

# *Statistical Release*

28 November 2007

## LOCAL AUTHORITY CAPITAL EXPENDITURE AND RECEIPTS

### ENGLAND

### 2006-07 FINAL OUTTURN

- **Capital expenditure by local authorities in England was £16.3 billion in 2006-07 compared with £16.6 billion in 2005-06, a decrease of 2%.**
- **Capital receipts generated by local authorities in England amounted to £3.7 billion in 2006-07 compared with £3.8 billion in 2005-06, a decrease of 3%.**

This release provides final outturn figures for local authority capital expenditure and receipts in the financial year April 2006 to March 2007. The information is derived from Capital Outturn Returns (COR) submitted by all 478 local authorities in England.

Second Provisional estimates, based on partially validated COR data, were published in a Statistical Release in September.

The release has been compiled by the Local Government Finance – Capital Finance and Analysis division of Communities and Local Government.

#### Contact points

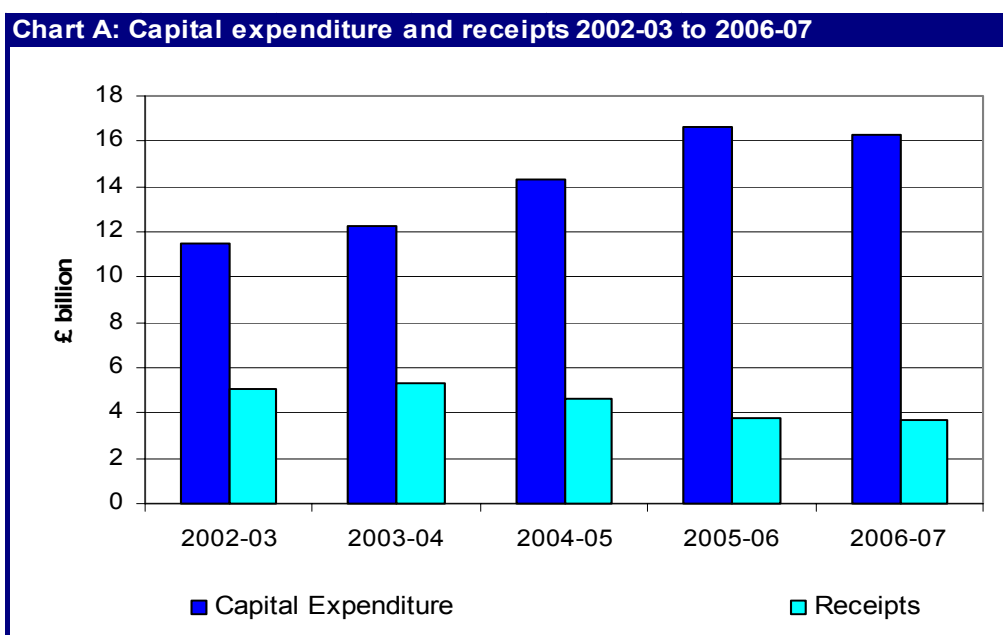
Press inquiries - telephone 020 7944 3042 email [press.office@communities.gsi.gov.uk](mailto:press.office@communities.gsi.gov.uk)

Other inquiries - telephone 020 7944 4075 email [capital.receipts@communities.gsi.gov.uk](mailto:capital.receipts@communities.gsi.gov.uk)

## Capital expenditure and receipts 2002-03 to 2006-07

1. **Chart A** and **Table 1** illustrate changes in capital expenditure and receipts from 2002-03 to 2006-07.

- Capital expenditure by local authorities in England was £16.3 billion in 2006-07 compared with £16.6 billion in 2005-06, a decrease of 2%. The refinancing of the National Exhibition Centre in Birmingham and major rail development funded by the Greater London Authority (GLA) in 2005-06 account for most of the decrease between 2005-06 and 2006-07.
- Local authority capital expenditure in England has increased by almost 42% since 2002-03.
- Capital receipts generated by local authorities in England amounted to £3.7 billion in 2006-07 compared with £3.8 billion in 2005-06, a decrease of 3%. This decrease is mostly due to the continuing fall in receipts from the sale of council houses through the Right to Buy scheme. Total capital receipts have fallen by 31% since their peak in 2003-04.



