

Statistical Release

28 June 2011

LOCAL AUTHORITY CAPITAL EXPENDITURE AND RECEIPTS

England: 2010-11 Provisional Outturn & 2011-12 Forecast

- Capital expenditure by local authorities in England rose to £24.5 billion in 2010-11, a year-on-year increase of nearly 15%, due mainly to the Greater London Authority's expenditure via TfL, and is forecast to fall to £21.3 billion in 2011-12, a year-on-year fall of 13%.
- Capital receipts were virtually unchanged in 2010-11 at £1.5 billion but are forecast to rise to £1.7 billion in 2011-12.

This release provides provisional outturn estimates of local authority capital expenditure and receipts in the financial year April 2010 to March 2011 and forecasts of local authority capital expenditure and receipts in the financial year April 2011 to March 2012. Figures reflect the service categories provided by CIPFA's Best Value Accounting Code of Practice (BVACOP) and Service Reporting Code of Practice for Local Authorities (SeRCOP).

The information for 2010-11 is derived from Capital Payments and Receipts Returns (CPR4) submitted by local authorities in England and is based on returns from 441 of the 443 authorities that complete the return. Estimates have been made for missing and invalid returns. Returns have not been received from the following authority: Richmondshire. The information for 2011-12 is derived from valid Capital Estimates Returns (CER) submitted by 443 local authorities in England. Estimates have been made for one invalid return.

In Tables 1 to 7 and in Annex A the figures reported by local authorities have been adjusted to reflect the historic difference between provisional and final estimates and between forecasts and final estimates. Figures in Tables 8 and 9 are as reported by local authorities. The release has been compiled by the Local Government Finance – Data Collection Analysis and Accountancy division of Communities and Local Government.

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Capital expenditure and receipts 2006-07 to 2011-12

1. **Chart A** and **Table 1** illustrate the change in capital expenditure and receipts from 2006-07 to 2011-12.

- Capital expenditure by local authorities in England rose to £24.5 billion in 2010-11, a year-on-year increase of nearly 15%, due mainly to the Greater London Authority's expenditure via TfL, and is forecast to fall to £21.3 billion in 2011-12, a year-on-year fall of 13%. If the GLA's expenditure were excluded from the England totals, capital expenditure provisionally increased by 1.2% from 2009-10 to 2010-11, and is forecast to fall by 6.4% from 2010-11 to 2011-12.
- Capital receipts were virtually unchanged in 2010-11 at £1.5 billion but are forecast to rise to £1.7 billion in 2011-12.

Chart A: Capital expenditure and receipts: England: 2006-07 to 2011-12

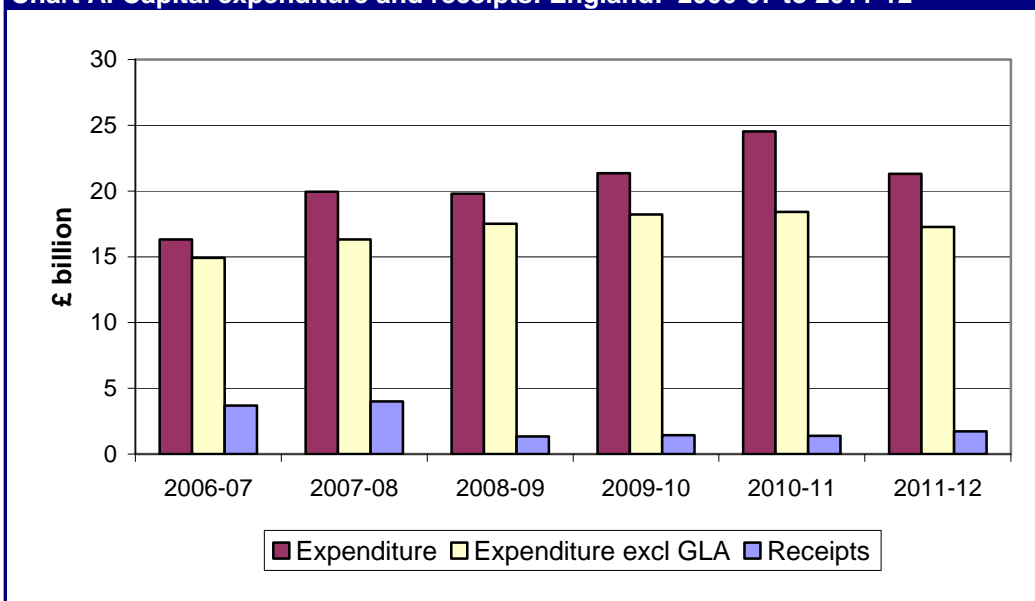


Table 1: Local authority capital expenditure and receipts: England: 2007-08 to 2011-12

