

# Statistical Release

21 October 2011

## LOCAL AUTHORITY CAPITAL EXPENDITURE AND RECEIPTS

### England: 2010-11 Final 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 (GLA) expenditure via Transport for London (TfL). If the GLA's expenditure were excluded from the England totals, then capital expenditure was unchanged from 2009-10.
- Capital expenditure has risen by nearly 42% in the last four years, nearly 28% in real terms.
- Capital receipts were unchanged in 2010-11, at £1.5 billion, from 2009-10.

This release provides final outturn figures for 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 final outturn information derived from Capital Outturn Returns (COR) submitted by all 443 local authorities in England, which complete the return, incorporates minor changes to the aggregate figures and provides additional annexes which were not in the Second Provisional Outturn published in a Statistical Release in September.

This release has been compiled by the Local Government Finance – Data Collection Analysis and Accountancy division of Communities and Local Government. The figures are used for Public Sector Finances and the National Accounts. For additional uses please see “uses made of the data” section.

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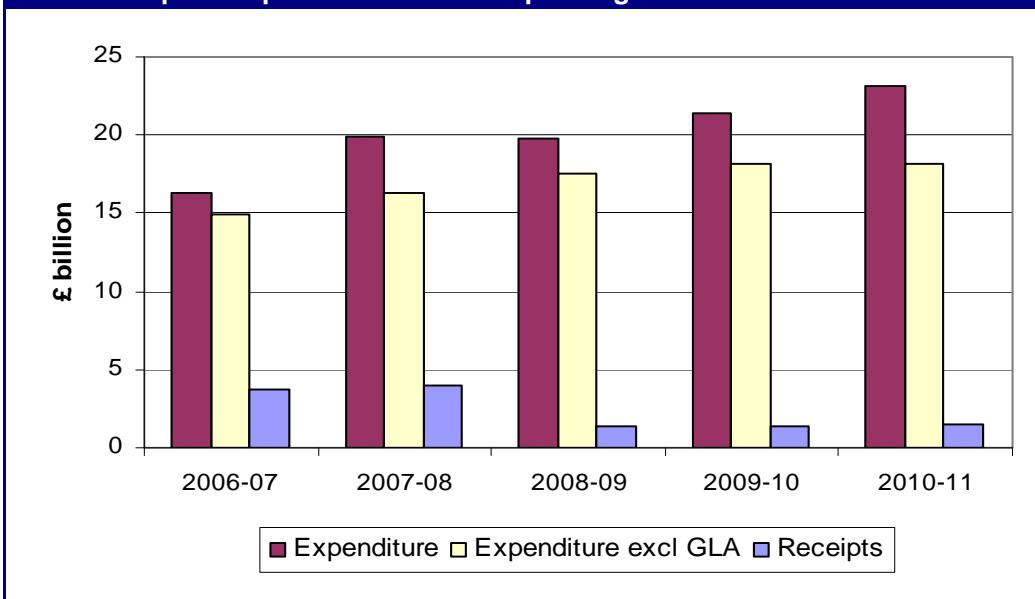
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## Capital expenditure and receipts 2006-07 to 2010-11

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, then capital expenditure was unchanged from 2009-10.
- Capital expenditure has risen by nearly 42% in the last four years, nearly 28% in real terms.
- Capital receipts were unchanged in 2010-11 at £1.5 billion, from 2009-10.

**Chart A: Capital expenditure and receipts: England: 2006-07 to 2010-11**



**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
<b>Expenditure:</b>					
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
<b>Total expenditure on fixed assets</b>	<b>14,366</b>	<b>15,159</b>	<b>16,593</b>	<b>17,645</b>	<b>17,544</b>
Grants, loans and other financial assistance	1,918	4,788 <sup>(b)</sup>	3,172	3,574	5,148 <sup>(c)</sup>
Acquisition of share and loan capital	23	11	36	143	454
<b>Total capital expenditure</b>	<b>16,307</b>	<b>19,958 <sup>(b)</sup></b>	<b>19,801</b>	<b>21,362</b>	<b>23,146 <sup>(c)</sup></b>
<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 <sup>(a)</sup>	163	415	432	464	239
Notional capital receipts set aside and Large Scale Voluntary Transfer levy	2	22	0	0	0
<b>Total expenditure and other transactions</b>	<b>16,472</b>	<b>20,395 <sup>(b)</sup></b>	<b>20,233</b>	<b>21,826</b>	<b>23,385</b>
<b>Receipts</b>	<b>3,671</b>	<b>3,992</b>	<b>1,353</b>	<b>1,427</b>	<b>1,498</b>

