

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.

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1 Expenditure summary

Table 1.1 shows how the level of total revenue expenditure (see glossary) has changed between 1990-91 and 2000-01. 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 2000-01.

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 2000-01. 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 agregedig (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 2000-01.

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 2000-01, gross revenue expenditure rose by 57 per cent from £2,591 million to £4,066 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 18 per cent in 2000-01 (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 2000-01 totalled £567 million (table 1.3).
- Of this, £310 million was financed from credit approvals, £150 million from grants, £59 million from the use of capital receipts and £48 million from revenue financing (table 1.4).

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

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

- Rhwng 1990-91 a 2000-01, cododd gwariant refeniw gros 57 y cant o £2,591 miliwn i £4,066 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 18 y cant ym 2000-01 (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 2000-01 i gyfanswm o £567 miliwn (tabl 1.3).
- O hynny, ariannwyd £310 miliwn o gymeradwyaethau credyd, £150 miliwn o grantiau, £59 miliwn o ddefnyddio derbyniadau cyfalaf a £48 miliwn o ariannu refeniw (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	3,732.2	3,246.4	3,162.6	3,161.7
1999-2000 (f)	3,887.4	3,428.9	3,360.5	3,343.2
2000-01 (f)	4,066.5	3,632.6	3,551.4	3,540.2

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, redistributed non-domestic rates, and any grant relief for community charge or council tax. Figures for earlier years have been reworked to be consistent with this present definition of budget requirement.
- (e) 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 agrededig (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.

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:				
		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	Other (e) Arall
		Grantiau cyffredinol y llywodraeth	Grantiau penodol y llywodraeth			
1990-91	2,216.9	1,249.6	59.4	443.0	477.1	-12.2
1991-92 (f)	2,473.3	1,659.9	63.6	525.0	231.5	-6.6
1992-93	2,644.5	1,752.7	68.9	536.0	298.7	-11.9
1993-94	2,623.8	1,807.0	70.2	470.2	322.6	-46.2
1994-95	2,755.4	1,881.2	72.9	464.0	354.4	-17.1
1995-96	2,932.0	1,873.1	69.9	520.0	394.1	74.9
1996-97	2,990.2	2,000.8	72.6	459.0	449.2	8.6
1997-98	3,120.6	1,956.8	74.6	584.0	483.3	21.8
1998-99	3,246.4	2,008.9	83.8	612.0	541.8	-0.1
1999-2000 (g)	3,428.9	2,093.1	68.4	656.0	595.9	15.5
2000-01 (g)	3,632.6	2,234.0	81.2	638.0	670.1	9.3

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

Fynhonnell: 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, rhoddwyd grant o £140 y trethdalwr i'r awdurdodau lleol yng Nghymru i leihau biliau'r tâl cymunedol. Er y'i nodwyd ar wahân i grantiau'r llywodraeth gyffredinol ym 1991-92, fe'i cynhwyswyd o dan y pennawd hwnnw gan iddo gael ei ychwanegu at y grant cynnal refeniw yn y blynyddoedd olynol.
 (g) Ffigurau'r gyllideb.

EXPENDITURE SUMMARY
CRYNODEB O WARIANT

1.3 Total capital expenditure, Wales

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	9.3	93.9
1998-99	408.3	152.3	3.2	563.8	77.2	8.7	85.8
1999-2000 (c)	395.9	129.1	0.3	525.4	.	.	104.5
2000-01 (c)	437.5	126.7	2.5	566.7	.	.	70.3

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 (b)	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 reffeniw
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	563.8	123.1	131.5	254.7	228.2	37.8	43.1
1999-2000	525.4	.	.	245.8	182.3	63.5	33.9
2000-01(a)	566.7	.	.	310.4	149.8	58.5	48.0

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

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

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

- (a) Rhoddir cymeradwyaethau credyd sylfaenol (BCAs) fel caniatâd i fenthycu i ariannu wariant cyfalaf cyffredinol o'i gymharu â chymeradwyaethau credyd atodol (SCAs) a grantiau cyfalaf y mae rhaid eu defnyddio i ariannu projectau cyfalaf penodol. Yn 2000-2001, yr enw ar BCAs oedd arian cyfalaf cyffredinol (GCF) am i gyfran o BCA gael ei disodli gan grant cyfalaf cyffredinol. Cynhwysir ffigurau GCF ar gyfer 2000-2001 yng ngholofn 'pob cymeradwyaeth credyd'.
- (b) Mae hyn yn rhan o gyfanswm y derbyniadau a ddaeth i law (tabl 1.3) a ddefnyddir i ariannu gwariant cyfalaf. Rhaid i ran o gyfanswm y derbyniadau a ddaw i law gael ei chadw ar gyfer ad-dalu dyledion. Yn Atodiad E2 ceir manylion pellach 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 1998-99, and budgeted expenditure for 1999-2000 and 2000-01, 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 1998-99 revenue expenditure, into both service **and** authority, is given in Appendix A.

- Gross revenue expenditure totalled £3,732 million in 1998-99, or £1,272 per head of population (table 2.1). Of this total, £1,385 million (37%) was spent on education services, £595 million (16%) was spent on personal social services and £353 million (9%) was spent on police services.
- Budget requirement, which is expenditure funded from general government grants (Appendix C) together with council tax (section 5), totalled £3,162 million in 1998-99, or £1,078 per head of population. The county or county borough council element of this was equivalent to £955 per head of population, ranging from £831 in Monmouthshire to £1,112 in Merthyr Tydfil (table 2.4).
- Similar patterns of expenditure are repeated in the budget data for 1999-2000 and 2000-01 (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 1998-99, a gwariant wedi'i gyllidebu ar gyfer 1999-2000 a 2000-01, 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 1998-99 yn ôl gwasanaeth **ac** awdurdod, i'w gael yn Atodiad A.

- Daeth gwariant refeniw gros i gyfanswm o £3,732 miliwn ym 1998-99, neu £1,272 y pen o'r boblogaeth (tabl 2.1). O'r cyfanswm hwn, gwariwyd £1,385 miliwn (37%) ar wasanaethau addysg, gwariwyd £595 miliwn (16%) ar wasanaethau cymdeithasol personol a gwariwyd £353 miliwn (9%) 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 £3,162 miliwn ym 1998-99, neu £1,078 y pen o'r boblogaeth. Yr oedd elfen y cyngor sir neu'r cyngor bwrdeistref sirol o hynny yn cyfateb i £955 y pen o'r boblogaeth, gan amrywio o £831 yn Sir Fynwy i £1,112 ym Merthyr Tudful (tabl 2.4).
- Ailadroddir patrymau tebyg o wariant yn y data am y gyllideb ar gyfer 1999-2000 a 2000-01 (tablau 2.2, 2.3, 2.5 a 2.6).

**2.1 Revenue expenditure by service,
1998-99 (a)**

**Gwariant refeniw yn ôl gwasanaeth,
1998-99 (a)**

Service	£	£ per	Gwasanaeth
	thousand	head	
	£	(b)	
	miloedd	£	
		y pen	
Education	1,385,115	472	Addysg
Personal social services	595,125	203	Gwasanaeth cymdeithasol personol
Police services	353,090	120	Gwasanaethau heddlu
Fire and civil defence	89,784	31	Tân ac amddiffyn sifil
Other Home Office	37,431	13	Arall y Swyddfa Gartref
Magistrates courts	21,507	7	Lysoedd ynadon
Highways maintenance	142,257	48	Cynnal-a-chadw priffyrdd
Parking and public transport	16,721	6	Parcio a chludiant cyhoeddus
Housing (non-housing revenue account only)	17,192	6	Tai (y tu allan i'r cyfrif refeniw tai yn unig)
Housing benefit and administration	241,530	82	Budd-dâl tai a gweinyddu
Council tax benefit and administration	105,669	36	Budd-dâl y dreth gyngor a gweinyddu
Sport and recreation	55,024	19	Chwaraeon a hamdden
Libraries, culture and heritage	46,958	16	Llyfrgelloedd, diwylliant a threftadaeth
Local environmental services (c)	244,278	83	Gwasanaethau amgylcheddol lleol (c)
Debt financing expenditure	247,825	84	Gwariant sy'n ariannu dyled
Capital expenditure charged to revenue account (CERA)	18,987	6	Gwariant cyfalaf a godwyd o'r cyfrif refeniw (CERA)
Community council precepts	15,419	5	Praeseptau cynghorau cymuned
Consumer protection	11,092	4	Diogelu defnyddwyr
Agricultural services	9,955	3	Gwasanaethau amaethyddol
External interest receipts	-42,423	-14	Derbyniadau llog allanol
Other revenue services	119,689	41	Gwasanaethau refeniw eraill
Gross revenue expenditure	3,732,225	1,272	Gwariant refeniw gros
Grants outside AEF	-485,857	-166	Grantiau y tu allan i AEF
Specific grants inside AEF (d)	-83,766	-29	Grantiau penodol o fewn AEF (d)
Appropriations to/from financial reserves	7,079	2	Neilltuadau i/o refeniw ariannol
Other adjustments	-7,948	-3	Addasiadau eraill
Budget requirement (d)	3,161,733	1,078	Y gofyniad cyllideb (d)

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 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. Appendix A7 gives a fuller breakdown of local environmental services expenditure.
- (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. Rhoddir manylion ychwanegol yn Atodiad A.
- (b) Mae cyfrifiadau £ y pen yn defnyddio amcangyfrifon canol blwyddyn y Cofrestrdydd Cyffredinol o'r boblogaeth ar gyfer 1998.
- (c) Gan gynnwys rheoli gwastraff, iechyd yr amgylchedd, diogelwch cymunedol, mynwentydd ac amlogsfeydd, parciau a manau agored, cynllunio, datblygu economaidd a chasglu trethi lleol. Yn Atodiad A7 ceir dadansoddiad llawnach o wariant gwasanaethau amgylcheddol 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.

REVENUE EXPENDITURE
GWARIANT REFENIW

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

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

Service	£ thousand	£ 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 chludiant 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 i/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 amlosgfeydd, parciau a manau agored, cynllunio, datblygu economaidd a chasglu trethi lleol.

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

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

Service	£ thousand	£ per head (b) £ y pen	Gwasanaeth
Education	1,475,889	503	Addysg
Personal social services	668,495	228	Gwasanaeth cymdeithasol personol
Police services	394,642	134	Gwasanaethau heddlu
Fire and civil defence	100,150	34	Tân ac amddiffyn sifil
Other Home Office	35,181	12	Arall y Swyddfa Gartref
Magistrates courts	19,856	7	Lysoedd ynadon
Highways maintenance	146,127	50	Cynnal-a-chadw priffyrdd
Parking and public transport	20,253	7	Parcio a chludiant cyhoeddus
Housing (non-housing revenue account only)	19,197	7	Tai (y tu allan i'r cyfrif refeniw tai yn unig)
Housing benefit and administration	259,908	88	Budd-dâl tai a gweinyddu
Council tax benefit and administration	117,435	40	Budd-dâl y dreth gyngor a gweinyddu
Sport and recreation	54,268	18	Chwaraeon a hamdden
Libraries, culture and heritage	51,987	18	Llyfrgelloedd, diwylliant a threftadaeth
Local environmental services (c)	273,361	93	Gwasanaethau amgylcheddol lleol (c)
Debt financing expenditure	262,531	89	Gwariant sy'n ariannu dyled
Capital expenditure charged to revenue account (CERA)	19,431	7	Gwariant cyfalaf a godwyd o'r cyfrif refeniw (CERA)
Community council precepts	17,070	6	Praeseptau cynghorau cymuned
Consumer protection	11,955	4	Diogelu defnyddwyr
Agricultural services	13,683	5	Gwasanaethau amaethyddol
External interest receipts	-23,953	-8	Derbyniadau llog allanol
Other revenue services	129,001	44	Gwasanaethau refeniw eraill
Gross revenue expenditure	4,066,467	1,385	Gwariant refeniw gros
Grants outside AEF	-433,838	-148	Grantiau y tu allan i AEF
Specific grants inside AEF	-81,217	-28	Grantiau penodol o fewn AEF
Appropriations to/from financial reserves	-11,213	-4	Neilltuadau i/o refeniw ariannol
Other adjustments	-	-	Addasiadau eraill
Budget requirement	3,540,199	1,205	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 amlosgfeydd, parciau a mannau agored, cynllunio, datblygu economaidd a chasglu trethi lleol.

REVENUE EXPENDITURE
GWARIANT REFENIW

2.4 Revenue expenditure, by authority,
1998-99

Gwariant refeniw, yn ôl awdurdod,
1998-99

	Gross revenue expenditure (£ thousand)	Revenue expenditure (£ thousand)	Net revenue expenditure (£ thousand)	Budget requirement Y gofyniad cyllideb (a)		
	Gwariant refeniw gros (£ miloedd)	Gwariant refeniw (£ miloedd)	(a) Gwariant refeniw net (£ miloedd)	£ thousand	£ per head (b)	
				£ miloedd	£ y pen	
County/county borough councils:						Cynhorau sir/bwrdeistref sirol:
Isle of Anglesey	80,133	68,151	67,068	66,725	1,020	Ynys Môn
Gwynedd	144,196	121,238	119,243	120,308	1,024	Gwynedd
Conwy	121,072	100,801	98,453	99,136	886	Conwy
Denbighshire	114,482	96,599	94,325	92,360	1,020	Sir Ddinbych
Flintshire	161,962	142,468	137,057	134,199	913	Sir y Flint
Wrexham	133,384	118,584	113,246	112,969	903	Wrecsam
Powys	150,791	130,020	126,635	127,531	1,012	Powys
Ceredigion	82,395	71,374	69,816	72,039	1,019	Ceredigion
Pembrokeshire	131,840	113,047	110,287	111,101	977	Sir Benfro
Carmarthenshire	204,235	178,189	171,348	170,522	1,009	Sir Gaerfyrddin
Swansea	261,391	218,604	212,437	214,577	935	Abertawe
Neath Port Talbot	169,926	148,136	143,219	141,132	1,017	Castell-nedd Port Talbot
Bridgend	148,814	128,839	124,382	124,255	945	Pen-y-bont ar Ogwr
The Vale of Glamorgan	126,484	107,284	105,762	106,914	881	Bro Morgannwg
Cardiff	360,061	294,836	281,904	279,962	872	Caerdydd
Rhondda Cynon Taff	295,845	256,000	252,757	240,798	1,002	Rhondda Cynon Taf
Merthyr Tydfil	73,439	63,507	62,701	63,357	1,112	Merthyr Tudful
Caerphilly	189,646	165,238	161,341	163,555	965	Caerffili
Blaenau Gwent	85,775	75,422	74,376	75,126	1,043	Blaenau Gwent
Torfaen	98,799	87,938	86,443	87,623	972	Tor-faen
Monmouthshire	82,474	71,942	70,058	71,704	831	Sir Fynwy
Newport	157,776	135,053	126,648	126,805	911	Casnewydd
All county/county borough councils	3,374,920	2,893,270	2,809,506	2,802,698	955	Pob cyngor sir/bwrdeistref sirol
Police authorities:						Awdurdodau heddlu:
Dyfed Powys	52,273	51,907	51,907	52,610	110	Dyfed Powys
Gwent	66,729	66,595	66,594	67,919	122	Gwent
North Wales	72,621	72,332	72,332	75,076	114	Gogledd Cymru
South Wales	166,756	163,338	163,338	163,431	132	De Cymru
All police authorities	358,379	354,172	354,170	359,035	122	Pob awdurdod heddlu
Other (c)	-1,074	-1,074	-1,074	-	-	Arall (c)
Wales	3,732,225	3,246,368	3,162,602	3,161,733	1,078	Cymru

Source: revenue outturn returns

Ffynhonell: ffurflenni alldro refeniw

- (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. In general, fire authority 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.

2.5 Budgeted revenue expenditure, by authority, 1999-2000

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

	Gross revenue expenditure (£ thousand)	Revenue expenditure (£ thousand)	Net revenue expenditure (£ thousand)	Budget requirement Y gofyniad cyllideb		
				£ thousand	£ 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 cynhorau sir a chynhorau bwrdeistref sirol.

REVENUE EXPENDITURE
GWARIANT REFENIW

2.6 Budgeted revenue expenditure, by authority, 2000-01

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

	Gross revenue expenditure (£ thousand)	Revenue expenditure (£ thousand)	Net revenue expenditure (£ thousand)	Budget requirement Y gofyniad cyllideb		
				£ thousand	£ 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	87,608	76,109	74,175	74,156	1,135	Ynys Môn
Gwynedd	154,425	136,461	133,040	133,409	1,146	Gwynedd
Conwy	134,786	115,486	112,687	112,342	1,002	Conwy
Denbighshire	119,075	104,007	101,371	104,610	1,149	Sir Ddinbych
Flintshire	168,354	152,560	148,915	150,267	1,019	Sir y Flint
Wrexham	142,251	129,612	126,577	126,469	1,008	Wrecsam
Powys	163,676	146,315	142,918	142,877	1,131	Powys
Ceredigion	91,568	83,149	81,034	80,449	1,122	Ceredigion
Pembrokeshire	145,278	127,910	124,433	124,433	1,094	Sir Benfro
Carmarthenshire	219,664	196,550	191,788	190,824	1,130	Sir Gaerfyrddin
Swansea	286,032	247,204	240,052	238,136	1,036	Abertawe
Neath Port Talbot	183,072	161,693	157,475	157,275	1,138	Castell-nedd Port Talbot
Bridgend	158,148	141,677	139,234	139,234	1,058	Pen-y-bont ar Ogwr
The Vale of Glamorgan	142,066	123,638	119,956	120,056	990	Bro Morgannwg
Cardiff	387,348	326,460	317,692	316,327	975	Caerdydd
Rhondda Cynon Taff	313,299	273,814	266,733	269,700	1,121	Rhondda Cynon Taf
Merthyr Tydfil	80,807	72,303	70,602	70,952	1,263	Merthyr Tudful
Caerphilly	211,023	188,596	184,037	183,654	1,080	Caerffili
Blaenau Gwent	96,597	85,607	84,408	84,145	1,173	Blaenau Gwent
Torfaen	111,822	102,571	99,898	98,918	1,101	Tor-faen
Monmouthshire	92,761	84,305	82,179	81,734	944	Sir Fynwy
Newport	176,838	158,339	153,945	141,969	1,026	Casnewydd
All county/county borough councils	3,666,498	3,234,366	3,153,149	3,141,936	1,070	Pob cyngor sir/bwrdeistref sirol
Police authorities:						Awdurdodau heddlu:
Dyfed Powys	59,409	59,025	59,025	59,025	123	Dyfed Powys
Gwent	76,270	76,135	76,135	76,135	137	Gwent
North Wales	84,475	84,019	84,019	84,019	128	Gogledd Cymru
South Wales	179,815	179,084	179,084	179,084	144	De Cymru
All police authorities	399,969	398,263	398,263	398,263	136	Pob awdurdod heddlu
Other (b)	-	-	-	-	-	Arall (b)
Wales	4,066,467	3,632,629	3,551,412	3,540,199	1,205	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 Cofrestrwydd 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.

The tables in this section look at final outturn, provisional outturn and forecast capital expenditure and receipts data for 1998-99, 1999-2000 and 2000-01 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 1998-99 capital expenditure and receipts data, into both service **and** authority, is given in Appendix B.

- Total local authority capital expenditure in Wales in 1998-99 was £564 million, or £192 per head of population (table 3.1). The services with the highest expenditure were housing at £233 million (41%), and local transport at £85 million (15%).
- Of this £564 million, £408 million (72%) related to expenditure on fixed assets and £152 million (27%) related to payments of grants and advances.
- Capital receipts totalled £86 million in 1998-99, of which £52 million (61%) were in respect of housing.
- County and county borough councils were responsible for £546 million (97%) of the £564 million capital expenditure in Wales in 1998-99, with police authorities spending £15 million and fire authorities spending £3 million (table 3.4).
- Similar patterns of expenditure are repeated in the provisional outturn expenditure data for 1999-2000 (tables 3.2 and 3.5), and the forecast expenditure data for 2000-01 (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 1998-99, 1999-2000 a 2000-01 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 1998-99 a data derbyniadau, yn ôl gwasanaeth **ac** awdurdod, yn Atodiad B.

