Finance Committee

FIN(4)-08-12 - Paper 2

Prudential Borrowing and innovative approaches to capital funding

March 2012

INTRODUCTION

1. The Welsh Local Government Association (WLGA) represents the 22 local authorities in Wales, and the three national park authorities, the three fire and rescue authorities, and four police authorities are associate members.

2. It seeks to provide representation to local authorities within an emerging policy framework that satisfies the key priorities of our members and delivers a broad range of services that add value to Welsh Local Government and the communities they serve.

Background and the Prudential Code

3. Under Sections 1 and 12 respectively of the Local Government Act 2003, local authorities have the power to borrow and invest for (a) any purpose relevant to their functions, and (b) the purpose of the prudential management of their financial affairs.

4. The prudential system for local authority capital finance was introduced on 1 April 2004 and enables local authorities to decide for themselves how much they can afford to borrow based on a prudent assessment of their capital needs. The duty to determine the level of affordable borrowing places reliance on self-regulation under professional codes of practice including the Chartered Institute of Public Finance and Accountancy's (CIPFA) Prudential Code for Capital Finance in Local Authorities.

5. This new prudential system replaced the capital financing regime set out in Part IV of the Local Government and Housing Act 1989, whereby capital expenditure funded by borrowing (and all other forms of credit) was controlled through the issue by the Welsh Government of credit approvals, i.e. authorities were only able to borrow to the extent authorised by the Welsh Government. Any borrowing needs a revenue resource to pay for it over the period of the loan so without extra revenue to fund the costs of borrowing (for instance through tax raising) scarce revenue resources will be used up.

What is the total level of prudential borrowing across Wales and the prudential borrowing limit in each year since the inception of the scheme?

6. In this evidence and in any subsequent oral evidence presented to the Finance Committee it should be noted that the following terms will be used in describing local authority borrowing. The Prudential Code 2004 relates to the **total borrowing** of

an authority; there are two limits on **total external debt**; the 'Authorised Limit' and the 'Operational Boundary' **both of these 'limits' are calculated and set by the local authority** for the forthcoming and following two financial years. In calculating these limits the authority will ensure that they are consistent with future plans for capital expenditure and their treasury management statement and practices.

7. The 'Authorised Limit' is defined by the CIPFA Code as:

   Authorised limit for external debt = authorised limit for borrowing + authorised limit for other long term liabilities

8. The 'Operational Boundary' is defined in the following way:

   Operational Boundary for external debt = operational boundary for borrowing + operational boundary for other long term liabilities.

9. The operational boundary is the authority's prudent (but not worse case) expectation of their maximum level of external debt. It will be informed by capital expenditure plans, capital financing requirements and cash flow projections. It is a key tool for in year monitoring. The authorised limit is the higher figure and provides headroom over and above the operational boundary sufficient for example, unusual cash movements, which if breached is referred to members for resolution.

Unsupported borrowing

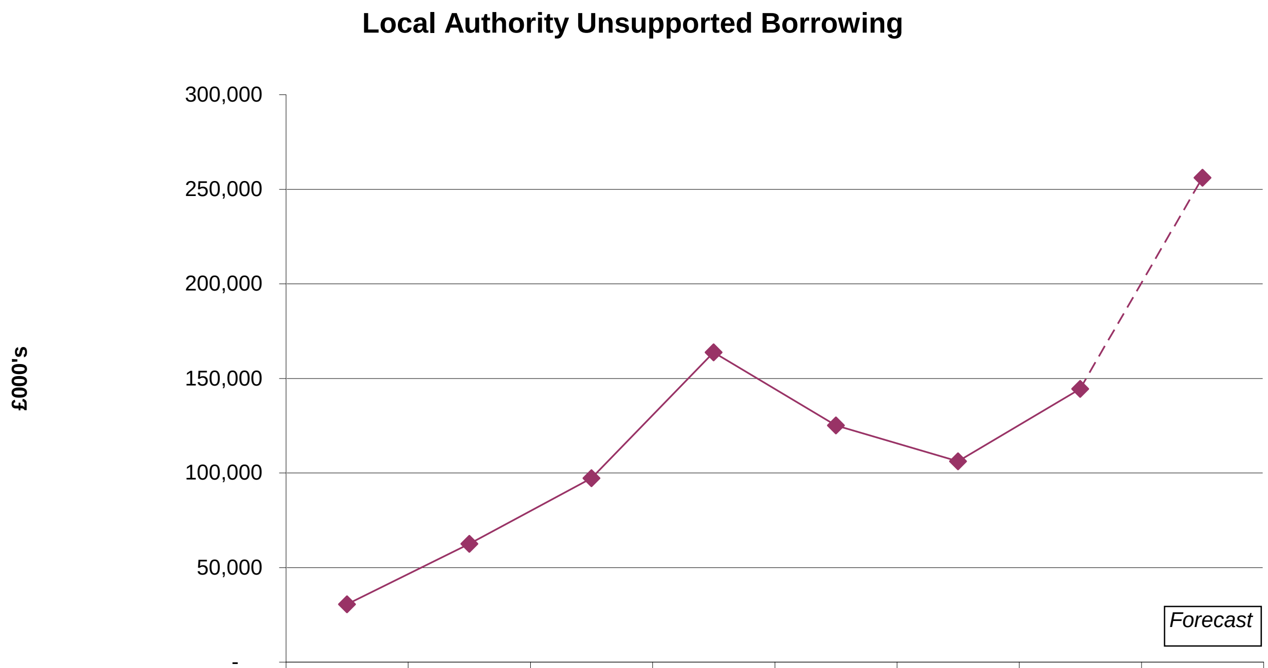
10. In presenting this evidence the WLGA, working with the Society of Welsh Treasurers (SWT) has answered the questions from the position that the questions relating to 'prudential borrowing' are actually concerned with 'unsupported borrowing' i.e. the borrowing undertaken by an authority that is not supported by a government grant. This is a crucial distinction as when using unsupported borrowing authorities must find the necessary financing from within their existing resource total.

