

# Statistical Release

31 December 2008

## LOCAL AUTHORITY CAPITAL EXPENDITURE AND RECEIPTS

### England: 2007-08 Final Outturn (Revised)

- The underlying trend in capital expenditure (excluding an exceptional event) shows an increase of 12%, from £16.3 billion in 2006-07 to £18.2 billion in 2007-08.
- Local authorities in England estimated their capital receipts to be £4.0 billion in 2007-08 compared with £3.7 billion in 2006-07, an increase of 9%.

This release provides final outturn figures for local authority capital expenditure and receipts in the financial year April 2007 to March 2008. The information is derived from Capital Outturn Returns (COR) submitted by all 478 local authorities in England. The figures in this release are derived from 478 valid returns

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

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## Contents:

### Capital expenditure and receipts 2003-04 to 2007-08

|         |  | <b>Page</b> |
|---------|--|-------------|
| Chart A | Expenditure and receipts: England: 2003-04 to 2007-08                          | 4           |
| Table 1 | Local authority capital expenditure and receipts: England : 2003-04 to 2007-08 | 4           |

### Capital expenditure by service

|          |  |   |
|----------|--|---|
| Chart B  | Capital expenditure by service: England 2003-04 and 2007-08  | 5 |
| Table 2  | Local authority capital expenditure on fixed assets by economic category and service: England 2007-08: final outturn | 5 |
| Table 3a | Local authority capital expenditure on fixed assets by economic category and service: England 2007-08: final outturn | 6 |
| Table 3b | Local authority capital expenditure by economic category and service: England 2007-08: final outturn                 | 6 |
| Table 4  | Local authority capital receipts by economic category: England 2007-08: final outturn                                | 7 |
| Table 5  | Financing of local authority capital expenditure: England: 2003-04 to 2007-08  | 8 |
| Table 6  | Local authority capital expenditure : prudential information : England 2007-08 : final outturn                       | 9 |

### Annexes

|             |  |    |
|-------------|--|----|
| Annex A (1) | Capital expenditure on fixed assets: all services: England 2007-08: final outturn  | 10 |
| Annex A (2) | Capital expenditure: all services: England 2007-08: final outturn  | 11 |
| Annex A (3) | Capital receipts: all services: England 2007-08: final outturn   | 12 |
| Annex B     | New construction, conversion & renovation: Roads (including structural maintenance), street lighting & road safety : England 2007-08 : final outturn | 13 |
| Annex C     | Social services: England 2007-08 : final outturn   | 13 |
| Annex D     | Capital receipts in 2007-08  | 14 |
| Annex E     | Value of fixed assets : 31 March 2008  | 14 |
| Annex F     | Capitalised current expenditure by type: England 2007-08: final outturn  | 15 |

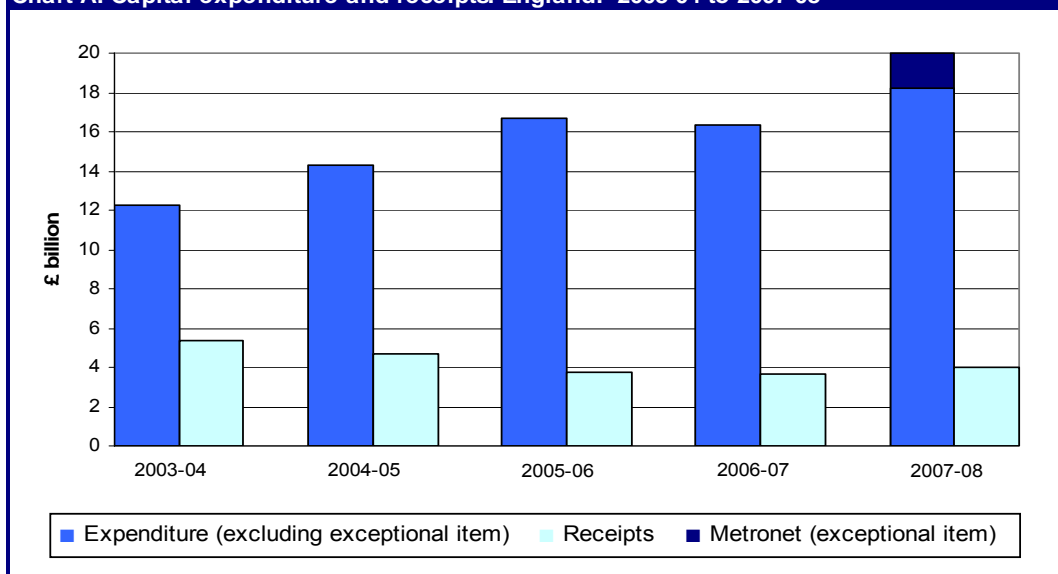
|   |    |
|---|----|
| <b>Terminology used in this release</b> | 16 |
| <b>Data quality</b>                     | 17 |
| <b>Uses made of the data</b>            | 17 |
| <b>Background notes</b>                 | 18 |
| <b>Symbols and conventions</b>          | 18 |

## Capital expenditure and receipts 2003-04 to 2007-08

1. **Chart A** and **Table 1** illustrate the change in capital expenditure and receipts from 2003-04 to 2007-08.