(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

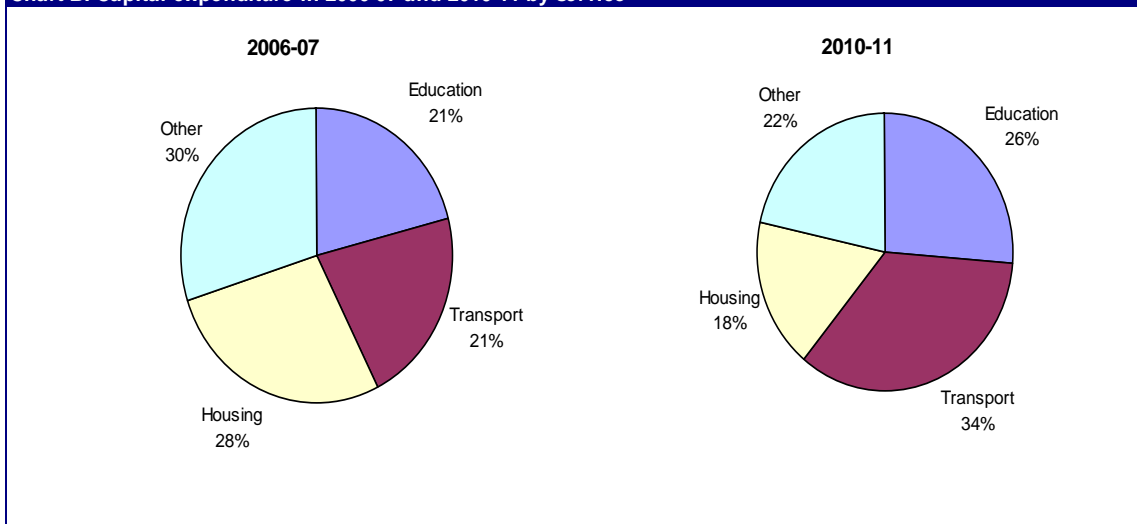
(c) GLA's grants and loans total £3.8 billion, including GLA's £1 billion contribution to Crossrail.

## Capital expenditure by service

2. **Chart B** and **Table 2** below illustrate the change in the pattern of expenditure for the major services between 2005-06 and 2009-10.

- The largest percentage increase in capital expenditure between 2009-10 and 2010-11 was in transport (nearly 36%). Capital expenditure on housing and police fell by 10% and nearly 15% respectively.
- The Greater London Authority (GLA) accounts for £5.0 billion (about 21%) of total capital expenditure in 2010-11. £3.8 billion of this is the expenditure of Transport for London
- 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
Education	3,442	3,711	4,542	5,392	6,107
Highways & transport	3,480	5,916 <sup>(a)</sup>	4,735	5,851	7,943 <sup>(d)</sup>
Housing	4,507	5,008	4,901	4,514	4,063
Other	4,879	5,323	5,622	5,605	5,034
Of which:					
Social Services	364	411	300	288	312
Recreation & sport	415	446	496	598	524 <sup>(b)</sup>
Police	527	550	794 <sup>(c)</sup>	704	602
Other	3,573	3,917	4,033	4,015	3,596
<b>Total expenditure</b>	<b>16,307</b>	<b>19,958</b>	<b>19,801</b>	<b>21,362</b>	<b>23,146</b>

(a) Includes GLA (TfL) grant payment 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 (2) 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 3a and 3b** give a summary of capital expenditure by economic category and service.

**Table 3a : Local authority capital expenditure on fixed assets by economic category and service: England 2010-11: final 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
<b>TOTAL</b>	<b>1,043</b>	<b>14,777</b>	<b>1,520</b>	<b>205</b>	<b>17,544</b>

**Table 3b : Local authority capital expenditure by economic category and service: England 2010-11: final 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	6,107
Highways & transport	3,819	1,442	2,231 <sup>(b)</sup>	451 <sup>(a)</sup>	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
<b>TOTAL</b>	<b>17,544</b>	<b>2,773</b>	<b>2,375</b>	<b>454</b>	<b>23,146</b>

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

(b) Reflects a one-off loan within the TfL Group of £1.6bn to London Underground financed by an equivalent loan from Tube Lines