- Cyfanswm gwariant cyfalaf yr awdurdodau lleol yng Nghymru ym 1998-99 oedd £564 miliwn, neu £192 y pen o'r boblogaeth (tabl 3.1). Y gwasanaethau a oedd â'r gwariant uchaf oedd tai yn £233 miliwn (41%), a thrafnidiaeth leol yn £85 miliwn (15%).
- O'r £564 miliwn hwn, yr oedd £408 miliwn (72%) yn ymwneud â gwariant ar asedau penodedig a £152 miliwn (27%) yn ymwneud â thaliadau grantiau a blaensymiau.
- Daeth derbyniadau cyfalaf i gyfanswm o £86 miliwn ym 1998-99, ac o'r rheini yr oedd £52 miliwn (61%) yn ymwneud â thai.
- Yr oedd cynghorau sir a chynghorau bwrdeistref sirol yn gyfrifol am £546 miliwn (97%) o'r gwariant cyfalaf o £564 miliwn yng Nghymru ym 1998-99, gydag awdurdodau heddlu yn gwario £15 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 1999-2000 (tablau 3.2 a 3.5) a'r data gwariant a ragwelir ar gyfer 2000-01 (tablau 3.3 a 3.6).

CAPITAL EXPENDITURE GWARIANT CYFALAF

3.1 Capital expenditure by service, 1998-99

Service	Expenditure on fixed assets (£ thousand)	Expenditure on grants and advances (£ thousand)	Other (£ thousand)	Total capital expenditure (£ thousand)
	Gwariant ar asedau sefydlog (£ miloedd)	Gwariant ar grantiau a blaensymiau (£ miloedd)	(a) Arall (£ miloedd)	Cyfanswm gwariant cyfalaf (£ miloedd)
Education:				
Pre-primary and primary education	28,369	931	-	29,300
Secondary education	27,496	-	-	27,496
Special education	3,209	-	-	3,209
Youth service	251	1,229	-	1,480
Other education services and continuing education	1,503	270	-	1,773
Total education	60,828	2,430	-	63,258
Personal social services	10,668	591	-	11,259
Transport:				
Roads, street lighting and road safety	66,786	1,387	-	68,173
Parking of vehicles	2,897	-	-	2,897
Public passenger transport (bus)	839	2	-	841
Public passenger transport (rail)	9,991	1,067	-	11,058
Tolled road bridges, tunnels and ferries	238	-	-	238
Local authorities ports and piers	1,004	1	-	1,005
Airports	427	-	-	427
Total transport	82,182	2,457	-	84,639
Housing	102,065	130,580	-	232,645
Libraries, culture and heritage:				
Library services	1,957	-	50	2,007
Museums and art galleries	546	58	-	604
Art activities and facilities	3,654	161	-	3,815
Total libraries, culture and heritage	6,157	219	50	6,426
Agriculture and fisheries:				
Land drainage and flood prevention	1,855	743	-	2,598
Coast protection	2,686	321	-	3,007
Other agriculture and fisheries	696	47	-	743
Total agriculture and fisheries	5,237	1,111	-	6,348
Consumer protection	50	-	-	50
Sports and recreation:				
Sports facilities	11,185	301	-	11,486
Sports development	1,573	414	-	1,987
Total sports and recreation	12,758	715	-	13,473

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 1998 mid-year estimates of population.

CAPITAL EXPENDITURE
GWARIANT CYFALAF

Gwariant cyfalaf yn ôl gwasanaeth, 1998-99

Total capital receipts (£ thousand)	£ per head £ am bob pen		Total capital receipts	Gwasanaeth
	Total capital expenditure	Total capital receipts		
Cyfanswm derbyniadau cyfalaf (£ miloedd)	(b) Cyfanswm gwariant cyfalaf	(b)	Cyfanswm derbyniadau cyfalaf	
1,655	10	1	1	Addysg:
1,357	9	-	-	Addysg feithrin a chynradd
44	1	-	-	Addysg uwchradd
22	1	-	-	Addysg arbennig
55	1	-	-	Gwasanaeth ieuenticid
3,133	22	1	1	Gwasanaeth addysg eraill ac addysg barhaus
550	4	-	-	Cyfanswm addysg
				Gwasanaethau cymdeithasol personol
83	23	-	-	Trafnidiaeth:
22	1	-	-	Ffyrdd, goleuadau stryd a diogelwch ffyrdd
-	-	-	-	Parcio cerbydau
-	4	-	-	Trafnidiaeth teithwyr cyhoeddus (bysiau)
-	-	-	-	Trafnidiaeth teithwyr cyhoeddus (rheilffyrdd)
-	-	-	-	Pontydd ffyrdd â tholl, twnneli a fferïau
54	-	-	-	Porthladdoedd a phierau yr awdurdodau lleol
159	29	-	-	Meysydd awyr
52,381	79	18	18	Cyfanswm trafndiaeth
				Tai
-	1	-	-	Llyfrgelloedd, diwydiant a threftadaeth:
-	-	-	-	Gwasanaeth llyfrgelloedd
-	1	-	-	Amgueddfeydd ac orielau celf
-	2	-	-	Gweithgareddau a chyfleusterau celfyddydau
				Cyfanswm llyfrgelloedd, diwylliant a threftadaeth
232	1	-	-	Amaethyddiaeth a physgodfeydd:
-	1	-	-	Traenio ac atal llifogydd
726	-	-	-	Amddiffyn yr arfordir
958	2	-	-	Amaethyddiaeth a physgodfeydd eraill
				Cyfanswm amaethyddiaeth a physgodfeydd
-	-	-	-	Diogelu defnyddwyr
216	4	-	-	Chwaraeon a hamdden:
35	1	-	-	Cyfleusterau chwaraeon
251	5	-	-	Datblygu chwaraeon
				Cyfanswm chwaraeon a hamdden

Ffynhonnell: gwybodaeth alldro cyfalaf

- (a) Mae hyn yn cynnwys cwfert credyd ar gyfer trefniadau credyd, addasiadau ar gyfer gwariant a derbyniadau a dynnir neu sydd i'w talu mewn un flwyddyn ond y telir amdanynt neu a ddaw i law mewn blwyddyn arall, ynghyd â rhai categorïau o wariant refeniw megis gwariant ar gyfer taliadau afreiddedd, y mae gan Gynulliad Cenedlaethol Cymru bŵer i roi cyfarwyddyd yn ei erbyn o dan adran 40(6) o Ddeddf Llywodraeth Leol a Thai, i ganiatáu i'r awdurdodau lleol ei drin fel gwariant cyfalaf.
- (b) Mae cyfrifiadau £ y pen yn defnyddio amcangyfrifon canol-blwyddyn y Cofrestrdydd Cyffredinol o'r boblogaeth ar gyfer 1998.

CAPITAL EXPENDITURE GWARIANT CYFALAF

3.1 (continued) Capital expenditure by service, 1998-99

Service	Expenditure on fixed assets (£ thousand)	Expenditure on grants and advances (£ thousand)	Other (£ thousand)	Total capital expenditure (£ thousand)
	Gwariant ar asedau sefydlog (£ miloedd)	Gwariant ar grantiau a blaensymiau (£ miloedd)	(a) Arall (£ miloedd)	Cyfanswm gwariant cyfalaf (£ miloedd)
Other environmental services:				
Derelict land reclamation	11,818	440	-	12,258
Parks and open spaces	9,916	18	-	9,934
Waste collection	242	-	-	242
Waste disposal	4,138	-	-	4,138
General administration	22,654	3,030	61	25,745
Planning and development	37,023	9,758	-	46,781
Community safety	1,871	36	-	1,907
Environmental health	2,290	-	-	2,290
Miscellaneous	1,960	146	-	2,106
Industrial and commercial	15,038	474	-	15,512
Other trading services	2,799	163	-	2,962
Total other environmental services	109,749	14,065	61	123,875
Home Office and Lord Chancellor's department services:				
Fire service and civil defence	2,734	-	-	2,734
Police	14,900	-	231	15,131
Probation	425	87	-	512
Magistrates' courts	580	13	-	593
Coroners' courts	-	-	-	-
Total Home Office and Lord Chancellor's department services	18,639	100	231	18,970
Other (a)	.	.	2,851	2,851
Total all services	408,333	152,268	3,193	563,794

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 1998 mid-year estimates of population.

(parhad) Gwariant cyfalaf yn ôl gwasanaeth, 1998-99

Total capital receipts (£ thousand)	£ per head £ am bob pen		
	Total capital expenditure	Total capital receipts	
	(b)	(b)	
Cyfanswm derbyniadau cyfalaf (£ miloedd)	Cyfanswm gwariant cyfalaf	Cyfanswm derbyniadau cyfalaf	Gwasanaeth
-	4	-	Gwasanaethau amgylcheddol eraill:
1,420	3	-	Tir diffaith adfer
120	-	-	Parciau a mannau agored
-	1	-	Casglu gwastraff
9,329	9	3	Gwaredu gwastraff
7,778	16	3	Gweinyddu cyffredinol
-	1	-	Cynllunio a datblygu
-	1	-	Diogelwch cymunedol
410	1	-	Iechyd yr amgylchedd
3,812	5	1	Amrywiol
215	1	-	Diwydiannol a masnachol
23,084	42	8	Gwasanaethau masnachu eraill
			Cyfanswm gwasanaethau amgylcheddol eraill
			Gwasanaethau Y Swyddfa Gartref ac Adran yr Arglwydd Ganghellor:
43	1	-	Gwasanaeth tân ac amddiffyn sifil
4,804	5	2	Heddlu
-	-	-	Prawf
25	-	-	Llysoedd ynadon
-	-	-	Llysoedd y crwneriaid
4,872	6	2	Cyfanswm gwasanaethau Y Swyddfa Gartref ac Adran yr Arglwydd Ganghellor
445	1	-	Arall (a)
85,833	192	29	Cyfanswm pob gwasanaeth

Ffynhonnell: gwybodaeth alldro cyfalaf

- (a) Mae hyn yn cynnwys cwfert credyd ar gyfer trefniadau credyd, addasiadau ar gyfer gwariant a derbyniadau a dynnir neu sydd i'w talu mewn un flwyddyn ond y telir amdanynt neu a ddaw i law mewn blwyddyn arall, ynghyd â rhai categorïau o wariant refeniw megis gwariant ar gyfer taliadau afreiddedd, y mae gan Gynulliad Cenedlaethol Cymru bŵer i roi cyfarwyddyd yn ei erbyn o dan adran 40(6) o Ddeddf Llywodraeth Leol a Thai, i ganiatáu i'r awdurdodau lleol ei drin fel gwariant cyfalaf.
- (b) Mae cyfrifiadau £ y pen yn defnyddio amcangyfrifon canol-blwyddyn y Cofrestrwydd Cyffredinol o'r boblogaeth ar gyfer 1998.

CAPITAL EXPENDITURE
GWARIANT CYFALAF

3.2 Provisional capital expenditure by service, 1999-2000

Service	Expenditure on fixed assets (£ thousand)	Expenditure on grants and advances (£ thousand)	Other (£ thousand)	Total capital expenditure (£ thousand)
	Gwariant ar asedau sefydlog (£ miloedd)	Gwariant ar grantiau a blaensymiau (£ miloedd)	(a) Arall (£ miloedd)	Cyfanswm gwariant cyfalaf (£ miloedd)
Education	53,365	991	39	54,395
Personal social services	8,255	7	-	8,262
Roads and transport	75,964	20	-	75,984
Housing:				
Housing revenue account (HRA)	70,661	390	-	71,051
Non-HRA housing	10,867	114,659	-	125,526
Total housing	81,528	115,049	-	196,577
Libraries, museums and galleries	2,662	25	-	2,687
Land drainage, flood prevention and coastal protection	7,849	-	-	7,849
Sport and recreation	30,204	491	-	30,695
Other environmental services:				
Derelict land reclamation	14,990	-	-	14,990
Waste collection and disposal	3,777	-	-	3,777
General administration	19,150	1,768	210	21,128
Planning	2,840	375	-	3,215
Economic development	36,170	5,938	-	42,108
Other	13,690	1,759	-	15,449
Total other environmental services	90,617	9,840	210	100,667
Home Office and Lord Chancellor's department services:				
Fire service and civil defence	2,177	-	-	2,177
Police	17,295	-	82	17,377
Probation	1,742	2	-	1,744
Magistrates' and other courts	765	27	-	792
Total Home Office and Lord Chancellor's department services	21,979	29	82	22,090
Capital Challenge (c)	23,525	2,694	-	26,219
Total all services	395,948	129,146	331	525,425

Source: provisional capital outturn 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 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, 1999-2000

Total capital receipts (£ thousand)	£ per head £ am bob pen		
	Total capital expenditure	Total capital receipts	
	(b)	(b)	
Cyfanswm derbyniadau cyfalaf (£ miloedd)	Cyfanswm gwariant cyfalaf	Cyfanswm derbyniadau cyfalaf	Gwasanaeth
1,295	19	-	Addysg
139	3	-	Gwasanaethau cymdeithasol personol
1,065	26	-	Ffyrdd a chludiant
			Tai:
62,791	24	21	Cyfrif refeniw tai (HRA)
2,218	43	1	Tai cronfa'r cyngor
65,009	67	22	Cyfanswm tai
-	1	-	Llyfrgelloedd, amguedfeydd ac orielau
-	3	-	Traenio tir ac atal llifogydd ac amddiffyn yr arfordir
3,179	10	1	Chwaraeon a hamdden:
			Gwasanaethau amgylcheddol eraill:
1,138	5	-	Tir diffaith adfer
50	1	-	Casglu a gwaredu gwastraff
2,653	7	1	Gweinyddu cyffredinol
1,029	1	-	Cynllunio
17,779	14	6	Datblygu economaidd
9,610	5	3	Arall
32,259	34	11	Cyfanswm gwasanaethau amgylcheddol eraill
			Gwasanaethau Y Swyddfa Gartref ac Adran yr Arglwydd Ganghellor:
-	1	-	Gwasanaeth tân ac amddiffyn sifil
1,490	6	1	Heddlu
-	1	-	Prawf
33	-	-	Llysoedd ynadon ac eraill
1,523	8	1	Cyfanswm gwasanaethau Y Swyddfa Gartref ac Adran yr Arglwydd Ganghellor
-	9	-	Her Gyfalaf (c)
104,469	179	36	Cyfanswm pob gwasanaeth

Ffynhonell: gwybodaeth alldro cyfalaf dros dro

- (a) Mae hyn yn cynnwys cwfert credyd ar gyfer trefniadau credyd.
 (b) Mae cyfrifiadau £ y pen yn defnyddio amcangyfrifon canol-blwyddyn y Cofrestrwydd Cyffredinol o'r boblogaeth ar gyfer 1999.
 (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, 2000-01

Service	Expenditure on fixed assets (£ thousand)	Expenditure on grants and advances (£ thousand)	Other (£ thousand)	Total capital expenditure (£ thousand)
	Gwariant ar asedau sefydlog (£ miloedd)	Gwariant ar grantiau a blaensymiau (£ miloedd)	(a) Arall (£ miloedd)	Cyfanswm gwariant cyfalaf (£ miloedd)
Education	69,950	798	-	70,748
Personal social services	8,660	-	-	8,660
Roads and transport	78,278	-	-	78,278
Housing:				
Housing revenue account (HRA)	89,362	-	-	89,362
Non-HRA housing	13,574	115,173	-	128,747
Total housing	102,936	115,173	-	218,109
Other local services	126,906	6,787	2,521	136,214
Home Office and Lord Chancellor's department services:				
Fire service	2,189	-	-	2,189
Police	27,988	-	-	27,988
Other including probation and magistrates' courts	451	3	-	454
Total Home Office and Lord Chancellor's department services	30,628	3	-	30,631
Capital Challenge (c)	20,138	3,962	-	24,100
Total all services	437,496	126,723	2,521	566,740

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, 2000-01

Total capital receipts (£ thousand)	£ per head £ am bob pen		
	Total capital expenditure	Total capital receipts	
	(b)	(b)	
Cyfanswm derbyniadau cyfalaf (£ miloedd)	Cyfanswm gwariant cyfalaf	Cyfanswm derbyniadau cyfalaf	Gwasanaeth
534	24	-	Addysg
-	3	-	Gwasanaethau cymdeithasol personol
419	27	-	Ffyrdd a chludiant
			Tai:
40,874	30	14	Cyfrif refeniw tai (HRA)
3,364	44	1	Tai cronfa'r cyngor
44,238	74	15	Cyfanswm tai
22,924	46	8	Gwasanaethau lleol eraill
			Gwasanaethau Y Swyddfa Gartref ac Adran yr Arglwydd Ganghellor:
-	1	-	Gwasanaeth tân ac amddiffyn sifil
2,150	10	1	Heddlu
-	-	-	Arall gan gynnwys llysoedd ynadon a llysoedd prawf
2,150	10	1	Cyfanswm gwasanaethau Y Swyddfa Gartref ac Adran yr Arglwydd Ganghellor
-	8	-	Her Gyfalaf (c)
70,265	193	24	Cyfanswm pob gwasanaeth

Ffynhonnell: gwybodaeth rhagolygon alldro

- (a) Mae hyn yn cynnwys cwfert credyd ar gyfer trefniadau credyd.
 (b) Mae cyfrifiadau £ y pen yn defnyddio amcangyfrifon canol-blwyddyn y Cofrestrwydd 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, 1998-99

	Expenditure on fixed assets (£ thousand)	Expenditure on grants and advances (£ thousand)	Other (£ thousand)	Total capital expenditure (£ thousand)
	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	11,510	2,928	12	14,450
Gwynedd	21,689	7,111	-216	28,584
Conwy	10,503	6,080	46	16,629
Denbighshire	12,214	5,449	-84	17,579
Flintshire	14,333	6,927	-	21,260
Wrexham	15,276	3,770	38	19,084
Powys	15,536	10,767	833	27,136
Ceredigion	8,568	7,169	20	15,757
Pembrokeshire	18,147	9,769	123	28,039
Carmarthenshire	29,525	11,665	-296	40,894
Swansea	24,298	8,824	71	33,193
Neath Port Talbot	15,359	10,145	459	25,963
Bridgend	10,630	5,066	-1,136	14,560
The Vale of Glamorgan	11,496	5,984	-44	17,436
Cardiff	42,125	11,751	-502	53,374
Rhondda Cynon Taff	43,415	14,370	1,102	58,887
Merthyr Tydfil	12,301	2,850	102	15,253
Caerphilly	22,245	8,118	3,523	33,886
Blaenau Gwent	12,937	5,144	109	18,190
Torfaen	15,105	1,688	290	17,083
Monmouthshire	7,592	2,821	-1,095	9,318
Newport	15,895	3,872	-227	19,540
All county/county borough councils	390,699	152,268	3,128	546,095
Police authorities:				
Dyfed Powys	2,280	-	-208	2,072
Gwent	2,500	-	-598	1,902
North Wales	2,906	-	21	2,927
South Wales	7,214	-	679	7,893
All police authorities	14,900	-	-106	14,794
Fire authorities:				
Mid and West Wales	569	-	-	569
North Wales	850	-	-	850
South Wales	1,315	-	171	1,486
All fire authorities	2,734	-	171	2,905
Wales	408,333	152,268	3,193	563,794

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 1998 mid-year estimates of population.