	2006-07	2007-08	2008-09	2009-10	2010-11 (P)	£ million 2011-12 (F)
Expenditure:						
Acquisition of land and existing buildings and works	964	1,184	1,511	1,301	1,123	532
New construction and conversion	11,797	12,393	13,390	14,551	14,994	15,037
Vehicles, plant equipment and machinery	1,312	1,321	1,488	1,597	1,478	1,178
Intangible assets	292	262	204	197	164	142
Total expenditure on fixed assets	14,366	15,159	16,593	17,645	17,759	16,889
Grants, loans and other financial assistance	1,918	4,788 ^(b)	3,172	3,574	6,302 ^(c)	4,421
Acquisition of share and loan capital	23	11	36	143	468	0
Total capital expenditure	16,307	19,958	19,801	21,362	24,528	21,310
<i>of which GLA:</i>	<i>1,372</i>	<i>3,646</i>	<i>2,292</i>	<i>3,152</i>	<i>6,101</i>	<i>4,053</i>
Expenditure by virtue of a section 16(2)(b) direction ^(a)	163	415	432	464	212 ^(d)	14 ^(e)
Notional capital receipts set aside and Large Scale Voluntary Transfer levy	2	22	0	0	2	0
Total expenditure and other transactions	16,472	20,395	20,233	21,826	24,742	21,324
Receipts	3,671	3,992	1,353	1,427	1,463	1,724

(a) Expenditure which does not fall within the definition of expenditure for capital purposes, but is treated as capital expenditure by a direction under section 16(2)(b) of the Local Government Act 2003.

(b) Includes GLA (TfL) grant payment of £1.7 billion in respect of Metronet.

(c) GLA's grants and loans total £4.9 billion, including GLA's £1 billion contribution to Crossrail.

(d) At the provisional outturn stage some local authorities are not yet able to provide accurate figures on capitalisation.

Therefore this could be an underestimate.

(e) Capitalisations are difficult for authorities to forecast, for a number of reasons:- (i) no expectation, at time of compiling forecasts, of a need to seek capitalisation approval; (ii) cautious assumptions that approval may not be granted. Therefore forecasts, even after adjustments, are likely to underestimate the outturn for the financial year.

Capital expenditure by service

2. **Chart B** and **Table 2** below illustrate the change in the pattern of expenditure for the major services between 2006-07 and 2011-12.

- The largest percentage increase in capital expenditure in 2010-11 is in transport (55%). This increase primarily relates to the Greater London Authority's contribution to expenditure via TfL.
- Education accounts for nearly 25% of capital expenditure.
- Social services show a rise of nearly 8% in their expenditure in 2010-11.
- Housing's capital expenditure is reported to fall by 9% from 2009-10.

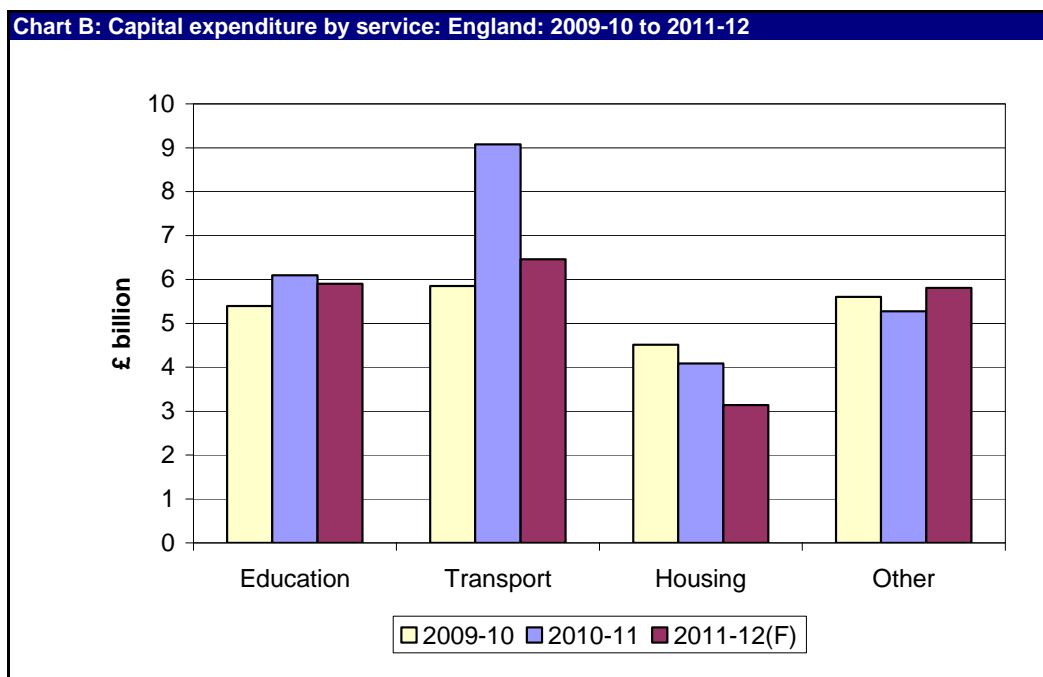


Table 2: Local authority capital expenditure by service: England: 2006-07 to 2011-12