11. The take up of unsupported borrowing does vary between local authorities and some authorities have done only limited amounts. This may be due to a cautious approach to borrowing generally, other available forms of financing such as capital receipts, or a political aim locally to keep council tax increases down. Authorities are also free to undertake unsupported borrowing to fund projects partially funded by the Welsh Government grants but again taking into account the councils overall financial position.

12. Given the ever tightening level of public finances and the continued growth in demand for public services in Wales there is a huge amount of pressure on a small amount of capital funding. The disaggregation of different borrowing streams is difficult from a technical, treasury management perspective but also from a strategic and planning perspective where they should be considered together. Decisions on the determined level of capital expenditure should be taken considering both supported and unsupported borrowing as a part of the level of affordable debt.

13. Figure 1 sets out the levels of new unsupported borrowing undertaken by all Welsh local authorities (including Police, Fire and National Park Authorities) since the beginning of the scheme.

Figure 1[1]



	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12
Self Financed Borrowing	30,465	62,509	97,182	163,742	125,046	106,137	144,448	256,092

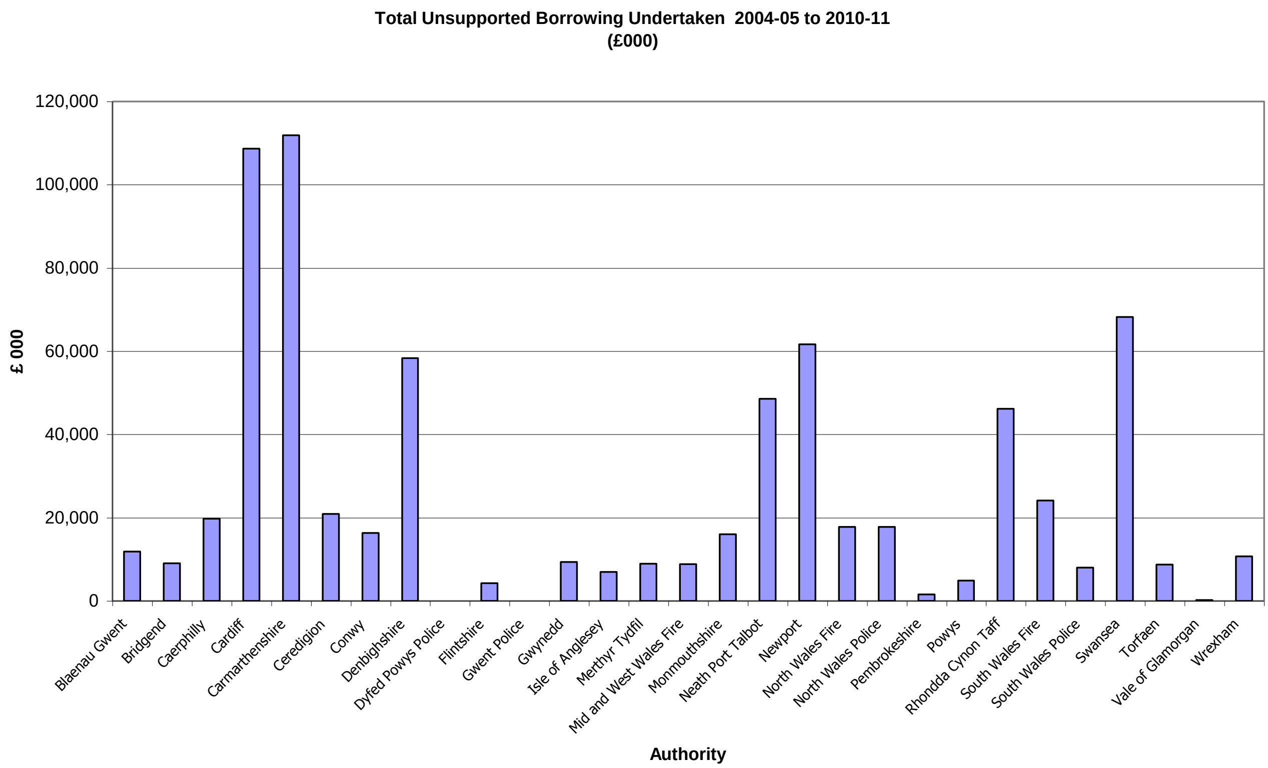
14. Since 2004-2005 (to 31/3/2011) authorities have financed **£730million** of capital expenditure through unsupported borrowing. This has increased from £30million in 2004-2005 (3.54% of total capital expenditure) to £144million in 2010-2011 (14.48% of total capital expenditure). It is expected that in 2011-2012 authorities will use over a **quarter of a billion pounds (£256million)** and this **will represent 24%** of their total capital expenditure.

[1] Data taken from Capital Outturn and forecast returns 2004-2012

15. It is evident from the chart that following the emergence of the global financial crisis in 2007 – 2008 there was a marked reduction in some authorities' appetite for unsupported borrowing given the uncertainties surrounding the public finances. The increase seen in 2010-2011 represents recognition that the financial settlement in the Comprehensive Spending Review 2010 saw Wales' capital severely reduced. In light of these cuts and a significant reduction in the availability of other sources of finance such as capital receipts, authorities were forced to use more unsupported borrowing to ensure that service critical schemes were started and completed. This trend is repeated in 2011-2012.

