

# Local Authority Statistics: September 2014 quarter – tables

Embargoed until 10:45am – 12 December 2014

## Tables

The following tables are available in Excel format from the 'Downloads' box. If you have problems viewing the files, see [opening files and PDFs](#).

1. Local authority statistics, seasonally adjusted income
2. Local authority statistics, seasonally adjusted income, percentage change from previous quarter
3. Local authority statistics, seasonally adjusted expenditure
4. Local authority statistics, seasonally adjusted expenditure, percentage change from previous quarter
5. Local authority statistics, seasonally adjusted income, percentage change from same quarter previous year
6. Local authority statistics, seasonally adjusted expenditure, percentage change from same quarter previous year
7. Local authority statistics, actual income
8. Local authority statistics, actual expenditure

## Access more data on Infoshare

Infoshare allows you to organise data in the way that best meets your needs. You can view the resulting tables onscreen or download them.

### Use Infoshare

For this release, select the following categories from the Infoshare homepage:

Subject category: **Government finance**

Group: **Local authority statistics - LAS**

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## Data quality

### Period-specific information

This section contains data information that has changed since the last release.

- [Reference period](#)

### General information

This section contains information that does not change between releases.

- [Data source](#)
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## Period-specific information

### Reference period

The information in this release is compiled from data collected in the quarterly Local Authority Survey run in the September 2014 quarter.

### General information

#### Data source

Statistics in this release are based on data collected in the quarterly Local Authority Survey. Since 1 November 2010, we have collected information about New Zealand's 11 regional councils and 68 territorial authorities in the quarterly Local Authority Survey. The survey covers all regional and local council responsibilities and functions.

#### Coverage

All local authorities are included in the quarterly Local Authority Survey as well as the annual Local Authority Census. Local authorities are city councils, district councils, unitary authorities, and regional councils. Unitary authorities are city and district councils that also perform the functions of a regional council.

As of the March 2014 release, we changed our collection method for the Local Authority Survey. It used to be a full census, but is now a part-survey, part-modelled collection. There are 79 local authorities (78 councils, plus the Auckland Transport Authority). We survey 38 out of these 79, and model the rest.

We determined which councils would be surveyed and which would be modelled by clustering the councils based on four variables from the survey. These variables are sales, purchases, employee costs, and depreciation. The smaller local authorities were closely clustered, meaning they were similar in relation to these variables. We determined the split for which local authorities would be modelled based on how similar the councils were in the cluster.

## Exclusions

The quarterly operating result included in this release excludes non-operating items such as extraordinary gains or losses, and asset revaluations. These items are usually identified when the annual results are released. Data about council-controlled organisations (formerly called local authority trading enterprises) is not included in this release.

## Accuracy of the data

Accounting procedures vary among the local authorities and it can be challenging to produce a set of comparable statistics. However, we do not expect differences in accounting procedures to materially affect any statistics that we produce. Each quarter, revisions may be made to previously published series as new data becomes available. We generally limit changes resulting from the inclusion of new and revised annual information to once a year.

## Seasonal adjustment

All series in this release except rates, dividends, and depreciation have been seasonally adjusted.

From the beginning of the series until March 1996, both interest income and dividend income were seasonally adjusted. After March 1996, dividends became volatile due to large and irregular payments of dividends to local authorities from council-controlled organisations, and seasonal patterns were no longer apparent.

Interest income continues to be seasonally adjusted and combined with actual dividends in the total investment income category.

We use X-13-ARIMA-SEATS Version 1.1 to seasonally adjust our statistics. This seasonal adjustment package has been developed by the U.S. Census Bureau. We upgraded from X-12-ARIMA to X-13-ARIMA-SEATS for the June 2014 quarter to comply with international best practice.

The aim of seasonal adjustment is to eliminate the impact of irregular seasonal events on the time series and make data for adjacent periods more comparable. All seasonally adjusted figures are subject to revision each quarter.

[See more information about seasonal adjustment in Statistics New Zealand.](#)

## Consistency with other periods and statistics

Unlike the *Local Authority Financial Statistics: Year ended June 2013* release, this release does not include estimates of what local authorities earned and spent for non-operating and capital transactions. It also does not include any estimates for analysis for individual local authorities. This release also excludes income and expenditure information for council-controlled organisations such as airports and water providers.

Quarterly results are reconciled to annual values provided by the annual Local Authority Census and validated against annual reports. Each year, Statistics NZ publishes annual local authority financial statistics based on the Local Authority Census. Results presented in this release are provisional for recent quarters and the most recent annual result, until these annual reconciliation and validation processes are complete.

Local authority statistics include ongoing expenditure related to the 2010 and 2011 Canterbury earthquakes. It is not possible in the quarterly statistics to separately identify the effect of the earthquakes. The effects are better reflected in the more detailed [Local Authority Financial Statistics: Year ended June 2013](#). These statistics use local authorities' audited annual accounts. The release was published on 23 July 2014.

## **How the creation of the Auckland Council affected local authority statistics**

From December 2010, Statistics NZ has been unable to report results for the eight former councils in the Auckland region and instead reported one result for the Auckland region (Auckland Council, which was established on 1 November 2010). The eight councils that were replaced by the new Auckland Council were Auckland City Council, Auckland Regional Council, Franklin District Council, Manukau District Council, North Shore City Council, Papakura District Council, Rodney District Council, and Waitakere District Council.

## **More information**

[See more information about local authority statistics.](#)

Statistics in this release have been produced in accordance with the [Official Statistics System principles and protocols for producers of Tier 1 statistics for quality](#). They conform to the Statistics NZ Methodological Standard for Reporting of Data Quality.

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