	2006-07	2007-08	2008-09	2009-10	2010-11 (P)	£ million 2011-12 (F)
Education	3,442	3,711	4,542	5,392	6,105	5,901
Highways & transport	3,480	5,916 ^(a)	4,735	5,851	9,043 ^(e)	6,457
Housing	4,507	5,008	4,901	4,514	4,097	3,142
Other	4,879	5,323	5,622	5,605	5,283	5,810
<i>Of which:</i>						
<i>Social services</i>	364	411	300	288	311	360
<i>Recreation & sport</i>	415	446	496	598	525 ^(b)	529 ^(c)
<i>Police</i>	527	550	794 ^(d)	704	614	595
<i>Other</i>	3,573	3,917	4,033	4,015	3,859 ^(b)	4,325
Total capital expenditure	16,307	19,958	19,801	21,362	24,528	21,310

(a) Includes GLA (TfL) grant payment of £1.7 billion in respect of Metronet

(b) Owing to form changes reflecting Best Value Accounting Code of Practice (BVACOP) revisions, from 2009-10 Sport & Recreation (now Recreation & Sport) is now part of Culture & Related Services category. Therefore the figure has been estimated based on the past three years provisional outturn figures from Capital Payments & Receipts returns (CPR4).

(c) The 2010-11 expenditure total is as reported in Annex A (ii) and excludes any acquisitions of share and loan capital, usually negligible within this service.

(d) Includes a one-off acquisition of land and existing buildings by Metropolitan Police in 2008-09

(e) Bulk of transport expenditure due to GLA - £5.7 billion. Excluding GLA, transport total would have been £3.5 billion.

3. **Tables 3 (a & b) and 4** provide a service breakdown of estimated provisional expenditure and receipts for 2009-10. These figures (and those in Tables 1 and 2) are based on local authorities' own estimates of spending and receipts, further adjusted by increasing local authorities' own estimates of expenditure and receipts to reflect the historic difference between provisional and final estimates.

Table 3a: Local authority capital expenditure on fixed assets by economic category and service: England 2010-11: provisional outturn

	Acquisition of land & existing buildings	New construction, conversion & renovation	Vehicles, plant machinery & equipment	Intangible assets	£ million Total expenditure on fixed & intangible assets
Education	143	5,229	356	16	5,744
Highways & transport	52	3,501	147	4	3,704
Social services	17	198	39	10	264
Housing	269	3,157	41	8	3,475
Culture & related services	11	935	78	1	1,025
Environmental services	27	364	133	3	526
Planning & development services	210	532	10	4	756
Police	72	225	283	33	614
Fire & rescue	26	68	84	2	179
Central services	125	684	291	83	1,182
Trading services	170	102	17	0	290
TOTAL	1,123	14,994	1,478	164	17,759

Table 3b : Local authority capital expenditure by economic category and service: England 2010-11: provisional outturn

	Total expenditure on fixed & intangible assets	Grants	Loans & other financial assistance	Acquisition of share & loan capital	£ million Total capital expenditure
Education	5,744	341	18	1	6,105
Highways & transport	3,704	2,698	2,182	459	9,043
Social services	264	46	1	0	311
Housing	3,475	586	36	0	4,097
Culture & related services	1,025	41	4	0	1,079
Environmental services	526	17	3	0	546
Planning & development services	756	206	38	0	1,000
Police	614	0	0	0	614
Fire & rescue	179	0	0	0	180
Central services	1,182	56	20	8	1,266
Trading services	290	7	0	0	297
TOTAL	17,759	3,998	2,304	468	24,528

Table 4: Local authority capital receipts by economic category: England 2010-11: provisional outturn

	Sales of fixed assets	Sales of intangible assets	Repayments of grants, loans & financial assistance	Disposals of investments inc. share & loan capital	£ million Total capital receipts
Education	107	0	3	0	110
Highways & transport	39	0	0	0	40
Social services	44	0	0	0	44
Housing	509	3	12	0	523
Culture & related services	46	0	1	0	47
Environmental services	25	0	2	0	27
Planning & development services	226	0	2	0	228
Police	68	0	1	0	69
Fire & rescue	3	0	0	0	3
Central services	286	0	6	18	311
Trading services	59	0	1	0	61
TOTAL	1,414	3	28	19	1,463

4. **Tables 5 (a & b) and 6** provide a service breakdown of forecast expenditure and receipts for 2011-12. These figures (and those in Tables 1 and 2) are based on local authorities' own estimates of planned spending and receipts, but further adjusted by:

- reducing local authorities' forecast expenditure to reflect the historic pattern of capital programme slippage;
- increasing local authorities' forecasts of receipts to reflect the historic pattern of under recording receipts at the forecast stage.