**Table 1: Capital expenditure by economic category and receipts: England : Final Outturn**

	2002-03	2003-04	2004-05	2005-06	£ million 2006-07
Acquisition of land and existing buildings and works	491	432	850	866	964
New construction and conversion	8,768	9,615	10,543	12,082	11,797
Vehicles, plant equipment and machinery	1,038	1,222	1,363	1,515	1,312
Intangible assets <sup>(a)</sup>	...	...	219	311	292
<b>Total expenditure on fixed assets</b>	<b>10,297</b>	<b>11,269</b>	<b>12,975</b>	<b>14,773</b>	<b>14,366</b>
Grants, loans and other financial assistance	1,190	975	1,268	1,628	1,918
Acquisition of share and loan capital	21	39	33	241	23
<b>Total capital expenditure</b>	<b>11,508</b>	<b>12,282</b>	<b>14,276</b>	<b>16,642</b>	<b>16,307</b>
Net adjustment for changes in capital creditors <sup>(b)</sup>	-57	-84	...	...	...
Expenditure by virtue of a section 40(6) or 16(2)(b) direction <sup>(c)</sup>	181	116	119	148	163
Notional capital receipts set aside and Large Scale Voluntary Transfer levy	40	11	9	8	2
<b>Total expenditure and other transactions</b>	<b>11,672</b>	<b>12,326</b>	<b>14,404</b>	<b>16,797</b>	<b>16,472</b>
<b>Receipts</b>	<b>5,040</b>	<b>5,322</b>	<b>4,661</b>	<b>3,777</b>	<b>3,671</b>

(a) From 2004-05 intangible assets have been added as a heading to the balance sheet in the CIPFA (The Chartered Institute of Public Finance and Accountancy)/LASAAC (Local Authorities (Scotland) Accountancy Advisory Board) 2004 Statement of

(b) From 2004-05 local authorities have been required to finance their expenditure on an accruals basis.

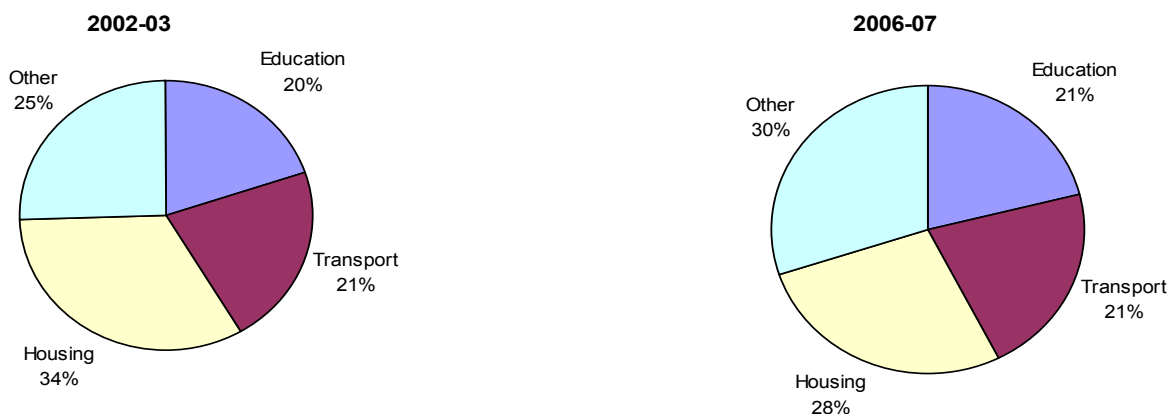
(c) Expenditure which does not fall within the definition of expenditure for capital purposes, but is treated as capital expenditure by a direction under section 40(6) of the Local Government & Housing Act 1989. From 2004-05 the direction is made under section 16(2)(b) of the Local Government Act 2003.

## Capital expenditure and receipts by service

2. **Chart B** and **Table 2** illustrate changes in the pattern of expenditure for the major service categories between 2002-03 and 2006-07.

- Local authority capital expenditure on social services has risen by 83% since 2002-03, although it remains a small proportion of total spending.
- Education and Transport sectors have maintained their share of total spending over the last four years.
- Other spending (mainly relating to libraries and the arts, fire service, parks, waste collection, general administration, planning and development) rose by 77% over the same period, increasing its share of total spending to 30%.
- Housing's share of spending fell from 34% to 28% over this period.