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: final 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	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	56	0	0	17	275
Trading services	60	0	0	0	60
<b>TOTAL</b>	<b>1,434</b>	<b>8</b>	<b>36</b>	<b>20</b>	<b>1,498</b>

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 TfL now having a separate investment (capital) grant which must be spent on capital receipts (e.g. the tube upgrade) as set out in TfL's Comprehensive Spending Review (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 <sup>(a)</sup>	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 <sup>(b)</sup>	1,176 <sup>(c)</sup>	502	634
Grants and contributions from NDPBs <sup>(d)</sup>	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 of which:	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 of which:	5,655	6,112	7,241	7,931	8,399
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 <sup>(e)</sup>	2,291	3,186	4,224	5,002	6,335
<b>Total</b>	<b>16,472</b>	<b>20,395</b>	<b>20,233</b>	<b>21,826</b>	<b>23,385</b>

(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.

## **Information on prudential system: 2010-11**

6. **Table 6** shows final outturn information about the prudential system in 2010-11.

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.

These indicators include forecasts of, and actual figures 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 – the maximum level of external debt projected based on the authority's 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



- At the end of 2005-06, the second year of the Prudential System, local authority external debt stood at £48.6 billion. At the end of 2010-11, local authority external debt stood at £67.5 billion, an increase of 39%.
- At the end of 2006-07, the England total for operational boundaries was nearly £57.5 billion, and that for authorised limits was nearly £65.2 billion. At the end of 2010-11, the England totals for operational boundaries and authorised limits stood at £83.0 billion and £95.7 billion respectively, increases of nearly 45% and nearly 47% respectively.
- At the end of 2005-06, local authority external debt was below the operational boundaries and authorised limits by margins of nearly £8.9 billion and nearly £8.6 billion respectively. At the end of 2010-11, local authority external debt was below the operational boundaries and authorised limits by margins of £15.5 billion and £28.2 billion respectively, amounting to the margins widening by nearly 75% and 70% respectively.

**Table 6 - Local authority capital expenditure : prudential information : England 2010-11 : final outturn**

		£ million	
	as at 1 April 2010	in 2010-11	as at 31 March 2011
<b>Capital Financing Requirement as at 1 April 2010</b>	<b>71,248</b>		
Capital expenditure to be resourced by means of credit (+)		9,185	
Minimum Revenue Provision (-)		1,974	
Additional contribution from revenue (-)		357	
Contribution from Major Repairs Reserve (-)		73	
Use of receipts (-) <sup>(a)</sup>		52	
<b>Change in Capital Financing Requirement</b>		<b>6,728</b>	
<b>Capital Financing Requirement as at 31 March 2011</b>			<b>77,976</b>
Gross borrowing	56,249		61,108
Other long-term liabilities	6,213		6,412
<b>Total external debt</b>	<b>62,462</b>		<b>67,521</b>
Operational boundary for external debt	77,488		83,023
Authorised limit for external debt	89,594		95,707
Investments	21,043		22,500

(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). Unlike the corresponding line in Annex D, excludes receipts used under Regulation 23(c) to repay premiums charged in relation to amounts borrowed.

7. **Table 7** shows local authority net debt at the close of each financial year from 2006-07 to 2010-11. The net debt figures are derived from the sum of local authority gross borrowing and other long-term liabilities less the value of local authority investments at the end of the financial year.

**Table 7: Local authority net debt as at 31 March: England: 2006-07 to 2010-11**

	2006-07	2007-08	2008-09	2009-10	£ million 2010-11
<b>Net debt: all authorities</b>	<b>22,976</b>	<b>24,112</b>	<b>29,926</b>	<b>38,501</b>	<b>45,021</b>
<b>Net debt: GLA and single-purpose authorities <sup>(b)</sup></b>	<b>20</b>	<b>861</b>	<b>2,365</b>	<b>5,318</b>	<b>7,815</b>
<i>of which:</i>					
GLA	-644	192	1,477	4,004	6,204
Fire and rescue	188	237	320	392	387
Police	-480	-531	-361	-179	67
<b>Net debt: unitaries, upper tier, lower tier authorities</b>	<b>22,956</b>	<b>23,252</b>	<b>27,561</b>	<b>33,183</b>	<b>37,205</b>
<i>of which:</i>					
London Boroughs	4,014	4,180	4,624	5,932	6,806
Metropolitans	11,033	11,748	13,245	14,869	16,088
Shire Counties	7,012	6,852	7,643	7,664 <sup>(a)</sup>	8,251
Shire Districts	-3,056	-2,991	-2,277	-1,347 <sup>(a)</sup>	-1,312
Unitaries	3,954	3,463	4,326	6,064 <sup>(a)</sup>	7,372

(a) Figures are not comparable between 2008-09 and 2009-10 owing to local authority reorganisation on 1 April 2009.

