

# Statistical Release

2 September 2010

## LOCAL AUTHORITY CAPITAL EXPENDITURE AND RECEIPTS

### England: 2009-10 2nd Provisional Outturn

- The underlying trend in capital expenditure shows an increase of 8% from 2008-09 to 2009-10, to £21.3 billion.
- Capital expenditure has risen by 28% in the last four years, nearly 16% in real terms.
- Capital receipts remain well below the 2007-08 level, at £1.4 billion. This reflects a drop in the sale of assets by local authorities.

This release provides 2nd provisional outturn estimates of local authority capital expenditure and receipts in the financial year April 2009 to March 2010. Figures for 2009-10 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 443 local authorities in England that complete the return. It is based on a fully valid set of only part of the COR suite of forms. Further validation of the remaining part of the forms may lead to revision when final outturn figures are published later in the year.

An earlier 1<sup>st</sup> 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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## Contents:

### Capital expenditure and receipts 2005-06 to 2009-10

|         |  | Page |
|---------|--|------|
| Chart A | Expenditure and receipts: England: 2005-06 to 2009-10                          | 3    |
| Table 1 | Local authority capital expenditure and receipts: England : 2005-06 to 2009-10 | 3    |

### Capital expenditure by service

|          |  |   |
|----------|--|---|
| Chart B  | Capital expenditure by service: England: 2005-06 and 2009-10   | 4 |
| Table 2  | Local authority capital expenditure by service: England : 2005-06 to 2009-10   | 4 |
| Table 3a | Local authority capital expenditure on fixed assets by economic category and service: England 2009-10: 2nd provisional outturn | 5 |
| Table 3b | Local authority capital expenditure by economic category and service: England 2009-10: 2nd provisional outturn                 | 5 |
| Table 4  | Local authority capital receipts by economic category: England 2009-10: 2nd provisional outturn                                | 6 |
| Table 5  | Financing of local authority capital expenditure: England: 2004-05 to 2008-09  | 6 |

### Annexes

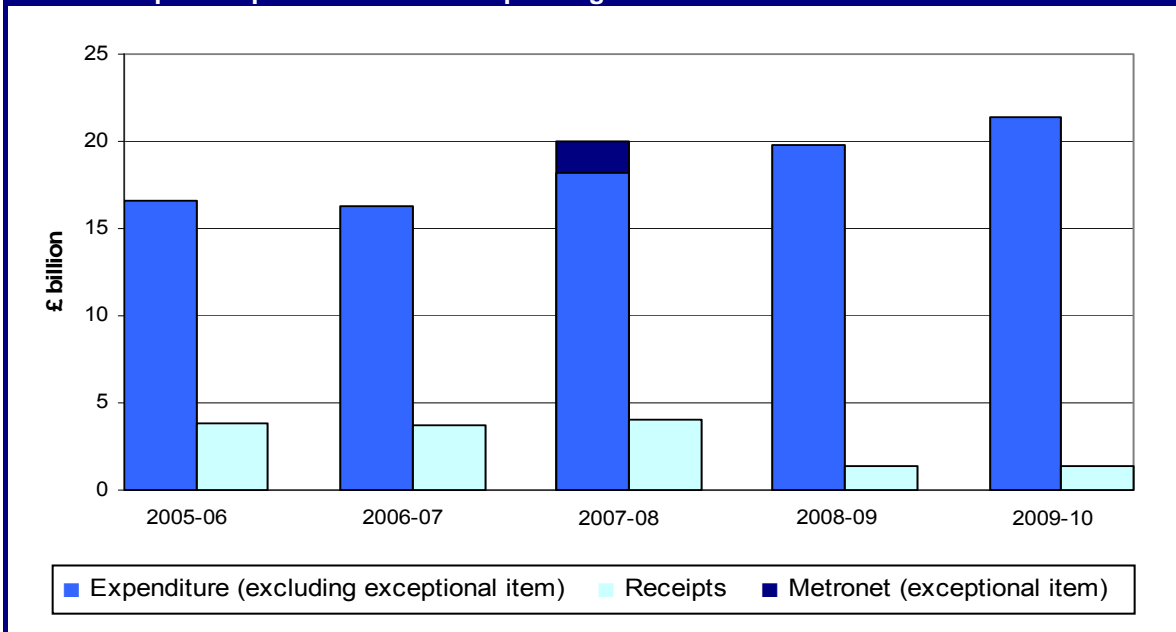
|             |   |    |
|-------------|---|----|
| Annex A (1) | Capital expenditure on fixed assets: all services: England 2009-10: 2nd provisional outturn | 7  |
| Annex A (2) | Capital expenditure: all services: England 2009-10: 2nd provisional outturn                 | 8  |
| Annex A (3) | Capital receipts: all services: England 2009-10: 2nd provisional outturn                    | 9  |
|             | <b>Terminology used in this release</b>   | 10 |
|             | <b>Data Quality</b>   | 11 |
|             | <b>Uses made of the data</b>  | 11 |
|             | <b>Background notes</b>   | 12 |
|             | <b>Symbols and conventions</b>  | 12 |