**Chart B: Capital expenditure in 2002-03 and 2006-07 by service**



**Table 2: Local authority capital expenditure by service : England**

	2002-03	2003-04	2004-05	2005-06	£ million 2006-07
Education	2,287	2,780	3,087	3,492	3,442
Transport	2,461	2,552	2,904	3,461	3,480
Housing	3,828	3,485	3,987	4,534	4,507
Other	2,932	3,466	4,298	5,154	4,879
<i>Of which:</i>					
<i>Social Services</i>	199	260	284	387	364
<i>Sport &amp; Recreation</i>	307	263	306	424	415
<i>Police</i>	408	513	561	606	527
<i>Other</i>	2,018	2,429	3,146	3,737	3,573
<b>Total capital expenditure</b>	<b>11,508</b>	<b>12,282</b>	<b>14,276</b>	<b>16,642</b>	<b>16,307</b>

3. **Tables 3a** and **3b** give a summary of capital expenditure by economic category and service.

<b>Table 3a : Local authority capital expenditure on fixed assets : England 2006-07 : Final Outturn by economic category and service</b>					
	£ million				
	Acquisition of land & existing buildings	New construction, conversion & renovation	Vehicles, plant machinery & equipment	Intangible assets	Total expenditure on fixed & intangible assets
Education	107	3,064	200	16	3,387
Transport	78	2,493	142	80	2,793
Social services	16	263	44	14	337
Housing	297	3,441	38	18	3,794
Agriculture & fisheries	0	95	0	0	95
Libraries, culture & heritage	10	242	22	4	278
Sport & recreation	11	364	21	1	398
Police	25	198	285	18	526
Fire	10	53	60	2	125
Other	410	1,585	499	139	2,633
<b>TOTAL</b>	<b>964</b>	<b>11,797</b>	<b>1,312</b>	<b>292</b>	<b>14,366</b>

<b>Table 3b : Local authority capital expenditure : England 2006-07 : Final Outturn by economic category and service</b>					
	£ million				
	Total expenditure on fixed & intangible assets	Grants	Loans & other financial assistance	Acquisition of share & loan capital	Total capital expenditure
Education	3,387	52	2	0	3,442
Transport	2,793	375	312	0	3,480
Social services	337	26	1	0	364
Housing	3,794	671	42	0	4,507
Agriculture & fisheries	95	0	0	0	96
Libraries, culture & heritage	278	15	3	0	296
Sport & recreation	398	14	4	0	415
Police	526	0	1	0	527
Fire	125	1	0	0	126
Other	2,633	382	18	23	3,056
<b>TOTAL</b>	<b>14,366</b>	<b>1,535</b>	<b>383</b>	<b>23</b>	<b>16,307</b>

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

- The housing sector accounts for 48% of total capital receipts, despite the continuing fall in receipts from Right to Buy sales.

**Table 4: Local authority capital receipts : England 2006-07 : Final Outturn  
by economic category and service**

	£ million				
	Proceeds from sales of fixed assets	Sales of intangible assets	Repayments of grants & other financial assistance	Disposals of investments inc. share & loan capital	Total capital receipts
Education	261	0	0	0	261
Transport	64	0	3	63	130
Social services	85	0	0	0	85
Housing	1,733	5	29	3	1,769
Agriculture & fisheries	65	0	0	0	65
Libraries, culture & heritage	10	0	0	0	10
Sport & recreation	48	1	2	0	51
Police	116	0	1	0	117
Fire	9	0	0	0	9
Other	1,080	2	54	36	1,172
<b>TOTAL</b>	<b>3,471</b>	<b>8</b>	<b>90</b>	<b>102</b>	<b>3,671</b>

## Financing of local authority capital expenditure

5. **Table 5** shows how total capital expenditure and other transactions have been financed from 2002-03 to 2006-07.

