

Statistical Release

8 September 2011

LOCAL AUTHORITY CAPITAL EXPENDITURE AND RECEIPTS

England: 2010-11 2nd Provisional Outturn

- Capital expenditure by local authorities in England rose to £23.1 billion in 2010-11, a year-on-year increase of 8%, due mainly to the Greater London Authority's expenditure via TfL. If the GLA's expenditure were excluded from the England totals, capital expenditure was virtually unchanged from 2009-10.
- Capital expenditure has risen by nearly 42% in the last four years, 28% in real terms.
- Capital receipts were unchanged in 2010-11, at £1.5 billion.

This release provides 2nd provisional outturn estimates of local authority capital expenditure and receipts in the financial year April 2010 to March 2011. Figures for 2010-11 reflect the service category changes on the Capital Outturn Return (COR) form consistent with Best Value Accounting Code of Practice (BVACOP).

The information is derived from Capital Outturn Returns (COR) submitted by all 443 local authorities in England that complete the return. Further validation may lead to revision when final outturn figures are published later in the year.

An earlier 1st provisional estimate was published in a Statistical Release in June and based on information from Capital Payments and Receipts Returns (CPR4) submitted by local authorities in England.

This 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 2010-11

1. **Chart A** and **Table 1** illustrate the change in capital expenditure and receipts from 2006-07 to 2010-11.

- Capital expenditure by local authorities in England rose to £23.1 billion in 2010-11, a year-on-year increase of 8%, due mainly to the Greater London Authority's expenditure via TfL. If the GLA's expenditure were excluded from the England totals, capital expenditure was virtually unchanged from 2009-10.
- Capital expenditure has risen by nearly 42% in the last four years, 28% in real terms.
- Capital receipts were virtually unchanged in 2010-11 at £1.5 billion.



Table 1: Local authority capital expenditure and receipts: England: 2006-07 to 2010-11

| | 2006-07 | 2007-08 | 2008-09 | 2009-10 | £ million 2010-11 (2P) |
|---|---------------|------------------------------|---------------|---------------|------------------------------|
| Expenditure: | | | | | |
| Acquisition of land and existing buildings and works | 964 | 1,184 | 1,511 | 1,301 | 1,043 |
| New construction and conversion | 11,797 | 12,393 | 13,390 | 14,551 | 14,777 |
| Vehicles, plant equipment and machinery | 1,312 | 1,321 | 1,488 | 1,597 | 1,520 |
| Intangible assets | 292 | 262 | 204 | 197 | 205 |
| Total expenditure on fixed assets | 14,366 | 15,159 | 16,593 | 17,645 | 17,544 |
| Grants, loans and other financial assistance | 1,918 | 4,788 ^(b) | 3,172 | 3,574 | 5,148 ^(c) |
| Acquisition of share and loan capital | 23 | 11 | 36 | 143 | 454 |
| Total capital expenditure | 16,307 | 19,958 ^(b) | 19,801 | 21,362 | 23,146 ^(c) |
| <i>of which GLA:</i> | 1,392 | 3,654 | 2,299 | 3,156 | 4,969 |
| Expenditure by virtue of a section 16(2)(b) direction ^(a) | 163 | 415 | 432 | 464 | 233 |
| Notional capital receipts set aside and Large Scale Voluntary Transfer Levy | 2 | 22 | 0 | 0 | 0 |
| Total expenditure and other transactions | 16,472 | 20,395 | 20,233 | 21,826 | 23,379 |
| Receipts | 3,671 | 3,992 | 1,353 | 1,427 | 1,498 |

(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 £1.7bn in respect of Metronet

(c) GLA's grants and loans total £3.8 billion, including GLA's £1 billion contribution to Crossrail.

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 2010-11.

- The largest percentage increase in capital expenditure in 2010-11 was in transport (nearly 36%). Capital expenditure on housing and police fell by 10% and nearly 15% respectively.
- Between 2006-07 and 2010-11 capital expenditure on transport has risen from 21% to 34% of the total, while capital expenditure on housing has fallen from 28% to 18% of the total.