- The underlying trend in capital expenditure (excluding an exceptional event) by local authorities in England increased by 12%, from £16.3 billion in 2006-07 to £18.2 billion in 2007-08. The exceptional event was the payment by the Greater London Authority (Transport for London) of £1.7 billion to Metronet. The underlying trend was also affected by Liverpool's transfer of its housing stock to a registered social landlord which had the effect of increasing expenditure in 2007-08 by £500 million.
- Local authorities in England estimated their capital receipts to be £4.0 billion in 2007-08, a year-on-year increase of 9%. This increase was the result of a few large transactions by the City of London, Transport for London, Kingston upon Hull (sale of its shares in Kingston Communications) and the five metropolitan districts involved in the sale of Leeds Bradford International Airport.

**Chart A: Capital expenditure and receipts: England: 2003-04 to 2007-08**



**Table 1: Local authority capital expenditure and receipts: England: 2003-04 to 2007-08**

|   | 2003-04       | 2004-05       | 2005-06       | 2006-07       | £ million<br>2007-08        |
|---|---------------|---------------|---------------|---------------|-----------------------------|
| <b>Expenditure:</b>   |               |               |               |               |                             |
| Acquisition of land and existing buildings and works                          | 432           | 850           | 866           | 964           | 1,184                       |
| New construction and conversion   | 9,615         | 10,543        | 12,078        | 11,797        | 12,393                      |
| Vehicles, plant equipment and machinery                                       | 1,222         | 1,363         | 1,515         | 1,312         | 1,321 <sup>(d)</sup>        |
| Intangible assets <sup>(a)</sup>  | ...           | 219           | 313           | 292           | 262 <sup>(d)</sup>          |
| <b>Total expenditure on fixed assets</b>                                      | <b>11,269</b> | <b>12,975</b> | <b>14,773</b> | <b>14,366</b> | <b>15,159</b>               |
| Grants, loans and other financial assistance                                  | 975           | 1,268         | 1,628         | 1,918         | 4,788                       |
| Acquisition of share and loan capital   | 39            | 33            | 241           | 23            | 11                          |
| <b>Total capital expenditure</b>  | <b>12,282</b> | <b>14,276</b> | <b>16,641</b> | <b>16,307</b> | <b>19,958<sup>(d)</sup></b> |
| Net adjustment for changes in capital creditors <sup>(b)</sup>                | -84           | =             | =             | =             | =                           |
| Expenditure by virtue of a section 40(6) or 16(2)(b) direction <sup>(c)</sup> | 116           | 119           | 148           | 163           | 415                         |
| Notional capital receipts set aside and Large Scale Voluntary Transfer levy   | 11            | 9             | 8             | 2             | 22                          |
| <b>Total expenditure and other transactions</b>                               | <b>12,326</b> | <b>14,404</b> | <b>16,797</b> | <b>16,472</b> | <b>20,395</b>               |
| <b>Receipts</b>   | <b>5,322</b>  | <b>4,661</b>  | <b>3,777</b>  | <b>3,671</b>  | <b>3,992</b>                |

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

(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.

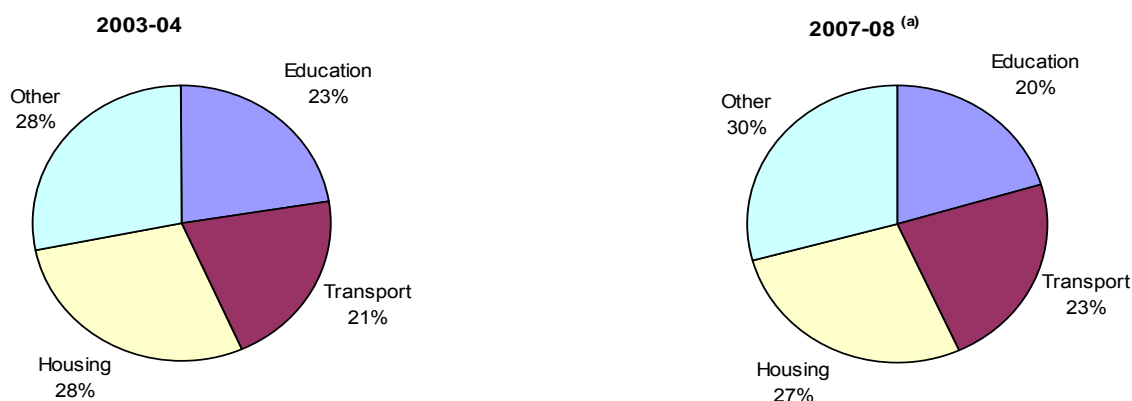
(d) Includes GLA (TTL) grant payment in respect of Metronet.

## Capital expenditure by service

2. **Chart B** and **Table 2** below illustrate the change in the pattern of expenditure for the major services between 2003-04 and 2007-08.

- Excluding the GLA's repayment of Metronet liabilities in 2007-08, Education's share of capital expenditure fell from 23% in 2003-04 to 20% in 2007-08. Transport and Other services increased their share over the same period.