16. Individual authorities have developed differing positions regarding the use of unsupported borrowing and can be seen in figure 2. (A full listing of all unsupported borrowing undertaken by Welsh authorities since the schemes inception can be found at Annex 1)

Figure 2[2]



17. Figure 3 illustrates the levels of unsupported borrowing undertaken per head of the population. The differential occurs because each authority will approach its capital financing requirements from their own perspective. They will have differing circumstances in terms of previous investment levels and current investment

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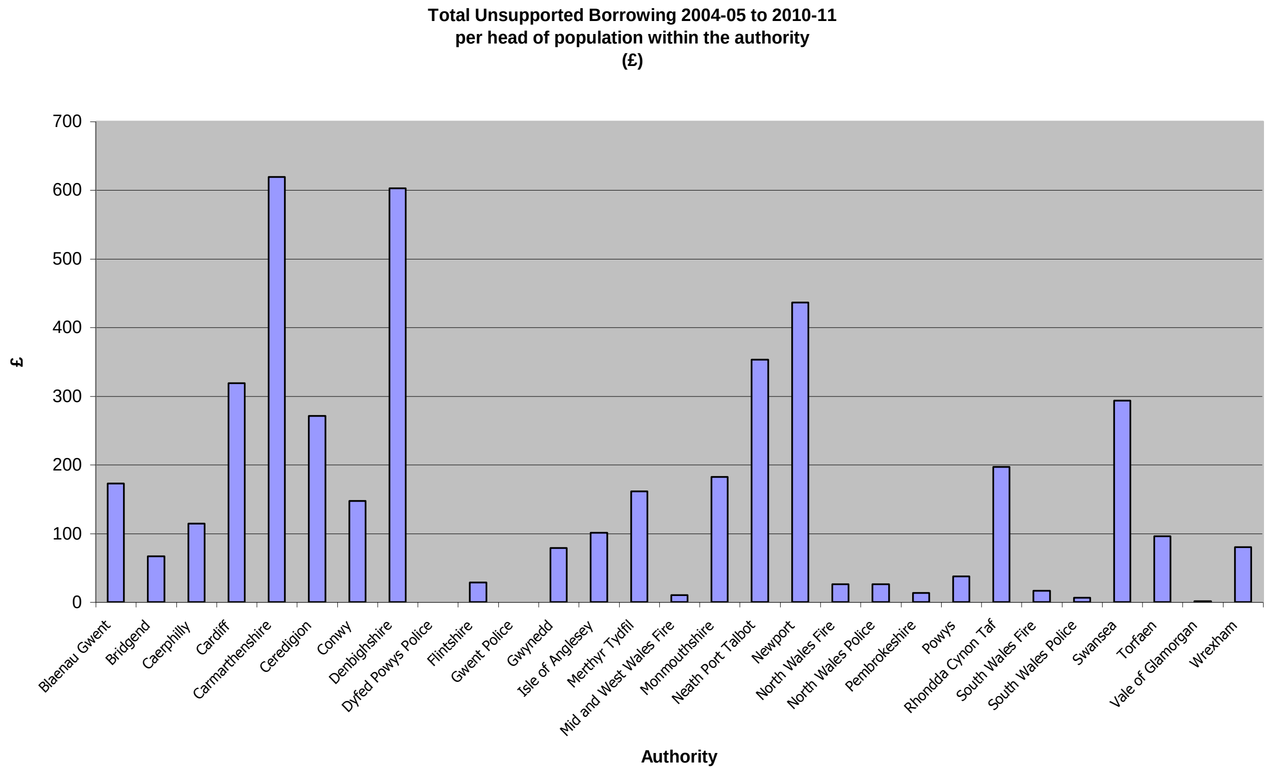
[2] Data taken from Capital Outturn returns 2004-2011

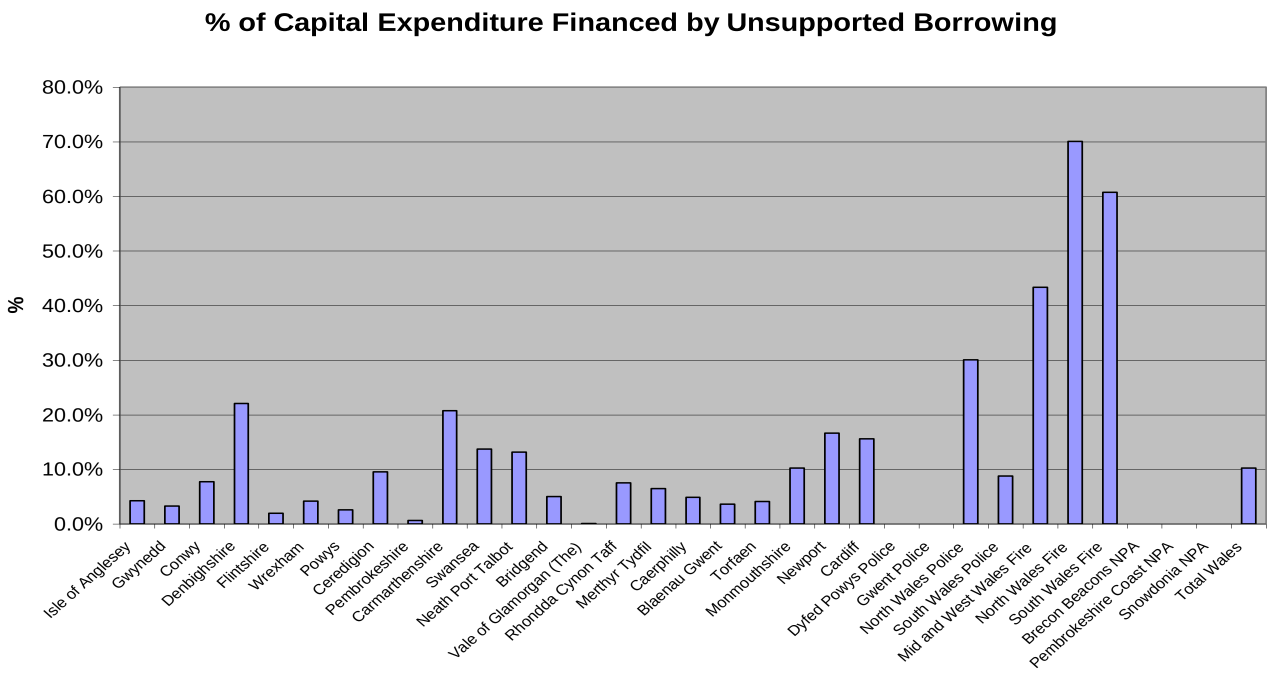
priorities. There will also be a range of differing views of risk and risk appetites. The Authority must use its own professional judgement to determine that the funding raised is "Sustainable, Affordable and Prudent" taking into account the councils overall financial position.