- **Capital expenditure of £2.3 billion (about 14%) was financed by unsupported borrowing in 2006-07, an increase of 2% from the amount financed in 2005-06. Unsupported borrowing in 2005-06 includes a bond issued as part of the refinancing of the National Exhibition Centre in Birmingham, and if this is excluded then capital expenditure financed by unsupported borrowing in 2006-07 shows an increase of 13% over 2005-06.**

**Table 5: Financing of local authority capital expenditure : England 2002-03 to 2006-07 : Final Outturn**

	£ million				
	2002-03	2003-04	2004-05	2005-06	2006-07
Central government grants	2,474	2,642	3,196	3,909	4,063
EU structural funds grants	86	129	158	169	185
Grants and contributions from private developers and from leaseholders etc	297	310	361	477	502
Grants and contributions from NDPBs <sup>(d)</sup>	183	289	412	520	492
National lottery grants	150	140	149	212	166
Use of capital receipts	2,426	1,988	2,647	2,812	2,628
Revenue financing of capital expenditure					
<i>of which:</i>					
<i>Housing Revenue Account</i>	175	212	187	238	240
<i>Major Repairs Reserve</i>	1,465	1,388	1,440	1,327	1,337
<i>General Fund</i>	825	1,055	1,130	1,004	1,185
BCA / SCE(R) Single Capital Pot <sup>(a)</sup>	2,281	2,583	2,959	2,932	2,734
SCA / SCE(R) Separate Programme Element <sup>(a)</sup>	935	1,326	704	947	630
Other borrowing & credit arrangements not supported by central government <sup>(b)</sup>	...	...	1,061	2,251	2,291
Use of other resources <sup>(c)</sup>	375	262	...	...	...
<b>Total</b>	<b>11,672</b>	<b>12,326</b>	<b>14,404</b>	<b>16,797</b>	<b>16,472</b>

(a) From 2004-05, central government support for borrowing is based on Supported Capital Expenditure (Revenue), replacing the former system of credit approvals.

(b) 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.

(c) Use of monies set aside as provision for credit liabilities to finance capital expenditure (debt-free authorities).

(d) Non-Departmental Public Bodies, organisations that are not government departments but which have a role in the processes of national government, such as the Sports Council, English Heritage and the Countryside Commission.

## Information on prudential system: 2006-07

6. **Table 6** shows final outturn information about the prudential system in 2006-07.

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 – based on an authority’s working estimate of most likely (i.e. prudent), but not worst case scenario
- authorised limit for external debt – the intended absolute limit that has to be set by the full Council

**Table 6 - Local authority capital expenditure : prudential information : England 2006-07 : Final Outturn**

	£ million		
	as at 1 April 2006	in 2006-07	as at 31 March 2007
<b>Capital Financing Requirement as at 1 April 2006</b>	<b>45,782</b>		
Capital expenditure to be resourced by means of credit (+)		5,655	
Minimum Revenue Provision (-)		1,261	
Additional contribution from revenue (-)		333	
Contribution from Major Repairs Reserve (-)		79	
Use of receipts (-)		128	
<b>Change in Capital Financing Requirement</b>		<b>3,854</b>	
<b>Capital Financing Requirement as at 31 March 2007</b>			<b>49,636</b>
Gross borrowing	45,638		47,615
Other long-term liabilities	978		959
<b>Total external debt</b>	<b>46,615</b>		<b>48,574</b>
Operational boundary for external debt	55,967		57,455
Authorised limit for external debt	63,627		65,164
Investments	23,093		25,598

7. **Annex A** shows full service detail for capital expenditure and receipts in 2006-07. This table does not include acquisitions and disposals of share and loan capital, since they are not collected at this level of detail.