## Capital expenditure and receipts 2005-06 to 2009-10

1. **Chart A** and **Table 1** illustrate the change in capital expenditure and receipts from 2005-06 to 2009-10.

- The underlying trend in capital expenditure shows an increase of 8% between 2008-09 and 2009-10, to £21.3 billion.
- Capital expenditure has risen by 28% in the last four years, nearly 16% in real terms.
- Capital receipts remain well below the 2007-08 level, at £1.4 billion. This reflects a drop in the sale of assets by local authorities.

**Chart A: Capital expenditure and receipts: England: 2005-06 to 2009-10**



**Table 1: Local authority capital expenditure and receipts: England: 2005-06 to 2009-10**

|   | 2005-06       | 2006-07       | 2007-08                      | 2008-09       | 2009-10<br>(2P) |
|---|---------------|---------------|------------------------------|---------------|-----------------|
| <b>£ million</b>  |               |               |                              |               |                 |
| <b>Expenditure:</b>   |               |               |                              |               |                 |
| Acquisition of land and existing buildings and works                        | 866           | 964           | 1,184                        | 1,511         | 1,287           |
| New construction and conversion   | 12,078        | 11,797        | 12,393                       | 13,390        | 14,555          |
| Vehicles, plant equipment and machinery                                     | 1,515         | 1,312         | 1,321                        | 1,488         | 1,596           |
| Intangible assets   | 313           | 292           | 262                          | 204           | 197             |
| <b>Total expenditure on fixed assets</b>                                    | <b>14,773</b> | <b>14,366</b> | <b>15,159</b>                | <b>16,593</b> | <b>17,634</b>   |
| Grants, loans and other financial assistance                                | 1,628         | 1,918         | 4,788 <sup>(b)</sup>         | 3,172         | 3,568           |
| Acquisition of share and loan capital                                       | 241           | 23            | 11                           | 36            | 143             |
| <b>Total capital expenditure</b>  | <b>16,641</b> | <b>16,307</b> | <b>19,958</b> <sup>(b)</sup> | <b>19,801</b> | <b>21,345</b>   |
| Expenditure by virtue of a section 16(2)(b) direction <sup>(a)</sup>        | 148           | 163           | 415                          | 432           | 434             |
| Notional capital receipts set aside and Large Scale Voluntary Transfer Levy | 8             | 2             | 22                           | 0             | 0               |
| <b>Total expenditure and other transactions</b>                             | <b>16,797</b> | <b>16,472</b> | <b>20,395</b>                | <b>20,233</b> | <b>21,779</b>   |
| <b>Receipts</b>   | <b>3,777</b>  | <b>3,671</b>  | <b>3,992</b>                 | <b>1,353</b>  | <b>1,427</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.