Figure 3[3]



[3] Data taken from Capital Outturn returns 2004-2011

Figure 4[4]



18. Figure 4 shows the percentage of capital expenditure financed by unsupported borrowing.

19. Carmarthenshire's position as the highest user of unsupported borrowing, both in absolute are relative terms, relates to specific policy and financing decisions in four key areas. These are; the Modernising Education Provision Programme (refurbishment and new build of education establishments), the HRA Programme (Meeting the WQHS on Council housing), the recent Highways Improvement WG funding and the Fleet Replacement Programme (purchase of new/replacement vehicles) which, in many cases, replaces leasing arrangements.

20. The local authority that has undertaken the smallest amount of unsupported borrowing is the Vale of Glamorgan. This has been a conscious decision at the authority where, to date, other funding streams have been utilised. However, the authority recognises that in the future the pressures of meeting the Welsh Quality Housing Standard (WQHS), the funding challenges presented by the 21st Century Schools initiative and the Local Government Borrowing Initiative highway scheme will mean a greater amount of unsupported borrowing being used.

21. In considering the question of limits, figure 5 sets out the authorised limit, operational boundary and total borrowing for each authority for the financial year

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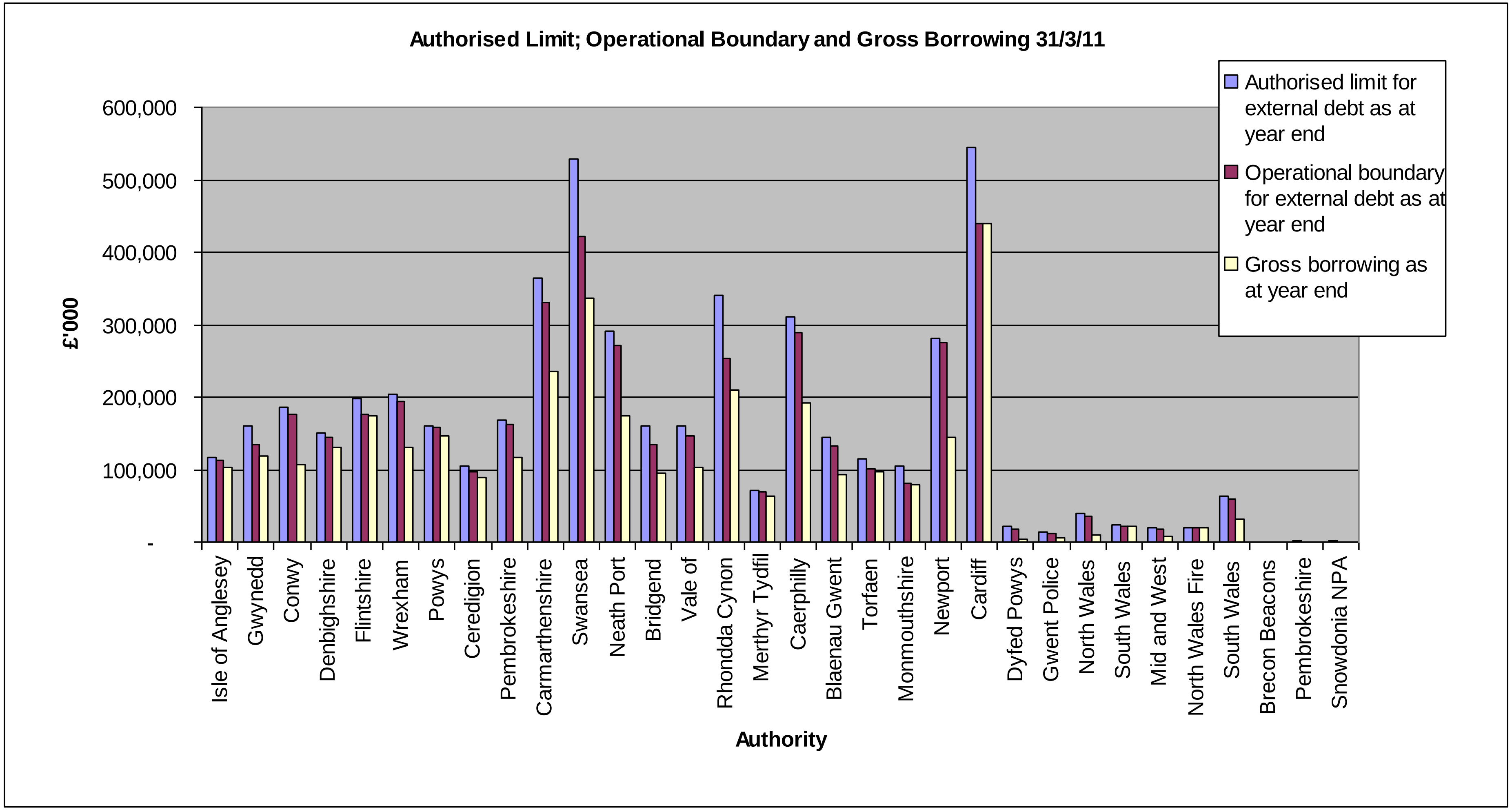
[4] Data taken from Capital Outturn returns 2004-2011

ending 31 March 2011. The total authorised limit for Welsh authorities in the financial year 2011 was £5.06billion and the operational boundary was £4.48billion. In that year the actual external borrowing was £3.48billion. The authorised limit and the operational boundary are not limits for the amount of total borrowing that an authority can undertake but relate to the **level of external debt** at any given time.