Table 5a : Local authority capital expenditure on fixed assets by economic category and service: England 2011-12: forecast

	Acquisition of land & existing buildings	New construction, conversion & renovation	Vehicles, plant machinery & equipment	Intangible assets	£ million Total expenditure on fixed & intangible assets
Education	29	5,609	167	5	5,811
Highways & transport	59	2,957	90	3	3,109
Social services	4	255	48	15	321
Housing	82	2,535	34	2	2,653
Culture & related services	8	1,069	42	2	1,121
Environmental & regulatory services	53	401	152	3	609
Planning & development services	100	562	11	3	676
Police	12	279	272	32	595
Fire & rescue	4	98	75	5	182
Central services incl court services	51	1,196	270	70	1,586
Trading services	131	76	18	1	226
TOTAL	532	15,037	1,178	142	16,889

Table 5b : Local authority capital expenditure by economic category and service: England 2011-12: forecast

	Total expenditure on fixed & intangible assets	Grants	Loans & other financial assistance	Acquisition of share & loan capital	£ million Total capital expenditure
Education	5,811	84	7	0	5,901
Highways & transport	3,109	3,011	337	0	6,457
Social services	321	38	1	0	360
Housing	2,653	454	36	0	3,142
Culture & related services	1,121	40	2	0	1,163
Environmental & regulatory services	609	24	1	0	634
Planning & development services	676	126	235	0	1,038
Police	595	0	0	0	595
Fire & rescue	182	0	0	0	182
Central services incl court services	1,586	15	10	0	1,611
Trading services	226	1	0	0	227
TOTAL	16,889	3,792	629	0	21,310

Table 6: Local authority capital receipts by economic category: England 2011-12: forecast

	Sales of fixed assets	Sales of intangible assets	Repayments of grants, loans & financial assistance	Disposals of investments inc. share & loan capital	£ million Total capital receipts
Education	235	0	0	0	236
Highways & transport	61	0	6	0	68
Social services	74	2	0	0	76
Housing	382	7	9	0	398
Culture & related services	68	0	1	0	69
Environmental & regulatory services	29	2	1	0	32
Planning & development services	189	0	1	0	190
Police	82	4	0	0	86
Fire & rescue	15	0	0	0	15
Central services incl court services	425	15	1	17	458
Trading services	95	0	1	0	96
TOTAL	1,656	31	20	17	1,724

Financing of capital expenditure in 2010-11 and 2011-12

5. **Table 7** provides a breakdown of the financing of expenditure from 2006-07 to 2011-12. Figures for 2006-07 to 2009-10 are outturn figures reported by local authorities. The figures for 2010-11 and 2011-12 have been adjusted for likely differences between provisional and final outturn spending. Estimates have been made for missing and invalid CPR4 returns.

- The financing of capital expenditure through central government grants increased from £8.2 billion in 2010-11 to £8.4 billion in 2011-12 partly due to Transport for London (TfL) now having a separate investment (capital) grant of about £864m which must be spent on capital projects (e.g. the tube upgrade) as set out in TfL's CSR funding settlement.
- The ten local authorities that have forecast the highest amounts of self-financed borrowing in 2011-12 together account for 37% of the England total. Local authority self-financed borrowing in 2010-11 has increased by nearly 43% from 2009-10, due primarily to the GLA's Transport expenditure.
- In 2011-12 capital expenditure financed by borrowing is forecast to fall by nearly 31% from 2010-11, but is a fall of nearly 19% from 2009-10.

Table 7: Financing of local authority capital expenditure: England: 2006-07 to 2011-12							£ million
	2006-07	2007-08	2008-09	2009-10	2010-11 (P)	2011-12 (F)	
Central government grants	4,083	7,007 ^(a)	5,733	7,494	8,230	8,478	
EU structural funds grants	185	157	156	43	39	75	
Grants and contributions from private developers and from leaseholders etc	502	1,122 ^(b)	1,176 ^(c)	502	619	612	
Grants and contributions from NDPBs ^(d)	492	635	540	602	702	541	
National lottery grants	166	105	106	119	95	116	
Use of capital receipts	2,628	2,665	2,040	1,603	1,374	1,973	
Revenue financing of capital expenditure	2,763	2,591	3,241	3,532	4,254	2,986	
<i>of which:</i>							
<i>Housing Revenue Account (CERA)</i>	240	208	228	247	279	271	
<i>Major Repairs Reserve</i>	1,337	1,180	1,224	1,377	1,042	1,163	
<i>General Fund (CERA)</i>	1,185	1,204	1,789	1,908	2,933	1,551	
Capital expenditure financed by borrowing/credit	5,655	6,112	7,241	7,931	9,282	6,446	
<i>of which:</i>							
SCE(R) Single Capital Pot	2,734	2,296	2,257	2,181	1,764	367 ^(f)	
SCE(R) Separate Programme Element	630	630	760	748	366	165 ^(f)	
Other borrowing & credit arrangements not supported by central government ^(e)	2,291	3,186	4,224	5,002	7,152	5,914	
Total	16,472	20,395	20,233	21,826	24,743	21,324	

(a) Includes grant of £1.7 billion from DfT to the GLA for the purpose of discharging Metronet liabilities.
(b) Includes RSL financing of £500 million for the transfer of Liverpool's housing stock.
(c) Includes RSL financing of £483 million for the transfer of Salford's housing stock.
(d) Non-Departmental Public Bodies, organisations that are not government departments but which have a role in the processes of national government, such as the Sport England, English Heritage and Natural England.
(e) The Prudential System, which came into effect on 1 April 2004, allows local authorities to raise finance for capital expenditure - without Government consent - where they can afford to service the debt without extra Government support.
(f) Supported capital expenditure (SCE) financed by borrowing that is attracting central government support has been discontinued as of March 31 2011. This may have a bearing on the financing of capital expenditure. A residue of schemes in 2011-12 will continue to be financed in reliance of supported borrowing from earlier years.