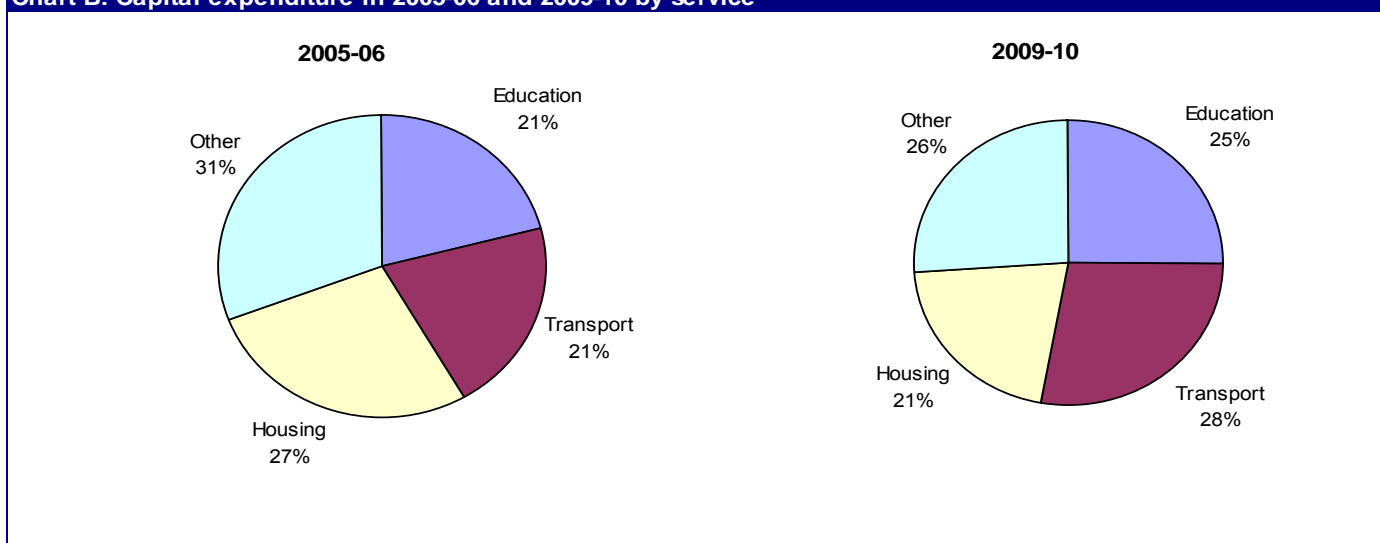
(b) Includes GLA (TfL) grant payment of £1.7bn in respect of Metronet

## 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 in 2009-10 was in transport (24%). Capital expenditure on housing and police fell by 8% and 11% respectively.
- Between 2005-06 and 2009-10 capital expenditure on transport has risen from 21% to 28% of the total, while capital expenditure on housing has fallen from 27% to 21% of the total.

**Chart B: Capital expenditure in 2005-06 and 2009-10 by service**



**Table 2: Local authority capital expenditure by service: England: 2005-06 to 2009-10**

|                               | 2005-06       | 2006-07       | 2007-08              | 2008-09            | £ million<br>2009-10<br>(2P) |
|-------------------------------|---------------|---------------|----------------------|--------------------|------------------------------|
| Education                     | 3,492         | 3,442         | 3,711                | 4,542              | 5,391                        |
| Highways & transport          | 3,461         | 3,480         | 5,916 <sup>(a)</sup> | 4,735              | 5,850                        |
| Housing                       | 4,534         | 4,507         | 5,008                | 4,901              | 4,515                        |
| Other                         | 5,154         | 4,879         | 5,324                | 5,622              | 5,589                        |
| <i>Of which:</i>              |               |               |                      |                    |                              |
| <i>Social Services</i>        | 387           | 364           | 411                  | 300                | 288                          |
| <i>Recreation &amp; sport</i> | 424           | 415           | 446                  | 496                | 598 <sup>(b)</sup>           |
| <i>Police</i>                 | 606           | 527           | 549                  | 794 <sup>(c)</sup> | 704                          |
| <i>Other</i>                  | 3,737         | 3,573         | 3,918                | 4,033              | 4,000                        |
| <b>Total expenditure</b>      | <b>16,641</b> | <b>16,307</b> | <b>19,958</b>        | <b>19,801</b>      | <b>21,345</b>                |

(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 2009-10 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

3. **Tables 3 (a and b)** provide a service breakdown of estimated provisional expenditure and receipts for 2009-10.

**Table 3a : Local authority capital expenditure on fixed assets by economic category and service: England 2009-10: 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                       | 105                                      | 4,549                                     | 378                                   | 20                | 5,052  |
| Highways & transport            | 61                                       | 3,586                                     | 122                                   | 5                 | 3,774  |
| Social services                 | 17                                       | 178                                       | 38                                    | 7                 | 240  |
| Housing                         | 330                                      | 3,364                                     | 35                                    | 16                | 3,744  |
| Culture & related services      | 29                                       | 1,059                                     | 103                                   | 3                 | 1,193  |
| Environmental services          | 26                                       | 242                                       | 165                                   | 4                 | 438  |
| Planning & development services | 321                                      | 394                                       | 13                                    | 3                 | 730  |
| Police                          | 59                                       | 273                                       | 331                                   | 39                | 703  |
| Fire & rescue                   | 10                                       | 79  | 95                                    | 4                 | 188  |
| Court services                  | 0  | 1   | 0                                     | 0                 | 1  |
| Central services                | 218                                      | 699                                       | 278                                   | 89                | 1,284  |
| Trading services                | 111                                      | 130                                       | 39                                    | 6                 | 287  |
| <b>TOTAL</b>                    | <b>1,287</b>                             | <b>14,555</b>                             | <b>1,596</b>                          | <b>197</b>        | <b>17,634</b>                                  |