**Chart B: Capital expenditure in 2003-04 and 2007-08 by service**



(a) Excludes GLA (TfL) grant payment in respect of Metronet

**Table 2: Local authority capital expenditure by service: England: 2003-04 to 2007-08**

|                               | 2003-04       | 2004-05       | 2005-06       | 2006-07       | £ million<br>2007-08 |
|-------------------------------|---------------|---------------|---------------|---------------|----------------------|
| Education                     | 2,780         | 3,087         | 3,492         | 3,442         | 3,711                |
| Highways & transport          | 2,552         | 2,905         | 3,461         | 3,480         | 5,916 <sup>(a)</sup> |
| Housing                       | 3,485         | 3,987         | 4,534         | 4,507         | 5,008                |
| Other                         | 3,465         | 4,297         | 5,154         | 4,879         | 5,324                |
| <i>Of which:</i>              |               |               |               |               |                      |
| <i>Social Services</i>        | 260           | 284           | 387           | 364           | 411                  |
| <i>Sport &amp; recreation</i> | 263           | 306           | 424           | 415           | 446                  |
| <i>Police</i>                 | 513           | 561           | 606           | 527           | 549                  |
| <i>Other</i>                  | 2,429         | 3,146         | 3,737         | 3,573         | 3,918                |
| <b>Total expenditure</b>      | <b>12,282</b> | <b>14,276</b> | <b>16,641</b> | <b>16,307</b> | <b>19,958</b>        |

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

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 2007-08: 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                     | 63                                       | 3,272                                     | 217                                   | 22                | 3,574  |
| Highways & transport          | 53                                       | 2,695                                     | 131                                   | 95                | 2,975  |
| Social services               | 14                                       | 280                                       | 47                                    | 16                | 357  |
| Housing                       | 424                                      | 3,306                                     | 36                                    | 5                 | 3,771  |
| Agriculture & fisheries       | 3  | 78  | 2                                     | 0                 | 83   |
| Libraries, culture & heritage | 9  | 270                                       | 22                                    | 1                 | 303  |
| Sport & recreation            | 29                                       | 368                                       | 28                                    | 1                 | 427  |
| Police                        | 59                                       | 173                                       | 293                                   | 23                | 548  |
| Fire                          | 13                                       | 91  | 62                                    | 2                 | 168  |
| Magistrates' courts           | 0  | 0   | 0                                     | 0                 | 0  |
| Other                         | 517                                      | 1,860                                     | 482                                   | 96                | 2,955  |
| <b>TOTAL</b>                  | <b>1,184</b>                             | <b>12,393</b>                             | <b>1,321</b>                          | <b>262</b>        | <b>15,159</b>                                  |

**Table 3b : Local authority capital expenditure by economic category and service: England 2007-08: final outturn**

|                               | £ million                                      |                      |                                    |                                     |                           |
|-------------------------------|--|----------------------|------------------------------------|-------------------------------------|---------------------------|
|                               | Total expenditure on fixed & intangible assets | Grants               | Loans & other financial assistance | Acquisition of share & loan capital | Total capital expenditure |
| Education                     | 3,574  | 97                   | 40                                 | 0                                   | 3,711                     |
| Highways & transport          | 2,975  | 2,056 <sup>(a)</sup> | 882                                | 4                                   | 5,916 <sup>(a)</sup>      |
| Social services               | 357  | 49                   | 5                                  | 0                                   | 411                       |
| Housing                       | 3,771  | 1,158                | 79                                 | 0                                   | 5,008                     |
| Agriculture & fisheries       | 83   | 3                    | 0                                  | 0                                   | 85                        |
| Libraries, culture & heritage | 303  | 16                   | 1                                  | 0                                   | 321                       |
| Sport & recreation            | 427  | 14                   | 5                                  | 0                                   | 446                       |
| Police                        | 548  | 0                    | 1                                  | 0                                   | 549                       |
| Fire                          | 168  | 1                    | 0                                  | 0                                   | 169                       |
| Magistrates' courts           | 0  | 0                    | 0                                  | 0                                   | 0                         |
| Other                         | 2,955  | 365                  | 16                                 | 7                                   | 3,343                     |
| <b>TOTAL</b>                  | <b>15,159</b>                                  | <b>3,759</b>         | <b>1,029</b>                       | <b>11</b>                           | <b>19,958</b>             |

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

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

**Table 4: Local authority capital receipts by economic category: England 2007-08: final outturn**

|                               |                          |                                  |  |   | £ million                    |
|-------------------------------|--------------------------|----------------------------------|--|---|------------------------------|
|                               | Sales of<br>fixed assets | Sales of<br>intangible<br>assets | Repayments<br>of grants,<br>loans &<br>financial<br>assistance | Disposals of<br>investments<br>inc. share &<br>loan capital | Total<br>capital<br>receipts |
| Education                     | 271                      | 0                                | 1  | 0   | 272                          |
| Highways & transport          | 138                      | 0                                | 28   | 135   | 301                          |
| Social services               | 100                      | 0                                | 0  | 0   | 100                          |
| Housing                       | 1,648                    | 0                                | 45   | 3   | 1,696                        |
| Agriculture & fisheries       | 69                       | 0                                | 0  | 0   | 69                           |
| Libraries, culture & heritage | 13                       | 0                                | 0  | 0   | 13                           |
| Sport & recreation            | 78                       | 0                                | 0  | 0   | 78                           |
| Police                        | 124                      | 1                                | 1  | 0   | 126                          |
| Fire                          | 20                       | 0                                | 0  | 0   | 20                           |
| Magistrates' courts           | 0                        | 0                                | 0  | 0   | 0                            |
| Other                         | 1,180                    | 2                                | 13   | 121   | 1,316                        |
| <b>TOTAL</b>                  | <b>3,641</b>             | <b>4</b>                         | <b>88</b>  | <b>259</b>  | <b>3,992</b>                 |