CAPITAL EXPENDITURE
GWARIANT CYFALAF

Gwariant cyfalaf yn ôl awdurdod, 1998-99

Total capital receipts (£ thousand)	£ per head £ am bob pen		
	Total capital expenditure (b)	Total capital receipts (b)	
Cyfanswm derbyniadau cyfalaf (£ miloedd)	Cyfanswm gwariant cyfalaf	Cyfanswm derbyniadau cyfalaf	
			Cynhorau sir/bwrdeistref sirol:
1,376	221	21	Ynys Môn
3,240	243	28	Gwynedd
1,390	149	12	Conwy
951	194	11	Sir Ddinbych
3,049	145	21	Sir y Flint
4,789	152	38	Wrecsam
3,587	215	28	Powys
1,466	223	21	Ceredigion
2,004	247	18	Sir Benfro
3,598	242	21	Sir Gaerfyrddin
4,739	145	21	Abertawe
4,374	187	32	Castell-nedd Port Talbot
4,414	111	34	Pen-y-bont ar Ogwr
6,000	144	49	Bro Morgannwg
7,386	166	23	Caerdydd
6,660	245	28	Rhondda Cynon Taf
1,256	268	22	Merthyr Tudful
5,870	200	35	Caerffili
2,045	253	28	Blaenau Gwent
3,272	189	36	Tor-faen
3,218	108	37	Sir Fynwy
6,302	140	45	Casnewydd
80,986	186	28	Pob cyngor sir/bwrdeistref sirol
			Awdurdodau heddlu:
2,603	4	5	Dyfed Powys
167	3	-	Gwent
1,027	4	2	Gogledd Cymru
1,007	6	1	De Cymru
4,804	5	2	Pob awdurdod heddlu
			Awdurdodau tân:
-	1	-	Canolbarth a Gorllewin Cymru
6	1	-	Gogledd Cymru
37	1	-	De Cymru
43	1	-	Pob awdurdod tân
85,833	192	29	Cymru

Ffynhonnell: gwybodaeth alldro cyfalaf

- (a) Mae hyn yn cynnwys cwffert credyd ar gyfer trefniadau credyd, addasiadau ar gyfer gwariant a derbyniadau a dynnir neu sydd i'w talu mewn un flwyddyn ond y telir amdanynt neu a ddaw i law mewn blwyddyn arall, ynghyd â rhai categorïau o wariant refeniw megis gwariant ar gyfer taliadau afreiddedd, y mae gan Gynulliad Cenedlaethol Cymru bŵer i roi cyfarwyddyd yn ei erbyn o dan adran 40(6) o Ddeddf Llywodraeth Leol a Thai, i ganiatáu i'r awdurdodau lleol ei drin fel gwariant cyfalaf.
- (b) Mae cyfrifiadau £ y pen yn defnyddio amcangyfrifon canol-blwyddyn y Cofrestrdydd Cyffredinol o'r boblogaeth ar gyfer 1998.

CAPITAL EXPENDITURE GWARIANT CYFALAF

3.5 Provisional capital expenditure by authority, 1999-2000

	Expenditure on fixed assets (£ thousand)	Expenditure on grants and advances (£ thousand)	Other (£ thousand)	Total capital expenditure (£ thousand)
	Gwariant ar asedau sefydog (£ miloedd)	Gwariant ar grantiau a blaensymiau (£ miloedd)	(a) Arall (£ miloedd)	Cyfanswm gwariant cyfalaf (£ miloedd)
County/county borough councils:				
Isle of Anglesey	8,820	2,810	60	11,690
Gwynedd	18,056	7,213	-	25,269
Conwy	10,608	2,403	-	13,011
Denbighshire	9,637	2,998	-	12,635
Flintshire	18,995	4,983	-	23,978
Wrexham	17,186	4,729	-	21,915
Powys	15,353	7,086	-	22,439
Ceredigion	11,280	7,290	-	18,570
Pembrokeshire	14,476	8,914	-	23,390
Carmarthenshire	30,763	7,757	-	38,520
Swansea	16,637	9,369	-	26,006
Neath Port Talbot	21,239	3,647	-	24,886
Bridgend	11,576	4,917	-	16,493
The Vale of Glamorgan	11,246	3,253	-	14,499
Cardiff	49,446	10,015	-	59,461
Rhondda Cynon Taff	26,238	15,652	39	41,929
Merthyr Tydfil	11,557	2,894	-	14,451
Caerphilly	23,420	8,580	-	32,000
Blaenau Gwent	12,719	5,488	-	18,207
Torfaen	9,785	2,493	150	12,428
Monmouthshire	6,993	2,403	-	9,396
Newport	20,446	4,252	-	24,698
All county/county borough councils	376,476	129,146	249	505,871
Police authorities:				
Dyfed Powys	3,757	-	82	3,839
Gwent	2,894	-	-	2,894
North Wales	4,245	-	-	4,245
South Wales	6,399	-	-	6,399
All police authorities	17,295	-	82	17,377
Fire authorities:				
Mid and West Wales	644	-	-	644
North Wales	478	-	-	478
South Wales	1,055	-	-	1,055
All fire authorities	2,177	-	-	2,177
Wales	395,948	129,146	331	525,425

Source: provisional capital outturn 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.

Gwariant cyfalaf dros dro yn ôl awrdurdod, 1999-2000

Total capital receipts (£ thousand)	£ per head £ am bob 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		
1,783	179	27		Ynys Môn
2,965	217	25		Gwynedd
1,822	116	16		Conwy
1,181	139	13		Sir Ddinbych
3,869	163	26		Sir y Flint
7,400	175	59		Wrecsam
7,839	178	62		Powys
1,406	259	20		Ceredigion
3,581	206	31		Sir Benfro
4,239	228	25		Sir Gaerfyrddin
4,813	113	21		Abertawe
1,937	180	14		Castell-nedd Port Talbot
4,208	125	32		Pen-y-bont ar Ogwr
4,558	120	38		Bro Morgannwg
25,563	183	79		Caerdydd
3,727	174	15		Rhondda Cynon Taf
1,646	257	29		Merthyr Tudful
4,485	188	26		Caerffili
2,796	254	39		Blaenau Gwent
5,145	138	57		Tor-faen
3,459	108	40		Sir Fynwy
4,557	179	33		Casnewydd
102,979	172	35		Pob cyngor sir/bwrdeistref sirol
				Awdurdodau heddlu:
-1,371	8	-3		Dyfed Powys
242	5	-		Gwent
1,438	6	2		Gogledd Cymru
1,181	5	1		De Cymru
1,490	6	1		Pob awrdurdod heddlu
				Awdurdodau tân:
-	1	-		Canolbarth a Gorllewin Cymru
-	1	-		Gogledd Cymru
-	1	-		De Cymru
-	1	-		Pob awrdurdod tân
104,469	179	36		Cymru

Ffynhonell: gwybodaeth alldro cyfalaf dros dro

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

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

CAPITAL EXPENDITURE GWARIANT CYFALAF

3.6 Forecast capital expenditure by authority, 2000-01

	Expenditure on fixed assets (£ thousand)	Expenditure on grants and advances (£ thousand)	Other (£ thousand)	Total capital expenditure (£ thousand)
	Gwariant ar asedau sefydog (£ miloedd)	Gwariant ar grantiau a blaensymiau (£ miloedd)	(a) Arall (£ miloedd)	Cyfanswm gwariant cyfalaf (£ miloedd)
County/county borough councils:				
Isle of Anglesey	11,986	3,477	-	15,463
Gwynedd	13,698	10,116	-	23,814
Conwy	21,297	4,057	-	25,354
Denbighshire	3,803	2,400	2,321	8,524
Flintshire	15,014	4,676	-	19,690
Wrexham	15,556	5,346	-	20,902
Powys	10,716	6,154	-	16,870
Ceredigion	7,656	5,441	-	13,097
Pembrokeshire	23,849	6,334	-	30,183
Carmarthenshire	33,149	7,307	-	40,456
Swansea	27,228	8,662	-	35,890
Neath Port Talbot	22,614	5,268	-	27,882
Bridgend	14,719	4,756	-	19,475
The Vale of Glamorgan	17,809	3,772	-	21,581
Cardiff	37,072	11,221	-	48,293
Rhondda Cynon Taff	23,765	11,390	-	35,155
Merthyr Tydfil	11,146	2,662	-	13,808
Caerphilly	23,859	4,543	-	28,402
Blaenau Gwent	16,567	4,890	-	21,457
Torfaen	16,098	5,449	200	21,747
Monmouthshire	10,456	2,310	-	12,766
Newport	29,262	6,492	-	35,754
All county/county borough councils	407,319	126,723	2,521	536,563
Police authorities:				
Dyfed Powys	1,150	-	-	1,150
Gwent	3,445	-	-	3,445
North Wales	4,097	-	-	4,097
South Wales	19,296	-	-	19,296
All police authorities	27,988	-	-	27,988
Fire authorities:				
Mid and West Wales	619	-	-	619
North Wales	480	-	-	480
South Wales	1,090	-	-	1,090
All fire authorities	2,189	-	-	2,189
Wales	437,496	126,723	2,521	566,740

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, 2000-01

Total capital receipts (£ thousand)	£ per head £ am bob pen		
	Total capital expenditure (b)	Total capital receipts (b)	
Cyfanswm derbyniadau cyfalaf (£ miloedd)	Cyfanswm gwariant cyfalaf	Cyfanswm derbyniadau cyfalaf	
1,600	237	24	Cynhorau sir/bwrdeistref sirol:
3,047	205	26	Ynys Môn
555	226	5	Gwynedd
150	94	2	Conwy
6,555	134	44	Sir Ddinbych
			Sir y Flint
3,057	167	24	Wrecsam
700	134	6	Powys
1,200	183	17	Ceredigion
500	265	4	Sir Benfro
4,640	239	27	Sir Gaerfyrddin
4,294	156	19	Abertawe
1,107	202	8	Castell-nedd Port Talbot
3,950	148	30	Pen-y-bont ar Ogwr
2,859	178	24	Bro Morgannwg
8,309	149	26	Caerdydd
8,282	146	34	Rhondda Cynon Taf
942	246	17	Merthyr Tudful
4,772	167	28	Caerffili
2,126	299	30	Blaenau Gwent
4,505	242	50	Tor-faen
2,965	147	34	Sir Fynwy
2,000	258	14	Casnewydd
68,115	183	23	Pob cyngor sir/bwrdeistref sirol
			Awdurdodau heddlu:
150	2	-	Dyfed Powys
-	6	-	Gwent
1,000	6	2	Gogledd Cymru
1,000	16	1	De Cymru
2,150	10	1	Pob awdurdod heddlu
			Awdurdodau tân:
-	1	-	Canolbarth a Gorllewin Cymru
-	1	-	Gogledd Cymru
-	1	-	De Cymru
-	1	-	Pob awdurdod tân
70,265	193	24	Cymru

Ffynhonnell: gwybodaeth alldro cyfalaf dros dro

(a) Mae hyn yn cynnwys cwfert 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 1998-99, the national poundage was set at 42.9p in the pound, and rose to 44.3p in 1999-2000, before falling to 41.2p in 2000-01 following a revaluation of non-domestic properties.

The non-domestic rates are operated as a pool. Each local authority collects the rates payable by each business within its area and then contributes the total collected to the pool. In addition, central list ratepayers, for example water companies, power companies and 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 2000, there were 101,496 non-domestic properties in Wales with a total rateable value of £1,835 million. Around 70 per cent were commercial properties, although these accounted for only £883 million or 48 per cent of the total rateable value (tables 4.1 and 4.2).

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 1998-99, pennwyd y puntal cenedlaethol yn 42.9c yn y bunt, ac fe gododd i 44.3c ym 1999-2000, cyn syrthio i 41.2c yn 2000-01 yn dilyn ailbrisiad o eiddo annomestig.

Gweithredir ardrethi annomestig fel pŵl. Mae pob awdurdod lleol yn casglu'r ardrethi sy'n daladwy gan bob busnes yn ei ardal ac yna'n cyfrannu'r cyfanswm a gesglir at y pŵl. Yn ogystal, mae 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 2000, yr oedd 101,496 o eiddo annomestig yng Nghymru gyda chyfanswm gwerth ardrethol o £1,835 miliwn. Yr oedd tua 70 y cant yn eiddo masnachol, er nad oedd y rhain yn cyfrif ond am £883 miliwn neu 48 y cant o gyfanswm y gwerth ardrethol (tablau 4.1 a 4.2).

NON-DOMESTIC RATES ARDRETHI ANNOMESTIG

- In 1999-2000, Welsh authorities collected £510 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 1999-2000, the total was £490 million, with predictions for 2000-01 totalling £571 million.
- Ym 1999-2000, casglodd awdurdodau Cymru £510 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 1999-2000, y cyfanswm oedd £491 miliwn, gyda rhagolygon ar gyfer 2000-01 yn dod i gyfanswm o £571 miliwn.

NON-DOMESTIC RATES
ARDRETHI ANNOMESTIG

4.1 Classification of non-domestic hereditaments, by billing authority, April 2000

Number

	Commercial	Education	Formula assessed public utilities	Industrial
	(a)			
	Masnachol	Addysg	Cyfleustodau cyhoeddus wedi'u hasesu yn ôl fformwla	Diwydiannol
County/county borough councils:				
Isle of Anglesey	1,946	93	5	318
Gwynedd	4,540	217	6	762
Conwy	3,618	128	8	435
Denbighshire	2,902	88	-	543
Flintshire	3,093	112	3	1,009
Wrexham	2,521	110	-	742
Powys	3,972	192	4	1,126
Ceredigion	2,174	133	7	348
Pembrokeshire	4,330	146	6	633
Cardiff	4,275	211	1	854
Swansea	5,176	165	1	876
Neath Port Talbot	2,504	116	1	788
Bridgend	2,520	101	-	697
The Vale of Glamorgan	2,371	94	3	456
Cardiff	8,666	234	1	1,102
Rhondda Cynon Taff	4,320	226	1	967
Merthyr Tydfil	1,224	57	-	244
Caerphilly	3,025	150	-	895
Blaenau Gwent	1,492	60	-	420
Torfaen	1,514	68	-	651
Monmouthshire	2,041	87	-	345
Newport	3,290	98	1	638
All county/county borough councils	71,514	2,886	48	14,849
Central rating list (a) (c)	-	-	10	-
Wales	71,514	2,886	58	14,849

Source: Board of the Inland Revenue

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

Dosbarthiad hereditamentau annomestig, yn ôl awdurdod bilio, Ebrill 2000

Nifer

Leisure	Miscellaneous	Non-formula assessed public utilities	Treasury (Crown) (b)	Total	
Hamdden	Amrywiol	Cyfleustodau cyhoeddus heb eu hasesu yn ôl fformwla	Trysorlys (Y Goron)	Cyfanswm	
214	192	21	8	2,797	Cynhorau sir/bwrdeistref sirol:
517	527	90	14	6,673	Ynys Môn
246	301	37	9	4,782	Gwynedd
211	195	30	7	3,976	Conwy
218	219	26	9	4,689	Sir Ddinbych
					Sir y Flint
183	163	13	7	3,739	Wrecsam
446	466	111	27	6,344	Powys
198	277	29	7	3,173	Ceredigion
350	345	91	16	5,917	Sir Benfro
405	440	82	21	6,289	Sir Gaerfyrddin
376	285	20	9	6,908	Abertawe
330	206	16	7	3,968	Castell-nedd Port Talbot
190	179	3	8	3,698	Pen-y-bont ar Ogwr
176	155	20	7	3,282	Bro Morgannwg
237	311	10	13	10,574	Caerdydd
440	385	7	12	6,358	Rhondda Cynon Taf
103	92	4	3	1,727	Merthyr Tudful
330	225	5	9	4,639	Caerffili
179	106	2	10	2,269	Blaenau Gwent
148	101	2	5	2,489	Tor-faen
184	156	23	12	2,848	Sir Fynwy
174	127	7	6	4,341	Casnewydd
5,855	5,453	649	226	101,480	Pob cyngor sir/bwrdeistref sirol
-	-	6	-	16	Rhestr ardrethu ganolog (a) (c)
5,855	5,453	655	226	101,496	Cymru

Ffynhonnell: Bwrdd Cyllid y Wlad

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

NON-DOMESTIC RATES
ARDRETHI ANNOMESTIG

4.2 Classification of non-domestic rateable values, by authority, April 2000

£ thousand

	Commercial	Education	Formula assessed public utilities	Industrial
	(a)			
	Masnachol	Addysg	Cyfleustodau cyhoeddus wedi'u hasesu yn ôl fformwla	Diwydiannol
County/county borough councils:				
Isle of Anglesey	12,237	1,724	7,334	4,470
Gwynedd	36,649	5,080	24,627	5,927
Conwy	36,976	2,765	442	4,352
Denbighshire	26,554	2,238	-	6,736
Flintshire	40,204	3,291	17,627	37,252
Wrexham	33,980	4,277	-	28,258
Powys	25,526	3,390	366	11,751
Ceredigion	17,676	4,440	635	2,295
Pembrokeshire	31,318	2,459	963	18,463
Cardiganshire	40,189	4,491	33	13,012
Swansea	82,006	8,502	558	15,089
Neath Port Talbot	22,594	3,193	295	39,957
Bridgend	37,787	3,294	-	22,178
The Vale of Glamorgan	30,297	2,994	16,604	13,101
Cardiff	209,647	16,314	410	29,694
Rhondda Cynon Taff	44,578	7,368	55	32,052
Merthyr Tydfil	14,568	1,463	-	6,415
Caerphilly	26,881	4,292	-	21,902
Blaenau Gwent	9,939	1,645	-	10,517
Torfaen	20,075	2,448	-	14,578
Monmouthshire	25,592	2,298	-	7,413
Newport	57,999	4,110	674	46,658
All county/county borough councils	883,272	92,074	70,624	392,072
Central rating list (a) (c)	-	-	132,182	-
Wales	883,272	92,074	202,806	392,072

Source: Board of the Inland Revenue

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

Dosbarthiad gwerthoedd ardrethol annomestig, yn ôl awdurdod, Ebrill 2000

£ miloedd

Leisure	Miscellaneous	Non-formula assessed public utilities	Treasury (Crown) (b)	Total	
Hamdden	Amrywiol	Cyfleustodau cyhoeddus heb eu hasesu yn ôl fformwla	Trysorlys (Y Goron)	Cyfanswm	
961	1,239	181	2,097	30,242	Cynhorau sir/bwrdeistref sirol:
3,743	5,456	742	778	83,001	Ynys Môn
2,410	3,359	128	184	50,615	Gwynedd
2,566	3,191	273	125	41,682	Conwy
2,352	3,226	558	2,508	107,019	Sir Ddinbych
					Sir y Flint
2,687	3,437	480	181	73,301	Wrecsam
2,969	4,426	608	2,544	51,580	Powys
1,051	2,133	213	695	29,137	Ceredigion
2,696	3,144	552	2,582	62,177	Sir Benfro
2,843	5,444	1,074	1,060	68,146	Sir Gaerfyrddin
6,524	11,055	2,478	329	126,541	Abertawe
3,936	3,232	545	50	73,804	Castell-nedd Port Talbot
3,285	4,391	476	105	71,515	Pen-y-bont ar Ogwr
2,621	5,100	493	4,623	75,832	Bro Morgannwg
12,955	13,280	254	1,349	283,904	Caerdydd
5,850	22,715	817	125	113,559	Rhondda Cynon Taf
1,234	2,056	36	16	25,787	Merthyr Tudful
2,323	2,564	113	86	58,160	Caerffili
1,231	1,225	54	68	24,679	Blaenau Gwent
1,592	3,158	418	132	42,403	Tor-faen
1,302	2,470	404	473	39,953	Sir Fynwy
3,395	5,235	726	86	118,882	Casnewydd
70,525	111,534	11,622	20,195	1,651,918	Pob cyngor sir/bwrdeistref sirol
-	-	50,779	-	182,962	Rhestr ardrethu ganolog (a) (c)
70,525	111,534	62,402	20,195	1,834,880	Cymru