**Table 3b : Local authority capital expenditure by economic category and service: England 2009-10: 2nd provisional outturn**

|                                 | £ million                                      |              |                                    |                                     |                           |
|---------------------------------|--|--------------|------------------------------------|-------------------------------------|---------------------------|
|                                 | Total expenditure on fixed & intangible assets | Grants       | Loans & other financial assistance | Acquisition of share & loan capital | Total capital expenditure |
| Education                       | 5,052  | 311          | 26                                 | 2                                   | 5,391                     |
| Highways & transport            | 3,774  | 1,195        | 880                                | 0                                   | 5,850                     |
| Social services                 | 240  | 45           | 3                                  | 0                                   | 288                       |
| Housing                         | 3,744  | 736          | 28                                 | 6                                   | 4,515                     |
| Culture & related services      | 1,193  | 44           | 8                                  | 0                                   | 1,245                     |
| Environmental services          | 438  | 28           | 6                                  | 98 <sup>(a)</sup>                   | 570                       |
| Planning & development services | 730  | 124          | 69                                 | 0                                   | 924                       |
| Police                          | 703  | 0            | 1                                  | 0                                   | 704                       |
| Fire & rescue                   | 188  | 0            | 0                                  | 0                                   | 188                       |
| Court services                  | 1  | 1            | 0                                  | 0                                   | 1                         |
| Central services                | 1,284  | 35           | 19                                 | 36                                  | 1,374                     |
| Trading services                | 287  | 5            | 3                                  | 1                                   | 295                       |
| <b>TOTAL</b>                    | <b>17,634</b>                                  | <b>2,525</b> | <b>1,043</b>                       | <b>143</b>                          | <b>21,345</b>             |

(a) Shares were acquired by North London Waste Authority from its joint venture partner.

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

| Table 4: Local authority capital receipts by economic category: England 2009-10: 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  | 166                   | 0                          | 1  | 0  | 167                    |
| Highways & transport   | 104                   | 0                          | 1  | 20   | 125                    |
| Social services  | 37                    | 0                          | 0  | 0  | 37                     |
| Housing  | 465                   | 3                          | 19   | 0  | 487                    |
| Culture & related services   | 22                    | 0                          | 1  | 0  | 23                     |
| Environmental services   | 29                    | 0                          | 2  | 3  | 34                     |
| Planning & development services  | 129                   | 0                          | 5  | 0  | 134                    |
| Police   | 61                    | 1                          | 2  | 0  | 63                     |
| Fire & rescue  | 6                     | 0                          | 1  | 0  | 7                      |
| Court services   | 0                     | 0                          | 0  | 0  | 0                      |
| Central services   | 226                   | 1                          | 6  | 15   | 248                    |
| Trading services   | 102                   | 0                          | 0  | 0  | 102                    |
| <b>TOTAL</b>   | <b>1,346</b>          | <b>4</b>                   | <b>39</b>  | <b>38</b>  | <b>1,427</b>           |

5. **Table 5** provides a breakdown of the financing of expenditure from 2005-06 to 2009-10.

| Table 5: Financing of local authority capital expenditure: England: 2005-06 to 2009-10   |               |               |                      |                      |                 |
|--|---------------|---------------|----------------------|----------------------|-----------------|
|  | £ million     |               |                      |                      |                 |
|  | 2005-06       | 2006-07       | 2007-08              | 2008-09              | 2009-10<br>(2P) |
| Central government grants  | 3,909         | 4,083         | 7,007 <sup>(a)</sup> | 5,733                | 7,491           |
| EU structural funds grants   | 169           | 185           | 157                  | 156                  | 43              |
| Grants and contributions from private developers and from leaseholders etc               | 477           | 502           | 1,122 <sup>(b)</sup> | 1,176 <sup>(c)</sup> | 502             |
| Grants and contributions from NDPBs <sup>(d)</sup>                                       | 520           | 492           | 635                  | 540                  | 602             |
| National lottery grants  | 212           | 166           | 105                  | 106                  | 119             |
| Use of capital receipts  | 2,812         | 2,628         | 2,665                | 2,040                | 1,588           |
| Revenue financing of capital expenditure   | 2,569         | 2,763         | 2,593                | 3,241                | 3,532           |
| <i>of which:</i>   |               |               |                      |                      |                 |
| <i>Housing Revenue Account</i>   | 238           | 240           | 208                  | 228                  | 247             |
| <i>Major Repairs Reserve</i>   | 1,327         | 1,337         | 1,180                | 1,224                | 1,377           |
| <i>General Fund</i>  | 1,004         | 1,185         | 1,205                | 1,789                | 1,907           |
| SCE(R) Single Capital Pot  | 2,932         | 2,734         | 2,296                | 2,257                | 2,183           |
| SCE(R) Separate Programme Element  | 947           | 630           | 630                  | 760                  | 748             |
| Other borrowing & credit arrangements not supported by central government <sup>(e)</sup> | 2,251         | 2,291         | 3,184                | 4,224                | 4,971           |
| <b>Total</b>   | <b>16,797</b> | <b>16,472</b> | <b>20,395</b>        | <b>20,233</b>        | <b>21,779</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.