Chart B: Capital expenditure in 2006-07 and 2010-11 by service

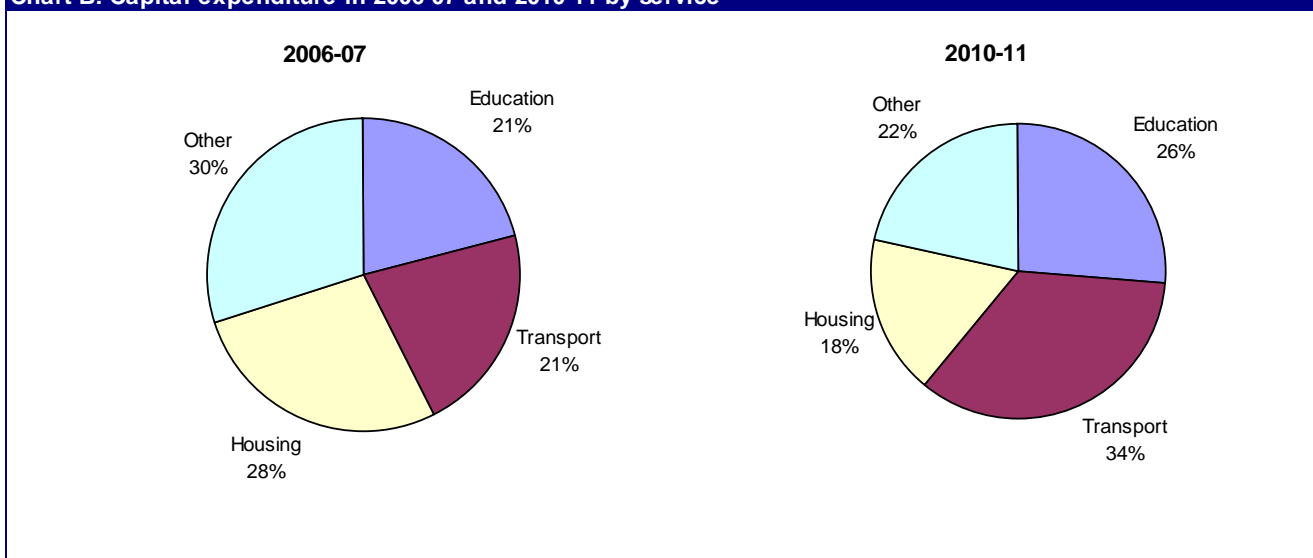


Table 2: Local authority capital expenditure by service: England: 2006-07 to 2010-11

| | 2006-07 | 2007-08 | 2008-09 | 2009-10 | £ million 2010-11 (2P) |
|-------------------------------|---------------|----------------------|--------------------|--------------------|------------------------------|
| Education | 3,442 | 3,711 | 4,542 | 5,392 | 6,106 |
| Highways & transport | 3,480 | 5,916 ^(a) | 4,735 | 5,851 | 7,943 ^(d) |
| Housing | 4,507 | 5,008 | 4,901 | 4,514 | 4,063 |
| Other | 4,879 | 5,324 | 5,622 | 5,605 | 5,034 |
| <i>Of which:</i> | | | | | |
| <i>Social Services</i> | 364 | 411 | 300 | 288 | 312 |
| <i>Recreation & sport</i> | 415 | 446 | 496 | 598 ^(b) | 524 ^(b) |
| <i>Police</i> | 527 | 549 | 794 ^(c) | 704 | 602 |
| <i>Other</i> | 3,573 | 3,918 | 4,033 | 4,015 | 3,596 |
| Total expenditure | 16,307 | 19,958 | 19,801 | 21,362 | 23,146 |

(a) Includes GLA (TfL) grant payment of £1.7bn 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. The 2010-11 expenditure total is as reported in Annex A (ii) and excludes any acquisitions of share and loan capital, usually negligible.

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

(d) Bulk of transport expenditure due to GLA - £4.5 billion. Excluding GLA, transport total would have been £3.4 billion.

3. **Tables 3 (a and b)** provide a service breakdown of estimated provisional expenditure and receipts for 2010-11.