Ffynhonnell: Bwrdd Cyllid y Wlad

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

NON-DOMESTIC RATES
ARDRETHI ANNOMESTIG

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

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

<i>£ thousand</i>	1996-97	1997-98	1998-99	1999-2000	<i>£ miloedd</i>
Isle of Anglesey	6,707	6,460	6,962	7,252	Ynys Môn
Gwynedd	26,154	26,830	27,205	27,684	Gwynedd
Conwy	14,160	14,045	15,020	17,785	Conwy
Denbighshire	12,033	11,888	12,889	13,726	Sir Ddinbych
Flintshire	24,769	23,947	27,159	29,244	Sir y Fflint
Wrexham	20,202	19,140	22,613	24,965	Wrecsam
Powys	13,967	12,546	15,149	18,029	Powys
Ceredigion	6,783	7,049	7,034	7,327	Ceredigion
Pembrokeshire	19,603	18,225	17,785	10,521	Sir Benfro
Carmarthenshire	20,007	20,328	17,172	22,383	Sir Gaerfyrddin
Swansea	33,119	36,611	38,606	39,448	Abertawe
Neath Port Talbot (c)	8,141	22,799	24,786	26,701	Castell-nedd Port Talbot (c)
Bridgend	16,211	22,220	22,884	23,961	Pen-y-bont ar Ogwr
The Vale of Glamorgan	18,242	16,154	15,097	18,366	Bro Morgannwg
Cardiff	75,161	73,853	83,035	90,575	Caerdydd
Rhondda Cynon Taff	25,538	29,014	28,666	32,078	Rhondda Cynon Taf
Merthyr Tydfil	6,720	7,585	7,725	7,653	Merthyr Tudful
Caerphilly	16,696	17,682	18,471	18,955	Caerffili
Blaenau Gwent	7,021	7,044	8,397	8,840	Blaenau Gwent
Torfaen	12,238	12,510	13,708	13,279	Tor-faen
Monmouthshire	11,221	12,697	11,589	12,767	Sir Fynwy
Newport	31,472	34,293	36,681	38,453	Casnewydd
Wales	426,165	452,920	478,633	509,992	Cymru
Memorandum:					Memorandwm:
Arrears at end of year (b)	43,041	43,404	43,976	36,506	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	2000-01(b)	
Isle of Anglesey	6,534	6,419	6,840	6,937	8,672	Ynys Môn
Gwynedd	25,769	26,756	26,842	27,518	30,464	Gwynedd
Conwy	14,050	14,753	14,743	16,489	18,337	Conwy
Denbighshire (c)	12,936	12,729	12,475	13,718	14,755	Sir Ddinbych (c)
Flintshire	24,914	25,610	26,763	28,822	31,820	Sir y Fflint
Wrexham	20,392	20,914	20,901	24,466	25,340	Wrecsam
Powys	13,947	14,474	14,331	15,686	17,865	Powys
Ceredigion	6,705	7,132	7,083	7,522	9,045	Ceredigion
Pembrokeshire	16,615	17,608	17,124	7,082	21,624	Sir Benfro
Carmarthenshire (c)	18,858	19,199	18,752	21,508	23,791	Sir Gaerfyrddin (c)
Swansea	34,392	35,679	35,828	38,767	44,204	Abertawe
Neath Port Talbot (d)	7,972	23,224	23,394	26,651	28,694	Castell-nedd Port Talbot (d)
Bridgend	17,021	20,610	22,387	24,135	27,122	Pen-y-bont ar Ogwr
The Vale of Glamorgan	18,331	16,082	15,042	18,449	21,557	Bro Morgannwg
Cardiff	77,205	79,542	79,840	87,334	101,732	Caerdydd
Rhondda Cynon Taff	26,270	28,434	28,597	31,588	33,739	Rhondda Cynon Taf
Merthyr Tydfil	6,737	7,545	7,388	7,792	9,111	Merthyr Tudful
Caerphilly	16,588	17,266	18,069	18,875	20,944	Caerffili
Blaenau Gwent	6,675	7,022	8,741	7,959	8,818	Blaenau Gwent
Torfaen	12,642	12,179	12,902	12,532	14,944	Tor-faen
Monmouthshire	11,384	12,023	11,439	12,523	13,928	Sir Fynwy
Newport	31,220	35,104	35,367	34,046	44,052	Casnewydd
Wales	427,156	460,306	464,848	490,397	570,557	Cymru

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

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

- (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) Figures for 1999-2000 are provisional.
- (d) 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 prisio a newidiadau i'r rheoliadau.
- (b) Dros dro.
- (c) Ffigurau dros dro yw ffigurau 1999-2000.
- (d) 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 2000-01 the estimate of chargeable dwellings in Wales was 1,234,784 (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 92% in Blaenau Gwent.
- After application of the council tax reduction scheme, the average 2000-01 council tax at band D was £669. Of this, the average unitary authority element was £573, whilst the elements for the police authority and community council averaged at £80 and £17 respectively (table 5.3).
- Council tax reduction scheme grant reduced the unitary authority element by an average of £17 per band D dwelling, although this varied between £0 for 16 of the 22 authorities to £269 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 2000-01, billing authorities budgeted to spend just under £109 million on council tax benefit (table 5.4), an increase of £39 million over 1995-96, 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 2000, arrears of council tax totalled £52 million (table 5.6), whilst arrears for the predecessor to council tax, the community charge, stood at £3 million. By that date, local authorities estimated that they had collected 95 per cent of the 1999-2000 council taxes due, and 99 per cent of the amount they had budgeted to collect.
- Ym 2000-01 yr amcangyfrif o anheddau taladwy yng Nghymru oedd 1,234,784 (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 92% ym Mlaenau Gwent.
- Ar ôl cymhwyso cynllun lleihau'r dreth gyngor, y dreth gyngor band D gyfartalog ym 2000-01 oedd £669. O hynny, elfen gyfartalog yr awdurdodau unedol oedd £573, tra'r elfennau ar gyfer awdurdod yr heddlu a'r cynghor cymuned oedd £80 a £17 ar gyfartaledd yn eu trefn (tabl 5.3).
- Lleihaodd grant cynllun lleihau'r dreth gyngor £17 ar gyfartaledd i bob annedd band D ar elfen yr awdurdodau unedol, er bod hyn yn amrywio rhwng £0 ar gyfer 16 o'r 22 awdurdod i £269 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 2000-01, cyllidebodd yr awdurdodau bilio i wario ychydig yn llai na £109 miliwn ar fudd-dâl y dreth gyngor (tabl 5.4), sef cynnydd o £39 miliwn dros 1995-96, 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 2000, daeth ôl-ddyledion y dreth gyngor i £52 miliwn (tabl 5.6), tra oedd ôl-ddyledion ar gyfer rhagflaenydd y dreth cyngor, sef y tâl cymunedol, yn £3 miliwn. Erbyn y dyddiad hwnnw, amcangyfrifodd yr awdurdodau lleol eu bod wedi casglu 95 y cant o dreth gyngor 1999-2000 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, 2000-01 (a)

Number

	A	B	C	Band Band D
Isle of Anglesey	5,682	6,842	4,667	6,868
Gwynedd	13,224	14,177	10,480	8,234
Conwy	5,910	9,242	12,250	10,903
Denbighshire	4,285	8,347	10,877	8,065
Flintshire	5,011	12,473	17,468	11,240
Wrexham	9,960	15,282	10,052	8,202
Powys	7,358	10,089	10,970	9,478
Ceredigion	3,507	5,159	6,005	7,373
Pembrokeshire	7,287	11,609	10,340	9,713
Carmarthenshire	15,685	19,773	14,441	12,112
Swansea	19,741	24,344	19,260	14,456
Neath Port Talbot	12,910	22,901	11,373	6,804
Bridgend	10,977	13,652	11,081	8,701
The Vale of Glamorgan	3,063	9,570	10,297	8,898
Cardiff	9,498	28,631	34,091	20,528
Rhondda Cynon Taff	44,989	24,170	12,132	7,400
Merthyr Tydfil	13,651	5,685	1,677	1,678
Caerphilly	18,080	27,922	11,725	6,016
Blaenau Gwent	17,002	8,380	2,858	1,388
Torfaen	7,936	13,554	8,763	3,569
Monmouthshire	1,052	3,554	8,285	6,831
Newport	8,441	18,168	11,487	9,203
Wales	245,249	313,524	250,579	187,660
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, 2000-01 (a)

Nifer

				Total		
E	F	G	H	Cyfanswm		
4,756	1,144	730	55	30,744	Ynys Môn	
6,354	1,863	851	40	55,223	Gwynedd	
7,347	2,478	1,512	124	49,766	Conwy	
4,957	1,818	1,059	80	39,488	Sir Ddinbych	
8,490	3,369	1,352	67	59,470	Sir y Fflint	
4,914	2,159	1,193	55	51,817	Wrecsam	
11,446	3,732	1,783	145	55,001	Powys	
6,327	1,291	404	19	30,085	Ceredigion	
8,713	2,362	859	53	50,936	Sir Benfro	
9,157	2,591	889	62	74,710	Sir Gaerfyrddin	
11,705	4,741	2,842	278	97,367	Abertawe	
3,537	853	280	26	58,684	Castell-nedd Port Talbot	
6,169	2,316	1,148	86	54,130	Pen-y-bont ar Ogwr	
8,285	3,991	5,048	567	49,719	Bro Morgannwg	
19,395	6,860	5,994	612	125,609	Caerdydd	
5,154	1,836	756	62	96,499	Rhondda Cynon Taf	
1,092	256	55	6	24,100	Merthyr Tudful	
4,297	1,691	436	41	70,208	Caerffili	
778	96	9	19	30,530	Blaenau Gwent	
2,998	1,068	407	33	38,328	Tor-faen	
6,842	5,042	3,741	302	35,649	Sir Fynwy	
4,985	2,537	1,713	187	56,721	Casnewydd	
147,698	54,094	33,061	2,919	1,234,784	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, 2000-01 (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	8	29	59	78
Wrexham	19	49	68	84
Powys	13	32	52	69
Ceredigion	12	29	49	73
Pembrokeshire	14	37	57	76
Carmarthenshire	21	47	67	83
Swansea	20	45	65	80
Neath Port Talbot	22	61	80	92
Bridgend	20	45	66	82
The Vale of Glamorgan	6	25	46	64
Cardiff	8	30	57	74
Rhondda Cynon Taff	47	72	84	92
Merthyr Tydfil	57	80	87	94
Caerphilly	26	66	82	91
Blaenau Gwent	56	83	92	97
Torfaen	21	56	79	88
Monmouthshire	3	13	36	55
Newport	15	47	67	83
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, 2000-01 (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
93	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
93	98	100	100	C	Pen-y-bont ar Ogwr
81	89	99	100	D	Bro Morgannwg
89	95	100	100	C	Caerdydd
97	99	100	100	B	Rhondda Cynon Taf
99	100	100	100	A	Merthyr Tudful
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, 2000-01 (a)

Cyfansoddiad y dreth gyngor band D gyfartalog, yn ôl awdurdod bilio, 2000-01 (a)

Amounts in pounds

Symiau mewn punnoedd

Billing authority	2000-01 average band D council tax payable	Of which: Ac o hynny:			Council tax reduction scheme grant	Council tax base (band D properties)	Awdurdod bilio
	(a)=(b)+(c)+(d) 2000-01 y dreth gyngor band D gyfartalog sy'n daladwy	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	(e) Cynllun lleihau'r dreth cyngor	(f) Sylfaen y dreth cyngor (anheddau band D)	
Isle of Anglesey	621	19	524	78	5	26,035	Ynys Môn
Gwynedd	673	16	578	78	-	44,504	Gwynedd
Conwy	551	21	452	78	-	42,940	Conwy
Denbighshire	733	24	631	78	-	32,742	Sir Ddinbych
Flintshire	654	27	549	78	-	52,100	Sir y Fflint
Wrexham	701	29	593	78	-	41,122	Wrexham
Powys	628	22	520	85	-	48,362	Powys
Ceredigion	723	20	618	85	-	25,688	Ceredigion
Pembrokeshire	603	18	499	85	-	42,663	Sir Benfro
Carmarthenshire	724	48	591	85	-	58,265	Sir Gaerfyrddin
Swansea	681	6	594	80	-	78,460	Abertawe
Neath Port Talbot	837	25	732	80	72	42,790	Castell-nedd Port Talbot
Bridgend	702	14	607	80	-	43,763	Pen-y-bont ar Ogwr
The Vale of Glamorgan	600	25	495	80	-	47,200	Bro Morgannwg
Cardiff	633	1	551	80	-	107,970	Caerdydd
Rhondda Cynon Taff	772	14	678	80	80	67,834	Rhondda, Cynon, Taf
Merthyr Tydfil	799	1	717	80	174	16,328	Merthyr Tudful
Caerphilly	670	8	588	75	-	52,324	Caerffili
Blaenau Gwent	727	8	645	75	269	19,643	Blaenau Gwent
Torfaen	624	26	523	75	-	28,945	Tor-faen
Monmouthshire	597	17	505	75	6	35,596	Sir Fynwy
Newport	567	2	490	75	-	45,754	Casnewydd
Wales average	669	17	573	80	17	1,001,028	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).
- (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) 2000-2001 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).
- (f) Nifer yr anheddau 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 anheddau sy'n cyfateb i fand D a ddangosir yn Atodiad C o Adroddiad Cyllid Llywodraeth Leol (Cymru) 2000-2001 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>
	1995-96 Outturn (b) Alldro	1996-97 Outturn Alldro	1997-98 Outturn Alldro	1998-99 Outturn Alldro	1999-2000 Budget Cyllideb	2000-01 Budget Cyllideb	
Isle of Anglesey	.	1,894	1,828	1,973	2,157	2,640	Ynys Môn
Gwynedd	.	3,504	3,698	3,940	4,296	4,296	Gwynedd
Conwy	.	2,579	2,596	2,831	2,889	3,160	Conwy
Denbighshire	.	2,559	2,951	3,230	2,168	3,741	Sir Ddinbych
Flintshire	.	3,774	3,827	3,945	3,343	3,990	Sir y Fflint
Wrexham	.	3,610	3,740	3,900	4,167	4,625	Wrexham
Powys	.	2,483	2,366	2,720	2,670	2,883	Powys
Ceredigion	.	1,764	1,932	2,079	2,222	2,457	Ceredigion
Pembrokeshire	.	3,241	3,257	3,566	3,788	4,306	Sir Benfro
Carmarthenshire	.	5,946	5,829	6,205	6,480	7,510	Sir Gaerfyrddin
Swansea	.	6,891	7,074	7,956	8,613	8,613	Abertawe
Neath Port Talbot	.	5,196	5,993	6,572	6,527	7,933	Castell-nedd Port Talbot
Bridgend	.	3,914	4,266	4,567	4,623	5,138	Pen-y-bont ar Ogwr
The Vale of Glamorgan	.	2,654	2,563	2,697	2,803	3,553	Bro Morgannwg
Cardiff	.	8,628	9,606	10,801	9,042	9,042	Caerdydd
Rhondda Cynon Taff	.	7,514	8,578	9,239	10,716	11,484	Rhondda Cynon Taf
Merthyr Tydfil	.	2,222	2,499	2,756	2,659	2,818	Merthyr Tudful
Caerphilly	.	5,545	5,971	6,496	7,935	7,935	Caerffili
Blaenau Gwent	.	2,210	2,527	2,877	2,808	2,878	Blaenau Gwent
Torfaen	.	2,722	3,018	3,082	3,235	3,462	Tor-faen
Monmouthshire	.	1,654	1,490	1,638	1,730	1,870	Sir Fynwy
Newport	.	3,670	3,609	3,870	4,480	4,523	Casnewydd
Wales (b)	70,191	84,174	89,218	96,940	99,351	108,857	Cymru (b)

Source: revenue outturn and general fund revenue
accounts returns

Ffynhonnell: ffurflenni alldro refeniw a chyfrif refeniw'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 hawlwr, 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)

	1996-97		1997-98	
	Receipts of council taxes as a percentage of:		Receipts of council taxes as a percentage of:	
	Derbyniadau trethi cyngor fel canran o:		Derbyniadau trethi cyngor fel canran o:	
	the amount budgeted	the full amount to be collected	the amount budgeted	the full amount to be collected
	y swm a gyllidebwyd	y swm llawn i'w gasglu	y swm a gyllidebwyd	y swm llawn i'w gasglu
Isle of Anglesey	100	97	97	97
Gwynedd	102	97	97	97
Conwy	99	95	102	95
Denbighshire	95	90	99	95
Flintshire	96	94	99	95
Wrexham	100	95	100	95
Powys	101	98	105	98
Ceredigion	100	94	98	94
Pembrokeshire	102	97	103	97
Carmarthenshire	98	94	97	91
Swansea	97	93	98	93
Neath Port Talbot	98	95	101	95
Bridgend	94	95	100	95
The Vale of Glamorgan	99	97	98	96
Cardiff	97	91	96	91
Rhondda Cynon Taff	100	95	97	92
Merthyr Tydfil	98	97	99	97
Caerphilly	100	95	100	95
Blaenau Gwent	100	94	101	91
Torfaen	103	96	104	97
Monmouthshire	102	95	103	97
Newport	100	95	99	95
Wales	99	95	99	94

Source: council tax collection returns (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.

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

1998-99		1999-2000		
Receipts of council taxes as a percentage of:		Receipts of council taxes as a percentage of:		
Derbyniadau trethi cyngor fel canran o:		Derbyniadau trethi cyngor fel canran o:		
the amount budgeted	the full amount to be collected	the amount budgeted	the full amount to be collected	
y swm a gyllidebwyd	y swm llawn i'w gasglu	y swm a gyllidebwyd	y swm llawn i'w gasglu	
98	96	96	96	Ynys Môn
107	97	98	96	Gwynedd
100	95	100	94	Conwy
100	96	101	96	Sir Ddinbych
99	95	97	95	Sir y Fflint
100	95	101	96	Wrecsam
99	93	102	97	Powys
96	91	97	93	Ceredigion
104	97	101	97	Sir Benfro
97	92	98	94	Sir Gaerfyrddin
96	92	97	92	Abertawe
102	96	101	95	Castell-nedd Port Talbot
100	95	100	95	Pen-y-bont ar Ogwr
96	95	100	95	Bro Morgannwg
98	92	99	91	Caerdydd
98	93	98	94	Rhondda Cynon Taf
99	97	100	97	Merthyr Tudful
100	95	99	95	Caerffili
101	92	99	93	Blaenau Gwent
97	93	99	93	Tor-faen
104	97	103	97	Sir Fynwy
98	95	99	95	Casnewydd
99	94	99	95	Cymru

Ffynhonnell: ffurflenni casglu'r dreth gyngor (CTC)

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

COUNCIL TAX
TRETH GYNGOR

**5.6 Council tax collection, at
31 March 2000 (a)**

**Casglu'r dreth gyngor, ar
31 Mawrth 2000 (a)**

£ million

£ miliynau

	Community charge arrears	Council tax arrears	1999-2000 Council tax	
	Ôl-ddyledion y tâl cymunedol	Ôlddyledion y dreth gyngor	Treth gyngor 1999-2000	
Arrears brought forward	6.4	49.2	.	Ôl-ddyledion wedi'u dwyn ymlaen
In-year debit for the period (b)	.	-3.2	515.0	Debyd mewn-flwyddyn am y cyfnod (b)
Total debit for the period (c)	6.4	46.0	515.0	Cyfanswm y debyd am y cyfnod (c)
of which:				ac o hynny:
Received by 31 March 2000	0.2	18.1	486.8	A ddaeth i law erbyn 31 Mawrth 2000
Written off as bad debts at 31 March 2000	2.7	3.8	0.1	A ildwyd fel dyled ddrwg ar 31 Mawrth 2000
Arrears at 31 March 2000	3.5	24.2	28.1	Ôl-ddyledion ar 31 Mawrth 2000
Amount originally budgeted to be collected when council tax was set	.	.	491.9	Swm y cyllidebwyd ei gasglu'n wreiddiol pan bennwyd y dreth gyngor
Collection rates at 31 March 2000 (per cent):				Cyfraddau casglu ar 31 Mawrth 2000 (y cant):
of total debit	4	39	95	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 1998-99. 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 1998-99 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 2000-01, while C2 and C3 give a breakdown by local authority of the 2000-01 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 2000-01.