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 2009-10: 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)<br>(1+2+3+4+5)                             |
| Pre-primary & Primary Education  | 24,243                                   | 1,693,241                                | 2,834          | 135,505                     | 7,056             | 1,862,879                                      |
| Secondary Education  | 64,028                                   | 2,321,807                                | 2,472          | 160,450                     | 5,479             | 2,554,236                                      |
| Special Education  | 8,070                                    | 237,647                                  | 1,317          | 12,374                      | 713               | 260,121  |
| Non-school funding   | 8,646                                    | 296,623                                  | 1,528          | 61,847                      | 6,470             | 375,114  |
| <b>Education</b>   | <b>104,987</b>                           | <b>4,549,318</b>                         | <b>8,151</b>   | <b>370,176</b>              | <b>19,718</b>     | <b>5,052,350</b>                               |
| Roads, Street Lights & Safety  | 34,215                                   | 2,505,669                                | 7,255          | 17,221                      | 4,087             | 2,568,447                                      |
| Parking of Vehicles  | 8,163                                    | 78,425                                   | 121            | 6,287                       | 222               | 93,218   |
| Public Passenger Transport-Bus   | 2,376                                    | 133,168                                  | 4,198          | 10,813                      | 64                | 150,619  |
| Public Passenger Transport-Rail & Other  | 8,306                                    | 811,344                                  | 35,607         | 34,913                      | 934               | 891,104  |
| Tolled Road bridges, tunnels, ferries, public transport companies  | 8,047                                    | 38,810                                   | 508            | 979                         | 0                 | 48,344   |
| Local Authority Ports and Piers  | 0  | 17,774                                   | 15             | 3,784                       | 0                 | 21,573   |
| Airports   | 0  | 1,095                                    | 0              | 0                           | 0                 | 1,095  |
| <b>Highways &amp; transport</b>  | <b>61,107</b>                            | <b>3,586,285</b>                         | <b>47,704</b>  | <b>73,997</b>               | <b>5,307</b>      | <b>3,774,400</b>                               |
| <b>Social services</b>   | <b>16,816</b>                            | <b>178,391</b>                           | <b>3,367</b>   | <b>34,529</b>               | <b>7,137</b>      | <b>240,240</b>                                 |
| <b>Housing</b>   | <b>329,785</b>                           | <b>3,363,669</b>                         | <b>1,376</b>   | <b>33,280</b>               | <b>16,238</b>     | <b>3,744,348</b>                               |
| Culture and heritage   | 4,251                                    | 216,661                                  | 249            | 6,835                       | 201               | 228,197  |
| Recreation and sport   | 12,755                                   | 514,726                                  | 1,574          | 41,782                      | 423               | 571,260  |
| Open spaces  | 4,243                                    | 180,919                                  | 4,817          | 25,284                      | 530               | 215,793  |
| Tourism  | 2,052                                    | 8,125                                    | 20             | 1,215                       | 0                 | 11,412   |
| Library Services   | 5,502                                    | 138,736                                  | 2,744          | 18,002                      | 1,575             | 166,559  |