5. **Table 5** gives the financing breakdown of total expenditure for 2007-08 set alongside the breakdown for earlier years.

- The amount of capital expenditure financed from self-financed borrowing in 2007-08 is estimated to be £3.1 billion, an increase of 37% compared with 2006-07.
- Financing by government grant in 2007-08 was affected by the grant of £1.7 billion paid by DfT to the GLA in respect of Metronet liabilities.
- Grants and contributions from private developers etc in 2007-08 includes £500 million for the RSL financing of the transfer of Liverpool's housing stock.

**Table 5: Financing of local authority capital expenditure: England: 2003-04 to 2007-08**

|  | £ million     |               |               |               |                      |
|--|---------------|---------------|---------------|---------------|----------------------|
|  | 2003-04       | 2004-05       | 2005-06       | 2006-07       | 2007-08              |
| Central government grants  | 2,642         | 3,196         | 3,909         | 4,083         | 7,007 <sup>(a)</sup> |
| EU structural funds grants   | 129           | 158           | 169           | 185           | 157                  |
| Grants and contributions from private developers and from leaseholders etc               | 310           | 361           | 477           | 502           | 1,122 <sup>(b)</sup> |
| Grants and contributions from NDPBs <sup>(c)</sup>                                       | 289           | 412           | 520           | 492           | 635                  |
| National lottery grants  | 140           | 149           | 212           | 166           | 105                  |
| Use of capital receipts  | 1,988         | 2,647         | 2,812         | 2,628         | 2,665                |
| Revenue financing of capital expenditure   |               |               |               |               |                      |
| <i>of which:</i>   |               |               |               |               |                      |
| <i>Housing Revenue Account</i>   | 212           | 187           | 238           | 240           | 208                  |
| <i>Major Repairs Reserve</i>   | 1,388         | 1,440         | 1,327         | 1,337         | 1,180                |
| <i>General Fund</i>  | 1,055         | 1,130         | 1,004         | 1,185         | 1,205                |
| BCA / SCE(R) Single Capital Pot <sup>(d)</sup>   | 2,583         | 2,959         | 2,932         | 2,734         | 2,296                |
| SCA / SCE(R) Separate Programme Element <sup>(d)</sup>                                   | 1,326         | 704           | 947           | 630           | 630                  |
| Other borrowing & credit arrangements not supported by central government <sup>(e)</sup> | ...           | 1,061         | 2,251         | 2,291         | 3,184                |
| Use of other resources <sup>(f)</sup>  | 262           | ...           | ...           | ...           | ...                  |
| <b>Total</b>   | <b>12,326</b> | <b>14,404</b> | <b>16,797</b> | <b>16,472</b> | <b>20,395</b>        |

(a) Includes grant from DfT to the GLA for the purpose of discharging Metronet liabilities.

(b) Includes RSL financing for the transfer of Liverpool's housing stock.

(c) 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.

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

(e) The Prudential System, which came into effect on 1 April 2004, allows local authorities to raise finance for capital expenditure - without Government consent - where they can afford to service the debt without extra Government support.

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

## Information on prudential system: 2007-08

6. **Table 6** shows final outturn information about the prudential system in 2007-08.

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

| <b>Table 6 - Local authority capital expenditure : prudential information : England 2007-08 : final outturn</b> |                                   |                       |                                    |
|---|-----------------------------------|-----------------------|------------------------------------|
|   | <b>£ million</b>                  |                       |                                    |
|   | <b>as at<br/>1 April<br/>2007</b> | <b>in<br/>2007-08</b> | <b>as at<br/>31 March<br/>2008</b> |
| <b>Capital Financing Requirement as at 1 April 2007</b>   | <b>49,788</b>                     |                       |                                    |
| Capital expenditure to be resourced by means of credit (+)  |                                   | 6,111                 |                                    |
| Minimum Revenue Provision (-)   |                                   | 1,356                 |                                    |
| Additional contribution from revenue (-)  |                                   | 808                   |                                    |
| Contribution from Major Repairs Reserve (-)   |                                   | 108                   |                                    |
| Use of receipts (-) <sup>(a)</sup>  |                                   | 314                   |                                    |
| <b>Change in Capital Financing Requirement</b>  |                                   | <b>3,525</b>          |                                    |
| <b>Capital Financing Requirement as at 31 March 2008</b>  |                                   |                       | <b>53,313</b>                      |
| Gross borrowing   | 48,371                            |                       | 51,996                             |
| Other long-term liabilities   | 1,003                             |                       | 926                                |
| <b>Total external debt</b>  | <b>49,374</b>                     |                       | <b>52,922</b>                      |
| Operational boundary for external debt  | 62,875                            |                       | 65,137                             |
| Authorised limit for external debt  | 71,675                            |                       | 73,940                             |
| Investments   | 25,196                            |                       | 28,809                             |