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 1998-99. 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 1998-99 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 2000-01, tra mae C2 a C3 yn rhoi dadansoddiad yn ôl awdurdod lleol o symiau 2000-01 (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 2000-01.

Appendix D provides information on support for capital expenditure by local authority. Appendix D1 gives the distribution by local authority of general capital funding for 2000-01, while Appendix D2 shows the elements of financing for total capital expenditure in 2000-01. 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 2000, including the police and fire authorities.

Appendix E2 shows the levels of unapplied or accumulated receipts held by each local authority at 31 March 2000, including the police and fire authorities. This table gives separate breakdowns of those receipts available to fund general capital expenditure and those receipts which authorities have set aside, but not yet redeemed, against the credit liabilities (debt) of the authority.

Appendix E3 shows the credit ceiling for each authority at 31 March 2000. 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 arian cyfalaf cyffredinol ar gyfer 1999-2000, tra mae Atodiad D2 yn dangos yr elfennau ariannu ar gyfer cyfanswm gwariant safonol ym 2000-01. 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 2000, 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 2000, 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 2000. 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, 1998-99 (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	32,476	13,107	575	4,917	6,088	2,152
Gwynedd	54,474	26,131	821	10,366	11,599	4,356
Conwy	46,116	20,656	1,783	5,508	13,577	2,982
Denbighshire	41,295	18,595	1,467	4,578	10,842	3,361
Flintshire	66,311	27,733	4,811	8,124	8,926	4,494
Wrexham	53,286	26,345	3,958	5,451	5,882	4,213
Powys	63,845	22,408	2,008	12,096	8,640	2,902
Ceredigion	36,504	12,714	1,001	7,177	6,832	2,329
Pembrokeshire	59,223	17,823	1,749	8,635	10,704	3,910
Cardiff	86,507	33,500	5,106	13,408	13,776	6,548
Swansea	103,244	46,207	4,808	8,094	24,695	8,809
Neath Port Talbot	66,889	31,891	3,889	7,491	11,330	7,012
Bridgend	61,737	27,569	3,483	4,977	10,790	4,995
The Vale of Glamorgan	51,937	20,402	935	5,186	11,494	2,961
Cardiff	138,264	65,975	10,213	15,831	38,522	12,452
Rhondda Cynon Taff	123,407	55,408	1,360	8,319	21,661	9,884
Merthyr Tydfil	30,814	13,500	287	2,423	5,717	2,980
Caerphilly	82,762	34,350	2,777	10,400	11,489	6,874
Blaenau Gwent	34,646	16,551	511	4,401	6,781	2,997
Torfaen	44,987	17,801	458	3,804	4,341	3,445
Monmouthshire	37,141	15,103	1,318	4,063	4,300	1,827
Newport	69,250	31,356	6,996	3,729	10,736	4,186
All county/county borough councils	1,385,115	595,125	60,314	158,978	258,722	105,669
Police authorities:						
Dyfed Powys	-	-	52,175	-	-	-
Gwent	-	-	65,855	-	-	-
North Wales	-	-	72,578	-	-	-
South Wales	-	-	162,482	-	-	-
All police authorities	-	-	353,090	-	-	-
Fire authorities:						
Mid and West Wales	-	-	27,257	-	-	-
North Wales	-	-	18,048	-	-	-
South Wales	-	-	43,103	-	-	-
All fire authorities	-	-	88,408	-	-	-
Wales	1,385,115	595,125	501,812	158,978	258,722	105,669

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 1998 mid-year estimates of population.

Gwariant cyfredol net, yn ôl awdurdod a gwasanaeth, 1998-99 (a)

£ miloedd

Libraries, culture and heritage, and sport and recreation	Local environmental services	Debt financing expenditure	Other revenue services	Total revenue services	Total revenue services (£ per head)	
			(d)	(d)	(e)	
Llyfrgelloedd, diwylliant a threftadaeth a chwaraeon a hamdden	Gwasanaethau yr amgylchedd lleol	Gwariant sy'n ariannu dyled	Gwasanaethau refeniw eraill	Cyfanswm gwasanaethau refeniw	Cyfanswm gwasanaethau refeniw (£ y pen)	
2,424	5,330	7,453	5,611	80,133	1,225	Cynhorau sir/bwrdeistref sirol:
5,218	12,303	9,194	9,734	144,196	1,228	Ynys Môn
2,654	8,671	10,048	9,077	121,072	1,082	Gwynedd
3,106	8,307	9,760	13,171	114,482	1,264	Conwy
5,704	12,450	14,104	9,305	161,962	1,102	Sir Ddinbych
						Sir y Flint
3,991	12,601	9,421	8,236	133,384	1,066	Wrecsam
4,790	10,874	11,696	11,532	150,791	1,197	Powys
1,919	5,102	5,059	3,758	82,395	1,165	Ceredigion
3,344	10,483	10,341	5,628	131,840	1,160	Sir Benfro
4,423	14,988	12,811	13,168	204,235	1,209	Sir Gaerfyrddin
8,821	17,430	22,482	16,801	261,391	1,139	Abertawe
6,295	13,162	11,995	9,972	169,926	1,225	Castell-nedd Port Talbot
5,752	9,402	10,532	9,577	148,814	1,132	Pen-y-bont ar Ogwr
4,091	10,019	8,736	10,723	126,484	1,043	Bro Morgannwg
9,063	20,813	26,520	22,408	360,061	1,122	Caerdydd
8,177	21,168	14,727	31,734	295,845	1,231	Rhondda Cynon Taf
1,884	6,553	5,180	4,101	73,439	1,289	Merthyr Tudful
6,521	13,791	11,816	8,866	189,646	1,118	Caerffili
2,648	7,356	6,551	3,333	85,775	1,191	Blaenau Gwent
3,020	6,919	7,465	6,559	98,799	1,095	Tor-faen
2,738	7,030	5,538	3,416	82,474	956	Sir Fynwy
5,399	9,526	10,603	5,995	157,776	1,133	Casnewydd
101,982	244,278	242,032	222,705	3,374,920	1,151	Pob cyngor sir/bwrdeistref sirol
-	-	576	-478	52,273	109	Awdurdodau heddlu:
-	-	620	254	66,729	120	Dyfed Powys
-	-	665	-622	72,621	110	Gwent
-	-	2,552	1,722	166,756	135	Gogledd Cymru
-	-	4,413	876	358,379	122	De Cymru
						Pob awdurdod heddlu
-	-	427	-27,605	79	-	Awdurdodau tân
-	-	387	-18,994	-559	-1	Canolbarth a Gorllewin Cymru
-	-	566	-44,263	-594	-	Gogledd Cymru
-	-	1,380	-90,862	-1,074	-	De Cymru
						Pob awdurdod tân
101,982	244,278	247,825	132,719	3,732,225	1,272	Cymru

Ffynhonnell: ffurflenni alldro refeniw

- (a) Mae gwariant yn net o incwm o werthiannau, ffioedd a thaliadau, ond mae'n cynnwys yr hyn a ariennir gan grantiau penodol y llywodraeth. Mae'r data yn y tabl hwn yn rhoi manylion ychwanegol y tu ôl i'r ffigurau a roddir yn nhablau 2.1 a 2.4.
- (b) 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 refeniw tai (HRA) yn unig.
- (d) Mae ffigurau cynhorau 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 Cofrestrdydd Cyffredinol o'r boblogaeth ar gyfer 1998.

APPENDIX A
ATODIAD A

A2 Full breakdown of revenue expenditure on education, Wales, 1998-99

£ thousand

	Income Incwm		Total
	Sales, fees and charges	Other income including joint arrangements	
	Gwerthiannau, ffioedd a thaliadau 1	Incwm arall gan gynnws cyd drefniadau 2	Cyfanswm 3=(1+2)
Schools (a):			
Pre-primary and primary	10,381	3,200	13,581
Secondary	11,034	4,071	15,105
Special education:			
Special schools	820	11,329	12,149
Other (b)	160	851	1,011
All special education	980	12,180	13,160
All schools	22,395	19,451	41,846
Continuing education:			
Adult education	8,756	485	9,241
Other continuing education	1,409	284	1,693
Youth service	3,933	973	4,906
Other community services	717	1,562	2,279
All continuing education	14,815	3,304	18,119
Management and support services:			
Management and administration	2,162	299	2,461
Inspection and advisory service	2,310	1,429	3,739
Service strategy and regulation	34	-	34
Other support services	4,026	2,074	6,100
All management and support services	8,532	3,802	12,334
School catering	23,278	29	23,307
All education	69,020	26,586	95,606

Source: revenue outturn returns

- a) Includes expenditure on grant maintained schools.
b) Includes home teaching and individual teaching at other establishments e.g. hospitals and special units offered by social services.

Dadansoddiad llawn o wariant refeniw ar addysg, Cymru, 1998-99

£ miloedd

Expenditure Gwariant		Net expenditure		
Employees	Running expenses including joint arrangements	Total		
Gweithwyr 4	Costau rhedeg gan gynnwys cyd drefniadau 5	Cyfanswm 6=(4+5)	Gwariant net 7=(6-3)	
442,135	107,977	550,112	536,531	Ysgolion (a):
389,698	149,509	539,207	524,102	Cyn-gynradd a chynradd
				Uwchradd
39,293	30,131	69,424	57,275	Addysgarbennig:
8,744	3,125	11,869	10,858	Ysgolion arbennig
48,037	33,256	81,293	68,133	Arall (b)
879,870	290,742	1,170,612	1,128,766	Holl addysg arbennig
				Pob ysgol
				Addysg barhaus:
10,103	5,811	15,914	6,673	Addysg i oedolion
3,044	118,659	121,703	120,010	Addys barhaus arall
10,665	6,381	17,046	12,140	Gwasanaeth ieuencid
2,425	2,658	5,083	2,804	Gwasanaethau cymunedol eraill
26,237	133,509	159,746	141,627	Holl addysg barhaus
				Gwasanaeth rheoli a chynnal:
20,784	22,461	43,245	40,784	Rheoli a gweinyddu
9,630	2,339	11,969	8,230	Gwasanaeth arolygu a chynghori
				Strategaeth a gwaith rheoli
3,488	1,908	5,396	5,362	gwasanaethua
22,012	11,913	33,925	27,825	Gwasanaethau cynnal eraill
55,914	38,621	94,535	82,201	Pob gwasanaeth rheoli a chynnal
				Arlwyaeth ysgolion
2,214	53,614	55,828	32,521	
964,235	516,486	1,480,721	1,385,115	Holl addysg
				Ffynhonnell: ffurflenni alldro refeniw

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

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

APPENDIX A
ATODIAD A

**A3 Full breakdown of revenue expenditure on personal social services,
Wales, 1998-99**

£ thousand

	Sales, fees and charges	Income Incwm	Total
		Other income including joint arrangements	
	Gwerthiannau, ffioedd a thaliadau 1	Incwm arall gan gynnwys cyd drefniadau 2	Cyfanswm 3=(1+2)
Children and their families:			
Care assessment/management	33	169	202
Guardians ad litem service	-	502	502
Community homes	148	1,604	1,752
Secure units	2,045	7	2,052
Special education provision	-	125	125
Other residential provision	-	19	19
Foster placements	48	228	276
Adoption and adoption allowances	57	27	84
Youth justice	44	6	50
Provision for under 8's	53	-	53
Family centres/family support	40	30	70
Home care/home help	127	36	163
Leaving care services	-	2	2
Other non-residential provision	38	239	277
Management and support services	101	697	798
All children and their families	2,734	3,691	6,425
Elderly people:			
Care assessment/management	9	594	603
Residential care placements:			
Local authority homes	20,570	7,039	27,609
Independent homes	18,161	2,089	20,250
Nursing placements	15,102	970	16,072
Other residential provision	284	27	311
Total residential care placements	54,117	10,125	64,242
Home care/home help	11,736	2,904	14,640
Day centres	1,576	859	2,435
Other non-residential provision	3,517	419	3,936
Management and support services	2,357	4,342	6,699
All elderly people	73,312	19,243	92,555

Source: revenue outturn returns

**Dadansoddiad llawn o wariant refeniw ar wasanaethau cymdeithasol personol,
Cymru, 1998-99**

£ miloedd

Expenditure Gwariant		Net expenditure		
Employees	Running expenses including joint arrangements	Total		
Gweithwyr 4	Costau rhedeg gan gynnwys cyd drefniadau 5	Cyfanswm 6=(4+5)	Gwariant net 7=(6-3)	
25,842	4,408	30,250	30,048	Plant a'u teuluoedd:
451	1,334	1,785	1,283	Asesu/rheoli gofal
10,100	5,428	15,528	13,776	Gwasanaeth gwarcheidwaid ad litem
1,586	2,743	4,329	2,277	Cartrefi cymunedol
712	1,960	2,672	2,547	Unedau diogel
345	4,330	4,675	4,656	Darpariaeth addysg arbennig
1,419	21,037	22,456	22,180	Darpariaeth breswyl arall
24	1,294	1,318	1,234	Lleoliadau maeth
3,156	518	3,674	3,624	Mabwysiadu a lwfansau mabwysiadu
1,091	854	1,945	1,892	Cyfiawnder ieuencid
2,215	2,828	5,043	4,973	Darpariaeth ar gyfer plant dan 8
553	653	1,206	1,043	Canolfannau teuluol/cymorth teuluol
428	1,295	1,723	1,721	Gofal catref/cymorth cartref
2,439	5,273	7,712	7,435	Ymadael â gwasanaethau gofal
8,764	7,802	16,566	15,768	Darpariaeth amhreswyl arall
59,125	61,757	120,882	114,457	Gwasanaethau rheoli a chynnal
				Holl blant a'u teuluoedd
17,794	2,132	19,926	19,323	Pobl oedrannus:
				Asesu/rheoli gofal
61,759	20,228	81,987	54,378	Lleoliadu gofal preswyl:
-	52,715	52,715	32,465	Cartrefi awdurdodau lleol
-	53,797	53,797	37,725	Cartrefi annibynnol
327	1,636	1,963	1,652	Lleoliadau nyrsio
62,086	128,376	190,462	126,220	Darpariaeth breswyl arall
61,091	18,552	79,643	65,003	Cyfanswm lleoliadau gofal preswyl
8,603	5,814	14,417	11,982	Gofal catref/cymorth catref
6,329	9,677	16,006	12,070	Canolfannau dydd
19,332	18,729	38,061	31,362	Darpariaeth amhreswyl arall
175,235	183,280	358,515	265,960	Gwasanaethau rheoli a chynnal
				Holl bobl oedrannus

Ffynhonnell: ffurflenni alldro refeniw

APPENDIX A
ATODIAD A

**A3 (continued) Full breakdown of revenue expenditure on personal social services,
Wales, 1998-99**

£ thousand

	Sales, fees and charges	Income Incwm Other income including joint arrangements	Total
	Gwerthiannau, ffioedd a thaliadau 1	Incwm arall gan gynnws cyd drefniadau 2	Cyfanswm 3=(1+2)
People with physical disability and/or sensory impairment:			
Care assessment/management	87	109	196
Residential care placements:			
Local authority homes	1,032	205	1,237
Independent homes	873	27	900
Nursing placements	1,295	54	1,349
Other residential provision	187	192	379
Total residential care placements	3,387	478	3,865
Home care/home help	887	249	1,136
Day centres	209	235	444
Other non-residential provision	212	812	1,024
Management and support services	112	602	714
All people with physical disability and/or sensory impairment	4,894	2,485	7,379
People with learning disabilities:			
Care assessment/management	13	275	288
Residential care placements:			
Local authority homes	1,594	2,699	4,293
Independent homes	3,829	3,115	6,944
Nursing placements	202	24	226
Other residential provision	408	1,205	1,613
Total residential care placements	6,033	7,043	13,076
Home care/home help	749	1,285	2,034
Day centres	1,378	1,614	2,992
Sheltered employment workshops	5,055	2,427	7,482
Other non-residential provision	604	287	891
Management and support services	407	1,346	1,753
All people with learning disabilities	14,239	14,277	28,516

Source: revenue outturn returns

(parhad) Dadansoddiad llawn o wariant refeniw ar wasanaethau cymdeithasol
personol, Cymru, 1998-99

£ miloedd

Expenditure Gwariant		Net expenditure		
Employees	Running expenses including joint arrangements	Total		
Gweithwyr	Costau rhedeg gan gynnwys cyd drefniadau	Cyfanswm	Gwariant net	
4	5	6=(4+5)	7=(6-3)	
6,108	873	6,981	6,785	Pobl ag anabledd corfforol a/neu nam ar y synhwyrâu:
2,110	514	2,624	1,387	Asesu/rheoli gofal
-	4,756	4,756	3,856	Lleoliadau gofal preswyl:
-	4,846	4,846	3,497	Cartrefi awdurdodau lleol
443	337	780	401	Cartrefi annibynnol
2,553	10,453	13,006	9,141	Lleoliadau nyrsio
4,208	3,889	8,097	6,961	Darpariaeth breswyl arall
2,363	1,710	4,073	3,629	Cyfanswm lleoliadau gofal preswyl
2,430	6,877	9,307	8,283	Gofal cartref/cymorth cartref
3,470	3,053	6,523	5,809	Canolfannau dydd
				Darpariaeth ddi-breswyl arall
21,132	26,855	47,987	40,608	Gwasanaethau rheoli a chynnal
				Cyfanswm pobl ag anabledd corfforol a/neu nam ar y synhwyrâu
7,862	2,087	9,949	9,661	Pobl ag anableddau dysgu:
15,820	3,923	19,743	15,450	Asesu/rheoli gofal
489	35,776	36,265	29,321	Lleoliadau gofal preswyl:
-	886	886	660	Cartrefi awdurdodau lleol
4,391	9,914	14,305	12,692	Cartrefi annibynnol
20,700	50,499	71,199	58,123	Lleoliadau nyrsio
6,062	11,544	17,606	15,572	Darpariaeth breswyl arall
17,573	10,512	28,085	25,093	Cyfanswm lleoliadau gofal preswyl
3,963	6,279	10,242	2,760	Gofal catref/cymorth catref
4,539	5,855	10,394	9,503	Canolfannau dydd
6,617	7,355	13,972	12,219	Gweithdai cyflogaeth cysgodol
67,316	94,131	161,447	132,931	Darpariaeth amhreswyl arall
				Gwasanaethau rheoli a chynnal
				Cyfanswm pobl ag anableddau dysgu