(b) Single purpose authorities include fire and rescue, national park, police, transport and waste authorities.

8. **Table 8** shows a time series of local authority self-financed borrowing from 2006-07 to 2010-11 by England totals and local authority class totals. This is the first time such a time series has been included in a final outturn release

Table 8: Prudential system: self-financed borrowing by class of authority: 2006-07 to 2010-11

	Percentage of authorities using self-financed borrowing					Amount of expenditure financed					Average amount per authority using self-financed borrowing				
	%					£million					£million				
	2006-07	2007-08	2008-09	2009-10	2010-11	2006-07	2007-08	2008-09	2009-10	2010-11	2006-07	2007-08	2008-09	2009-10	2010-11
London boroughs	70	76	70	76	82	183	300	373	466	407	8	14	16	19	15
Metropolitan districts	97	100	97	100	100	535	792	1,224	1,137	1,218	15 <sup>(a)</sup>	23	35	32	34
Unitary authorities <sup>(c)</sup>	79	91	83	91	96	260	360	343	679	855	7	9	9	13	16
Shire counties <sup>(c)</sup>	88	85	91	85	96	507	517	739	572	655	17	17	24	25	25
Shire districts <sup>(c)</sup>	34	49	42	49	49	122	153	187	248	300	2	2	2	3	3
GLA	100	100	100	100	100	574	895	1,114	1,560	2,485	574	895	1,114	1,560	2,485
Other authorities <sup>(b)</sup>	49	55	54	55	54	109	170	243	340	415	2	4	5	7	9
<b>All English authorities</b>	<b>53</b>	<b>64</b>	<b>58</b>	<b>64</b>	<b>66</b>	<b>2,291</b>	<b>3,186</b>	<b>4,224</b>	<b>5,002</b>	<b>6,335</b>	<b>9</b>	<b>12</b>	<b>15</b>	<b>18</b>	<b>22</b>

Source: COR returns

(a) Average excludes the refinancing of the Birmingham National Exhibition Centre.

(b) Other includes police, fire, parks and waste authorities.

(c) In 2009-10 Unitary authorities have increased from 47 to 55 while Shire counties and Shire districts have decreased from 34 and 238 to 27 and 201 respectively due to local authority reorganisation

9. **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.

<b>Annex A (1): Capital expenditure on fixed assets: all services: England 2010-11: final outturn</b>						
	£ 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	119,258	4,908	2,199,478
Secondary Education	57,873	2,668,930	945	199,227	15,261	2,942,236
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
<b>Education</b>	<b>83,849</b>	<b>5,226,954</b>	<b>5,221</b>	<b>377,166</b>	<b>24,017</b>	<b>5,717,207</b>
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
<b>Highways &amp; transport</b>	<b>51,424</b>	<b>3,611,243</b>	<b>56,126</b>	<b>85,620</b>	<b>14,858</b>	<b>3,819,271</b>
<b>Social services</b>	<b>26,795</b>	<b>187,938</b>	<b>3,008</b>	<b>44,041</b>	<b>7,076</b>	<b>268,858</b>
<b>Housing</b>	<b>279,326</b>	<b>3,055,611</b>	<b>1,264</b>	<b>32,526</b>	<b>17,705</b>	<b>3,386,432</b>
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
<b>Total Culture and related services</b>	<b>19,046</b>	<b>978,862</b>	<b>9,074</b>	<b>84,355</b>	<b>2,099</b>	<b>1,093,436</b>
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	6,906	12,928	59	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
<b>Total environmental and regulatory services</b>	<b>40,821</b>	<b>287,794</b>	<b>75,048</b>	<b>82,625</b>	<b>4,793</b>	<b>491,081</b>
<b>Planning and development services</b>	<b>185,875</b>	<b>429,143</b>	<b>394</b>	<b>8,248</b>	<b>3,411</b>	<b>627,071</b>
<b>Police</b>	<b>73,669</b>	<b>213,533</b>	<b>88,489</b>	<b>194,084</b>	<b>31,940</b>	<b>601,715</b>
<b>Fire and rescue services</b>	<b>4,997</b>	<b>104,523</b>	<b>53,486</b>	<b>26,644</b>	<b>4,424</b>	<b>194,074</b>
<b>Central services</b>	<b>124,332</b>	<b>568,856</b>	<b>39,271</b>	<b>226,419</b>	<b>90,980</b>	<b>1,049,858</b>
Industrial and commercial trading	145,853	62,983	66	881	3,100	212,883
Other trading	6,689	49,113	21,408	4,497	265	81,972
<b>Total Trading</b>	<b>152,542</b>	<b>112,096</b>	<b>21,474</b>	<b>5,378</b>	<b>3,365</b>	<b>294,855</b>
<b>Total all services</b>	<b>1,042,676</b>	<b>14,776,553</b>	<b>352,855</b>	<b>1,167,106</b>	<b>204,668</b>	<b>17,543,858</b>