<b>Annex A : Capital expenditure on fixed assets: all services : England 2006-07 : Final Outturn</b>							<b>£ thousand</b>
	<b>Acquisition of land &amp; existing buildings (1)</b>	<b>New construction conversion &amp; renovation (2)</b>	<b>Vehicles (3)</b>	<b>Plant machinery &amp; equipment (4)</b>	<b>Intangible assets (5)</b>	<b>Total expenditure on fixed assets (6) (1+2+3+4+5)</b>	
Pre-primary & primary education	29,753	1,430,706	1,543	83,066	6,406	1,551,473	
Secondary education	56,204	1,210,006	857	75,203	5,924	1,348,195	
Special education	7,397	236,344	561	7,606	348	252,256	
Youth service	1,339	30,156	1,051	2,950	58	35,554	
Other education services & continuing education	12,088	157,101	2,987	24,259	3,359	199,794	
<b>Education</b>	<b>106,781</b>	<b>3,064,312</b>	<b>6,999</b>	<b>193,083</b>	<b>16,096</b>	<b>3,387,271</b>	
Roads, street lights & safety	42,786	2,129,298	12,723	10,826	4,025	2,199,658	
Parking of vehicles	7,409	53,421	295	5,110	257	66,492	
Public passenger transport-bus	20,104	136,862	14,725	13,491	192	185,374	
Public passenger transport-rail & other	2,229	161,420	3,385	78,871	72,855	318,760	
Tolled road bridges,tunnels,ferrries, public transport companies	2,000	3,246	113	917	2,898	9,174	
Local authority ports and piers	3,021	6,598	48	18	0	9,685	
Airports	30	2,218	24	1,322	0	3,594	
<b>Transport</b>	<b>77,579</b>	<b>2,493,063</b>	<b>31,313</b>	<b>110,555</b>	<b>80,227</b>	<b>2,792,737</b>	
<b>Social services</b>	<b>16,013</b>	<b>262,587</b>	<b>5,981</b>	<b>38,228</b>	<b>14,200</b>	<b>337,008</b>	
<b>Housing</b>	<b>297,075</b>	<b>3,440,578</b>	<b>807</b>	<b>37,519</b>	<b>18,176</b>	<b>3,794,156</b>	
Land drainage and flood prevention	11	9,919	43	51	18	10,042	
Coast protection	1	75,747	0	100	66	75,914	
Other agriculture & fisheries (incl. smallholdings & trading)	138	9,139	0	67	0	9,344	
<b>Agriculture &amp; fisheries</b>	<b>150</b>	<b>94,805</b>	<b>43</b>	<b>218</b>	<b>84</b>	<b>95,300</b>	
Library services	847	56,280	1,999	14,449	791	74,366	
Museums and art galleries	4,087	82,726	19	2,515	38	89,385	
Arts activities and facilities	5,517	102,605	25	2,920	3,091	114,158	
<b>Libraries, culture &amp; heritage</b>	<b>10,451</b>	<b>241,610</b>	<b>2,043</b>	<b>19,884</b>	<b>3,920</b>	<b>277,908</b>	
<b>Consumer protection</b>	<b>0</b>	<b>102</b>	<b>52</b>	<b>258</b>	<b>0</b>	<b>412</b>	
<b>Employment services</b>	<b>0</b>	<b>43</b>	<b>0</b>	<b>0</b>	<b>42</b>	<b>85</b>	
Sports facilities	10,539	328,786	790	10,996	686	351,797	
Sports development & childrens play	839	35,361	66	9,421	27	45,715	
<b>Sport &amp; recreation</b>	<b>11,378</b>	<b>364,148</b>	<b>856</b>	<b>20,417</b>	<b>713</b>	<b>397,512</b>	
Police	24,975	198,420	88,544	196,879	17,648	526,466	
Fire service & civil defence	10,201	52,738	37,847	21,810	2,386	124,982	
Coroners courts	0	3,611	0	0	0	3,611	
Magistrates courts	0	40	0	0	0	40	
Derelict land reclamation (grant aided)	7,562	52,065	0	39	0	59,666	
Parks and open spaces	8,943	165,567	3,518	9,129	575	187,733	
Waste collection	22	18,805	36,562	45,483	103	100,974	
Waste disposal	12,938	37,900	1,194	7,834	12	59,878	
General administration	72,843	516,317	43,584	256,852	129,962	1,019,559	
Planning and development (incl. gypsy sites)	253,693	484,883	721	15,965	4,421	759,682	
Community safety	1,752	29,147	1,992	13,073	107	46,071	
Environmental health (incl. Clean Air Act and port health)	1,278	44,079	8,819	5,815	674	60,665	
Miscellaneous	9,977	71,907	4,240	4,629	2,822	93,575	
Industrial and commercial	39,383	121,925	160	2,179	77	163,723	
Other trading services	1,484	38,502	30,489	6,470	250	77,195	
<b>Other environmental services</b>	<b>409,875</b>	<b>1,581,097</b>	<b>131,280</b>	<b>367,467</b>	<b>139,003</b>	<b>2,628,722</b>	
<b>Total all services</b>	<b>964,479</b>	<b>11,797,155</b>	<b>305,764</b>	<b>1,006,318</b>	<b>292,494</b>	<b>14,366,210</b>	