Table 3a : Local authority capital expenditure on fixed assets by economic category and service: England 2010-11: 2nd provisional outturn

| | £ million | | | | |
|---------------------------------|--|---|---------------------------------------|-------------------|--|
| | Acquisition of land & existing buildings | New construction, conversion & renovation | Vehicles, plant machinery & equipment | Intangible assets | Total expenditure on fixed & intangible assets |
| Education | 84 | 5,227 | 382 | 24 | 5,717 |
| Highways & transport | 51 | 3,611 | 142 | 15 | 3,819 |
| Social services | 27 | 188 | 47 | 7 | 269 |
| Housing | 279 | 3,056 | 34 | 18 | 3,386 |
| Culture & related services | 19 | 979 | 93 | 2 | 1,093 |
| Environmental services | 41 | 288 | 158 | 5 | 491 |
| Planning & development services | 186 | 429 | 9 | 3 | 627 |
| Police | 74 | 214 | 283 | 32 | 602 |
| Fire & rescue | 5 | 105 | 80 | 4 | 194 |
| Central services | 124 | 569 | 266 | 91 | 1,050 |
| Trading services | 153 | 112 | 27 | 3 | 295 |
| TOTAL | 1,043 | 14,777 | 1,520 | 205 | 17,544 |

Table 3b : Local authority capital expenditure by economic category and service: England 2010-11: 2nd provisional outturn

| | | | | | £ million |
|---------------------------------|--|--------------|------------------------------------|-------------------------------------|---------------------------|
| | Total expenditure on fixed & intangible assets | Grants | Loans & other financial assistance | Acquisition of share & loan capital | Total capital expenditure |
| Education | 5,717 | 371 | 18 | 1 | 6,106 |
| Highways & transport | 3,819 | 1,442 | 2,231 | 451 ^(a) | 7,943 |
| Social services | 269 | 43 | 0 | 0 | 312 |
| Housing | 3,386 | 621 | 54 | 2 | 4,063 |
| Culture & related services | 1,093 | 45 | 8 | 0 | 1,147 |
| Environmental services | 491 | 37 | 3 | 0 | 531 |
| Planning & development services | 627 | 167 | 39 | 0 | 833 |
| Police | 602 | 0 | 0 | 0 | 602 |
| Fire & rescue | 194 | 0 | 0 | 0 | 195 |
| Central services | 1,050 | 37 | 22 | 1 | 1,110 |
| Trading services | 295 | 10 | 0 | 0 | 304 |
| TOTAL | 17,544 | 2,773 | 2,375 | 454 | 23,146 |

(a) Includes £450m acquisition of capital by TfL in respect of Crossrail

4. **Table 4** gives a summary of capital receipts by economic category and service.

| Table 4: Local authority capital receipts by economic category: England 2010-11: 2nd provisional outturn | | | | | |
|---|------------------------------|-----------------------------------|---|---|-------------------------------|
| | | | | | £ million |
| | Sales of fixed assets | Sales of intangible assets | Repayments of grants, loans & financial assistance | Disposals of investments inc. share & loan capital | Total capital receipts |
| Education | 112 | 0 | 2 | 0 | 114 |
| Highways & transport | 40 | 0 | 1 | 1 | 43 |
| Social services | 44 | 0 | 0 | 0 | 44 |
| Housing | 485 | 8 | 20 | 0 | 513 |
| Culture & related services | 51 | 0 | 1 | 0 | 52 |
| Environmental services | 37 | 0 | 0 | 0 | 38 |
| Planning & development services | 281 | 0 | 2 | 1 | 284 |
| Police | 66 | 0 | 1 | 0 | 67 |
| Fire & rescue | 6 | 0 | 1 | 0 | 7 |
| Central services | 251 | 0 | 7 | 17 | 275 |
| Trading services | 60 | 0 | 0 | 0 | 60 |
| TOTAL | 1,434 | 8 | 36 | 20 | 1,498 |

5. **Table 5** provides a breakdown of the financing of expenditure from 2006-07 to 2010-11.

- The financing of capital expenditure through central government grants increased from £7.5 billion in 2009-10 to £8.1 billion in 2010-11 partly due to Transport for London (TfL) now having a separate investment (capital) grant which must be spent on capital projects (e.g. the tube upgrade) as set out in TfL's CSR funding settlement. Between 2008-09 and 2010-11 the financing of capital expenditure through central government grants increased by nearly 41%, 34% in real terms.
- The ten local authorities that have reported the highest amounts of self-financed borrowing in 2010-11 together account for nearly 55% of the England total. Local authority self-financed borrowing in 2010-11 has increased by nearly 27% from 2009-10, due primarily to the GLA's transport expenditure. Self-financed borrowing almost doubled (increased by nearly 99%) between 2007-08 and 2010-11.
- Capital expenditure financed by borrowing/credit has increased by nearly 6% from £7.9 billion in 2009-10 to £8.4 billion in 2010-11, due primarily to borrowing for GLA's Transport expenditure. Revenue financing of capital expenditure has increased from £3.5 billion to £4.0 billion due to changes in the grants received by TfL from DfT as well as other factors such as the acquisition of Tube lines/Crossrail as well as the phasing of the TfL investment programme.
- Between 2006-07 and 2010-11 the use of revenue resources to finance capital expenditure increased from £2.8 billion to £4.0 billion, an increase of 44%, 30% in real terms.