22. There is an emerging trend amongst authorities that they use internal borrowing whenever possible as this is a more cost effective option than borrowing from the market as the cost is solely the loss of investment income, which at the moment could be as low as 0.25%. Many treasury management strategies will encourage the effective use of internal borrowing.

Figure 5[5]



5 Data taken from Capital Outturn returns 2004-2011

What measures are taken to determine and keep under review prudential borrowing limits, including the processes, consideration of revenue implications and how this is undertaken?

23. There is no statutory limit to an authority's prudential borrowing, unsupported or supported, and all borrowing is considered as part of the authority's broader capital programme. All authorities will have to ensure their compliance with the CIPFA prudential code and demonstrate this compliance during external audit of their accounts each year. The overall amount of external borrowing, of which unsupported borrowing forms a part, is calculated each year as the Capital Financing Requirement. One of the Prudential Indicators required by CIPFA's Prudential Code is the amount of borrowing costs (MRP and External interest) as a proportion of the budget and this is used as an important headline indicator.

24. A suite of Treasury Management and Prudential Indicators are produced by authorities before the start of the financial year. These ensure that capital investment decisions are affordable, prudent and sustainable. The Indicators are set within the Treasury Strategy Statement. They are also monitored at an appropriate frequency (often quarterly) and reported to the appropriate political level, Executive / Cabinet or Council. The operational boundary itself will be monitored on a daily basis once daily money market transactions have taken place as a part of the normal treasury management activities undertaken by local authorities.

25. Any unsupported borrowing is approved as part of the discussions on the whole Capital Programme. It is another means of financing along with supported borrowing, grants and contributions and capital receipts.

26. The management of a capital programme will have a series of approval processes and form a key part of the budget setting process; this will involve both officer and member considerations. The Executive / Cabinet will have a significant role but the broader considerations will also be informed by the full budget processes which will engage all members in the scrutiny and agreement of the budget. The management of capital expenditure is becoming increasingly sophisticated in Welsh authorities and there is an understanding that capital investment decisions need to contribute to the achievement of the authority's strategic objectives. Authorities will seek to link their asset management plan, capital strategy and treasury management strategy which should all be based on the same consistent assumptions regarding capital expenditure and financing profiles.

27. There are a range of approaches developed across Wales in how unsupported borrowing is used and how its use is approved. The key consideration in all of these is that the borrowing is affordable and the revenue costs are either:

    - met from existing resources because it is an authority priority; or

    - met from the benefits of the capital investment.

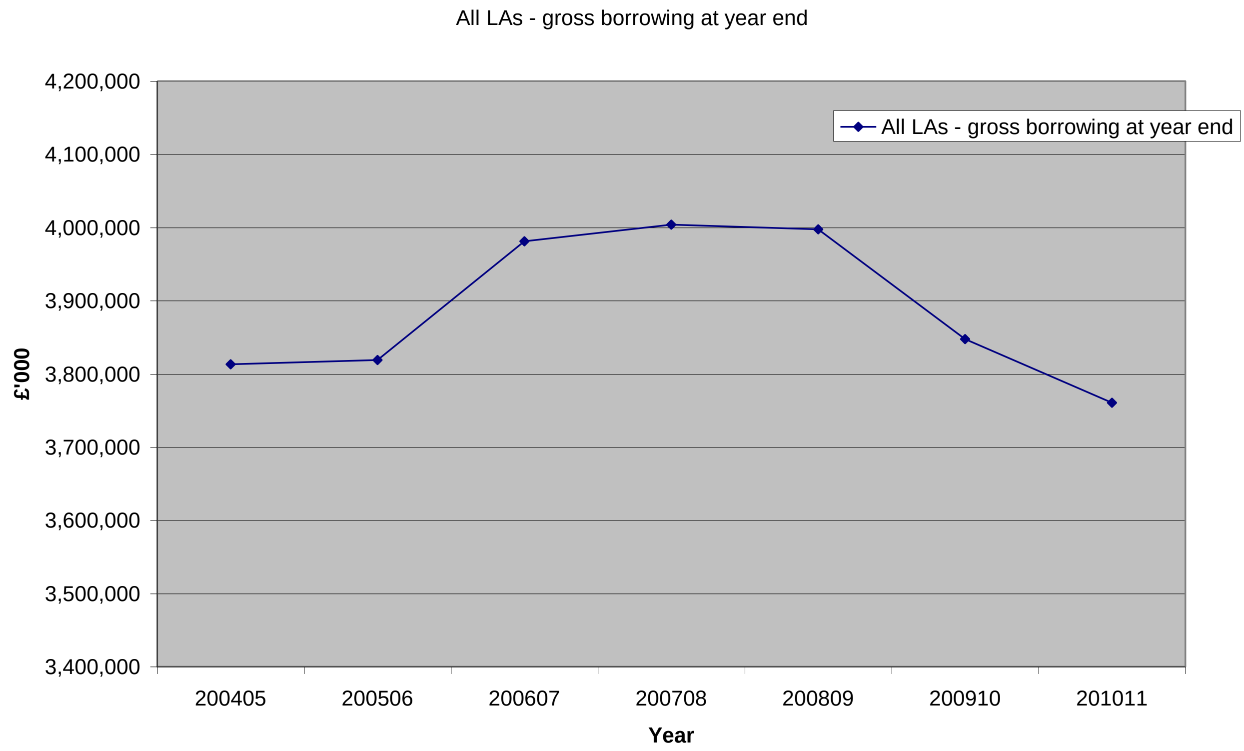
28. In order to control the savings and ensure a 'corporate' focus is maintained a number of authorities identify the revenue savings of a specific project and these are then "vired" from the spending portfolio to a central debt management budget for the period of the prudential borrowing and are controlled centrally.