**Annex A : Capital expenditure: all services : England 2006-07 : Final Outturn**

	£ thousand			
	Total expenditure on fixed assets (6) (1+2+3+4+5)	Expenditure on grants (7)	Expenditure on loans & other financial assistance (8)	Total expenditure <sup>(a)</sup> (9) (6+7+8)
Pre-primary & primary education	1,551,473	35,709	1,120	1,588,302
Secondary education	1,348,195	11,333	920	1,360,448
Special education	252,256	115	0	252,371
Youth service	35,554	2,328	59	37,941
Other education services & continuing education	199,794	2,541	66	202,401
<b>Education</b>	<b>3,387,271</b>	<b>52,026</b>	<b>2,165</b>	<b>3,441,462</b>
Roads, street lights & safety	2,199,658	10,073	3,419	2,213,150
Parking of vehicles	66,492	94	197	66,783
Public passenger transport-bus	185,374	6,019	0	191,393
Public passenger transport-rail & other	318,760	358,525	308,363	985,648
Tolled road bridges, tunnels, ferries, public transport companies	9,174	0	0	9,174
Local authority ports and piers	9,685	6	0	9,691
Airports	3,594	247	0	3,841
<b>Transport</b>	<b>2,792,737</b>	<b>374,964</b>	<b>311,979</b>	<b>3,479,680</b>
<b>Social services</b>	<b>337,008</b>	<b>25,623</b>	<b>1,410</b>	<b>364,041</b>
<b>Housing</b>	<b>3,794,156</b>	<b>670,898</b>	<b>41,752</b>	<b>4,506,805</b>
Land drainage and flood prevention	10,042	158	15	10,215
Coast protection	75,914	65	50	76,029
Other agriculture & fisheries (incl. smallholdings & trading)	9,344	186	3	9,533
<b>Agriculture &amp; fisheries</b>	<b>95,300</b>	<b>409</b>	<b>68</b>	<b>95,777</b>
Library services	74,366	472	187	75,025
Museums and art galleries	89,385	2,206	2,265	93,856
Arts activities and facilities	114,158	11,990	524	126,672
<b>Libraries, culture &amp; heritage</b>	<b>277,908</b>	<b>14,668</b>	<b>2,976</b>	<b>295,552</b>
<b>Consumer protection</b>	<b>412</b>	<b>0</b>	<b>0</b>	<b>412</b>
<b>Employment services</b>	<b>85</b>	<b>259</b>	<b>0</b>	<b>344</b>
Sports facilities	351,797	7,334	3,035	362,166
Sports development & childrens play	45,715	6,242	651	52,608
<b>Sport &amp; recreation</b>	<b>397,512</b>	<b>13,576</b>	<b>3,686</b>	<b>414,774</b>
Police	526,466	40	600	527,105
Fire service & civil defence	124,982	715	0	125,697
Coroners courts	3,611	0	0	3,611
Magistrates courts	40	1	0	41
Derelict land reclamation (grant aided)	59,666	110	0	59,776
Parks and open spaces	187,733	6,544	313	194,590
Waste collection	100,974	1,794	28	102,796
Waste disposal	59,878	0	0	59,878
General administration	1,019,559	30,099	11,179	1,060,837
Planning and development (incl. gypsy sites)	759,682	301,555	3,101	1,064,338
Community safety	46,071	5,721	885	52,678
Environmental health (incl. Clean Air Act and port health)	60,665	786	231	61,681
Miscellaneous	93,575	24,732	2,252	120,559
Industrial and commercial	163,723	7,654	136	171,513
Other trading services	77,195	2,651	15	79,861
<b>Other environmental services</b>	<b>2,628,722</b>	<b>381,646</b>	<b>18,140</b>	<b>3,028,507</b>
<b>Total all services</b>	<b>14,366,210</b>	<b>1,534,825</b>	<b>382,776</b>	<b>16,283,810</b>