Table 5: Financing of local authority capital expenditure: England: 2006-07 to 2010-11

| | £ million | | | | |
|--|---------------|---------------|----------------------|--------------------|---------------|
| | 2006-07 | 2007-08 | 2008-09 | 2009-10 | 2010-11 |
| Central government grants | 4,083 | 7,007 | ^(a) 5,733 | 7,494 | 8,063 |
| EU structural funds grants | 185 | 157 | 156 | 43 | 38 |
| Grants and contributions from private developers and from leaseholders etc | 502 | 1,122 | ^(b) 1,176 | ^(c) 502 | 634 |
| Grants and contributions from NDPBs ^(d) | 492 | 635 | 540 | 602 | 753 |
| National lottery grants | 166 | 105 | 106 | 119 | 104 |
| Use of capital receipts | 2,628 | 2,665 | 2,040 | 1,603 | 1,409 |
| Revenue financing of capital expenditure <i>of which:</i> | 2,763 | 2,591 | 3,241 | 3,532 | 3,984 |
| <i>Housing Revenue Account (CERA)</i> | 240 | 208 | 228 | 247 | 235 |
| <i>Major Repairs Reserve</i> | 1,337 | 1,180 | 1,224 | 1,377 | 1,069 |
| <i>General Fund (CERA)</i> | 1,185 | 1,204 | 1,789 | 1,908 | 2,680 |
| Capital expenditure financed by borrowing/credit <i>of which:</i> | 5,655 | 6,112 | 7,241 | 7,931 | 8,393 |
| SCE(R) Single Capital Pot | 2,734 | 2,296 | 2,257 | 2,181 | 1,581 |
| SCE(R) Separate Programme Element | 630 | 630 | 760 | 748 | 484 |
| Other borrowing & credit arrangements not supported by central government ^(e) | 2,291 | 3,186 | 4,224 | 5,002 | 6,329 |
| Total | 16,472 | 20,395 | 20,233 | 21,826 | 23,379 |

(a) Includes grant of £1.7billion 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 Sport England, English Heritage and the 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.