**Annex A (2): Capital expenditure: all services: England  
2010-11: final outturn**

	£ thousand			
	Total expenditure on fixed & intangible assets	Expenditure on grants	Expenditure on loans & other financial assistance	Total Expenditure <sup>(a)</sup>
	(6)	(7)	(8)	(9)
	(1+2+3+4+5)			(6+7+8)
Pre-primary & Primary Education	2,199,478	154,798	433	2,354,709
Secondary Education	2,942,236	167,749	17,503	3,127,488
Special Education	253,209	4,454	0	257,663
Non-school funding	322,284	43,731	135	366,150
<b>Education</b>	<b>5,717,207</b>	<b>370,732</b>	<b>18,071</b>	<b>6,106,010</b>
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	44,543	40	192,204
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
<b>Highways &amp; transport</b>	<b>3,819,271</b>	<b>1,441,695</b>	<b>2,231,264</b>	<b>7,492,230</b>
<b>Social services</b>	<b>268,858</b>	<b>43,017</b>	<b>446</b>	<b>312,321</b>
<b>Housing</b>	<b>3,386,432</b>	<b>620,586</b>	<b>53,860</b>	<b>4,060,878</b>
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
<b>Total Culture and related services</b>	<b>1,093,436</b>	<b>45,395</b>	<b>8,100</b>	<b>1,146,931</b>
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
<b>Total environmental services</b>	<b>491,081</b>	<b>37,189</b>	<b>2,553</b>	<b>530,823</b>
<b>Planning and development services</b>	<b>627,071</b>	<b>167,150</b>	<b>38,599</b>	<b>832,820</b>
<b>Police</b>	<b>601,715</b>	<b>0</b>	<b>0</b>	<b>601,715</b>
<b>Fire and rescue services</b>	<b>194,074</b>	<b>443</b>	<b>0</b>	<b>194,517</b>
<b>Central services</b>	<b>1,049,858</b>	<b>36,928</b>	<b>22,272</b>	<b>1,109,058</b>
Industrial and commercial trading	212,883	8,973	0	221,856
Other trading	81,972	619	0	82,591
<b>Total Trading</b>	<b>294,855</b>	<b>9,592</b>	<b>0</b>	<b>304,447</b>
<b>Total all services</b>	<b>17,543,858</b>	<b>2,772,727</b>	<b>2,375,165</b>	<b>22,691,750</b>

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

# Annex A (3): Capital receipts: all services: England 2010-11: final 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
<b>Education</b>	<b>111,827</b>	<b>0</b>	<b>2,132</b>	<b>113,959</b>
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
<b>Highways &amp; transport</b>	<b>40,066</b>	<b>396</b>	<b>881</b>	<b>41,343</b>
<b>Social services</b>	<b>44,168</b>	<b>0</b>	<b>101</b>	<b>44,269</b>
<b>Housing</b>	<b>485,220</b>	<b>7,701</b>	<b>20,465</b>	<b>513,386</b>
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
<b>Total Culture and related services</b>	<b>50,995</b>	<b>0</b>	<b>1,450</b>	<b>52,445</b>
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
<b>Total environmental and regulatory services</b>	<b>37,323</b>	<b>0</b>	<b>231</b>	<b>37,554</b>
<b>Planning and development services</b>	<b>281,183</b>	<b>0</b>	<b>1,610</b>	<b>282,793</b>
<b>Police</b>	<b>65,641</b>	<b>0</b>	<b>871</b>	<b>66,512</b>
<b>Fire and rescue services</b>	<b>6,169</b>	<b>0</b>	<b>946</b>	<b>7,115</b>
<b>Central services</b>	<b>251,099</b>	<b>23</b>	<b>7,039</b>	<b>258,161</b>
Industrial and commercial trading	55,942	0	39	55,981
Other trading	4,291	0	49	4,340
<b>Total Trading</b>	<b>60,233</b>	<b>0</b>	<b>88</b>	<b>60,321</b>
<b>Total all services</b>	<b>1,433,924</b>	<b>8,120</b>	<b>35,814</b>	<b>1,477,858</b>