29. Critically, in all authorities the revenue implications are considered when a project is proposed and the revenue funding identified. The funding is also considered as part of the medium term financial plan. Some authorities have made a policy decision that they will not increase Council Tax to finance unsupported borrowing.

What is the level of outstanding debt at 31 March 2011 and the implications in terms of annual repayments due in the future?

30. As at the 31 March 2011 the **total gross borrowing** outstanding **(both unsupported and supported borrowing)** was £3.76billion. This has fallen from a high of £4billion in 2007-2008. The reducing level of gross borrowing seen in figure 6 contrasts with the rising levels of unsupported borrowing identified in figure 1. It represents a conscious decision on the part of authorities to reduce their levels of external borrowing as a value for money consideration (to reduce reducing interest payments) and a consequence of treasury management strategies to maximise the use of internal resources such as internal borrowing. Furthermore, historic debts, brought forward from previous authorities, are falling out.

Figure 6[6]



31. In 2010-2011 local authorities budgeted £340million for debt management (both supported and unsupported), this represents 4.7% of net revenue authority expenditure. The level was predicted to remain at the same in 2011-12.

What is the average cost of servicing prudential borrowing, in terms of total amount borrowed compared to total amount repaid over the lifetime of the borrowing?

32. Because Welsh authorities operate integrated treasury management strategies and meet the standards set out in the CIPFA Treasury Management Code of Practice it is not possible to separate and identify the average cost for unsupported borrowing. At any time an authority will look across its borrowing requirement and seek to achieve the most cost efficient borrowing to meet their needs. Furthermore, in following accounting practice it is not possible to match specific borrowing to a specific asset.

33. Welsh authorities have developed robust business planning processes which will identify a funding requirement and the cost of borrowing the funds necessary to implement the changes and this will be considered as a part of the decision making process. There are a range of mechanisms that authorities can use to assess

[6] Capital forecast forms; Welsh Government

business cases such as internal rate of return or net present value but these decisions are separate to the actual financing. The critical rule is that the result of the business case must be greater than the opportunity cost of the borrowing.

Provide a brief overview of the nature of projects / purposes for which funds from prudential borrowing have been used

34. There is a high degree of similarity in the schemes that Welsh authorities have chosen to use unsupported borrowing for and these will be outlined further in this section. Furthermore there were a number of common drivers for the use of unsupported borrowing:

- Opportunity – through sound financial planning authorities have been able to take advantage of their borrowing powers to take decisions that provide greater efficiency within their organisations. Examples of opportunity could be buying a building when the cost of the debt is less than the lease charge, and managing vehicle fleet through purchase rather than lease.

- Return – There are some decisions that are taken because the investment will make a return for the authority. Examples could be investment in energy efficient buildings, the release of funding through consolidating education provision into a reduced number of schools eliminating surplus places or investment in leisure centres where upgraded facilities create higher income streams or reduced running costs.

- Member choice/priority – There will be occasions where local politicians determine a policy choice and the decision is supported through investment in unsupported borrowing when this resource could have been spent elsewhere.

35. The main areas where unsupported borrowing has been used are:

- **The purchase of vehicles, plant and equipment** – savings due to capital charges being less than the lease cost;

- **Leisure Facilities** – new and improved services are funded through unsupported borrowing and the greater footfall and membership provides the income to support the borrowing;

- **Education and rationalisation of surplus places** – through consolidating school places old and expensive buildings can be closed, there are consequently fewer buildings to support and maintain and these are often cited as having reduced energy costs and providing an enhanced learning environment;

- **Energy efficient premises** – old office accommodation can be expensive to maintain and heat through moving to newer premises reductions in maintenance and energy costs will cover additional capital charges;

- **Photovoltaic (PV) Cells** – a number of authorities have fitted PV cells to both council buildings and council houses to reduce energy costs and provide income through the feed in tariff scheme;

- **Improved street lighting stock** – authorities are able to invest through the reduced running costs of new stock

- **Housing** – for those authorities who have either chosen to retain their housing stock or have been unsuccessful in their transfer ballots unsupported borrowing funding through the Housing Revenue Account (HRA) and tenants' rents is the key means of achieving the Wales Housing Quality Standard.

- **Invest to save schemes -** authorities have chosen to use unsupported borrowing to finance internal schemes that will promote efficiency within the organisation, eg as a part of IT investment and change processes.

LGBI – Highways Infrastructure Improvements

36. In 2011-2012 the Welsh Government and the WLGA designed and agreed a scheme to promote investment in local authority highways. It provided authorities with additional resource to allow an increase of unsupported borrowing to finance expenditure on highways infrastructure. The programme will, over a three year period, provide approximately £170m additional funding. This was the first scheme of its type; it is reliant upon authorities providing robust business cases for their investment plans and these being considered at a regional level through the transport consortia. The scheme has received a positive response from local government as a means of improving highways infrastructure across Wales. Furthermore, through effective supply chain management it will create a stimulus in the Welsh economy.

Are there any lessons learned or concerns would wish to highlight in relation to prudential borrowing?