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

## Annex A : Capital receipts: all services : England 2006-07 : Final Outturn

	£ thousand			
	Sale & disposal of tangible fixed assets (10)	Sale of intangible assets (11)	Repayments of grants of loans & financial assistance (12)	Total receipts <sup>(a)</sup> (10+11+12)
Pre-primary & primary education	130,185	0	0	130,185
Secondary education	78,271	0	34	78,305
Special education	14,643	0	0	14,643
Youth service	4,051	0	0	4,051
Other education services & continuing education	34,248	0	41	34,289
<b>Education</b>	<b>261,398</b>	<b>0</b>	<b>75</b>	<b>261,473</b>
Roads, street lights & safety	21,700	0	51	21,751
Parking of vehicles	32,516	0	0	32,516
Public passenger transport-bus	212	0	185	397
Public passenger transport-rail & other	4,992	0	0	4,992
Tolled road bridges, tunnels, ferries, public transport companies	91	0	1,136	1,227
Local authority ports and piers	20	0	311	331
Airports	4,214	0	1,427	5,641
<b>Transport</b>	<b>63,745</b>	<b>0</b>	<b>3,110</b>	<b>66,855</b>
<b>Social services</b>	<b>84,661</b>	<b>0</b>	<b>345</b>	<b>85,006</b>
<b>Housing</b>	<b>1,732,793</b>	<b>4,596</b>	<b>28,853</b>	<b>1,766,243</b>
Land drainage and flood prevention	0	0	0	0
Coast protection	4	0	90	94
Other agriculture & fisheries (incl. smallholdings & trading)	65,368	0	0	65,368
<b>Agriculture &amp; fisheries</b>	<b>65,372</b>	<b>0</b>	<b>90</b>	<b>65,462</b>
Library services	6,469	0	0	6,469
Museums and art galleries	2,993	0	92	3,085
Arts activities and facilities	670	0	98	768
<b>Libraries, culture &amp; heritage</b>	<b>10,132</b>	<b>0</b>	<b>190</b>	<b>10,322</b>
<b>Consumer protection</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Employment services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Sports facilities	47,692	1,150	1,685	50,527
Sports development & childrens play	106	0	34	140
<b>Sport &amp; recreation</b>	<b>47,798</b>	<b>1,150</b>	<b>1,719</b>	<b>50,667</b>
Police	115,947	34	1,211	117,192
Fire service & civil defence	8,871	0	0	8,871
Coroners courts	0	0	0	0
Magistrates courts	421	0	0	421
Derelict land reclamation (grant aided)	8,889	0	257	9,146
Parks and open spaces	37,826	0	103	37,929
Waste collection	502	0	31	533
Waste disposal	26,327	0	1,929	28,256
General administration	326,012	1,298	19,773	347,083
Planning and development (incl. gypsy sites)	293,036	154	23,074	316,264
Community safety	20	0	0	20
Environmental health (incl. Clean Air Act and port health)	1,909	0	135	2,044
Miscellaneous	102,227	699	8,594	111,520
Industrial and commercial	267,715	20	528	268,263
Other trading services	15,286	65	0	15,351
<b>Other environmental services</b>	<b>1,079,750</b>	<b>2,236</b>	<b>54,424</b>	<b>1,136,410</b>
<b>Total all services</b>	<b>3,470,888</b>	<b>8,016</b>	<b>90,017</b>	<b>3,568,922</b>

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

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

This is the first time this detail has been published.

<b>Annex B: Roads (including structural maintenance), street lighting &amp; road safety: England 2006-07: Final Outturn</b>	
	<b>£ thousand</b>
New construction/improvement of roads	765,909
Structural maintenance - principal roads	310,178
Structural maintenance - other LA roads	570,573
Expenditure on Bridges	195,258
Road Safety	227,811
Street Lighting	59,572
<b>Total</b>	<b>2,129,298</b>

9. **Annex C** shows further detail of local authority financed capital expenditure on social services and details of expenditure and contributions relating to schemes that were jointly financed with health authorities. This is the first time these figures have been published.