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

10. **Annex B** shows further details of gross expenditure on “new construction, conversion and renovation” of roads (including structural maintenance), street lighting and road safety.

**Annex B: New construction, conversion & renovation: roads (including structural maintenance), street lighting & road safety: England 2010-11: Final Outturn**

	£ thousand
New construction/improvement of roads	986,409
Structural maintenance - principal roads	377,246
Structural maintenance - other LA roads	726,605
Expenditure on Bridges	212,665
Road Safety	329,554
Street Lighting	85,451
<b>Total New construction, conversion &amp; renovation: roads (including structural maintenance), street lighting &amp; road safety</b>	<b>2,717,930</b>

11. **Annex C** shows further detail of local authority capital expenditure on social services and details of local authority expenditure and health authority contributions relating to schemes that were jointly financed with health authorities.

**Annex C: Social services : England 2010-11 : final outturn**

		£ thousand	
		<u>Jointly Financed Schemes</u>	
		of which: Total contributions received in the year from health authorities <sup>(b)</sup>	
	Total LA financed Capital Expenditure	Total Capital <sup>(a)</sup> Expenditure in the year	
	(1)	(2)	(3)
Children and their families: residential care	31,159	940	0
Children and their families: day care	30,502	114	39
Elderly: residential care	62,095	3,183	1,698
Elderly: day care	14,811	531	6
Physically disabled: residential care	6,938	290	0
Physically disabled: day care	11,346	176	6
Learning disabled: residential care	18,183	1,988	810
Learning disabled: day care	29,924	3,790	3,186
Mentally ill: residential care	11,627	173	86
Mentally ill: day care	6,368	274	6
HIV/AIDS and alcohol/drugs misuse	8,609	1,747	1,527
Other	80,759	2,373	1,060
<b>Total Social services</b>	<b>312,321</b>	<b>15,579</b>	<b>8,424</b>

(a) Local authority share of jointly financed expenditure included in cols. 1 and 2

(b) Total spend on social services can be calculated by adding columns 1 and 3

12. **Annex D** gives a breakdown of the total opening and closing stock of capital receipts held by local authorities in England and in-year changes in 2010-11.

- The stock of capital receipts held by local authorities at 1 April 2010 was £159m lower (6%) than the stock figure for 31 March 2011.

<b>Annex D: Capital receipts in 2010-11</b>	
	<b>£ million</b>
Accumulated capital receipts as at 1 April 2010	2,621
In-year capital receipts 2010-11	1,498
Receipts used to meet expenditure for capital purposes	1,409
Receipts used as provision to repay debt or meet liabilities <sup>(a)</sup>	94
Pooling of housing capital receipts	154
Interest on late pooling payments	0
Accumulated capital receipts as at 31 March 2011	2,462

(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). Unlike the corresponding line in Table 6, includes receipts used under Regulation 23(c) to repay premiums charged in relation to amounts borrowed.

13. **Annex E (1)** gives a breakdown of the total stock of fixed assets held by local authorities in England at 31 March 2011. and **Annex E (2)** gives a time series and selected class breakdown of the total stock of fixed assets between 2006-07 and 2010-11.

<b>Annex E (1): Value of fixed assets: <sup>(a)</sup> 31 March 2011</b>	
	<b>£ million</b>
<b>Operational assets:</b>	
(i) Council Dwellings	66,928
(ii) Other Land and Buildings - Education	60,240
(iii) Other Land and Buildings - Other	48,520
(iv) Vehicles, Plant and Equipment	5,251
(v) Infrastructure Assets	30,779
(vi) Community Assets	1,939
(vii) Surplus Assets	2,242
(viii) Assets under construction	6,765
<b>Total operational assets</b>	<b>222,664</b>
Non operational:	
Investment Properties	8,920
<b>Total value of tangible assets</b>	<b>231,584</b>
Intangible assets	570
Assets for sale	621
<b>Total value of fixed assets</b>	<b>232,776</b>

(a) Infrastructure assets and community assets are included in the balance sheet at historical cost, net of depreciation. Other assets are included in the balance sheet at the lower of the net current replacement cost or net realisable value.