Local authorities' own reported information on prudential system: 2010-11 and 2011-12

6. **Tables 8** and **9** provide local authorities' own provisional outturn information about the prudential system in 2010-11 and their forecast information about the prudential system in 2011-12.
7. The Prudential Code for Capital Finance in Local Authorities was developed by the Chartered Institute of Public Finance and Accountancy (CIPFA) as a professional code of practice to support local authorities in taking their decisions. Its key objectives are to ensure that the capital investment plans of local authorities are affordable, prudent and sustainable. As part of this framework the Prudential Code sets out the indicators that must be used.
8. These indicators include forecasts for:
 - capital expenditure;
 - capital financing requirement - a measure that reflects an authority's underlying need to borrow;
 - external debt - gross borrowing and other long-term liabilities;
 - operational boundary for external debt - based on an authority's working estimate of most likely (i.e. prudent), but not worst case scenario;
 - authorised limit for external debt - the intended absolute limit that has to be set by the full Council.

- Local authority external debt was provisionally reported to stand at £66.4 billion at the end of 2010-11, an increase of 11% from 2009-10, and forecast to stand at £74.3 billion at the end of 2011-12, an increase of nearly 12% from 2010-11.
- At the end of 2010-11 and 2011-12 the England totals for operational boundaries and authorised limits were provisionally reported at and forecast at £82.2 billion and £92.0 billion, and £86.6 billion and £101.2 billion respectively. These amount to year-on-year increases of 12% and 5% for the operational boundary, and nearly 11% and nearly 10% for the authorised limit.
- At the end of 2010-11, the stock of local authority investments is provisionally reported as £22.2 billion, an increase of 4.4% from 2009-10. At the end of 2011-12, the stock of local authority investments is forecast at £19.0 billion, a fall of 14% from 2010-11.
- At the end of 2010-11, local authority net debt (total external debt less investments) provisionally stood at £44.2 billion, an increase of nearly 15% from 2009-10. At the end of 2011-12, local authority net debt is forecast to stand at £55.2 billion, an increase of 25% from 2010-11. The increases are due to investments being used to finance expenditure rather than used to repay liabilities.

Table 8 - Local authority capital finance : prudential information : England 2010-11 : provisional outturn

	£ million		
	as at 1 April 2010	in 2010-11	as at 31 March 2011
Capital Financing Requirement as at 1 April 2010	70,853		
Capital expenditure to be resourced by means of credit (+)		9,733	
Minimum Revenue Provision, Additional contribution from revenue, Contribution from Major Repairs Reserve, Use of receipts (-) ^(a)		2,089	
Change in Capital Financing Requirement		7,645	
Capital Financing Requirement as at 31 March 2011			78,497
Gross borrowing	56,442		60,963
Other long-term liabilities	5,026		5,433
Total external debt	61,468		66,396
Operational boundary for external debt	76,343		82,179
Authorised limit for external debt	86,022		91,965
Investments	20,854		22,240

(a) Any capital receipts used to repay principal of any amount borrowed or to meet any liability in respect of credit arrangements, as authorised in Regulation 23(b) and 23(d). Excludes receipts used under Regulation 23(c) to repay premiums charged in relation to amounts borrowed.

Table 9 - Local authority capital expenditure : prudential information : England 2011-12 : forecast

	£ million		
	as at 1 April 2011	in 2011-12	as at 31 March 2012
Capital Financing Requirement as at 1 April 2011	74,347		
Capital expenditure to be resourced by means of credit (+)		7,770	
Minimum Revenue Provision, Additional contribution from revenue, Contribution from Major Repairs Reserve, Use of receipts (-) ^(a)		2,199	
Change in Capital Financing Requirement		5,572	
Capital Financing Requirement as at 31 March 2012			79,919
Gross borrowing	61,829		68,080
Other long-term liabilities	5,882		6,188
Total external debt	67,710		74,268
Operational boundary for external debt		86,602	
Authorised limit for external debt		101,120	
Investments	20,682		19,044

(a) Any capital receipts used to repay principal of any amount borrowed or to meet any liability in respect of credit arrangements, as authorised in Regulation 23(b) and 23(d). Excludes receipts used under Regulation 23(c) to repay premiums charged in relation to amounts borrowed.

9. **Annex A** provides full detail on capital expenditure and receipts as collected on the CER form. This table does not include acquisitions and disposals of share and loan capital, since these are not collected at this level of detail.