<b>Annex C: Social Services : England 2006-07 : Final Outturn</b>			
	<b>£ thousand</b>		
	<b><u>Jointly Financed Schemes</u></b>		
	<b>of which:</b>		
	<b>Total</b>		
	<b>contributions</b>		
	<b>received in</b>		
	<b>the year</b>		
	<b>from health</b>		
	<b>authorities</b>		
	<b>Total LA</b>	<b>Total Capital</b>	<b>from health</b>
	<b>financed</b>	<b>Expenditure</b>	<b>authorities</b>
	<b>Capital</b>	<b>in the year</b>	<b>the year</b>
	<b>Expenditure</b>	<b>in the year</b>	<b>from health</b>
	<b>(1)</b>	<b>(2)</b>	<b>authorities</b>
			<b>(3)</b>
Children and their families: residential care	29,654	1,660	0
Children and their families: day care	33,684	459	160
Elderly: residential care	132,019	23,954	11,349
Elderly: day care	17,117	794	100
Physically disabled: residential care	3,318	203	29
Physically disabled: day care	11,181	948	374
Learning disabled: residential care	21,100	1,658	818
Learning disabled: day care	28,311	1,469	368
Mentally ill: residential care	4,825	619	33
Mentally ill: day care	9,839	1,512	49
HIV/AIDS and alcohol/drugs misuse	5,678	1,712	81
Other	67,317	6,659	838
<b>Total Social Services Capital Expenditure</b>	<b>364,041</b>	<b>41,647</b>	<b>14,199</b>

10. **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.

<b>Annex D: Capital receipts in 2006-07</b>	
	<b>£ million</b>
Accumulated capital receipts as at 1 April 2006	3,875
In-year capital receipts 2006-07	3,671
Receipts used to meet expenditure for capital purposes	2,628
Receipts used as provision to repay debt or meet liabilities	190
Pooling of housing capital receipts	817
Interest on late pooling payments	0
Capital receipts as at 31 March 2007	3,911

11. **Annex E** gives a breakdown of the total stock of fixed assets held by local authorities in England.

<b>Annex E: Value of fixed assets: <sup>(a)</sup> 31 March 2007</b>	
	<b>£ million</b>
<b>Operational assets:</b>	
(i) Council Dwellings	97,050
(ii) Other Land and Buildings - Education	61,263
(iii) Other Land and Buildings - Other	36,432
(iv) Vehicles, Plant and Equipment	3,397
(v) Infrastructure Assets	21,919
(vi) Community Assets	1,392
<b>Total operational assets</b>	<b>221,452</b>
Non operational:	
(i) Investment Properties	10,247
(ii) Other	6,808
<b>Total non-operational assets</b>	<b>17,055</b>
<b>Total value of tangible assets</b>	<b>238,508</b>
Intangible assets	435
<b>Total value of fixed assets</b>	<b>238,943</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.

## Background Notes

1. 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.
2. The information for 2006-07 in this Statistical Release is derived from Communities and Local Government Capital Outturn Returns (COR) submitted by all 478 local authorities in England. The form sought final outturn figures from authorities.
3. Adjustments have been made to avoid double counting the GLA grants to other London authorities.
4. Enquiries about this release should be addressed to John Wallis at [capital.receipts@communities.gsi.gov.uk](mailto:capital.receipts@communities.gsi.gov.uk) (Tel. 020 7944 4075).
5. Timings of future releases are regularly placed on the Department's website, [www.local.communities.gov.uk](http://www.local.communities.gov.uk) and on the National Statistics website, [www.statistics.gov.uk](http://www.statistics.gov.uk).
6. For a fuller picture of recent trends in local government finance, readers are directed to *Local Government Financial Statistics England No. 17 2007* which is available in hard copy from Wetherby Publications Centre at [communities@twoten.com](mailto:communities@twoten.com) (Tel. 0870 1226 236) or electronically in PDF format via the Department's website:

[www.local.communities.gov.uk/finance/stats/lgfs/2007/index.htm](http://www.local.communities.gov.uk/finance/stats/lgfs/2007/index.htm)

### **Symbols and conventions**

...	=	not available
0	=	zero or negligible
n/a	=	not applicable
	=	discontinuity

### **Rounding**

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