# Annex E (2): Local authority assets as at 31 March: England: 2006-07 to 2010-11

	2006-07	2007-08	2008-09	2009-10	£ million 2010-11
<b>Total assets: all authorities</b>	<b>244,105</b>	<b>254,547</b>	<b>244,333</b>	<b>249,850</b>	<b>232,776</b>
<b>Total assets: GLA and single-purpose authorities <sup>(b)</sup></b>	<b>10,973</b>	<b>11,527</b>	<b>11,896</b>	<b>11,348</b>	<b>13,267</b>
of which:					
GLA	4,994	5,235	5,147	4,216	5,902
Fire and rescue	1,320	1,467	1,442	1,566	1,618
Police	3,465	3,602	3,546	3,750	3,721
<b>Total assets: unitaries, upper tier, lower authorities</b>	<b>233,131</b>	<b>243,020</b>	<b>232,436</b>	<b>238,501</b>	<b>219,509</b>
of which:					
London Boroughs	52,237	55,573	52,867	56,055	48,903
Metropolitans	49,511	52,397	50,831	51,843	47,520
Shire Counties	46,639	49,853	48,578	42,758 <sup>(a)</sup>	43,730
Shire Districts	46,343	45,336	41,450	37,196 <sup>(a)</sup>	32,499
Unitaries	38,401	39,861	38,709	50,649 <sup>(a)</sup>	46,857

(a) Figures are not comparable between 2008-09 and 2009-10 owing to local authority reorganisation on 1 April 2009.

(b) Single purpose authorities include fire and rescue, national park, police, transport and waste authorities.

14. **Annex F** gives a breakdown by type, of current expenditure that local authorities were allowed to finance from capital resources – capitalise – under section 16(2)(b) of the Local Government Act 2003.

- Capitalised current expenditure has decreased significantly from £464 million in 2009-10 to £239 million in 2010-11. One of the reasons for the decrease is that the demand for capitalisation in respect of equal pay back pay has fallen in 2010-11. Both redundancy and pension capitalisations have increased in 2010-11 from 2009-10 following a higher demand from authorities to capitalise these, in the context of organisational restructuring. The 'other' total has significantly decreased in 2010-11 partially because in 2009-10 local authorities made considerable use of capitalisation in respect of the impairment charge relating to the potential losses of investments in Icelandic banks.

## Annex F: Capitalised current expenditure by type: England 2010-11: final outturn

	£ thousand
Redundancy Costs	73,815
Pension Scheme Contributions	41,139
Equal Pay Directions	107,273
Other <sup>(a)</sup>	16,557
<b>Total</b>	<b>238,784</b>

(a) Amounts covered by directions classed as "exceptional", contaminated land and commutation, which are not recorded separately.

## 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 [www.communities.gov.uk/localgovernment/localregional/localgovernmentfinance/statistics](http://www.communities.gov.uk/localgovernment/localregional/localgovernmentfinance/statistics). 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 form in its service breakdown and the guidance notes have been updated to bring them 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).

**Capital expenditure charged to revenue account (CERA)** – a method of financing capital expenditure where the expenditure is financed direct from revenue account in the year it is incurred

**Credit arrangements** – forms of credit that do 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).

**Fixed Assets** – the categories of assets listed in Annex E(1) and E(2). These categories are based on definitions in the Code of Practice on Local Authority Accounting in the United Kingdom published by Chartered Institute of Public Finance and Accountancy (CIPFA).

**Greater London Authority (GLA) Group** – this includes GLA and its constituent bodies, Metropolitan Police Authority, London Fire and Emergency Planning Authority, Transport for London (TfL) and London Development Agency (LDA). Capital expenditure and receipts are reported by the GLA and the four functional bodies as a group and individually.

**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 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 English local authorities and is derived from valid returns from all 443 authorities that complete the return.

Only data for authorities that have completed a valid form is used in the computation of national figures for the statistical release. If we do not hold a complete set of capital data for authorities in England, we use the grossing methodology to compute the national figures. This method does not calculate figures for missing or invalid authorities; it only derives an England national figure based on the following properties;

- i. data currently held from validated authorities
- ii. number of missing or invalid authorities and what type of classification group they fit in (e.g. Single Purpose Authorities, Shire Districts, Shire Counties, Unitary Authorities, Metropolitan Districts, London Boroughs etc.)