Ffynhonnell: ffurflenni alldro refeniw

APPENDIX A
ATODIAD A

**A3 (continued) Full breakdown of revenue expenditure on personal social services,
Wales, 1998-99**

£ thousand

	Sales, fees and charges	Income Incwm Other income including joint arrangements	Total
	Gwerthiannau, ffioedd a thaliadau 1	Incwm arall gan gynnwys cyd drefniadau 2	Cyfanswm 3=(1+2)
HIV/AIDS and alcohol abuse/drug misuse:			
HIV/AIDS expenditure	-	-	-
Alcohol/drug misuse expenditure	40	130	170
Management and support services	1	5	6
All people with HIV/AIDS and alcohol abuse/drug misuse	41	135	176
People with mental health needs:			
Care assessment/management	4	350	354
Residential care placements:			
Local authority homes	471	356	827
Independent homes	1,280	193	1,473
Nursing placements	1,012	193	1,205
Other residential provision	74	-	74
Total residential care placements	2,837	742	3,579
Home care/home help	73	56	129
Day centres	143	207	350
Other non-residential provision	42	92	134
Management and support services	104	285	389
All people with mental health needs	3,203	1,732	4,935
Social services management support services and expenditure not reported elsewhere:			
Strategic management and planning	13	121	134
Registration and inspection	695	530	1,225
Complaints procedures	-	-	-
Management and support services	16	17	33
Other	42	219	261
All social services management support services	766	887	1,653
All personal social services	99,189	42,450	141,639
Memorandum:			
Occupational therapy services	-	-	-
Meals services	2,941	11	2,952
Equipment and adaptations	326	746	1,072
Direct payments	1	-	1
Asylum seekers	-	-	-
Management and support services:			
General administration	381	1,790	2,171
Training	87	433	520
Transport, catering and Other administration	2,630	5,071	7,701
All management and support services	3,098	7,294	10,392

Source: revenue outturn returns

(parhad) Dadansoddiad llawn o wariant refeniw ar wasanaethau cymdeithasol
personol, Cymru, 1998-99

£ miloedd

Employees	Expenditure Gwariant		Total	Net expenditure	
	Running expenses including joint arrangements	Costau rhedeg gan gynnwys cyd drefniadau			
Gweithwyr 4	5				
45	1	46	46		HIV/AIDS a chamddefnyddio alcohol/cyffuriau:
510	1,147	1,657	1,487		Gwariant ar HIV/AIDS
88	124	212	206		Gwariant ar gamddefnyddio alcohol/cyffuriau
643	1,272	1,915	1,739		Gwasanaethau rheoli a chynnal Cyfanswm pobl ag HIV/AIDS a chamddefnyddio alcohol/cyffuriau
7,398	1,049	8,447	8,093		Pobl ag anghenion iechyd meddwl:
2,036	529	2,565	1,738		Asesu/rheoli gofal
-	5,599	5,599	4,126		Lleoliadau gofal preswyl:
-	4,362	4,362	3,157		Cartrefi awdurdodau lleol
41	707	748	674		Cartrefi annibynnol
2,077	11,197	13,274	9,695		Lleoliadau nyrsio
478	620	1,098	969		Darparieth breswyl arall
2,945	1,381	4,326	3,976		Cyfanswm lleoliadau gofal preswyl
1,054	1,542	2,596	2,462		Gofal cartref/cymorth cartref
2,520	2,067	4,587	4,198		Canolfannau dydd
16,472	17,856	34,328	29,393		Darpariaeth amhreswyl arall
					Gwasanaethau rheoli a chynnal Cyfanswm pobl ag anghenion iechyd meddwl
2,993	413	3,406	3,272		Gwasanaeth cynnal rheolwyr a gwariant gwasanaethau cymdeithasol nad ydynt wedi'u hadrodd rywle arall:
2,512	1,079	3,591	2,366		Rheoli a chynllunio strategol
154	52	206	206		Cofrestru ac arolygu
778	1,030	1,808	1,775		Gweithdrefnau cwyno
1,485	1,194	2,679	2,418		Gwasanaethau rheoli a chynnal Arall
7,922	3,768	11,690	10,037		Pob gwasanaeth cynnal rheolwyr gwasanaethau cymdeithasol
347,845	388,919	736,764	595,125		Yr holl wasanaethau cymdeithasol personol
2,670	313	2,983	2,983		Memorandwm:
2,685	5,823	8,508	5,556		Gwasanaethau therapi galwedigaethol
449	4,575	5,024	3,952		Gwasanaeth pryddau bwyd
12	164	176	175		Offer ac addasiadau
29	281	310	310		Taliadau uniongyrchol
31,369	31,188	62,557	60,386		Ceiswyr lloches
4,131	2,183	6,314	5,794		Gwasanaethau rheoli a chynnal
6,069	6,789	12,858	5,157		Gweinyddu cyffredinol
41,569	40,160	81,729	71,337		Hyfforddiant
					Trafnidiaeth, arlwyo a gweinyddu arall
					Holl wasanaethau rheoli a chadw

Ffynhonnell: ffurflenni alldro refeniw

APPENDIX A
ATODIAD A

A4 Full breakdown of revenue expenditure on protective services, Wales, 1998-99

£ thousand

	Income Incwm		Total
	Sales, fees and charges	Other income including joint arrangements	
	Gwerthiannau, ffioedd a thaliadau 1	Incwm arall gan gynnwys cyd drefniadau 2	Cyfanswm 3=(1+2)
Police	7,178	15,483	22,661
Fire	1,086	4,575	5,661
Civil defence	168	122	290
Other Home Office services:			
School crossing patrols	4	73	77
Registration of electors	55	9	64
Probation service:			
80 per cent grant items	43	2,462	2,505
Other	166	1,685	1,851
Total probation service	209	4,147	4,356
Coroners courts	1	1,183	1,184
Total other Home Office services	269	5,412	5,681
Magistrates' courts	84	2,448	2,532
Total law, order and protective services	8,785	28,040	36,825

Source: revenue outturn returns

Dadansoddiad llawn o wariant refeniw ar wasanaethau diogelu, Cymru, 1998-99

£ miloedd

Expenditure Gwariant		Net expenditure		
Employees	Running expenses including joint arrangements	Total		
Gweithwyr 4	Costau rhedeg gan gynnws cyd drefniadau 5	Cyfanswm 6=(4+5)	Gwariant net 7=(6-3)	
321,043	54,708	375,751	353,090	Heddlu
77,485	16,584	94,069	88,408	Tân
1,145	521	1,666	1,376	Amddiffyn sifil
2,825	783	3,608	3,531	Gwasanaethau eraill y Swyddfa Gartref:
773	1,678	2,451	2,387	Rheolwyr croesfannau ysgol
16,596	13,576	30,172	27,667	Cofrestru etholwyr
1,825	1,397	3,222	1,371	Gwasanaeth prawf:
18,421	14,973	33,394	29,038	Eitemau grant 80 y cant
472	3,187	3,659	2,475	Eraill
22,491	20,621	43,112	37,431	Cyfanswm y gwasanaeth prawf
11,042	12,997	24,039	21,507	Llysoedd y crwneriaid
433,206	105,431	538,637	501,812	Cyfanswm y gwasanaethau eraill y Swyddfa Gartref
				Llysoedd ynadon
				Cyfanswm y gwasanaethau cyfraith, trefn a diogelu

Ffynhonnell: ffurflenni alldro refeniw

APPENDIX A
ATODIAD A

A5 Full breakdown of revenue expenditure on local transport, Wales, 1998-99

£ thousand

	Income Incwm		Total
	Sales, fees and charges	Other income including joint arrangements	
	Gwerthiannau, ffioedd a thaliadau 1	Incwm arall gan gynnwys cyd drefniadau 2	Cyfanswm 3=(1+2)
Highways maintenance:			
Road safety	138	1,409	1,547
Road structural maintenance	271	1,233	1,504
Roads routine maintenance	2,348	8,131	10,479
Bridge structural maintenance and strengthening	70	1,030	1,100
Winter maintenance	222	403	625
Street lighting	88	1,488	1,576
All highways maintenance	3,137	13,694	16,831
Parking and public transport:			
Parking	14,244	566	14,810
Public transport support:			
Bus services	717	3,816	4,533
Local rail services	-	10	10
Other	87	187	274
All public transport support	804	4,013	4,817
Concessionary fares	584	930	1,514
Public airport companies	-	-	-
Other	455	61	516
All parking and public transport	16,087	5,570	21,657
All local transport	19,224	19,264	38,488

Source: revenue outturn returns

Dadansoddiad llawn o wariant refeniw ar drafnidiaeth leol, Cymru 1998-99

£ miloedd

Expenditure Gwariant		Net expenditure		
Employees	Running expenses including joint arrangements	Total		
Gweithwyr 4	Costau rhedeg gan gynnws cyd drefniadau 5	Cyfanswm 6=(4+5)	Gwariant net 7=(6-3)	
2,468	6,803	9,271	7,724	Gwaith cynnal a chadw priffyrdd:
4,878	30,055	34,933	33,429	Diogelwch ffyrdd
15,109	54,938	70,047	59,568	Cynnal a chadw strwythurau ffyrdd
				Cynnal a chadw rheolaidd ar ffyrdd
1,610	7,543	9,153	8,053	Cynnal a chadw stwythurau
1,058	11,028	12,086	11,461	pontydd a'u cryfhau
3,036	20,562	23,598	22,022	Cynnal a chadw dros y gaeaf
28,159	130,929	159,088	142,257	Goleuadau stryd
				Pob gwaith cynnal a chadw priffyrdd
2,351	6,724	9,075	-5,735	Parcio a chludiant cyhoeddus:
				Parcio
1,038	14,730	15,768	11,235	Cynnal cludiant cyhoeddus:
78	126	204	194	Gwasanaethau bysiau
1,480	1,016	2,496	2,222	Gwasanaethau rheilffordd lleol
2,596	15,872	18,468	13,651	Arall
337	9,466	9,803	8,289	Holl waith cynnal cludiant cyhoeddus
-	-	-	-	Tocynnau consesiynol
54	978	1,032	516	Cwmnïau meysydd awyr cyhoeddus
5,338	33,040	38,378	16,721	Arall
				Pob parcio a chludiant cyhoeddus
33,497	163,969	197,466	158,978	Pob cludiant lleol

Ffynhonnell: ffurflenni alldro refeniw

APPENDIX A
ATODIAD A

A6 Full breakdown of revenue expenditure on housing and housing benefit, Wales, 1998-99 (a)

£ thousand

	Sales, fees and charges	Income Incwm	Total
	Gwerthiannau, ffioedd a thaliadau 1	Other income including joint arrangements Incwm arall gan gynnws cyd drefniadau 2	Cyfanswm 3=(1+2)
Non-HRA housing:			
Advances under the Housing Acts (b)	96	88	184
Home renovation grants and minor works assistance	5,371	811	6,182
Other housing renewal functions	645	280	925
Homelessness:			
Bed and breakfast accommodation	110	224	334
Private sector leasing	-	2	2
Other homelessness	69	19	88
Administration	18	13	31
All homelessness	197	258	455
Other housing (c)	815	1,855	2,670
Rent officer services	-	3	3
All non-HRA housing	7,124	3,295	10,419
Housing benefit and administration:			
Housing benefit:			
Standard amount of benefit and income support:			
Rent allowances	664	1,211	1,875
Non-HRA rent rebates	-	-	-
Allowances in excess of statutory schemes	-	-	-
All housing benefit	664	1,211	1,875
Housing benefit administration	37	40	77
All housing benefit and administration	701	1,251	1,952
Council tax benefit and administration:			
Council tax benefit	-	-	-
Council tax benefit administration	24	30	54
All council tax benefit and administration	24	30	54

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, 1998-99 (a)**

£ miloedd

Employees	Expenditure Gwariant		Total	Net expenditure	
	Running expenses including joint arrangements	Costau rhedeg gan gynnws cyd drefniadau			
Gweithwyr 4	5	6=(4+5)	7=(6-3)		
15	369	384	200		Tai heb fod yn HRA:
7,024	4,762	11,786	5,604		Blaendaliadau o dan y Deddfau Tai (b)
1,568	1,288	2,856	1,931		Grantiau adnewyddu cartref a chymorth ar gyfer gwaith mân
-	1,074	1,074	740		Swyddogaethau eraill adnewyddu tai
-	67	67	65		Digartrefedd:
255	883	1,138	1,050		Llety gwely a brecwast
1,357	848	2,205	2,174		Prydlesu sector preifat
1,612	2,872	4,484	4,029		Digartrefedd arall
1,887	4,259	6,146	3,476		Gweinyddu
1,394	561	1,955	1,952		Pob digartrefedd
13,500	14,111	27,611	17,192		Tai eraill (c)
					Gwasanaethau swyddogion rhent
					Pob tai heb fod yn HRA
					Budd-dâl tai a gweinyddu:
					Budd-dâl tai:
					Swm safonol budd-dâl a chymhorthdal incwm:
-	230,289	230,289	228,414		Lwfansau rhent
-	609	609	609		Ad-daliadau rhenti heb fod yn HRA
-	739	739	739		Lwfansau'n fwy na chynlluniau statudol
-	231,637	231,637	229,762		Pob budd-dâl tai
4,751	7,094	11,845	11,768		Gweinyddu budd-dâl tai
4,751	238,731	243,482	241,530		Pob budd-dâl tai a gweinyddu
					Budd-dâl y dreth gyngor a gweinyddu:
-	96,940	96,940	96,940		Budd-dâl y dreth gyngor
4,350	4,433	8,783	8,729		Gweinyddu'r budd-dâl y dreth gyngor
4,350	101,373	105,723	105,669		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, 1998-99

£ thousand

	Income Incwm		Total
	Sales, fees and charges	Other income including joint arrangements	
	Gwerthiannau, ffioedd a thaliadau 1	Incwm arall gan gynnws cyd drefniadau 2	Cyfanswm 3=(1+2)
Agriculture services:			
Flood defence levies	-	-	-
Flood defence (authority expenditure)	103	501	604
Coast protection	1	162	163
Sea fisheries	-	-	-
Other agriculture	1,617	1,406	3,023
Total agricultural services	1,721	2,069	3,790
Sport and recreation:			
Sports facilities	11,958	3,915	15,873
Sports development services and community recreation	1,943	851	2,794
Total sport and recreation	13,901	4,766	18,667
Libraries, culture and heritage:			
Libraries	1,629	1,934	3,563
Museums and art galleries	855	768	1,623
Archives and records	83	321	404
Art activities and facilities	2,369	817	3,186
Conservation of historic environment	-	-	-
Total libraries, museums and art galleries	4,936	3,840	8,776
Local environmental services:			
Waste management:			
Waste collection	7,848	1,940	9,788
Waste disposal functions	5,113	1,218	6,331
Total waste management	12,961	3,158	16,119
Environmental health:			
Public conveniences and rural sewerage schemes	2,588	5,628	8,216
Street sweeping and cleaning	216	752	968
Food safety	126	69	195
Other environmental health	3,667	1,445	5,112
Total environmental health	6,597	7,894	14,491
Cemeteries and crematoria	6,215	169	6,384
Community safety	36	46	82
Parks and open spaces	2,567	9,700	12,267
Planning and economic development:			
Control of land use and planning implementation	10,426	4,064	14,490
Building regulations	6,126	633	6,759
Advances and grants for industrial and commercial enterprises	160	122	282
Industrial development	3,272	1,169	4,441
Other planning and development	-	348	348
Total planning and economic development	19,984	6,336	26,320
Non-domestic rates collection costs	91	4,943	5,034
Community charge collection costs	6	196	202
Council tax collection costs	1,572	4,286	5,858
Local government re-organisation costs	-	-22	-22
Registration of births, deaths and marriages	873	96	969
Total local environmental services	50,902	36,802	87,704
Miscellaneous services:			
Administration and central support services (a)	19,547	283,318	302,865
Consumer protection	540	187	727
Corporate and democratic core	71	9,069	9,140
Tourism	2,552	467	3,019
Other miscellaneous services	12,333	36,026	48,359
Total miscellaneous services	35,043	329,067	364,110

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, 1998-99

£ miloedd

Expenditure Gwariant		Net expenditure		
Employees	Running expenses including joint arrangements	Total		
Gweithwyr 4	Costau rhedeg gan gynnwys cyd drefniadau 5	Cyfanswm 6=(4+5)	Gwariant net 7=(6-3)	
-	8,224	8,224	8,224	Gwasanaethau amaethyddiaeth:
552	1,829	2,381	1,777	Taliadau amddiffyn rhag llifogydd
337	656	993	830	Amddiffyn rhag llifogydd (gwariant yr Awdurdodau)
-	411	411	411	Diogleu'r arfordir
255	1,481	1,736	-1,287	Pysgodfeydd môr
1,144	12,601	13,745	9,955	Amaethyddiaeth arall
				Cyfanswm gwasanaethau amaethyddiaeth
				Chwaraeon a hamdden:
14,159	51,204	65,363	49,490	Cyfleusterau chwaraeon
3,729	4,599	8,328	5,534	Gwasanaethau datblygu chwaraeon ac adloniant cymunedol
17,888	55,803	73,691	55,024	Cyfanswm chwaraeon a hamdden
				Llyfrgelloedd, diwylliant a threftadaeth:
19,680	16,749	36,429	32,866	Llyfrgelloedd
3,482	3,617	7,099	5,476	Amgueddfeydd ac orielau celf
1,411	1,498	2,909	2,505	Archifau a chosfysgrifau
2,915	6,201	9,116	5,930	Gweithgareddau a chyfleusterau celfyddydau
75	106	181	181	Cadw'r amgylchedd hanesyddol
27,563	28,171	55,734	46,958	Cyfanswm llyfrgelloedd, amgueddfeydd ac orielau celf
				Gwasanaethau amgylcheddol lleol:
				Gwaith rheoli gwastraff:
2,265	47,647	49,912	40,124	Casglu gwastraff
2,534	39,509	42,043	35,712	Swyddogaethau gwaredu gwastraff
4,799	87,156	91,955	75,836	Cyfanswm gwaith rheoli gwastraff
				Iechyd amgylcheddol:
3,950	13,887	17,837	9,621	Toiledau cyhoeddus a chynlluniau carthffosiaeth gwledig
1,580	28,793	30,373	29,405	Ysgubo a glanhau strydoedd
3,027	1,597	4,624	4,429	Diogelwch bwyd
14,883	12,136	27,019	21,907	Iechyd amgylcheddol arall
23,440	56,413	79,853	65,362	Cyfanswm iechyd amgylcheddol
2,731	7,837	10,568	4,184	Mynwentydd ac amlogfeydd
660	648	1,308	1,226	Diogelwch cymunedol
9,904	41,853	51,757	39,490	Parciau a mannau agored
				Gwaith cynllunio a datblygu diwydiannol:
24,780	15,869	40,649	26,159	Rheoli defnydd tir a chynllunio gweithredu
5,940	3,519	9,459	2,700	Rheoliadau adeiladu
				Blaensymiau a grantiau ar gyfer mentrau diwydiannol a masnachol
174	2,015	2,189	1,907	Datblygu diwydiannol
4,919	7,885	12,804	8,363	Cynllunio a datblygu arall
860	1,063	1,923	1,575	Cyfanswm gwaith cynllunio a datblygu diwydiannol
36,673	30,351	67,024	40,704	Costau casglu ardrethi annomestig
1,391	2,645	4,036	-998	Costau casglu tâl cymunedol
298	340	638	436	Costau casglu'r dreth gyngor
7,506	11,308	18,814	12,956	Costau ad-drefnu llywodraeth leol
285	1,946	2,231	2,253	Costau ad-drefnu llywodraeth leol
2,513	1,285	3,798	2,829	Cofrestru genedigaethau, marwolaethau a phriodasau
90,200	241,782	331,982	244,278	Cyfanswm gwasanaethau amgylcheddol lleol
				Gwasanaethau amrywiol:
172,630	142,710	315,340	12,475	Gwasanaethau gweinyddu a chymorth canolog (a)
7,333	4,486	11,819	11,092	Diogleu defnyddwyr
10,258	52,422	62,680	53,540	Craidd corfforaethol a democrataidd
3,375	6,129	9,504	6,485	Twristiaeth
29,168	65,683	94,851	46,492	Gwasanaethau amrywiol eraill
222,764	271,430	494,194	130,084	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 ddael y ffigur gwariant net mewn swm y gwariant cymorth canolog heb ei ddyrannu.