| <b>Total Culture and related services</b>  | <b>28,803</b>                            | <b>1,059,167</b>                         | <b>9,404</b>   | <b>93,118</b>               | <b>2,729</b>      | <b>1,193,221</b>                               |
| Cemeteries, cremation and mortuary   | 168                                      | 30,903                                   | 94             | 2,744                       | 44                | 33,953   |
| Environmental health   | 201                                      | 28,164                                   | 8,479          | 9,882                       | 720               | 47,446   |
| Community safety   | 266                                      | 23,750                                   | 547            | 16,158                      | 1,348             | 42,069   |
| Flood defence and land drainage  | 65                                       | 13,945                                   | 188            | 256                         | 22                | 14,476   |
| Coast protection   | 191                                      | 38,033                                   | 55             | 1,350                       | 588               | 40,217   |
| Agriculture and fisheries  | 2,701                                    | 10,159                                   | 0              | 53                          | 5                 | 12,918   |
| Trading standards  | 0  | 368                                      | 0              | 188                         | 0                 | 556  |
| Street cleaning not chargeable to highways   | 0  | 1,627                                    | 3,097          | 643                         | 110               | 5,477  |
| Waste collection   | 1,051                                    | 12,328                                   | 47,958         | 44,986                      | 507               | 106,830  |
| Waste disposal   | 21,510                                   | 83,210                                   | 4,418          | 24,278                      | 1,090             | 134,506  |
| <b>Total environmental services</b>  | <b>26,153</b>                            | <b>242,487</b>                           | <b>64,836</b>  | <b>100,538</b>              | <b>4,434</b>      | <b>438,448</b>                                 |
| <b>Planning and development services</b>   | <b>320,761</b>                           | <b>393,594</b>                           | <b>926</b>     | <b>11,981</b>               | <b>2,628</b>      | <b>729,890</b>                                 |
| <b>Police</b>  | <b>59,196</b>                            | <b>273,083</b>                           | <b>108,964</b> | <b>222,157</b>              | <b>39,146</b>     | <b>702,546</b>                                 |
| <b>Fire and rescue services</b>  | <b>9,956</b>                             | <b>79,037</b>                            | <b>56,868</b>  | <b>37,723</b>               | <b>4,142</b>      | <b>187,726</b>                                 |
| <b>Court services</b>  | <b>9</b>                                 | <b>766</b>                               | <b>0</b>       | <b>2</b>                    | <b>0</b>          | <b>777</b>                                     |
| <b>Central services</b>  | <b>217,534</b>                           | <b>698,775</b>                           | <b>37,056</b>  | <b>240,788</b>              | <b>89,387</b>     | <b>1,283,540</b>                               |
| Industrial and commercial trading  | 109,416                                  | 73,287                                   | 1,322          | 5,971                       | 4,552             | 194,548  |
| Other trading  | 2,012                                    | 56,980                                   | 26,473         | 5,227                       | 1,236             | 91,928   |
| <b>Total Trading</b>   | <b>111,428</b>                           | <b>130,267</b>                           | <b>27,823</b>  | <b>11,198</b>               | <b>5,788</b>      | <b>286,504</b>                                 |
| <b>Total all services</b>  | <b>1,286,535</b>                         | <b>14,554,839</b>                        | <b>366,475</b> | <b>1,229,487</b>            | <b>196,654</b>    | <b>17,633,990</b>                              |