As we usually receive valid data from all authorities in England there has not been a need to use this grossing methodology.

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. These include:

- 1) **In form validation:** This refers to warnings that are built into the excel forms that are sent to authorities. Forms have been pre-programmed with sense checks to highlight figures outside a set range,. If an authority inputs figures that are likely to be incorrect, the form flags up to the officer inputting the data that this value could be incorrect. In some fields the figure can still be accepted if a reason is given whereas some cells will definitely be rejected as it is deemed impossible. In the majority of cases this means that the forms are returned completed and without any validation queries.
- 2) **CLASS (Computerised Local Authority Statistics System) validation:** Once the figures have been received by DCLG, they get inputted onto the CLASS database, which has built in checks that return errors and warnings for unexpected figures. CLASS can then be asked to output a list of warnings and errors which a team member can look through and contact an authority about if necessary.
- 3) **Manual (or analytical) validation:** These are extra checks done manually by the teams to double check the figures they receive. During this process the teams also liaise with relevant policy sections and the Group Accountant to clarify and rectify any anomalies. Furthermore the data received from LAs are compared with other data sources (both internal and external).
- 4) **Post validation:** Figures get checked and double-checked on the statistical releases. Particular attention is paid to making sure the values have been entered correctly and the figures on the graphs and tables correlate with each other.

Best Value Accounting Code of Practice (BVACOP) is a set of general guidance notes which are provided to local authorities, providing them with instructions on how to account on various elements of public service expenditure. The services are primarily broken down into a few main groups (e.g. Children and Family Services, Housing Services, Central services). Within each group, detailed

guidance is provided on all possible elements of spending, which a LA could have responsibility over. The BVACOP is used by all LA's as a foundation for constructing their accounts in the financial year. Therefore the categorisation defined by BVACOP is used as a basis for our form design and guidance, enabling LA to report their financial data under the correct headings – improving quality of the outputs. In-depth discussions take place with several authorities, prior to them being put forward to Central and Local Government Information Partnership/Finance (CLIP/F) for agreement, as part of our ongoing review of enhanced data collection. CLIP/F is also kept informed of the full planned developments to meet the HM Treasury and ONS requirements

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. Audit Commission uses the data in their report on "Protecting the Public Purse". 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 1201 or email [press.office@communities.gsi.gov.uk](mailto:press.office@communities.gsi.gov.uk). For other enquiries please telephone John Wallis on 0303 4442121 or email [capital.receipts@communities.gsi.gov.uk](mailto: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/](http://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/](http://www.communities.gov.uk/localgovernment/localregional/localgovernmentfinance/statistics/usefulinformation/) and on the ONS National Statistics web site, [www.statistics.gov.uk/releasecalendar/currentreleases.asp](http://www.statistics.gov.uk/releasecalendar/currentreleases.asp)
4. Please see the web link below for access to the papers tabled to the 'Central and Local Information Partnership – Finance' (CLIP-F) group,  
<http://www.clip.local.gov.uk/lgv/core/page.do?pagelid=31626>

CLIP Finance (CLIP F) is a consultative group which considers the collection, presentation and analysis of data on local government finance. It has been in existence since 2006, prior to this the group was known as Working Group on Local Government Financial Statistics (WGLGFS). The membership consists of representatives from central government departments, local government, CIPFA and the Audit Commission, and generally meets three times a year. To ensure

users are made aware of significant changes and adjustments to Local Government Finance forms papers are tabled, discussed and published. Please visit the website for details of likely changes for future Revenue/Capital statistical releases.

5. Further information is also available on the department's website [www.communities.gov.uk/localgovernment/localgovernmentfinance/](http://www.communities.gov.uk/localgovernment/localgovernmentfinance/).
6. 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](mailto: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/](http://www.communities.gov.uk/localgovernment/localgovernmentfinance/)
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](http://wales.gov.uk/topics/statistics/theme/loc-gov/?lang=en) and [www.scotland.gov.uk/topics/statistics/browse/local-government-finance](http://www.scotland.gov.uk/topics/statistics/browse/local-government-finance) respectively.

### **Symbols and conventions**

...	=	not available
0	=	zero or negligible
–	=	not relevant
-	=	negative
	=	discontinuity

### **Rounding**

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

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