(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. **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 2007-08: final outturn</b> |  |  |                 |  |                             |  |
|---|--|--|-----------------|--|-----------------------------|--|
|   |  |  |                 |  |                             | £ thousand   |
|   | Acquisition of<br>land &<br>existing<br>buildings<br>(1) | New<br>construction<br>conversion &<br>renovation<br>(2) | Vehicles<br>(3) | Plant<br>machinery &<br>equipment<br>(4) | Intangible<br>assets<br>(5) | Total<br>expenditure<br>on fixed &<br>intangible<br>assets<br>(6)<br>(1+2+3+4+5) |
| Pre-primary & Primary Education   | 23,973   | 1,587,770  | 1,463           | 80,565                                   | 9,612                       | 1,703,383  |
| Secondary Education   | 34,082   | 1,252,470  | 519             | 90,005                                   | 7,561                       | 1,384,637  |
| Special Education   | 690  | 234,187  | 481             | 6,906                                    | 442                         | 242,706  |
| Youth Service   | 131  | 35,800   | 1,460           | 4,301                                    | 356                         | 42,048   |
| Other Education Services & Continuing education   | 4,055  | 161,742  | 2,707           | 28,853                                   | 3,558                       | 200,915  |
| <b>Education</b>  | <b>62,931</b>  | <b>3,271,969</b>   | <b>6,630</b>    | <b>210,630</b>                           | <b>21,529</b>               | <b>3,573,688</b>   |
| Roads, Street Lights & Safety   | 27,709   | 2,263,730  | 9,883           | 14,723                                   | 3,601                       | 2,319,646  |
| Parking of Vehicles   | 2,426  | 71,995   | 268             | 8,467                                    | 354                         | 83,510   |
| Public Passenger Transport-Bus  | 6,985  | 150,364  | 6,880           | 10,131                                   | 273                         | 174,633  |
| Public Passenger Transport-Rail & Other   | 7,987  | 184,738  | 8,421           | 69,583                                   | 88,347                      | 359,076  |
| Tolled Road bridges,tunnels,ferries,<br>public transport companies                                    | 5,965  | 13,633   | 81              | 1,577                                    | 2,485                       | 23,741   |
| Local Authority Ports and Piers   | 1,937  | 10,913   | 101             | 1,210                                    | 0                           | 14,161   |
| Airports  | 0  | 0  | 0               | 0  | 0                           | 0  |
| <b>Highways &amp; transport</b>   | <b>53,009</b>  | <b>2,695,373</b>   | <b>25,634</b>   | <b>105,691</b>                           | <b>95,060</b>               | <b>2,974,768</b>   |
| <b>Social services</b>  | <b>13,627</b>  | <b>279,601</b>   | <b>9,110</b>    | <b>37,828</b>                            | <b>16,352</b>               | <b>356,518</b>   |
| <b>Housing</b>  | <b>424,043</b>   | <b>3,305,685</b>   | <b>3,050</b>    | <b>32,979</b>                            | <b>4,954</b>                | <b>3,770,711</b>   |
| Land Drainage and Flood Prevention  | 13   | 17,889   | 0               | 186                                      | 41                          | 18,129   |
| Coast Protection  | 55   | 50,490   | 0               | 1,263                                    | 49                          | 51,857   |
| Other Agriculture & Fisheries<br>(incl. Smallholdings & Trading)                                      | 2,526  | 9,904  | 0               | 78                                       | 7                           | 12,515   |
| <b>Agriculture &amp; fisheries</b>  | <b>2,594</b>   | <b>78,283</b>  | <b>0</b>        | <b>1,527</b>                             | <b>97</b>                   | <b>82,501</b>  |
| Library Services  | 5,760  | 70,415   | 2,829           | 11,897                                   | 824                         | 91,725   |
| Museums and Art Galleries   | 1,427  | 79,791   | 128             | 3,499                                    | 102                         | 84,947   |
| Arts activities and facilities  | 2,237  | 120,006  | 0               | 4,025                                    | 127                         | 126,395  |
| <b>Libraries, culture &amp; heritage</b>  | <b>9,424</b>   | <b>270,213</b>   | <b>2,957</b>    | <b>19,421</b>                            | <b>1,053</b>                | <b>303,068</b>   |
| <b>Consumer protection</b>  | <b>0</b>   | <b>44</b>  | <b>218</b>      | <b>180</b>                               | <b>0</b>                    | <b>442</b>   |
| <b>Employment Services</b>  | <b>0</b>   | <b>833</b>   | <b>0</b>        | <b>16</b>                                | <b>8</b>                    | <b>857</b>   |
| Sports Facilities   | 27,960   | 335,247  | 933             | 14,254                                   | 779                         | 379,173  |
| Sports Development & Childrens play   | 1,199  | 32,789   | 329             | 12,871                                   | 261                         | 47,449   |
| <b>Sport &amp; recreation</b>   | <b>29,159</b>  | <b>368,036</b>   | <b>1,262</b>    | <b>27,125</b>                            | <b>1,040</b>                | <b>426,622</b>   |
| Police  | 59,058   | 173,206  | 92,683          | 200,121                                  | 23,403                      | 548,471  |
| Fire Service & Civil Defence  | 12,923   | 90,847   | 37,941          | 24,078                                   | 2,045                       | 167,834  |
| Coroners Courts   | 0  | 896  | 0               | 5  | 0                           | 901  |
| Magistrates Courts  | 0  | 0  | 92              | 0  | 0                           | 92   |
| Derelict Land Reclamation (grant aided)   | 554  | 69,365   | 0               | 0  | 0                           | 69,919   |
| Parks and Open Spaces   | 12,082   | 169,472  | 4,262           | 9,557                                    | 313                         | 195,686  |
| Waste Collection  | 2,460  | 12,019   | 40,608          | 42,246                                   | 156                         | 97,489   |
| Waste Disposal  | 56,428   | 43,493   | 2,494           | 13,529                                   | 32                          | 115,976  |
| General Administration  | 153,542  | 614,975  | 36,668          | 243,600                                  | 81,902                      | 1,130,687  |
| Planning and Development (inc gypsy sites)  | 221,453  | 620,657  | 980             | 12,857                                   | 7,875                       | 863,822  |
| Community Safety  | 946  | 24,929   | 265             | 14,796                                   | 839                         | 41,775   |
| Environmental Health<br>(inc Clean Air Act and Port Health)   | 1931   | 46049  | 2311            | 7493                                     | 606                         | 58390  |
| Miscellaneous   | 9,862  | 89,084   | 4,377           | 5,148                                    | 3,778                       | 112,249  |
| Industrial and Commercial   | 41,770   | 135,093  | 204             | 2,409                                    | 208                         | 179,684  |
| Other Trading Services  | 15,766   | 33,309   | 33,272          | 4,601                                    | 382                         | 87,330   |
| <b>Other environmental services</b>   | <b>516,794</b>   | <b>1,858,446</b>   | <b>125,441</b>  | <b>356,236</b>                           | <b>96,091</b>               | <b>2,953,008</b>   |
| <b>Total all services</b>   | <b>1,183,562</b>   | <b>12,393,432</b>  | <b>305,019</b>  | <b>1,015,836</b>                         | <b>261,632</b>              | <b>15,159,480</b>  |