**Annex A (2): Capital expenditure: all services: England 2009-10: 2nd provisional outturn**

|  | £ thousand   |                                 |  |   |
|--|--|---------------------------------|--|---|
|  | Total<br>expenditure<br>on fixed &<br>intangible<br>assets<br>(6)<br>(1+2+3+4+5) | Expenditure<br>on grants<br>(7) | Expenditure<br>on loans &<br>other<br>financial<br>assistance<br>(8) | Total<br>Expenditure <sup>(a)</sup><br>(9)<br>(6+7+8) |
| Pre-primary & Primary Education                                      | 1,862,879  | 86,323                          | 1,065  | 1,950,267   |
| Secondary Education  | 2,554,236  | 159,135                         | 1,201  | 2,714,572   |
| Special Education  | 260,121  | 2,698                           | 1  | 262,820   |
| Non-school funding   | 375,114  | 62,383                          | 23,510   | 461,007   |
| <b>Education</b>   | <b>5,052,350</b>   | <b>310,539</b>                  | <b>25,777</b>  | <b>5,388,666</b>                                      |
| Roads, Street Lights & Safety  | 2,568,447  | 12,220                          | 487  | 2,581,154   |
| Parking of Vehicles  | 93,218   | 982                             | 207  | 94,407  |
| Public Passenger Transport-Bus                                       | 150,619  | 12,670                          | 11,381   | 174,670   |
| Public Passenger Transport-Rail & Other                              | 891,104  | 1,161,975                       | 868,149  | 2,921,228   |
| Tolled Road bridges, tunnels, ferries,<br>public transport companies | 48,344   | 13                              | 200  | 48,557  |
| Local Authority Ports and Piers                                      | 21,573   | 1,734                           | 0  | 23,307  |
| Airports   | 1,095  | 5,583                           | 0  | 6,678   |
| <b>Highways &amp; transport</b>                                      | <b>3,774,400</b>   | <b>1,195,177</b>                | <b>880,424</b>   | <b>5,850,001</b>                                      |
| <b>Social services</b>   | <b>240,240</b>   | <b>44,509</b>                   | <b>2,880</b>   | <b>287,629</b>  |
| <b>Housing</b>   | <b>3,744,348</b>   | <b>736,306</b>                  | <b>28,155</b>  | <b>4,508,809</b>                                      |
| Culture and heritage   | 228,197  | 13,467                          | 2,891  | 244,555   |
| Recreation and sport   | 571,260  | 22,801                          | 3,924  | 597,985   |
| Open spaces  | 215,793  | 6,727                           | 682  | 223,202   |
| Tourism  | 11,412   | 1,288                           | 9  | 12,709  |
| Library Services   | 166,559  | 91                              | 0  | 166,650   |
| <b>Total Culture and related services</b>                            | <b>1,193,221</b>   | <b>44,374</b>                   | <b>7,506</b>   | <b>1,245,101</b>                                      |
| Cemeteries, cremation and mortuary                                   | 33,953   | 714                             | 600  | 35,267  |
| Environmental health   | 47,446   | 6,908                           | 690  | 55,044  |
| Community safety   | 42,069   | 5,106                           | 142  | 47,317  |
| Flood defence and land drainage                                      | 14,476   | 635                             | 0  | 15,111  |
| Coast protection   | 40,217   | 0                               | 0  | 40,217  |
| Agriculture and fisheries  | 12,918   | 0                               | 0  | 12,918  |
| Trading standards  | 556  | 265                             | 0  | 821   |
| Street cleaning not chargeable to highways                           | 5,477  | 0                               | 0  | 5,477   |
| Waste collection   | 106,830  | 5,928                           | 2,405  | 115,163   |
| Waste disposal   | 134,506  | 8,777                           | 1,919  | 145,202   |
| <b>Total environmental services</b>                                  | <b>438,448</b>   | <b>28,333</b>                   | <b>5,756</b>   | <b>472,537</b>  |
| <b>Planning and development services</b>                             | <b>729,890</b>   | <b>124,438</b>                  | <b>69,090</b>  | <b>923,418</b>  |
| <b>Police</b>  | <b>702,546</b>   | <b>120</b>                      | <b>1,309</b>   | <b>703,975</b>  |
| <b>Fire and rescue services</b>                                      | <b>187,726</b>   | <b>478</b>                      | <b>0</b>   | <b>188,204</b>  |
| <b>Court services</b>  | <b>777</b>   | <b>552</b>                      | <b>27</b>  | <b>1,356</b>  |
| <b>Central services</b>  | <b>1,283,540</b>   | <b>35,275</b>                   | <b>18,778</b>  | <b>1,337,593</b>                                      |
| Industrial and commercial trading                                    | 194,548  | 2,654                           | 1,174  | 198,376   |
| Other trading  | 91,928   | 2,280                           | 1,944  | 96,152  |
| <b>Total Trading</b>   | <b>286,504</b>   | <b>4,934</b>                    | <b>3,118</b>   | <b>294,556</b>  |
| <b>Total all services</b>  | <b>17,633,990</b>  | <b>2,525,035</b>                | <b>1,042,820</b>   | <b>21,201,845</b>                                     |