6. Annex A provides full detail on capital expenditure and receipts as collected on the COR 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 2010-11: 2nd provisional outturn | | | | | | £ thousand |
|--|--|--|----------------|-----------------------------|-------------------|--|
| | Acquisition of land & existing buildings | New construction conversion & renovation | Vehicles | Plant machinery & equipment | Intangible assets | Total expenditure on fixed & intangible assets |
| | (1) | (2) | (3) | (4) | (5) | (6) (1+2+3+4+5) |
| Pre-primary & Primary Education | 16,435 | 2,058,097 | 780 | 119,246 | 4,908 | 2,199,466 |
| Secondary Education | 57,873 | 2,668,930 | 945 | 199,155 | 15,261 | 2,942,164 |
| Special Education | 924 | 237,369 | 953 | 13,051 | 912 | 253,209 |
| Non-school funding | 8,617 | 262,558 | 2,543 | 45,630 | 2,936 | 322,284 |
| Education | 83,849 | 5,226,954 | 5,221 | 377,082 | 24,017 | 5,717,123 |
| Roads, Street Lights & Safety | 34,941 | 2,717,984 | 10,682 | 22,772 | 5,117 | 2,791,496 |
| Parking of Vehicles | 3,632 | 39,982 | 974 | 6,547 | 472 | 51,607 |
| Public Passenger Transport-Bus | 2,455 | 118,628 | 12,307 | 12,415 | 1,816 | 147,621 |
| Public Passenger Transport-Rail & Other | 1,726 | 654,154 | 31,799 | 42,703 | 7,453 | 737,835 |
| Airports | 0 | 2,467 | 0 | 0 | 0 | 2,467 |
| Local Authority Ports and Piers | 0 | 18,513 | 18 | 835 | 0 | 19,366 |
| Tolled Road bridges, tunnels, ferries, public transport companies | 8,670 | 59,515 | 346 | 348 | 0 | 68,879 |
| Highways & transport | 51,424 | 3,611,243 | 56,126 | 85,620 | 14,858 | 3,819,271 |
| Social services | 26,795 | 187,938 | 3,008 | 44,041 | 7,076 | 268,858 |
| Housing | 279,326 | 3,055,611 | 1,264 | 32,526 | 17,705 | 3,386,432 |
| Culture and heritage | 7,714 | 232,362 | 26 | 13,084 | 297 | 253,483 |
| Recreation and sport | 4,478 | 448,748 | 859 | 49,171 | 1,012 | 504,268 |
| Open spaces | 4,235 | 168,048 | 6,956 | 9,365 | 246 | 188,850 |
| Tourism | 8 | 7,883 | 45 | 229 | 0 | 8,165 |
| Library Services | 2,611 | 121,821 | 1,188 | 12,506 | 544 | 138,670 |
| Total Culture and related services | 19,046 | 978,862 | 9,074 | 84,355 | 2,099 | 1,093,436 |
| Cemeteries, cremation and mortuary | 1,061 | 35,943 | 74 | 7,099 | 106 | 44,283 |
| Coast protection | 201 | 26,121 | 91 | 1,425 | 0 | 27,838 |
| Community safety | 1 | 8,897 | 737 | 2,984 | 2,831 | 15,450 |
| Community safety (CCTV) | 0 | 1,665 | 709 | 7,712 | 47 | 10,133 |
| Flood defence and land drainage | 25 | 20,170 | 15 | 54 | 71 | 20,335 |
| Agriculture and fisheries | 0 | 0 | 0 | 69 | 0 | 19,962 |
| Regulatory services (environmental health) | 0 | 19,916 | 1,105 | 2,644 | 335 | 24,000 |
| Regulatory services (trading standards) | 0 | 1,415 | 390 | 337 | 4 | 2,146 |
| Street cleaning (not chargeable to highways) | 0 | 1,843 | 9,008 | 814 | 273 | 11,938 |
| Waste collection | 619 | 6,163 | 53,274 | 28,099 | 416 | 88,571 |
| Waste disposal | 28,836 | 107,978 | 2,316 | 8,019 | 572 | 147,721 |
| Trade waste | 0 | 1,643 | 732 | 627 | 0 | 3,002 |
| Recycling | 3,172 | 36,711 | 6,490 | 20,930 | 83 | 67,386 |
| Waste minimisation | 0 | 1,914 | 48 | 424 | 0 | 2,386 |
| Climate change costs | 0 | 4,487 | 0 | 1,388 | 55 | 5,930 |
| Total environmental and regulatory services | 40,821 | 287,794 | 75,048 | 82,625 | 4,793 | 491,081 |
| Planning and development services | 185,875 | 429,143 | 394 | 8,248 | 3,411 | 627,071 |
| Police | 73,669 | 213,533 | 88,489 | 194,084 | 31,940 | 601,715 |
| Fire and rescue services | 4,997 | 104,523 | 53,486 | 26,644 | 4,424 | 194,074 |
| Central services | 124,332 | 568,856 | 39,271 | 226,419 | 90,980 | 1,049,858 |
| Industrial and commercial trading | 145,853 | 62,983 | 66 | 881 | 3,100 | 212,883 |
| Other trading | 6,689 | 49,113 | 21,386 | 4,480 | 265 | 81,933 |
| Total Trading | 152,542 | 112,096 | 21,452 | 5,361 | 3,365 | 294,816 |
| Total all services | 1,042,676 | 14,776,553 | 352,833 | 1,167,005 | 204,668 | 17,543,735 |