Annex A (1): Capital expenditure on fixed assets: all services: England 2011-12: forecast						£ thousand
	Acquisition of land & existing buildings	New construction conversion & renovation	Vehicles	Plant machinery & equipment	Intangible assets	Total expenditure for capital purposes on fixed & intangible assets
	(1)	(2)	(3)	(4)	(5)	(6) (1+2+3+4+5)
Pre-primary & Primary Education	7,919	2,193,800	183	38,797	2,371	2,243,071
Secondary Education	20,098	2,637,048	1,908	91,324	2,440	2,752,818
Special Education	6	277,956	49	4,770	19	282,800
Other school related education functions and services to young people	1,345	500,234	422	29,617	574	532,192
Education	29,370	5,609,037	2,562	164,507	5,404	5,810,881
Roads (incl. struct. Maint.), Street Lighting & Road Safety	44,339	1,991,247	15,200	6,419	531	2,057,737
Parking of Vehicles (including car parks)	984	45,577	247	6,603	400	53,811
Public Integrated Transport (GFRA) - bus	4,025	113,128	13,943	1,334	846	133,276
Public Integrated Transport (GFRA) - other	9,198	734,301	2,173	30,099	1,723	777,493
Airports	0	93	0	0	0	93
Local Authority Ports and Piers	0	15,009	2,366	2,447	0	19,822
Tolled road bridges, tunnels & ferries, PTC	0	57,724	65	9,177	0	66,966
Highways & transport	58,547	2,957,080	33,993	56,079	3,499	3,109,198
Social services	3,714	254,974	5,107	42,419	15,039	321,254
Housing	82,178	2,535,187	811	32,757	1,794	2,652,726
Culture and heritage	2,466	240,932	485	4,513	325	248,721
Recreation and sport	554	495,586	607	16,582	410	513,739
Open Spaces	229	168,330	2,800	6,302	399	178,059
Tourism	210	30,254	16	2,107	32	32,619
Library Services	4,628	134,164	551	7,871	775	147,989
Culture & related services	8,087	1,069,267	4,458	37,376	1,941	1,121,128
Cemeteries, Cremation and Mortuary	1,371	48,037	732	13,856	68	64,064
Coast Protection	0	28,315	0	420	838	29,573
Community Safety	18	12,214	138	3,359	858	16,586
Community Safety (CCTV)	0	965	0	4,438	207	5,611
Flood Defence and Land Drainage	4	23,307	148	912	21	24,393
Agriculture and Fisheries Services	189	8,147	0	494	0	8,830
Regulatory Services (Environmental Health)	370	23,260	208	1,900	710	26,448
Regulatory Services (Trading Standards)	0	169	0	179	127	475
Street Cleaning (not chargeable to highways)	0	745	5,837	1,108	19	7,709
Waste Collection	0	18,039	47,607	13,332	189	79,167
Waste Disposal	48,230	156,471	4,747	13,277	128	222,854
Trade Waste	0	674	777	252	0	1,702
Recycling	1,918	22,388	3,035	14,435	26	41,801
Waste Minimisation	500	4,870	13	41	0	5,423
Climate Change Costs	0	53,350	0	20,579	93	74,022
Environmental & regulatory services	52,599	400,950	63,243	88,581	3,284	608,658
Planning & development services	99,780	561,939	95	11,391	2,836	676,041
Police	11,569	278,541	65,188	206,741	32,479	594,519
Fire & rescue	4,484	97,834	50,472	24,050	5,133	181,973
Central Services incl court services	50,662	1,196,180	50,857	218,796	69,709	1,586,203
Industrial and Commercial Trading	109,264	51,869	245	1,959	229	163,565
Other Trading	22,173	24,190	14,532	1,371	324	62,590
Trading services	131,437	76,059	14,777	3,330	552	226,155
Total all services	532,425	15,037,049	291,564	886,027	141,672	16,888,736