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



## Annex A (3): Capital receipts: all services: England 2009-10: 2nd provisional outturn

£ thousand

|  | Sales & disposal of tangible fixed assets<br>(10) | Sales of intangible assets<br>(11) | Repayments of grants loans & financial assistance<br>(12) | Total receipts(a)<br>(10+11+12) |
|--|---|------------------------------------|---|---------------------------------|
| Pre-primary & Primary Education                                    | 19,825  | 0                                  | 0   | 19,825                          |
| Secondary Education  | 138,536   | 0                                  | 513   | 139,049                         |
| Special Education  | 4,228   | 0                                  | 0   | 4,228                           |
| Non-school funding   | 3,607   | 0                                  | 32  | 3,639                           |
| <b>Education</b>   | <b>166,196</b>                                    | <b>0</b>                           | <b>545</b>  | <b>166,741</b>                  |
| Roads, Street Lights & Safety                                      | 19,152  | 0                                  | 5   | 19,157                          |
| Parking of Vehicles  | 27,344  | 0                                  | 49  | 27,393                          |
| Public Passenger Transport-Bus                                     | 294   | 0                                  | 728   | 1,022                           |
| Public Passenger Transport-Rail & Other                            | 57,367  | 0                                  | 0   | 57,367                          |
| Tolled Road bridges,tunnels,ferries,<br>public transport companies | 10  | 0                                  | 0   | 10                              |
| Local Authority Ports and Piers                                    | 89  | 0                                  | 0   | 89                              |
| Airports   | 0   | 0                                  | 394   | 394                             |
| <b>Highways &amp; transport</b>                                    | <b>104,256</b>                                    | <b>0</b>                           | <b>1,176</b>  | <b>105,432</b>                  |
| <b>Social services</b>   | <b>37,005</b>                                     | <b>0</b>                           | <b>227</b>  | <b>37,232</b>                   |
| <b>Housing</b>   | <b>464,846</b>                                    | <b>2,589</b>                       | <b>19,194</b>   | <b>486,629</b>                  |
| Culture and heritage   | 3,049   | 0                                  | 232   | 3,281                           |
| Recreation and sport   | 5,909   | 10                                 | 714   | 6,633                           |
| Open spaces  | 6,947   | 0                                  | 11  | 6,958                           |
| Tourism  | 916   | 0                                  | 37  | 953                             |
| Library Services   | 5,647   | 0                                  | 8   | 5,655                           |
| <b>Total Culture and related services</b>                          | <b>22,468</b>                                     | <b>10</b>                          | <b>1,002</b>  | <b>23,480</b>                   |
| Cemeteries, cremation and mortuary                                 | 827   | 0                                  | 0   | 827                             |
| Environmental health   | 556   | 0                                  | 59  | 615                             |
| Community safety   | 3   | 0                                  | 5   | 8                               |
| Flood defence and land drainage                                    | 0   | 0                                  | 0   | 0                               |
| Coast protection   | 0   | 0                                  | 0   | 0                               |
| Agriculture and fisheries  | 23,262  | 0                                  | 0   | 23,262                          |
| Trading standards  | 0   | 0                                  | 0   | 0                               |
| Street cleaning not chargeable to highways                         | 9   | 0                                  | 0   | 9                               |
| Waste collection   | 3,410   | 0                                  | 55  | 3,465                           |
| Waste disposal   | 826   | 0                                  | 2,149   | 2,975                           |
| <b>Total environmental services</b>                                | <b>28,893</b>                                     | <b>0</b>                           | <b>2,268</b>  | <b>31,161</b>                   |
| <b>Planning and development services</b>                           | <b>128,744</b>                                    | <b>13</b>                          | <b>5,333</b>  | <b>134,090</b>                  |
| <b>Police</b>  | <b>60,536</b>                                     | <b>643</b>                         | <b>2,276</b>  | <b>63,455</b>                   |
| <b>Fire and rescue services</b>                                    | <b>5,588</b>                                      | <b>0</b>                           | <b>864</b>  | <b>6,452</b>                    |
| <b>Court services</b>  | <b>0</b>  | <b>0</b>                           | <b>2</b>  | <b>2</b>                        |
| <b>Central services</b>  | <b>225,666</b>                                    | <b>902</b>                         | <b>5,641</b>  | <b>232,209</b>                  |
| Industrial and commercial trading                                  | 99,511  | 175                                | 144   | 99,830                          |
| Other trading  | 1,764   | 0                                  | 58  | 1,822                           |
| <b>Total Trading</b>   | <b>101,939</b>                                    | <b>175</b>                         | <b>202</b>  | <b>102,316</b>                  |
| <b>Total all services</b>  | <b>1,346,137</b>                                  | <b>4,332</b>                       | <b>38,730</b>   | <b>1,389,199</b>                |

(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. 20 2010*. This is accessible at [www.communities.gov.uk/corporate/researchandstatistics/statistics/subject/localgovernmentfinance](http://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 2009-10 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. Further validation of the remaining part of the forms 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](mailto: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](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/userinformation/](http://www.communities.gov.uk/localgovernment/localregional/localgovernmentfinance/statistics/userinformation/) and on the ONS National Statistics website, [www.statistics.gov.uk/releasecalendar/currentreleases.asp](http://www.statistics.gov.uk/releasecalendar/currentreleases.asp)
4. Further information is also available on the department's website [www.communities.gov.uk/localgovernment/localgovernmentfinance/](http://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. 20 2010* 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/)
6. Final outturn data of capital expenditure and receipts in 2009-10 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](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       |
|     | = 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.

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