**Annex A (2): Capital expenditure: all services: England 2007-08: final 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<br>(a)<br>(9)<br>(6+7+8) |
| Pre-primary & Primary Education   | 1,703,383  | 48,703                          | 3,928  | 1,756,014                                     |
| Secondary Education   | 1,384,637  | 34,124                          | 32,138   | 1,450,899                                     |
| Special Education   | 242,706  | 574                             | 1  | 243,281                                       |
| Youth Service   | 42,048   | 4,671                           | 516  | 47,235  |
| Other Education Services & Continuing education   | 200,915  | 9,331                           | 3,169  | 213,415                                       |
| <b>Education</b>  | <b>3,573,688</b>   | <b>97,403</b>                   | <b>39,752</b>  | <b>3,710,844</b>                              |
| Roads, Street Lights & Safety   | 2,319,646  | 5,181                           | 4,520  | 2,329,347                                     |
| Parking of Vehicles   | 83,510   | 450                             | 132  | 84,092  |
| Public Passenger Transport-Bus  | 174,633  | 1,189                           | 307  | 176,129                                       |
| Public Passenger Transport-Rail & Other<br>Tolled Road bridges,tunnels,ferries,<br>public transport companies | 359,076  | 2,029,908 <sup>(b)</sup>        | 872,078  | 3,261,062 <sup>(b)</sup>                      |
| Local Authority Ports and Piers   | 23,741   | 0                               | 4,501  | 28,242  |
| Airports  | 14,161   | 0                               | 0  | 14,161  |
| <b>Highways &amp; transport</b>   | <b>2,974,768</b>   | <b>2,055,926</b>                | <b>881,538</b>   | <b>5,912,232</b>                              |
| <b>Social Services</b>  | <b>356,518</b>   | <b>48,942</b>                   | <b>5,394</b>   | <b>410,854</b>                                |
| <b>Housing</b>  | <b>3,770,711</b>   | <b>1,158,325</b>                | <b>78,829</b>  | <b>5,007,865</b>                              |
| Land Drainage and Flood Prevention  | 18,129   | 2,469                           | 31   | 20,629  |
| Coast Protection  | 51,857   | 281                             | 0  | 52,138  |
| Other Agriculture & Fisheries<br>(incl. Smallholdings & Trading)  | 12,515   | 58                              | 54   | 12,627  |
| <b>Agriculture &amp; fisheries</b>  | <b>82,501</b>  | <b>2,808</b>                    | <b>85</b>  | <b>85,394</b>                                 |
| Library Services  | 91,725   | 646                             | 84   | 92,455  |
| Museums and Art Galleries   | 84,947   | 8,905                           | 805  | 94,657  |
| Arts activities and facilities  | 126,395  | 6,895                           | 315  | 133,605                                       |
| <b>Libraries, culture &amp; heritage</b>  | <b>303,068</b>   | <b>16,446</b>                   | <b>1,204</b>   | <b>320,717</b>                                |
| <b>Consumer protection</b>  | <b>442</b>   | <b>0</b>                        | <b>0</b>   | <b>442</b>                                    |
| <b>Employment Services</b>  | <b>857</b>   | <b>26</b>                       | <b>70</b>  | <b>953</b>                                    |
| Sports Facilities   | 379,173  | 9,355                           | 3,869  | 392,397                                       |
| Sports Development & Childrens play   | 47,449   | 4,501                           | 1,563  | 53,513  |
| <b>Sport &amp; recreation</b>   | <b>426,622</b>   | <b>13,856</b>                   | <b>5,432</b>   | <b>445,910</b>                                |
| Police  | 548,471  | 16                              | 635  | 549,122                                       |
| Fire Service & Civil Defence  | 167,834  | 727                             | 0  | 168,561                                       |
| Coroners Courts   | 901  | 0                               | 0  | 901   |
| Magistrates Courts  | 92   | 0                               | 0  | 92  |
| Derelict Land Reclamation (grant aided)   | 69,919   | 355                             | 0  | 70,274  |
| Parks and Open Spaces   | 195,686  | 6,949                           | 517  | 203,152                                       |
| Waste Collection  | 97,489   | 1,090                           | 11   | 98,590  |
| Waste Disposal  | 115,976  | 905                             | 17   | 116,898                                       |
| General Administration  | 1,130,687  | 28,156                          | 3,116  | 1,161,959                                     |
| Planning and Development (inc gypsy sites)  | 863,822  | 297,721                         | 7,128  | 1,168,671                                     |
| Community Safety  | 41,775   | 4,415                           | 270  | 46,460  |
| Environmental Health<br>(inc Clean Air Act and Port Health)   | 58,390   | 2,284                           | 137  | 60,811  |
| Miscellaneous   | 112,249  | 14,442                          | 1,397  | 128,089                                       |
| Industrial and Commercial   | 179,684  | 7,960                           | 1,373  | 189,017                                       |
| Other Trading Services  | 87,330   | 298                             | 1,875  | 89,503  |
| <b>Other environmental services</b>   | <b>2,953,008</b>   | <b>364,575</b>                  | <b>15,841</b>  | <b>3,333,424</b>                              |
| <b>Total all services</b>   | <b>15,159,480</b>  | <b>3,759,049</b>                | <b>1,028,780</b>   | <b>19,947,311</b>                             |