**Annex A (2): Capital expenditure: all services: England 2011-12:
forecast**

	£ thousand			
	Total expenditure for capital purposes on fixed & intangible assets (6) (1+2+3+4+5)	Expenditure on grants (7)	Expenditure on loans & other financial assistance (8)	Total Expenditure ^(a) (9) (6+7+8)
Pre-primary & Primary Education	2,243,071	15,335	181	2,258,588
Secondary Education	2,752,818	45,224	6,477	2,804,518
Special Education	282,800	695	0	283,495
Other school related education functions and services to young people	532,192	22,481	0	554,673
Education	5,810,881	83,735	6,658	5,901,274
Roads (incl. struct. Maint.), Street Lighting & Road Safety	2,057,737	4,225	0	2,061,962
Parking of Vehicles (including car parks)	53,811	135	0	53,946
Public Integrated Transport (GFRA) - bus	133,276	61,126	0	194,402
Public Integrated Transport (GFRA) - other	777,493	2,945,132	335,941	4,058,565
Airports	93	0	1,110	1,204
Local Authority Ports and Piers	19,822	0	0	19,822
Tolled road bridges, tunnels & ferries, PTC	66,966	0	0	66,966
Highways & transport	3,109,198	3,010,618	337,051	6,456,867
Social services	321,254	37,640	1,467	360,362
Housing	2,652,726	454,008	35,616	3,142,350
Culture and heritage	248,721	9,328	1,648	259,698
Recreation and sport	513,739	15,212	216	529,167
Open Spaces	178,059	15,203	86	193,348
Tourism	32,619	114	0	32,733
Library Services	147,989	49	0	148,038
Culture & related services	1,121,128	39,906	1,950	1,162,984
Cemeteries, Cremation and Mortuary	64,064	1,457	0	65,521
Coast Protection	29,573	139	0	29,712
Community Safety	16,586	904	0	17,490
Community Safety (CCTV)	5,611	17	0	5,627
Flood Defence and Land Drainage	24,393	3,906	0	28,298
Agricultural and Fisheries Services	8,830	4	0	8,833
Regulatory Services (Environmental Health)	26,448	7,523	0	33,972
Regulatory Services (Trading Standards)	475	11	0	486
Street Cleaning (not chargeable to highways)	7,709	42	0	7,751
Waste Collection	79,167	51	153	79,370
Waste Disposal	222,854	1,701	370	224,925
Trade Waste	1,702	0	0	1,702
Recycling	41,801	31	264	42,096
Waste Minimisation	5,423	0	0	5,423
Climate Change Costs	74,022	8,316	463	82,800
Environmental & regulatory services	608,658	24,100	1,249	634,007
Planning & development services	676,041	127,835	235,353	1,039,228
Police	594,519	14	0	594,533
Fire & rescue	181,973	0	0	181,973
Central Services incl court services	1,586,203	15,006	9,589	1,610,798
Industrial and Commercial Trading	163,565	849	0	164,415
Other Trading	62,590	37	0	62,627
Trading services	226,155	886	0	227,042
Total all services	16,888,736	3,793,748	628,934	21,311,418

(a) Figures in this column do not include acquisitions of share and loan capital

Annex A (3): Capital receipts: all services: England 2011-12: forecast				£ thousand
	Sales & disposal of tangible fixed assets	Sales of intangible assets	Repayments of grants loans & other financial assistance	Total in-year receipts ^(a)
	(10)	(11)	(12)	(10+11+12)
Pre-primary & Primary Education	73,521	0	0	73,521
Secondary Education	113,627	465	233	114,325
Special Education	12,716	0	0	12,716
Other school related education functions and services to young people	34,315	0	30	34,345
Education	234,180	465	262	234,908
Roads (incl. struct. Maint.), Street Lighting & Road Safety	12,377	465	5,938	18,781
Parking of Vehicles (including car parks)	46,577	0	129	46,706
Public Integrated Transport (GFRA) - bus	0	0	0	0
Public Integrated Transport (GFRA) - other	465	0	0	465
Airports	0	0	223	223
Local Authority Ports and Piers	1,395	0	0	1,395
Tolled road bridges, tunnels & ferries, PTC	0	0	0	0
Highways & transport	60,815	465	6,291	67,570
Social services	73,903	1,861	0	75,763
Housing	380,015	6,819	8,933	395,767
Culture and heritage	7,497	12	13	7,522
Recreation and sport	24,921	5	838	25,764
Open Spaces	27,578	0	0	27,578
Tourism	354	0	34	388
Library Services	7,055	0	0	7,055
Culture & related services	67,406	17	886	68,308
Cemeteries, Cremation and Mortuary	629	195	9	834
Coast Protection	0	0	0	0
Community Safety	81	0	0	81
Community Safety (CCTV)	0	0	0	0
Flood Defence and Land Drainage	0	0	0	0
Agriculture and Fisheries Services	21,813	0	0	21,813
Regulatory Services (Environmental Health)	460	0	0	460
Regulatory Services (Trading Standards)	0	0	0	0
Street Cleaning (not chargeable to highways)	2,065	0	0	2,065
Waste Collection	2,245	0	467	2,712
Waste Disposal	1,819	0	129	1,948
Trade Waste	0	0	0	0
Recycling	0	1,861	0	1,861
Waste Minimisation	0	0	0	0
Climate Change Costs	0	0	0	0
Environmental & regulatory services	29,112	2,056	606	31,774
Planning & development services	187,867	0	1,168	189,035
Police	81,680	3,721	0	85,401
Fire & rescue	14,439	0	0	14,439
Central Services incl court services	423,186	14,870	835	438,891
Industrial and Commercial Trading	83,700	93	633	84,425
Other Trading	11,145	0	0	11,145
Trading services	94,845	93	633	95,570
Total all services	1,647,448	30,366	19,613	1,697,427

(a) Figures in this column do not include disposals of share and loan capital

Terminology used in this release

A set of terms relating to local government finance is given in the glossary at *Annex G to Local Government Financial Statistics England No. 21 2011*. This is accessible at <http://www.communities.gov.uk/corporate/researchandstatistics/statistics/subject/localgovernmentfinance>. The most relevant terms for this release are explained below.

Capital expenditure – expenditure on the acquisition of fixed assets or expenditure, which adds to and does not merely maintain the value of existing fixed assets.

Capital receipts – income from the sale of capital assets. Such income may only be used to repay loan debt or to finance new capital expenditure.