APPENDIX B
ATODIAD B

B1 Capital expenditure, by service and authority, 1998-99 (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	872	63	492	6,031	6,970
Gwynedd	3,583	258	3,359	12,959	8,628
Conwy	2,651	105	608	7,519	5,686
Denbighshire	1,948	91	1,862	7,802	5,925
Flintshire	2,681	47	4,619	9,055	4,857
Wrexham	1,857	454	1,529	10,252	4,943
Powys	5,765	774	3,777	10,650	5,205
Ceredigion	3,094	434	742	8,042	3,392
Pembrokeshire	3,562	673	2,318	9,235	12,128
Cardiff	777	856	6,434	18,050	14,793
Swansea	3,009	833	4,544	15,782	8,791
Neath Port Talbot	1,951	777	3,620	11,966	7,145
Bridgend	810	725	1,349	8,183	4,611
The Vale of Glamorgan	1,268	361	2,486	7,521	5,812
Cardiff	11,841	616	12,481	19,431	9,483
Rhondda Cynon Taff	6,410	1,260	15,964	24,290	9,818
Merthyr Tydfil	805	16	5,715	4,354	4,249
Caerphilly	3,698	397	994	15,271	9,992
Blaenau Gwent	1,142	1,221	2,581	7,273	5,860
Torfaen	880	108	3,958	6,526	5,316
Monmouthshire	1,710	559	947	4,956	2,241
Newport	2,944	631	4,260	7,497	4,327
All county/county borough councils	63,258	11,259	84,639	232,645	150,172
Police authorities:					
Dyfed Powys	-	-	-	-	-
Gwent	-	-	-	-	-
North Wales	-	-	-	-	-
South Wales	-	-	-	-	-
All police authorities	-	-	-	-	-
Fire authorities:					
Mid and West Wales	-	-	-	-	569
North Wales	-	-	-	-	850
South Wales	-	-	-	-	1,315
All fire authorities	-	-	-	-	2,734
Wales	63,258	11,259	84,639	232,645	152,906

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 1998 mid-year estimates of population.

Gwariant cyfredol net, yn ôl awdurdod a gwasanaeth, 1998-99 (a)

£ miloedd

Law and order	Other (b)	Total capital expenditure	Total capital expenditure (£ per head) (c)	
Cyfraith a threfn	Arall	Cyfanswm gwariant cyfredinol	Cyfanswm gwariant cyfredinol (£ y pen)	
10	12	14,450	221	Cynhorau sir/bwrdeistref sirol:
13	-216	28,584	243	Ynys Môn
14	46	16,629	149	Gwynedd
35	-84	17,579	194	Conwy
1	-	21,260	145	Sir Ddinbych
				Sir y Flint
11	38	19,084	152	Wrecsam
132	833	27,136	215	Powys
33	20	15,757	223	Ceredigion
-	123	28,039	247	Sir Benfro
280	-296	40,894	242	Sir Gaerfyrddin
163	71	33,193	145	Abertawe
45	459	25,963	187	Castell-nedd Port Talbot
18	-1,136	14,560	111	Pen-y-bont ar Ogwr
32	-44	17,436	144	Bro Morgannwg
74	-552	53,374	166	Caerdydd
43	1,102	58,887	245	Rhondda Cynon Taf
12	102	15,253	268	Merthyr Tudful
11	3,523	33,886	200	Caerffili
4	109	18,190	253	Blaenau Gwent
5	290	17,083	189	Tor-faen
-	-1,095	9,318	108	Sir Fynwy
169	-288	19,540	140	Casnewydd
1,105	3,017	546,095	186	Pob cyngor sir/bwrdeistref sirol
				Awdurdodau heddlu:
2,483	-411	2,072	4	Dyfed Powys
2,500	-598	1,902	3	Gwent
2,906	21	2,927	4	Gogledd Cymru
7,242	651	7,893	6	De Cymru
15,131	-337	14,794	5	Pob awdurdod heddlu
				Awdurdodau tân:
-	-	569	1	Canolbarth a Gorllewin Cymru
-	-	850	1	Gogledd Cymru
-	171	1,486	1	De Cymru
-	171	2,905	1	Pob awdurdod tân
16,236	2,851	563,794	192	Cymru

Ffynhonnell: ffurflenni alldro cyfalaf

- (a) Mae'r data yn y tabl hwn yn rhoi manylion ychwanegol y tu ôl i'r ffigurau a roddir yn nhablau 3.1 a 3.4.
- (b) Mae hyn yn cynnwys addasiadau ar gyfer gwariant a dynnir mewn un flwyddyn ond y telir amdano mewn blwyddyn arall, a rhai categorïau o wariant refereniw megis gwariant ar gyfer taliadau afreiddedd, y mae gan Gynulliad Cenedlaethol Cymru bŵer i roi cyfarwyddyd yn ei erbyn o dan adran 40(6) o Ddeddf Llywodraeth Leol a Thai, i ganiatáu i'r awdurdodau lleol ei drin fel gwariant cyfalaf.
- (c) Mae cyfrifiadau £ y pen yn defnyddio amcangyfrifon canol-blwyddyn y Cofrestrdd Cyffredinol o'r boblogaeth ar gyfer 1998.

APPENDIX B
ATODIAD B

B2 Capital receipts, by service and authority, 1998-99 (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	-	65	-	1,261	50
Gwynedd	1,010	-	22	1,803	405
Conwy	6	-	-	1,036	348
Denbighshire	-	-	-	727	224
Flintshire	-	-	-	1,965	1,084
Wrexham	285	165	-	2,507	1,832
Powys	503	-	44	2,222	286
Ceredigion	3	1	2	959	501
Pembrokeshire	17	-	-	1,440	547
Cardiff	-	-	-	2,453	1,145
Swansea	47	-	-	2,407	2,285
Neath Port Talbot	-	-	-	2,966	1,408
Bridgend	1,000	-	54	2,124	1,334
The Vale of Glamorgan	-	-	-	5,829	171
Cardiff	-	-	-	5,395	1,980
Rhondda Cynon Taff	10	319	-	2,929	3,402
Merthyr Tydfil	-	-	-	682	574
Caerphilly	-	-	-	3,784	2,086
Blaenau Gwent	252	-	37	1,423	333
Torfaen	-	-	-	3,141	131
Monmouthshire	-	-	-	1,904	1,314
Newport	-	-	-	3,424	2,853
All county/county borough councils	3,133	550	159	52,381	24,293
Police authorities:					
Dyfed Powys	-	-	-	-	-
Gwent	-	-	-	-	-
North Wales	-	-	-	-	-
South Wales	-	-	-	-	-
All police authorities	-	-	-	-	-
Fire authorities:					
Mid and West Wales	-	-	-	-	-
North Wales	-	-	-	-	6
South Wales	-	-	-	-	37
All fire authorities	-	-	-	-	43
Wales	3,133	550	159	52,381	24,336

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 1998 mid-year estimates of population.

Debyniadau cyfalaf yn ôl gwasanaeth ac awdurdod, 1998-99 (a)

£ miloedd

Law and order	Other (b)	Total capital receipts	Total capital receipts (£ per head) (c)	
Cyfraith a threfn	Arall	Cyfanswm derbyniadau cyfalaf	Cyfanswm derbyniadau cyfalaf (£ y pen)	
-	-	1,376	21	Cynhorau sir/bwrdeistref sirol:
-	-	3,240	28	Ynys Môn
-	-	1,390	12	Gwynedd
-	-	951	11	Conwy
-	-	3,049	21	Sir Ddinbych
-	-	4,789	38	Sir y Flint
-	532	3,587	28	Wrecsam
-	-	1,466	21	Powys
-	-	2,004	18	Ceredigion
-	-	3,598	21	Sir Benfro
-	-	4,739	21	Sir Gaerfyrddin
-	-	4,374	32	Abertawe
-	-98	4,414	34	Castell-nedd Port Talbot
-	-	6,000	49	Pen-y-bont ar Ogwr
-	11	7,386	23	Bro Morgannwg
-	-	6,660	28	Caerdydd
-	-	1,256	22	Rhondda Cynon Taf
-	-	5,870	35	Merthyr Tudful
-	-	2,045	28	Caerffili
-	-	3,272	36	Blaenau Gwent
-	-	3,218	37	Tor-faen
25	-	6,302	45	Sir Fynwy
25	445	80,986	28	Casnewydd
				Pob cyngor sir/bwrdeistref sirol
2,603	-	2,603	5	Awdurdodau heddlu:
167	-	167	-	Dyfed Powys
1,027	-	1,027	2	Gwent
1,007	-	1,007	1	Gogledd Cymru
4,804	-	4,804	2	De Cymru
				Pob awdurdod heddlu
-	-	-	-	Awdurdodau tân:
-	-	6	-	Canolbarth a Gorllewin Cymru
-	-	37	-	Gogledd Cymru
-	-	43	-	De Cymru
				Pob awdurdod tân
4,829	445	85,833	29	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 1998.

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) Cymorth y llywodraeth ganolog (b)	
	Asesiadau gwario safanol a grant yr heddlu		Cymorth y llywodraeth ganolog (b)	
	£ thousand	£ per head (c)	£ thousand	£ per head (c)
	£ miloedd	£ y pen	£ miloedd	£ y pen
1990-91	2,070,025	725	1,692,643	593
1991-92 (d)	2,381,446	830	2,184,857	761
1992-93	2,545,816	885	2,288,743	795
1993-94	2,533,801	876	2,277,157	788
1994-95	2,631,939	908	2,345,159	809
1995-96	2,710,472	933	2,393,075	823
1996-97	2,795,394	960	2,459,843	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
2000-01	3,490,809	1,190	2,871,973	979

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 Cofrestrdydd Cyffredinol o'r boblogaeth 1988 am 1990-91, 1989 am 1991-92, 1990 am 1992-93, 1991 am 1993-94, 1992 am 1994-95, 1993 am 1995-96, 1994 am 1996-97, 1995 am 1997-98, 1996 am 1998-99, 1997 am 1999-2000, a 1998 am 2000-01. Mae'r ffigurau'n gydradd â'r rhai a ddefnyddir i gyfrifo asesiadau gwario safanol 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, 2000-01

Aseidiadau gwario safonol a ffynhonnell cymorth y llywodraeth ganolog, yn ôl awdurdod, 2000-01

£ thousand

£ miloedd

	Standard spending assessments and police grant	Central government support Cymorth llywodraeth ganolog					Cynhorau sir/ bwrdeistref sirol:
		Total	Comprising: Yn cynnwys:				
		Revenue support grant	Council tax reduction scheme	Police grant	Share of re-distributed non-domestic rates		
	Aseidiadau gwario safonol a grant yr heddlu	Grant cynnal referniw	Cynllun lleihau'r dreth gyngor	Grant yr heddlu	Cyfran o ardrethi annomestig wedi'u hailddosbarthu		
	Cyfanswm						
County/country borough councils:							
Isle of Anglesey	74,784	60,074	46,949	141	-	12,984	Ynys Môn
Gwynedd	132,449	107,060	83,345	-	-	23,715	Gwynedd
Conwy	116,968	92,093	69,091	-	-	23,002	Conwy
Denbighshire	102,145	83,275	65,038	-	-	18,237	Sir Ddinbych
Flintshire	150,214	120,342	91,010	-	-	29,332	Sir y Flint
Wrexham	125,000	100,931	76,007	-	-	24,923	Wrecsam
Powys	145,084	116,781	91,235	-	-	25,546	Powys
Ceredigion	79,172	64,136	49,448	-	-	14,689	Ceredigion
Pembrokeshire	127,422	102,455	79,849	-	-	22,606	Sir Benfro
Carmarthenshire	187,809	153,705	119,307	-	-	34,398	Sir Gaerfyrddin
Swansea	236,925	191,167	144,762	-	-	46,405	Abertawe
Neath Port Talbot	147,220	124,998	94,152	3,088	-	27,758	Castell-nedd Port Talbot
Bridgend	137,682	112,066	85,876	-	-	26,190	Pen-y-bont ar Ogwr
The Vale of Glamorgan	123,371	95,755	71,939	-	-	23,816	Bro Morgannwg
Cardiff	320,751	256,889	193,856	-	-	63,033	Caerdydd
Rhondda Cynon Taff	257,165	222,872	169,883	5,413	-	47,576	Rhondda Cynon Taf
Merthyr Tydfil	65,768	59,246	45,433	2,841	-	10,973	Merthyr Tudful
Caerphilly	182,939	152,628	119,635	-	-	32,993	Caerffili
Blaenau Gwent	77,690	71,359	51,921	5,288	-	14,150	Blaenau Gwent
Torfaen	100,215	83,094	65,434	-	-	17,660	Tor-faen
Monmouthshire	83,806	63,199	45,587	227	-	17,384	Sir Fynwy
Newport	146,009	119,504	92,358	-	-	27,145	Casnewydd
All county/country borough councils	3,120,589	2,553,630	1,952,117	16,997	-	584,516	Pob cyngor sir/ bwrdeistref sirol
Police authorities:							Awdurdodau heddlu:
Dyfed Powys	53,178	44,080	8,410	-	26,773	8,898	Dyfed Powys
Gwent	71,922	62,471	16,633	-	35,833	10,004	Gwent
North Wales	77,478	65,225	13,973	-	39,156	12,096	Gogledd Cymru
South Wales	167,642	146,567	39,809	-	84,271	22,486	De Cymru
All police authorities	370,220	318,343	78,825	-	186,033	53,484	Pob awdurdod heddlu
Wales	3,490,809	2,871,973	2,030,942	16,997	186,033	638,000	Cymru

Source: local government revenue settlement, 2000-01

Ffynhonnell : setliad referniw llywodraeth leol, 2000-01

APPENDIX C
ATODIAD C

C3 Standard spending assessments and source of central government support per head of population, by authority, 2000-2001 (a)

Aseidiadau gwario safonol a ffynhonnell cymorth y llywodraeth ganolog y pen o'r boblogaeth, yn ôl awdurdod, 2000-2001 (a)

	Standard spending assessments and police grant	Central government support Cymorth llywodraeth ganolog					Cyfran o ardrethi annomestig wedi'u hailddosbarthu	Cynhorau sir/ bwrdeistref sirol:
		Total	Comprising: Yn cynnwys:					
		Revenue support grant	Council tax reduction scheme	Police grant	Share of re-distributed non-domestic rates			
	Aseidiadau gwario safonol a grant yr heddlu	Grant cynnal referniw	Cynllun lleihau'r dreth gyngor	Grant yr heddlu				
		Cyfanswm						
County/county borough councils:								
Isle of Anglesey	1,144	919	718	2	-	199	Ynys Môn	
Gwynedd	1,128	912	710	-	-	202	Gwynedd	
Conwy	1,045	823	617	-	-	205	Conwy	
Denbighshire	1,128	920	718	-	-	201	Sir Ddinbych	
Flintshire	1,022	819	619	-	-	200	Sir y Flint	
Wrexham	999	806	607	-	-	199	Wrexham	
Powys	1,151	927	724	-	-	203	Powys	
Ceredigion	1,120	907	699	-	-	208	Ceredigion	
Pembrokeshire	1,121	901	702	-	-	199	Sir Benfro	
Carmarthenshire	1,111	910	706	-	-	204	Sir Gaerfyrddin	
Swansea	1,032	833	631	-	-	202	Abertawe	
Neath Port Talbot	1,061	901	678	22	-	200	Castell-nedd Port Talbot	
Bridgend	1,048	853	653	-	-	199	Pen-y-bont ar Ogwr	
The Vale of Glamorgan	1,017	789	593	-	-	196	Bro Morgannwg	
Cardiff	999	800	604	-	-	196	Caerdydd	
Rhondda Cynon Taff	1,070	927	707	23	-	198	Rhondda Cynon Taf	
Merthyr Tydfil	1,155	1,040	798	50	-	193	Merthyr Tudful	
Caerphilly	1,079	900	706	-	-	195	Caerffili	
Blaenau Gwent	1,079	991	721	73	-	197	Blaenau Gwent	
Torfaen	1,111	921	726	-	-	196	Tor-faen	
Monmouthshire	972	733	529	3	-	202	Sir Fynwy	
Newport	1,049	858	663	-	-	195	Casnewydd	
All county/county borough councils	1,064	871	665	6	-	199	Pob cyngor sir/ bwrdeistref sirol	
Police authorities:							Awdurdodau heddlu:	
Dyfed Powys	111	92	18	-	56	19	Dyfed Powys	
Gwent	129	112	30	-	64	18	Gwent	
North Wales	118	99	21	-	60	18	Gogledd Cymru	
South Wales	135	118	32	-	68	18	De Cymru	
All police authorities	126	109	27	-	63	18	Pob awdurdod heddlu	
Wales	1,190	979	692	6	63	218	Cymru	

Source: local government revenue settlement, 2000-01

Ffynhonnell : setliad referniw llywodraeth leol, 2000-01

(a) The Registrar General's mid-year estimates of population used for £ per head calculations relate to 1998 which equate to those used in the calculation of the local government revenue settlement for 2000-01.

(a) Mae amcangyfrifon canol-blwyddyn y Cofrestrdydd Cyffredinol o'r boblogaeth a ddefnyddir ar gyfer cyfrifiadau £ y pen yn cyfeirio at 1998 sy'n gydradd â'r rhai a ddefnyddir wrth gyfrifo setliad referniw llywodraeth leol ar gyfer 2000-01.