37. Since the introduction of the Prudential Code authorities have developed their use of unsupported borrowing. The freedom provided by the introduction of the Prudential Code encouraged a new way of thinking about capital investment decisions and how they link with wider strategic objectives and plans. It also required the development of a new set of skills in order to make best use of the powers for the benefit of local communities. This has been undertaken in a prudent way ensuring that the decisions made today have not left an unaffordable legacy for future generations. The affordability indicators of the Prudential Code are an important monitoring mechanism for authorities but they will be established locally. The Prudential Code states that authorities should have regard for the following matters:

    - affordability, eg implications for the Council Tax
    - prudence and sustainability, eg implications for external borrowing
    - value for money, eg option appraisal
    - stewardship of assets, eg asset management planning
    - service objectives, eg strategic planning for the authority
    - practicality, eg achievability of the forward plan

38. Unsupported borrowing has proved to be a valuable option for local authorities in progressing business cases, saving money and enabling change. But it is critical that the 'golden rule' of unsupported borrowing is adhered to i.e. that the borrowing should not be undertaken unless there is a sufficient, sustainable revenue stream committed to support it. Furthermore it is important that "fixed" costs such as capital charges do not become too great a proportion of the revenue budget as that makes efficiency savings harder to achieve as there is less ordinary revenue expenditure to be saved.

39. **This is a very important consideration; although the use of unsupported borrowing has increased as authorities try to bridge the gap between capital investment need and the available funding, there is a revenue 'tail' associated with all borrowing. There is a need to balance capital investment needs with any potential to to constrain the delivery of mainstream services.**

40. With decreasing core capital funding and reduced ability to raise capital receipts there is a very real danger that unsupported borrowing is seen as the only answer to capital shortfalls. Significantly increasing the financing costs to net revenue stream percentage or 'silting up the revenue budget with mortgage costs' is not a sustainable approach.

41. Given the complex relationship between capital and revenue expenditure and need it is inadvisable to consider one without the other.

Provide a brief overview of any alternative mechanisms the authority may be considering to finance capital investment in the future

42. Local authorities continuously seek alternative funding mechanisms to lever much needed resources into local areas and economies. This investment can be used to directly fund assets or to work in partnership with others, to allow greater levels of investment. Local authorities have considered and will continue to consider the mechanisms set out below.

43. **Tax Increment Financing** - The current approach to TIF being explored in England and Scotland proposes that 70% of the business rate uplift in a designated area is retained locally with the remaining 30% being returned to the centre. If through the CBD project Cardiff delivers 200,000 sq ft of new, occupied, development each year over the 5 year life of the Enterprise Zone, this could equate to around £1m of locally retained revenue per year, totalling £5m by the end of the life of the Enterprise Zone. £5m of revenue retained over 25 years would enable borrowing of circa £50m to invest in major infrastructure improvements.

44. **European Funding** - In light of the current economic crisis, and in particular the scale of the cuts Wales is facing in capital expenditure, the need to invest in capital infrastructure should be very high up on the list of priorities for the future European Structural Fund Programmes for Wales. We will need to be much more creative and innovative in how we use future European Funding as a catalyst for further investments from the private sector and be cleverer about how to achieve more sustainable investments.

45. The scale of the cuts across the public sector will make it more challenging to find match funding in the new programmes. As a result every opportunity to assist in this will need to be explored. A specific match funding pot will be essential for the next programming period but this has to align with the Structural Fund processes and be much more flexible and open than the current Targetted Matched Fund pot. Further,

clarity around other potential Welsh Government departmental match funding sources will be critical early on in the new programming period.

46. In the future programmes we will need to work together in order to lever maximum value from financial packages which utilise Welsh Government departmental budgets such as the Centrally Retained Capital Fund, funding for Regeneration Areas, the new Communities First Programme, education and skills, and other organisations' budgets such as the Big Lottery and Job Centre Plus etc to add value to the European Funding. This needs to include how to make more use of match funding the European Funds at source to make it easier for businesses and communities to access this much needed funding in the future.

47. This will also need to include more creative thinking about how we fund capital infrastructure projects in the future, including accessing funding from other EU sources such as the Connecting Europe Facility for Infrastructure investments and maximising the borrowing potential of local government, to act as a catalyst for further investments from the private sector.

48. **Joint European Support for Sustainable Investment in City Areas (JESSICA)** – Is essentially a partnership approach to investing in urban areas. It allows authorities to work with partners in both the public and private sector to find innovative funding solutions to project financing whilst using European structural funds. In Wales the Regeneration Investment Fund for Wales (RIFW) is a Welsh Government funded vehicle.

49. **Local Asset Backed Vehicle** – allow authorities to use their assets, rather than cash, to engage partners in investment vehicles. These have been used extensively in England with Croydon being a leading proponent of the model.

50. **Public Private Partnerships (PPP)** – for many in Wales the discussion regarding PPPs has become a binary argument focused on those either positive negative experiences of private finance initiative (PFI). The WLGA has worked with partners such as CBI Wales to understand the potential for greater private sector engagement recognising that there have been political restraints put upon its use in other parts of the Welsh public service.

51. **Securitisation** - is the disposal of future revenues. For example, someone receiving rents from properties might transfer the entitlement in exchange for an immediate lump-sum payment. From a technical accounting viewpoint, securitisation appears to be the sale of an asset (the future revenue stream) and the lump-sum received is

the sale proceeds, not borrowed money. But the strategy achieves the same result as borrowing and it might be thought that it could be used as an alternative to it. This is a very new funding model being looked at by some of the London Boroughs.

Do you have any views on potential implications on local authorities of the Welsh Government's stated intention to maximising local authorities borrowing power to boost capital available for infrastructure?

52. The WLGA has long advocated the potential role of local government in supporting the need for infrastructure investment in Wales to encourage inward investment, enable business in Wales to be more effective and create a stimulus to the economy. We have engaged fully with the Welsh Government to ensure that the Local Government Borrowing Initiative will be a success.

