydd cyffredinol

APPENDIX E
ATODIAD E

E2 Accumulated capital receipts, by authority, 31 March 1999

£ thousands

	Usable cash-backed receipts		
	Derbyniadau arian parody gellir eu dyddioar		
	Housing revenue account	Other services (b)	Total
	Cyfrif referniw tai	Gwasanaethau eraill	Cyfanswm
County/county borough councils (c):			
Isle of Anglesey	-	756	756
Gwynedd	618	1,710	2,328
Conwy	642	700	1,342
Denbighshire	8	400	408
Flintshire	738	956	1,694
Wrexham	475	1,328	1,803
Powys	1,112	1,352	2,464
Ceredigion	1,369	2,200	3,569
Pembrokeshire	2,367	2,537	4,904
Carmarthenshire	50	1,125	1,175
Swansea	1,488	2,188	3,676
Neath Port Talbot	741	-	741
Bridgend	961	3,249	4,210
The Vale of Glamorgan	4,682	-	4,682
Cardiff	1,415	-	1,415
Rhondda Cynon Taff	520	2,355	2,875
Merthyr Tydfil	184	441	625
Caerphilly	27	2,700	2,727
Blaenau Gwent	3,337	1,487	4,824
Torfaen	527	1,338	1,865
Monmouthshire	2,939	1,295	4,234
Newport	-	7,654	7,654
All county/county borough councils	24,200	35,771	59,971
Police authorities:			
Dyfed Powys	-	1,890	1,890
Gwent	-	-	-
North Wales	-	2,759	2,759
South Wales	-	598	598
All police authorities	-	5,247	5,247
Fire authorities:			
Mid and West Wales	-	15	15
North Wales	-	14	14
South Wales	-	65	65
All fire authorities	-	94	94
Wales	24,200	41,112	65,312

Source: accumulated capital receipts returns

- (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 non housing revenue account receipts.
- (c) Includes receipts received from predecessor authorities.

Derbyniadau cyfalaf cronol, yn ôl awdurdod, 31 Mawrth 1999

£ miloedd

Receipts set aside (a) Derbyniadau a nelltuwydar			
Housing revenue account Cyfrif referiw tai	Other services (b) Gwasanaethau eraill	Total Cyfanswm	
-	-	-	Cynhorau sir/bwrdeistref sirol:
5,589	1,320	6,909	Ynys Môn
-	-	-	Gwynedd
-	592	592	Conwy
-	-	-	Sir Ddinbych
-	-	-	Sir y Flint
-	-	-	Wrecsam
-	-	-	Powys
7,202	919	8,121	Ceredigion
7,287	3,459	10,746	Sir Benfro
13,755	3,616	17,371	Sir Gaerfyrddin
-	-	-	Abertawe
24,401	6,455	30,856	Castell-nedd Port Talbot
-	-	-	Pen-y-bont ar Ogwr
32,356	-	32,356	Bro Morgannwg
16,204	6,636	22,840	Caerdydd
26,732	9,521	36,253	Rhondda Cynon Taf
6,938	1,646	8,584	Merthyr Tudful
-	1,034	1,034	Caerffili
-	-	-	Blaenau Gwent
-	-	-	Tor-faen
14,109	1,850	15,959	Sir Fynwy
-	-	-	Casnewydd
154,573	37,048	191,621	Pob cyngor sir/bwrdeistref sirol
-	-	-	Awdurdodau heddlu:
-	-	-	Dyfed Powys
-	-	-	Gwent
-	1,096	1,096	Gogledd Cymru
-	2,376	2,376	De Cymru
-	3,472	3,472	Pob awdurdod heddlu
-	-	-	Awdurdodau tân:
-	-	-	Canolbarth a Gorllewin Cymru
-	8	8	Gogledd Cymru
-	23	23	De Cymru
-	31	31	Pob awdurdod tân
154,573	40,551	195,124	Cymru

Ffynhonnell : gwybodaeth derbyniadau cyfalaf cronol

- (a) O dan Deddf Llywodraeth Leol a Thai 1989, mae'n ofynnol i'r awdurdodau neilltuo cyfran o dderbyniadau cyfalaf fel darpariaeth i dalu rhywmedigaethau 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 rhwymediaethau hynny. Cynhwysir grantiau'r Undeb Ewropeaidd, y rhoddir cymeradwyaeth credyd (caniatâd i fenthyca) o danynt ymlaen llaw.
- (b) Gan gynnwys tai y tu allan i'r HRA.
- (c) Gan gynnwys derbyniadau gan gyn awdurdodau.