**C4 Specific grants, by service,
2000-01 (a)**

**Grantiau penodol, yn ôl gwasanaeth,
2000-01 (a)**

<i>£ thousand</i>				<i>£ miloedd</i>
	Current	Capital financing	Total	
	Cyfredol	Ariannu cyfalaf	Cyfanswm	
Grants within aggregate external finance (AEF)				Grantiau o fewn cylid allanol agrededig (AEF):
Education	33,293	.	33,293	Addysg
Personal social services	4,175	.	4,175	Gwasanaethau cymdeithasol personol
Home Office and protective services	35,885	.	35,885	Gwasanaethau'r Swyddfa Gartref a diogelu
Housing/council tax benefit administration	7,864	.	7,864	Gweinyddu budd-dâl tai/y dreth gyngor
All grants within AEF	81,217	.	81,217	Pob grant o fewn AEF
Grants outside AEF				Grantiau y tu allan i AEF:
Education (b)	32,387	-	32,387	Addysg (b)
Personal social services	51,303	-	51,303	Gwasanaethau cymdeithasol personol
Home Office and protective services	1,581	2,043	3,624	Gwasanaethau'r Swyddfa Gartref a diogelu
Housing (c)	234,521	-	234,521	Tai (c)
Council tax benefit	103,811	.	103,811	Budd-dâl y dreth gyngor
Other	8,192	-	8,192	Arall
All grants outside AEF	431,795	2,043	433,838	Pob grant y tu allan i AEF
All specific grants	513,012	2,043	515,055	Pob grant penodol

Source: general fund revenue accounts return

Ffynhonnell: ffurflenni cyfrifon referniw 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 I 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)

<i>£ thousand</i>	Brecon Beacons	Pembrokeshire Coast	Snowdonia	Wales
	Bannau Brycheiniog	Arfordir Sir Benfro	Eryri	Cymru
1990-91	905	1,086	1,438	3,430
1991-92	1,007	1,208	1,599	3,814
1992-93	1,399	1,643	2,151	5,193
1993-94	1,443	1,694	2,217	5,354
1994-95	1,476	1,733	2,268	5,477
1995-96	1,484	1,742	2,380	5,606
1996-97	1,672	1,823	2,339	5,834
1997-98	1,672	1,823	2,339	5,834
1998-99	1,722	1,878	2,434	6,034
1999-2000	1,722	1,878	2,434	6,034
2000-01	1,865	2,033	2,636	6,534

Source: The National Assembly for Wales

Ffynhonnell: Cynulliad Cenedlaethol Cymru

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

APPENDIX D
ATODIAD D

D1 General capital funding, by authority, 2000-01 (a)

Arian cyfalaf cyffredinol, yn ôl awdurdod, 2000-01 (a)

£ thousand

£ miloedd

	Housing revenue account	Non-housing revenue account	Total	Total (£ per head of population) (b)	
	Cyfrif referniw tai	Heblaw'r cyfrif referniw tai	Cyfanswm	Cyfanswm (£ y pen y boblogaeth)	
Isle of Anglesey	1,309	4,847	6,156	94	Ynys Môn
Gwynedd	1,720	11,157	12,877	110	Gwynedd
Conwy	3,062	7,017	10,079	90	Conwy
Denbighshire	1,081	7,379	8,460	93	Sir Ddinbych
Flintshire	2,060	9,565	11,625	79	Sir y Flint
Wrexham	3,943	6,688	10,631	85	Wrecsam
Powys	2,000	11,945	13,945	111	Powys
Ceredigion	451	7,719	8,170	116	Ceredigion
Pembrokeshire	1,298	9,191	10,489	92	Sir Benfro
Carmarthenshire	2,931	13,591	16,522	98	Sir Gaerfyrddin
Swansea	3,128	14,714	17,842	78	Abertawe
Neath Port Talbot	2,830	8,468	11,298	81	Castell-nedd Port Talbot
Bridgend	3,750	7,613	11,363	86	Pen-y-bont ar Ogwr
The Vale of Glamorgan	1,365	7,280	8,645	71	Bro Morgannwg
Cardiff	4,912	19,288	24,200	75	Caerdydd
Rhondda Cynon Taff	3,383	17,244	20,627	86	Rhondda Cynon Taf
Merthyr Tydfil	1,478	3,947	5,425	95	Merthyr Tudful
Caerphilly	3,011	10,553	13,564	80	Caerffili
Blaenau Gwent	1,592	5,219	6,811	95	Blaenau Gwent
Torfaen	2,009	5,662	7,671	85	Tor-faen
Monmouthshire	1,332	5,670	7,002	81	Sir Fynwy
Newport	2,410	9,060	11,470	82	Casnewydd
Wales	51,055	203,817	254,872	87	Cymru

Source: The National Assembly for Wales

Ffynhonnell: Cynulliad Cenedlaethol Cymru

- (a) General capital funding (GCF) is announced by the National Assembly for Wales, prior to the year in which it applies as a combination of permission to borrow to finance general capital expenditure (known as basic credit approvals or BCAs) and general capital grant. 2000-01 is the first year in which general capital grant formed part of GCF - in previous years, this was made up entirely of BCAs. GCF is not the only form of capital resources available to local authorities - supplementary credit approvals (SCAs) and capital grants from central government and other bodies finance specific capital expenditure. These relate largely to housing, transport and regeneration schemes. Local authorities can add to these resources by making contributions from their revenue account, or applying capital receipts, for example from the disposal of assets. See D2 for a breakdown of the financing of capital expenditure by authority.
- (b) The Registrar General's mid-year estimates of population used for £ per head calculations relate to 1998, which equate to those used in the calculation of the distribution of basic credit approvals.

- (a) Cyhoeddir arian cyfalaf cyffredinol (GCF) gan Gynulliad Cenedlaethol Cymru, cyn y flwyddyn y mae'n gymwys ynddi fel cyfuniad o ganiatâd i fenthycia i ariannu wariant cyfalaf cyffredinol (a elwir cymeradwyaethau credyd sylfaenol neu BCAs) a grant cyfalaf cyffredinol. 2000-01 yw'r flwyddyn gyntaf yr oedd grant cyfalaf cyffredinol yn rhan o GCF - yn y blynyddoedd blaenorol, yr oedd hyn yn cynnwys BCAs yn llwyr. Nid GCF yw'r unig fath o adnoddau cyfalaf sydd ar gael i'r awdurdodau lleol - mae cymeradwyaethau credyd atodol (SCAs) a grantiau cyfalaf oddi wrth y llywodraeth ganolog a chyrrff eraill yn ariannu gwariant cyfalaf penodol. Mae'r rhain yn ymwneud â thai, cludiant a chynlluniau adfywio yn benaf. Gall yr awdurdodau lleol ychwanegu at yr adnoddau hyn drwy wneud cyfraniadau o'u cyfrif referniw, neu gymhwyso derbyniadau cyfalaf, er enghraifft o waredu asedau. Gweler D2 am ddadansoddiad o ariannu gwariant cyfalaf fesul awdurdod.
- (b) Mae amcanfyfrion y Cofrestrdydd Cyffredinol o'r boblogaeth a ddefnyddir ar gyfer cyfrifiadau £ y pen yn cyfeirio at 1998, sy'n gydradd â'r rhai a ddefnyddir wrth gyfrifo'r dosbarthiad o gymeradwyaethau credyd sylfaenol.

D2 Financing of capital expenditure, by authority, 2000-2001

Ariannu gwariant cyfalaf, yn ôl awdurdod, 2000-2001

£ thousand

£ miloedd

	Total capital expenditure	Financed by: Ariannwyd gan:				Revenue financing of capital expenditure	
		General capital funding and supplementary credit approvals (a) Arian cyfalaf cyffredinla a chymeradwyaethau credyd atodol	Capital grants and other contributions (b) Grantiau cyfalaf a chyfraniadau eraill	Receipts used to finance expenditure	Derbyniadau a ddefnyddir i ariannu gwariant		
County/county borough councils:							Cynhorau sir/bwrdeistref sirol:
Isle of Anglesey	15,463	7,164	4,393	1,470	2,436		Ynys Môn
Gwynedd	23,814	15,963	4,912	1,265	1,674		Gwynedd
Conwy	25,354	12,961	10,569	1,541	283		Conwy
Denbighshire	8,524	7,009	1,197	150	168		Sir Ddinbych
Flintshire	19,690	11,798	3,515	4,345	32		Sir y Flint
Wrexham	20,902	13,153	6,192	1,557	-		Wrexham
Powys	16,870	13,896	2,153	720	101		Powys
Ceredigion	13,097	11,342	1,693	62	-		Ceredigion
Pembrokeshire	30,183	11,527	12,478	6,178	-		Sir Benfro
Carmarthenshire	40,456	19,281	18,281	1,518	1,376		Sir Gaerfyrddin
Swansea	35,890	21,893	7,542	6,118	337		Abertawe
Neath Port Talbot	27,882	14,332	6,490	1,107	5,953		Castell-nedd Port Talbot
Bridgend	19,475	14,802	2,944	1,729	-		Pen-y-bont ar Ogwr
The Vale of Glamorgan	21,581	10,286	6,057	4,488	750		Bro Morgannwg
Cardiff	48,293	31,843	9,065	6,375	1,010		Caerdydd
Rhondda Cynon Taff	35,155	20,398	14,019	738	-		Rhondda Cynon Taf
Merthyr Tydfil	13,808	8,439	4,677	418	274		Merthyr Tudful
Caerphilly	28,402	16,814	6,142	3,082	2,364		Caerffili
Blaenau Gwent	21,457	9,294	10,961	1,031	171		Blaenau Gwent
Torfaen	21,747	12,692	5,715	2,640	700		Tor-faen
Monmouthshire	12,766	8,259	1,490	2,104	913		Sir Fynwy
Newport	35,754	12,653	4,312	6,690	12,099		Casnewydd
All county/country borough councils	536,563	305,799	144,797	55,326	30,641		Pob cyngor sir/bwrdeistref sirol
Police authorities:							Awdurdodau heddlu:
Dyfed Powys	1,150	256	404	420	70		Dyfed Powys
Gwent	3,445	362	1,033	-	2,050		Gwent
North Wales	4,097	203	596	1,799	1,499		Gogledd Cymru
South Wales	19,296	1,620	3,001	1,000	13,675		De Cymru
All police authorities	27,988	2,441	5,034	3,219	17,294		Pob awdurdod heddlu
Fire authorities:							Awdurdodau tân:
Mid and West Wales	619	619	-	-	-		Canolbarth a Gorllewin Cymru
North Wales	480	480	-	-	-		Gogledd Cymru
South Wales	1,090	1,042	-	-	48		De Cymru
All fire authorities	2,189	2,141	-	-	48		Pob awdurdod tân
Wales	566,740	310,381	149,831	58,545	47,983		Cymru

Source: capital forecast returns alldro

Ffynhonnell: gwybodaeth rhagolygon

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

- (a) Mae arian cyfalaf cyffredinol (GCF) yn gyfuniad o ganiatâd i fenthycu i ariannu gwariant cyfalaf **cyffredinol** (a elwir cymeradwyaethau credyd sylfaenol neu BCAs) a grant cyfalaf **cyffredinol**. Caniatâd i fenthycu i ariannu prosiectau cyfalaf **penodol** yw cymeradwyaethau credyd atodol (SCAs). Mae'r golofn hon yn rhoi swm GCF ac SCAs.
- (b) Mae grantiau cyfalaf a chyfraniadau eraill yn wahanol i grant cyfalaf cyffredinol (a gynhwysir yn y golofn flaenorol) gan fod rhaid eu defnyddio i ariannu prosiectau cyfalaf **penodol**.

**E1 Estimated levels of reserves,
by authority, 1 April 2000**

**Amcangyfrif o lefelau cronfeydd
wrth gefn, yn ôl awdurdod, 1 Ebrill
2000**

£ 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	1,305	1,902	2,421	Ynys Môn
Gwynedd	1,988	14,156	3,200	Gwynedd
Conwy	2,000	3,433	3,462	Conwy
Denbighshire	130	-	-3,500	Sir Ddinbych
Flintshire	2,361	-2,102	612	Sir y Flint
Wrexham	1,450	1,900	1,300	Wrecsam
Powys	530	9,343	3,697	Powys
Ceredigion	1,422	4,550	2,695	Ceredigion
Pembrokeshire	1,863	6,369	6,549	Sir Benfro
Carmarthenshire	2,837	9,262	6,394	Sir Gaerfyrddin
Swansea	3,800	7,553	3,621	Abertawe
Neath Port Talbot	2,631	7,658	6,400	Castell-nedd Port Talbot
Bridgend	1,495	100	4,700	Pen-y-bont ar Ogwr
The Vale of Glamorgan	681	7,831	2,057	Bro Morgannwg
Cardiff	3,458	21,996	5,188	Caerdydd
Rhondda Cynon Taff	4,814	4,364	-	Rhondda Cynon Taf
Merthyr Tydfil	962	2,560	1,000	Merthyr Tudful
Caerphilly	2,200	19,230	9,500	Caerffili
Blaenau Gwent	1,002	3,588	2,165	Blaenau Gwent
Torfaen	1,431	2,600	2,400	Tor-faen
Monmouthshire	1,100	6,500	4,000	Sir Fynwy
Newport	3,013	30,213	6,850	Casnewydd
All county/county borough councils	42,473	163,006	74,711	Pob cyngor sir/bwrdeistref sirol
Police authorities:				Awdurdodau heddlu:
Dyfed Powys	-	1,526	527	Dyfed Powys
Gwent	-	4,209	2,997	Gwent
North Wales	-	3,320	3,175	Gogledd Cymru
South Wales	-	20,790	3,090	De Cymru
All police authorities	-	29,845	9,789	Pob awdurdod heddlu
Fire authorities:				Awdurdodau tân:
Mid and West Wales	-	222	-	Canolbarth a Gorllewin Cymru
North Wales	-	1,517	-	Gogledd Cymru
South Wales	-	909	509	De Cymru
All fire authorities	-	2,648	509	Pob awdurdod tân
Wales	42,473	195,499	85,009	Cymru

Source: general fund revenue accounts return

Ffynhonnell: ffurflenni cyfrifon referiw cronfeydd cyffredinol

APPENDIX E
ATODIAD E

E2 Accumulated capital receipts, by authority, 31 March 2000

£ thousands

	Usable cash-backed receipts Derbyniadau arian parody gellir eu dyddioar		
	Housing revenue account (HRA)	Other services	Total
	Cyfrif referiw tai (HRA)	(b) Gwasanaethau eraill	Cyfanswm
County/county borough councils (c):			
Isle of Anglesey	-	1,146	1,146
Gwynedd	607	1,047	1,654
Conwy	1,130	1,087	2,217
Denbighshire	1	746	747
Flintshire	1,096	1,537	2,633
Wrexham	1,168	1,866	3,034
Powys	1,494	1,936	3,430
Ceredigion	1,188	660	1,848
Pembrokeshire	2,704	2,959	5,663
Carmarthenshire	500	1,764	2,264
Swansea	2,638	3,217	5,855
Neath Port Talbot	744	-	744
Bridgend	1,441	4,745	6,186
The Vale of Glamorgan	6,591	-	6,591
Cardiff	1,309	2,114	3,423
Rhondda Cynon Taff	891	366	1,257
Merthyr Tydfil	5	290	295
Caerphilly (d)	780	2,417	3,197
Blaenau Gwent	4,005	175	4,180
Torfaen	1,040	1,552	2,592
Monmouthshire	1,376	-	1,376
Newport (e)	-	6,822	6,822
All county/county borough councils	30,708	36,446	67,154
Police authorities:			
Dyfed Powys	-	1,536	1,536
Gwent	-	-	-
North Wales	-	1,566	1,566
South Wales	-	844	844
All police authorities	-	3,946	3,946
Fire authorities:			
Mid and West Wales	-	45	45
North Wales	-	14	14
South Wales	-	97	97
All fire authorities	-	156	156
Wales	30,708	40,548	71,256

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-HRA housing receipts.
- (c) Includes receipts received from predecessor authorities.
- (d) Within the amount for other services £1,798k has been earmarked for specific projects.
- (e) Within the amount for other services, £44k has been earmarked for specific projects.

Derbyniadau cyfalaf cronol, yn ôl awdurdod, 31 Mawrth 2000

£ miloedd

Receipts set aside (a) Derbyniadau a nelltuwydar (a)			
Housing revenue account (HRA)	Other services	Total	
Cyfrif referiw tai (HRA)	(b) Gwasanaethau eraill	Cyfanswm	
-	-	-	Cynhorau sir/bwrdeistref sirol:
7,340	1,320	8,660	Ynys Môn
-	-	-	Gwynedd
606	-	606	Conwy
-	-	-	Sir Ddinbych
-	-	-	Sir y Flint
-	-	-	Wrecsam
-	-	-	Powys
8,090	919	9,009	Ceredigion
-	-	-	Sir Benfro
16,282	3,902	20,184	Sir Gaerfyrddin
-	-	-	Abertawe
26,625	6,735	33,360	Castell-nedd Port Talbot
-	-	-	Pen-y-bont ar Ogwr
32,411	2,515	34,926	Bro Morgannwg
21,330	6,713	28,043	Caerdydd
28,729	10,441	39,170	Rhondda Cynon Taf
7,989	1,646	9,635	Merthyr Tudful
29,392	7,885	37,277	Caerffili (d)
-	-	-	Blaenau Gwent
-	-	-	Tor-faen
15,841	1,782	17,623	Sir Fynwy
-	-	-	Casnewydd (e)
194,635	43,858	238,493	Pob cyngor sir/bwrdeistref sirol
-	-	-	Awdurdodau heddlu:
-	-	-	Dyfed Powys
-	1,096	1,096	Gwent
-	1,385	1,385	Gogledd Cymru
-	2,481	2,481	De Cymru
-	-	-	Pob awdurdod heddlu
-	-	-	Awdurdodau tân:
-	-	-	Canolbarth a Gorllewin Cymru
-	-	-	Gogledd Cymru
-	23	23	De Cymru
-	23	23	Pob awdurdod tân
194,635	46,362	240,997	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.
- (d) O fewn y swm ar gyfer gwasanaethau eraill mae £1,798k wedi'i glustnodi ar gyfer prosiectau penodol.
- (e) O fewn y swm ar gyfer gwasanaethau eraill mae £44k wedi'i glustnodi ar gyfer prosiectau penodol.

APPENDIX E
ATODIAD E

**E3 Credit ceiling, by authority, 31
March 2000 (a)**

**Terfyn uchaf credyd, yn ôl
awdurdod, 31 Mawrth 2000 (a)**

	£ thousand	£ per head (b)	
	£ miloedd	£ y pen	
County/county borough councils (c):			Cynhorau sir/bwrdeistref sirol (c):
Isle of Anglesey	64,692	990	Ynys Môn
Gwynedd	101,662	873	Gwynedd
Conwy	82,655	737	Conwy
Denbighshire	83,187	914	Sir Ddinbych
Flintshire	114,119	774	Sir y Flint
Wrexham	91,321	728	Wrecsam
Powys	121,272	960	Powys
Ceredigion	60,955	850	Ceredigion
Pembrokeshire	102,351	900	Sir Benfro
Carmarthenshire	137,133	812	Sir Gaerfyrddin
Swansea	207,062	901	Abertawe
Neath Port Talbot	115,796	838	Castell-nedd Port Talbot
Bridgend	101,519	771	Pen-y-bont ar Ogwr
The Vale of Glamorgan	84,469	697	Bro Morgannwg
Cardiff	246,314	759	Caerdydd
Rhondda Cynon Taff	186,613	776	Rhondda Cynon Taf
Merthyr Tydfil	50,124	892	Merthyr Tudful
Caerphilly	111,225	654	Caerffili
Blaenau Gwent	63,259	882	Blaenau Gwent
Torfaen	82,845	923	Tor-faen
Monmouthshire	50,862	587	Sir Fynwy
Newport	115,315	834	Casnewydd
All county/county borough councils	2,374,750	809	Pob cyngor sir/bwrdeistref sirol
Police authorities:			Awdurdodau heddlu:
Dyfed Powys	4,381	9	Dyfed Powys
Gwent	5,179	9	Gwent
North Wales	2,158	3	Gogledd Cymru
South Wales	14,521	12	De Cymru
All police authorities	26,239	9	Pob awdurdod heddlu
Fire authorities (d):			Awdurdodau tân (d):
Mid and West Wales	2,507	3	Canolbarth a Gorllewin Cymru
North Wales	2,213	3	Gogledd Cymru
South Wales	4,525	3	De Cymru
All fire authorities	9,245	3	Pob awdurdod tân
Wales	2,410,234	821	Cymru

Source: capital outturn returns

Ffynhonnell: gwybodaeth alldro cyfalaf

- (a) Council or police fund credit ceiling at 31 March 2000, 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 crinfa'r cyngor cyngor neu gronfa'r heddlu ar 31 Mawrth 2000, h.y. heb gynnwys terfyn uchaf credyd y cyfrif refeniw 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 *gwarant 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 agregeidig*.

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 agrededig o RSG, mae Cynulliad Cenedlaethol Cymru yn penderfynu ar lefel o *gyfanswm gwariant safonol* ac wedyn yn pennu lefel *cyllid allanol agrededig* (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 agrededig 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 feddylol/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 fenthycia; telir yr ad-daliadau blynyddol o brifswm a llog a geir o ganlyniad o *wariant refeniw*. Ar wahân i'r taliadau hyn am fenthyciadau, mae gan wariant cyfalaf hefyd oblygiadau ar gyfer yr elfen *gyfredol* o *wariant refeniw*, gan fod asedau newydd yn cynhyrchu costau refeniw newydd, megis staffio, gwres a chostau glanhau.

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

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

Gwariant refeniw - gwariant y mae angen ei ariannu o refeniw yn y flwyddyn gyfredol. Mae hyn yn cynnwys cost barhaus cynnal gwasanaethau lleol, gan gynnwys cyflogau gweithwyr cyflogedig a phrynu nwyddau a gwasanaethau (gweler elfen *gyfredol gwariant refeniw*) a chost ariannu *gwariant cyfalaf* (gweler elfen *taliadau cyfalaf gwariant refeniw*). Mae gan wariant refeniw hefyd ystyr benodol wrth ystyried cyfanswm gwariant refeniw, sef *gwariant refeniw gros heb gynnwys* yr hyn a ariennir gan *grantiau penodol y llywodraeth* y tu allan i *gyllid allanol 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.