53. However, given the pressures on both capital and revenue funding the WLGA and SWT have concerns that any significant movement towards a greater usage of revenue finance to support capital expenditure will constrict future budgetary flexibility and inhibit choices. The funding gap associated with schemes such as 21st Century Schools and major transport infrastructure schemes (eg M4 relief roads and electrification of rail lines) are significant and the revenue consequence of borrowing to 'fill' those gaps would be significant.

How could local authority borrowing be used to boost the levels of capital available for Welsh infrastructure?

54. The pilot Local Government Borrowing Initiative has demonstrated a model for leveraging greater investment in Welsh highway infrastructure through a collaborative approach. However, the scope for this approach is not infinite given the pressures facing revenue budgets across Wales. In this pilot there was agreement between the Welsh Government and local government regarding the area of expenditure but the importance of local choice and democratic decision making in the investment choices cannot be overstated

What alternative mechanisms of levering capital funding being considered by the Welsh Government in the preparation of their Infrastructure Plan, including the possibility of boosting borrowing by local authorities and other organisations?

55. The WLGA believes that the Welsh Government should have borrowing powers with or without tax devolution. However we agree with the Holtham Commission that the case for allowing the Welsh Government to borrow becomes even stronger when aligned with the devolution of tax powers as it would have greater control over its

own revenue. In the meantime Welsh Government has worked in partnership with local government on piloting a Local Government Borrowing Initiative which is due to commence in 2012-13, with Welsh Government providing additional resources to councils to create headroom in their revenue budgets to enable them to undertake prudential borrowing for additional capital investment in highways infrastructure.

In exploring innovative capital models proposed elsewhere in the UK, how these have been developed, utilised, and, where possible, how they have performed.

56. The WLGA and SWT have undertaken a number of pieces of work to establish the viability of differing approaches to capital financing models. Some of this work has been undertaken under the auspices of the the Capital Finance and Investment Group (CFIG) a key part of the infrastructure of the Partnership Council and the Consultative Forum on Finance.

57. The ongoing work in Scotland regarding TIF and the current work of the Local Government Association in England (LGA) who are looking at local government creating its own bond issuing vehicle are recent examples. The joint WLGA / CBI working group spent several months understanding the potential advantages of the public sector working alongside the private sector in managing and delivering capital investment.

58. However, the decision to use any of the more 'innovative' models that are outlined in paragraphs 43 – 52 is in essence a local choice. The hugely challenging financial environment that all of the Welsh public service is working in means seeking value for money and continued flexibility to respond to budgetary challenges are authorities' key concerns. The use of unsupported borrowing managed effectively in house removes the need for a partner to achieve a commercial return on any investments. This means that whilst interest rates remain at historically low levels, authority-led solutions are the most popular. There are exceptions to this, for instance the current TIF proposal in Cardiff.

For further information please contact:

Will McLean, Programme Lead, Resources Team
will.mclean@wlga.gov.uk
Welsh Local Government Association
Local Government House
Drake walk
Cardiff
CF10 4LG
Tel: 029 2046 8600

New Unsupported Borrowing undertaken by Local Authorities in Wales

	2004-05 £ 000's	2005-06 £ 000's	2006-07 £ 000's	2007-08 £ 000's	2008-09 £ 000's	2009-10 £ 000's	2010-11 £ 000's
Isle of Anglesey				888	534	4,109	1,389
Gwynedd	2,418		923	1,707	798	2,309	1,225
Conwy	172	2,278	2,740	3,455	2,913	3,543	1,244
Denbighshire	1,314	5,821	8,767	13,795	9,500	7,784	11,349
Flintshire	571	786	1,238	162	311	409	757
Wrexham	3,340	255	1,491	13	196	2,387	3,014
Powys	921	2,505	1,471			0	0
Ceredigion	1,222	1,630	2,104	661	15,191	31	40
Pembrokeshire						806	778
Carmarthenshire	7,057	4,317	9,912	16,712	24,033	21,466	28,399
Swansea		428	22,591	35,330	6,743	3,166	0
Neath Port Talbot	559	3,053	15,886	11,104	6,971	6,425	4,517
Bridgend	1,172	453	93	184	1,432	1,139	4,543
Vale of Glamorgan	178					0	0
Rhondda Cynon Taff	64	13,267	4,858	8,740	8,656	2,874	7,738
Merthyr Tydfil	1,917	1,600	780	4,676		0	0
Caerphilly		5,000	3,956	8,656	1,680	514	0
Blaenau Gwent	420	975	1,427	3,016	1,660	2,949	1,373
Torfaen			5,921			143	2,631
Monmouthshire		525	1,632	98	1,397	4,672	7,719
Newport	1,161	3,319	4,582	16,877	4,348	8,978	22,380
Cardiff	3,506	9,310	611	31,112	10,920	23,174	30,080
TOTAL WALES LA	25,992	55,522	90,983	157,185	97,283	96,879	129,176

Dyfed Powys Police	.	.	-	-	-	-	-
Gwent Police	.	.	-	-	-	-	-
North Wales Police	1,733	5,117	3,222	3,459	2,472	1,576	206
South Wales Police	283	202	-	-	7,000	-	482
Mid and West Wales Fire	.	703	1,462	965	1,078	2,505	2,174
North Wales Fire	2,457	271	729	1,934	4,678	1,636	6,032
South Wales Fire	.	694	786	199	12,535	3,541	6,378
Brecon Beacons	.	.	-	-	-	-	-
Pembrokeshire Coast	.	.	-	-	-	-	-
Snowdonia NPA	.	.	-	-	-	-	-
Total Wales	**30,465**	**62,509**	**97,182**	**163,742**	**125,046**	**106,137**	**144,448**