Annex A (2): Capital expenditure: all services: England 2010-11: 2nd provisional outturn

| | £ thousand | | | |
|--|--|--------------------------|--|-------------------------------------|
| | Total expenditure on fixed & intangible assets | Expenditure on grants | Expenditure on loans & other financial assistance | Total Expenditure ^(a) |
| | (6) | (7) | (8) | (9) |
| | (1+2+3+4+5) | | | (6+7+8) |
| Pre-primary & Primary Education | 2,199,466 | 154,798 | 433 | 2,354,697 |
| Secondary Education | 2,942,164 | 167,749 | 17,503 | 3,127,416 |
| Special Education | 253,209 | 4,454 | 0 | 257,663 |
| Non-school funding | 322,284 | 43,731 | 135 | 366,150 |
| Education | 5,717,123 | 370,732 | 18,071 | 6,105,926 |
| Roads, Street Lights & Safety | 2,791,496 | 10,389 | 427 | 2,802,312 |
| Parking of Vehicles | 51,607 | 1,265 | 36 | 52,908 |
| Public Passenger Transport-Bus | 147,621 | 12,670 | 11,381 | 174,670 |
| Public Passenger Transport-Rail & Other | 737,835 | 1,385,458 | 2,230,761 | 4,354,054 |
| Airports | 2,467 | 40 | 0 | 2,507 |
| Local Authority Ports and Piers | 19,366 | 0 | 0 | 19,366 |
| Tolled Road bridges,tunnels,ferries, public transport companies | 68,879 | 0 | 0 | 68,879 |
| Highways & transport | 3,819,271 | 1,441,695 | 2,231,264 | 7,492,230 |
| Social services | 268,858 | 43,017 | 446 | 312,321 |
| Housing | 3,386,432 | 620,586 | 53,860 | 4,060,878 |
| Culture and heritage | 253,483 | 10,857 | 7,552 | 271,892 |
| Recreation and sport | 504,268 | 19,205 | 422 | 523,895 |
| Open spaces | 188,850 | 14,957 | 126 | 203,933 |
| Tourism | 8,165 | 45 | 0 | 8,210 |
| Library Services | 138,670 | 331 | 0 | 139,001 |
| Total Culture and related services | 1,093,436 | 45,395 | 8,100 | 1,146,931 |
| Cemeteries, cremation and mortuary | 44,283 | 251 | 0 | 44,534 |
| Coast protection | 27,838 | 158 | 0 | 27,996 |
| Community safety | 15,450 | 3,549 | 0 | 18,999 |
| Community safety (CCTV) | 10,133 | 122 | 0 | 10,255 |
| Flood defence and land drainage | 20,335 | 1,337 | 0 | 21,672 |
| Agriculture and fisheries | 19,962 | 0 | 57 | 20,019 |
| Regulatory services (environmental health) | 24,000 | 3,179 | 1,779 | 28,958 |
| Regulatory services (trading standards) | 2,146 | 14 | 0 | 2,160 |
| Street cleaning (not chargeable to highways) | 11,938 | 237 | 0 | 12,175 |
| Waste collection | 88,571 | 2,118 | 252 | 90,941 |
| Waste disposal | 147,721 | 14,298 | 0 | 162,019 |
| Trade waste | 3,002 | 0 | 0 | 3,002 |
| Recycling | 67,386 | 0 | 459 | 67,845 |
| Waste minimisation | 2,386 | 0 | 0 | 2,386 |
| Climate change costs | 5,930 | 11,926 | 6 | 17,862 |
| Total environmental services | 491,081 | 37,189 | 2,553 | 530,823 |
| Planning and development services | 627,071 | 167,150 | 38,599 | 832,820 |
| Police | 601,715 | 0 | 0 | 601,715 |
| Fire and rescue services | 194,074 | 443 | 0 | 194,517 |
| Central services | 1,049,858 | 36,928 | 22,272 | 1,109,058 |
| Industrial and commercial trading | 212,883 | 8,973 | 0 | 221,856 |
| Other trading | 81,933 | 619 | 0 | 82,552 |
| Total Trading | 294,816 | 9,592 | 0 | 304,408 |
| Total all services | 17,543,735 | 2,772,727 | 2,375,165 | 22,691,627 |

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

Annex A (3): Capital receipts: all services: England 2010-11: 2nd provisional outturn