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

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

## Annex A (3): Capital receipts: all services: England 2007-08: final outturn

|  | £ thousand   |  |  |  |
|--|--|--|--|--|
|  | Sales &<br>disposal of<br>tangible fixed<br>assets<br>(10) | Sales of<br>intangible<br>assets<br>(11) | Repayments<br>of grants<br>of loans &<br>financial<br>assistance<br>(12) | Total<br>receipts <sup>(a)</sup><br>(10+11+12) |
| Pre-primary & Primary Education                                    | 97,680   | 0  | 587  | 98,267   |
| Secondary Education  | 109,985  | 0  | 188  | 110,173  |
| Special Education  | 28,526   | 0  | 0  | 28,526   |
| Youth Service  | 2,967  | 0  | 0  | 2,967  |
| Other Education Services & Continuing education                    | 32,132   | 0  | 41   | 32,173   |
| <b>Education</b>   | <b>271,290</b>   | <b>0</b>                                 | <b>816</b>   | <b>272,106</b>                                 |
| Roads, Street Lights & Safety                                      | 32,641   | 0  | 121  | 32,762   |
| Parking of Vehicles  | 20,894   | 0  | 8  | 20,902   |
| Public Passenger Transport-Bus                                     | 1,009  | 0  | 334  | 1,343  |
| Public Passenger Transport-Rail & Other                            | 83,165   | 0  | 27,324   | 110,489  |
| Tolled Road bridges,tunnels,ferries,<br>public transport companies | 2  | 0  | 0  | 2  |
| Local Authority Ports and Piers                                    | 377  | 0  | 0  | 377  |
| Airports   | 2  | 0  | 327  | 329  |
| <b>Highways &amp; transport</b>                                    | <b>138,090</b>   | <b>0</b>                                 | <b>28,114</b>  | <b>166,204</b>                                 |
| <b>Social Services</b>   | <b>99,771</b>  | <b>0</b>                                 | <b>113</b>   | <b>99,884</b>                                  |
| <b>Housing</b>   | <b>1,648,074</b>   | <b>382</b>                               | <b>44,667</b>  | <b>1,693,123</b>                               |
| Land Drainage and Flood Prevention                                 | 25   | 0  | 0  | 25   |
| Coast Protection   | 0  | 0  | 0  | 0  |
| Other Agriculture & Fisheries<br>(incl. Smallholdings & Trading)   | 69,305   | 0  | 0  | 69,305   |
| <b>Agriculture &amp; fisheries</b>                                 | <b>69,330</b>  | <b>0</b>                                 | <b>0</b>   | <b>69,330</b>                                  |
| Library Services   | 5,841  | 0  | 71   | 5,912  |
| Museums and Art Galleries  | 2,151  | 0  | 100  | 2,251  |
| Arts activities and facilities                                     | 4,690  | 0  | 27   | 4,717  |
| <b>Libraries, culture &amp; heritage</b>                           | <b>12,682</b>  | <b>0</b>                                 | <b>198</b>   | <b>12,880</b>                                  |
| <b>Consumer protection</b>   | <b>789</b>   | <b>0</b>                                 | <b>0</b>   | <b>789</b>                                     |
| <b>Employment Services</b>   | <b>22</b>  | <b>0</b>                                 | <b>0</b>   | <b>22</b>                                      |
| Sports Facilities  | 77,756   | 0  | 314  | 78,070   |
| Sports Development & Childrens play                                | 180  | 0  | 63   | 243  |
| <b>Sport &amp; recreation</b>                                      | <b>77,936</b>  | <b>0</b>                                 | <b>377</b>   | <b>78,313</b>                                  |
| Police   | 124,092  | 900                                      | 1,260  | 126,252  |
| Fire Service & Civil Defence                                       | 19,939   | 0  | 0  | 19,939   |
| Coroners Courts  | 0  | 0  | 0  | 0  |
| Magistrates Courts   | 0  | 0  | 0  | 0  |