APPENDIX E
ATODIAD E

**E3 Credit ceiling, by authority, 31
March 1999 (a)**

**Terfyn uchaf credyd, yn ôl
awdurdod, 31 Mawrth 1999 (a)**

	£ thousand	£ per head (b)	
	£ miloedd	£ y pen	
County/county borough councils (c):			Cynhorau sir/bwrdeistref sirol (c):
Isle of Anglesey	61,843	946	Ynys Môn
Gwynedd	97,736	840	Gwynedd
Conwy	82,762	738	Conwy
Denbighshire	78,659	864	Sir Ddinbych
Flintshire	112,598	764	Sir y Flint
Wrexham	89,798	716	Wrecsam
Powys	116,600	923	Powys
Ceredigion	54,202	756	Ceredigion
Pembrokeshire	99,010	871	Sir Benfro
Carmarthenshire	130,855	775	Sir Gaerfyrddin
Swansea	205,658	895	Abertawe
Neath Port Talbot	112,969	817	Castell-nedd Port Talbot
Bridgend	97,374	740	Pen-y-bont ar Ogwr
The Vale of Glamorgan	82,018	676	Bro Morgannwg
Cardiff	235,643	726	Caerdydd
Rhondda Cynon Taff	173,204	720	Rhondda Cynon Taf
Merthyr Tydfil	47,494	845	Merthyr Tudful
Caerphilly	106,731	627	Caerffili
Blaenau Gwent	61,285	854	Blaenau Gwent
Torfaen	79,822	889	Tor-faen
Monmouthshire	48,351	558	Sir Fynwy
Newport	111,591	807	Casnewydd
All county/county borough councils	2,286,203	778	Pob cyngor sir/bwrdeistref sirol
Police authorities:			Awdurdodau heddlu:
Dyfed Powys	4,399	9	Dyfed Powys
Gwent	4,775	9	Gwent
North Wales	2,316	4	Gogledd Cymru
South Wales	14,278	11	De Cymru
All police authorities	25,768	9	Pob awdurdod heddlu
Fire authorities (d):			Awdurdodau tân (d):
Mid and West Wales	2,865	3	Canolbarth a Gorllewin Cymru
North Wales	1,948	3	Gogledd Cymru
South Wales	3,882	3	De Cymru
All fire authorities	8,695	3	Pob awdurdod tân
Wales	2,320,666	790	Cymru

Source: capital outturn returns

Ffynhonnell: gwybodaeth alldro cyfalaf

- (a) Council or police fund credit ceiling at 31 March 1999, 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 1999 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.
- (a) Terfyn uchaf credyd crifna'r cyngor cyngor neu gronfa'r heddlu ar 31 Mawrth 1999, h.y. heb gynnwys terfyn uchaf credyd y cyfrif refereniw tai. Defnyddir y ffigurau hyn i benderfynu'r man cychwyn wrth gyfrifo elfen 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 1999.
- (c) Addasir y figurau 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.

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 Home Office. 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)** 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 either as a recycling of the total of *revenue support grant*, or as additional *aggregate external finance*.

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 (non-HRA 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 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 1999-2000 were:

Within AEF	Outside AEF
Grants for education support and training Welsh language education Education of travellers and displaced persons Constitutional and community policy Training support for personal social services Employment services (sheltered employment) Emergency planning (civil defence) Housing and council tax benefit administration Magistrates' courts Probation Capital Challenge	Capital financing: Police Magistrates' courts Probation Current: Mandatory rent allowances Council tax benefit grant Mandatory student awards Mental handicap/illness strategy EU grants (including milk fund)

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.

APPENDIX F ATODIAD F

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.

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 cynghorau 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 gyffredinol 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 gwrthbwysio 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 heblaw HRA) 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 archwiliedig - 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 archwiliedig 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 *drefniadau 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 fenthyca neu i ddefnyddio *trefniadau credyd* i ariannu *gwariant cyfalaf cyffredinol*. Rhoddir BCAs i awdurdodau tân Cymru gan y Swyddfa Gartref. 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 cyngor (CTRS) - 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 *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 agregedig*.

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 agregedig o RSG, mae Cynulliad Cenedlaethol Cymru yn penderfynu ar lefel o *gyfanswm gwariant safonol* ac wedyn yn pennu lefel *cyllid allanol agregedig* (AEF). RSG yw'r eitem gydbwyso 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 agregedig 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 y tâl cymunedol - grant canolog unwaith yn unig 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 *asesiadau gwario safonol* awdurdodau'r heddlu.

Grantiau penodol y llywodraeth - grantiau a delir fel canran gytûn o wariant penodedig ar broject neu wasanaeth penodol. Gellir rhannu'r grantiau hyn yn ddau gategori - o fewn *cyllid allanol agregedig* (AEF) a'r tu allan i AEF. 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 1999-2000 oedd:

O fewn AEF	Y tu allan i AEF
Grantiau cynnal addysg a hyfforddiant Addysg Gymraeg Addysg teithwyr a phersonau sydd wedi'u dadleoli Polisi cyfansoddiadol a chymunedol 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 Profiannaeth Her Gyfalaf	Ariannu cyfalaf: Yr Heddlu Llysoedd Ynadon Profiannaeth Cyfredol: Lwfansau rhent gorfodol Grant budd-dâl y dreth gyngor Dyfarniadau gorfodol i fyfyrwyr Strategaeth anfantais feddyliol/salwch meddwl Grantiau'r UE (gan gynnwys y gronfa laeth)

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 fenthyca; 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 agrededig*. 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 agrededig* 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 neu 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 agrededig* 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 prisiadau 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, etc.

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 *gwarant 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 ddiddymu 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 *wariant refeniw* yw cost ad-daliadau dyled a'r llog sy'n daladwy ar fenthyciadau a godir i ariannu hen *wariant cyfalaf* a chyfraniadau refeniw uniongyrchol tuag at *wariant cyfalaf* yn y flwyddyn bresennol (gweler *gwarant cyfalaf a godir ar y cyfrif refeniw*).

Trefniadau Credyd - ffurfiau ar gredyd nad ydynt yn cynnwys benthycia 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 Brisio 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.