| | £ thousand | | | |
|--|--|----------------------------------|---|-------------------|
| | Sales & disposal of tangible fixed assets | Sales of intangible assets | Repayments of grants loans & financial assistance | Total receipts(a) |
| | (10) | (11) | (12) | (10+11+12) |
| Pre-primary & Primary Education | 35,422 | 0 | 51 | 35,473 |
| Secondary Education | 57,797 | 0 | 2,034 | 59,831 |
| Special Education | 6,849 | 0 | 0 | 6,849 |
| Non-school funding | 11,759 | 0 | 47 | 11,806 |
| Education | 111,827 | 0 | 2,132 | 113,959 |
| Roads, Street Lights & Safety | 20,463 | 0 | 4 | 20,467 |
| Parking of Vehicles | 12,273 | 0 | 15 | 12,288 |
| Public Passenger Transport-Bus | 307 | 0 | 0 | 307 |
| Public Passenger Transport-Rail & Other | 7,011 | 0 | 417 | 7,428 |
| Airports | 9 | 396 | 0 | 405 |
| Local Authority Ports and Piers | 0 | 0 | 445 | 445 |
| Tolled Road bridges,tunnels,ferries, public transport companies | 3 | 0 | 0 | 3 |
| Highways & transport | 40,066 | 396 | 881 | 41,343 |
| Social services | 44,168 | 0 | 101 | 44,269 |
| Housing | 485,220 | 7,701 | 20,465 | 513,386 |
| Culture and heritage | 3,718 | 0 | 470 | 4,188 |
| Recreation and sport | 28,351 | 0 | 776 | 29,127 |
| Open spaces | 14,557 | 0 | 159 | 14,716 |
| Tourism | 1,261 | 0 | 0 | 1,261 |
| Library Services | 3,108 | 0 | 45 | 3,153 |
| Total Culture and related services | 50,995 | 0 | 1,450 | 52,445 |
| Cemeteries, cremation and mortuary | 1,531 | 0 | 0 | 1,531 |
| Coast protection | 0 | 0 | 0 | 0 |
| Community safety | 513 | 0 | 77 | 590 |
| Community safety (CCTV) | 3 | 0 | 0 | 3 |
| Flood defence and land drainage | 3 | 0 | 94 | 97 |
| Agriculture and fisheries services | 19,546 | 0 | 0 | 19,546 |
| Regulatory services (environmental health) | 410 | 0 | 12 | 422 |
| Regulatory services (trading standards) | 1 | 0 | 0 | 1 |
| Street cleaning not chargeable to highways | 26 | 0 | 0 | 26 |
| Waste collection | 940 | 0 | 36 | 976 |
| Waste disposal | 2,072 | 0 | 0 | 2,072 |
| Trade waste | 12,217 | 0 | 12 | 12,229 |
| Recycling | 61 | 0 | 0 | 61 |
| Waste minimisation | 0 | 0 | 0 | 0 |
| Climate change costs | 0 | 0 | 0 | 0 |
| Total environmental and regulatory services | 37,323 | 0 | 231 | 37,554 |
| Planning and development services | 281,183 | 0 | 1,610 | 282,793 |
| Police | 65,641 | 0 | 871 | 66,512 |
| Fire and rescue services | 6,169 | 0 | 946 | 7,115 |
| Central services | 251,099 | 23 | 7,039 | 258,161 |
| Industrial and commercial trading | 55,942 | 0 | 39 | 55,981 |
| Other trading | 4,291 | 0 | 49 | 4,340 |
| Total Trading | 60,233 | 0 | 88 | 60,321 |
| Total all services | 1,433,924 | 8,120 | 35,814 | 1,477,858 |

(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 2010*. This is accessible at www.communities.gov.uk/corporate/researchandstatistics/statistics/subject/localgovernmentfinance. The most relevant terms for this release are explained below.

Best Value Accounting Code of Practice (BVACOP) – A number of substantial changes have been made to the service breakdown and the statistical release has been updated to bring it into line with the Best Value Accounting Code of Practice (BVACOP).

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 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.

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.

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 Outturn Returns (COR) submitted to Communities and Local Government by all 443 local authorities in England that complete the return. Further validation may lead to revision when final outturn figures are published later in the year.

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 ministers in CLG, HM Treasury and the Office for National Statistics (ONS) with the most up to date information available on local authority capital spending and how they are financed. The ONS use the information for National Accounts and public sector finances for which the service breakdown is used. In particular, the data are often provided to HM Treasury to inform the Chancellor's Pre-Budget Report or for government spending reviews. Information from this release such as capital receipts and self-financed borrowing are used by policy colleagues.

In addition, the returns are important sources for answering Parliamentary Questions and other requests for information by Ministers, local authorities and their associations and the general public. Local authorities also use the information for comparisons between authorities and value for money profiling.

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/usefulinformation/ 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 2010* 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 data 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 |
| 2P | = | 2nd Provisional |

Rounding

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