Capitalised current expenditure – expenditure which would normally score as current expenditure but which a local authority has been allowed to capitalise, with the permission of the Secretary of State (e.g. redundancy payments).

Credit arrangements – forms of credit, which does not involve the borrowing of money by a local authority. For example leases of land (including buildings) or other property and contracts which provide for external credit (in the sense that there is more than a full financial year gap between the giving of value to the authority and the payment for that value).

Minimum revenue provision – the minimum amount which must be charged to a revenue account each year and set aside as provision for repaying external loans and meeting other credit liabilities.

Prudential capital finance system – this is the informal name for the system introduced on 1 April 2004 by Part 1 of the Local Government Act 2003. It allows local authorities to borrow without Government consent, provided that they can afford to service the debt from their own resources.

The Prudential Code – a professional code of practice prepared by the Chartered Institute of Public Finance and Accountancy (CIPFA), for the prudential system introduced on 1 April 2004. Local authorities are required by legislation to have regard to the code.

Supported Capital Expenditure – the term for most forms of central government support for local authority capital expenditure from 1 April 2004. Supported Capital Expenditure (Revenue) – SCE(R) – is the amount of expenditure towards which revenue support grant will be paid to a local authority on the cost of its borrowing. The revenue grant support is provided to help authorities with the costs of financing loans.

Best Value Accounting Code of Practice (BVACOP) – Changes have been made to the CPR4 2010-11 in its service categories to bring it into line with changes prescribed in the BVACOP.

Data quality

National Statistics are produced to high professional standards set out in the National Statistics Code of Practice. They undergo regular quality assurance reviews to ensure that they meet customer demands.

The adjustments made to local authorities' own estimates in order to calculate the main estimates include an assessment of the difference between CPR4 estimates and CER estimates respectively and final outturn information for recent years where outturn data are available. The adjustment made for underestimation of capital expenditure and receipts in the CPR4 returns was 1.01 and 1.06 respectively. Corresponding adjustments for CER were made for the overestimation of expenditure and underestimation of receipts of 0.92 and 0.93 respectively.

Further adjustments have been made to avoid double counting the GLA grants to other London authorities.

The information for 2010-11 in this release is derived from Capital Payments and Receipts Returns (CPR4) submitted to Communities and Local Government by English local authorities and is based on returns from 440 of the 443 authorities that complete the return. Estimates have been made for missing returns and invalid returns. Returns have not been received from the following authority: Richmondshire. The information for 2011-12 is derived from Capital Estimates Returns (CER) submitted by 443 local authorities in England. Estimates have been made for an invalid return.

Figures are subjected to rigorous pre-defined validation tests both within the forms themselves, while the forms are being completed by the authority and also in Communities and Local Government itself as the data are received and stored.

Finally, the release document, once prepared, is also subject to intensive peer review before being cleared as fit for the purposes of publication.

Uses made of the data

The data in this Statistical Release are important for a number of different purposes. They are used to provide Communities and Local Government, HM Treasury, the Office for National Statistics (ONS) and government departments with the most up to date information available on local authority capital spending plans and how they are to be financed. The ONS use the information for National Accounts and public sector finances.

In addition, the returns are important sources for evidence-based policy decisions, answering Parliamentary Questions and other requests for information by Ministers, local authorities and their associations and the general public.

Background Notes

1. For press enquiries about this Statistical Release please contact the Local Government press desk on 0303 444 4044 or email press.office@communities.gsi.gov.uk. For other enquiries please telephone John Wallis on 0303 444 2121 or email capital.receipts@communities.gsi.gov.uk.
2. This Statistical Release can be found at the following web address:
www.communities.gov.uk/localgovernment/localregional.localgovernmentfinance/statistics/
3. Timings of future Releases are regularly placed on the Department's website, www.communities.gov.uk/localgovernment/localregional/localgovernmentfinance/statistics/userinformation/ and on the ONS National Statistics website, www.statistics.gov.uk/releasecalendar/currentreleases.asp
4. Further information is also available on the department's website www.communities.gov.uk/localgovernment/localgovernmentfinance/.
5. For a fuller picture of recent trends in local government finance readers are directed to *Local Government Financial Statistics England No. 21 2011* which is available in hard copy from product@communities.gsi.gov.uk (Tel. 0300 123 1124) and electronically in PDF format via the Department's web site:

www.communities.gov.uk/localgovernment/localgovernmentfinance/
6. Final outturn estimates of capital expenditure and receipts in 2010-11 will be published in a National Statistics Release later this year.
7. The statistics in this Release are for England only. Statistics for Wales and Scotland can be found at wales.gov.uk/topics/statistics/theme/loc-gov/?lang=en and www.scotland.gov.uk/topics/statistics/browse/local-government-finance respectively.

Symbols and conventions

...	=	not available
0	=	zero or negligible
–	=	not relevant
	=	discontinuity
F	=	forecast
P	=	provisional

Rounding

Where figures have been rounded, there may be a slight discrepancy between the total and the sum of constituent items.