| Derelict Land Reclamation (grant aided)                            | 2,163  | 0  | 596  | 2,759  |
| Parks and Open Spaces  | 28,883   | 0  | 5  | 28,888   |
| Waste Collection   | 9,512  | 0  | 46   | 9,558  |
| Waste Disposal   | 895  | 0  | 741  | 1,636  |
| General Administration   | 324,773  | 2,024                                    | 3,882  | 330,679  |
| Planning and Development (inc gypsy sites)                         | 209,813  | 45                                       | 1,398  | 211,256  |
| Community Safety   | 158  | 0  | 78   | 236  |
| Environmental Health<br>(inc Clean Air Act and Port Health)        | 1,833  | 92                                       | 52   | 1,977  |
| Miscellaneous  | 134,871  | 300                                      | 3,784  | 138,955  |
| Industrial and Commercial  | 457,157  | 0  | 1,856  | 459,013  |
| Other Trading Services   | 9,094  | 0  | 194  | 9,288  |
| <b>Other environmental services</b>                                | <b>1,179,152</b>   | <b>2,461</b>                             | <b>12,632</b>  | <b>1,194,245</b>                               |
| <b>Total all services</b>  | <b>3,641,166</b>   | <b>3,743</b>                             | <b>88,177</b>  | <b>3,733,086</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.

**Annex B: New construction, conversion & renovation: roads (including structural maintenance), street lighting & road safety: England 2007-08: Final Outturn**

|   | £ thousand       |
|---|------------------|
| New construction/improvement of roads   | 843,829          |
| Structural maintenance - principal roads  | 271,808          |
| Structural maintenance - other LA roads   | 615,961          |
| Expenditure on Bridges  | 210,835          |
| Road Safety   | 242,289          |
| Street Lighting   | 79,009           |
| <b>Total New construction, conversion &amp; renovation: roads (including structural maintenance), street lighting &amp; road safety</b> | <b>2,263,730</b> |

9. **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 2007-08 : final outturn**

|   | £ thousand   |   |              |
|---|--|---|--------------|
|   | <u>Jointly Financed Schemes</u>                                  |   |              |
|   | of which:  |   |              |
|   | Total contributions received in the year from health authorities |   |              |
|   | Total LA financed Capital Expenditure<br>(1)                     | Total Capital Expenditure in the year <sup>(a)</sup><br>(2) | (3)          |
| Children and their families: residential care | 26,737   | 3,921   | 35           |
| Children and their families: day care         | 22,784   | 746   | 25           |
| Elderly: residential care                     | 169,974  | 16,145  | 5,714        |
| Elderly: day care                             | 38,827   | 897   | 130          |
| Physically disabled: residential care         | 1,904  | 133   | 18           |
| Physically disabled: day care                 | 5,637  | 160   | 38           |
| Learning disabled: residential care           | 17,629   | 1,733   | 92           |
| Learning disabled: day care                   | 24,843   | 2,863   | 591          |
| Mentally ill: residential care                | 5,558  | 842   | 204          |
| Mentally ill: day care                        | 9,001  | 419   | 0            |
| HIV/AIDS and alcohol/drugs misuse             | 2,910  | 369   | 28           |
| Other   | 85,050   | 8,016   | 1,053        |
| <b>Total Social services</b>                  | <b>410,854</b>   | <b>36,244</b>   | <b>7,928</b> |

(a) Local authority share of jointly financed expenditure Included in col. 1

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 in 2007-08.

| <b>Annex D: Capital receipts in 2007-08</b>                                 |                  |
|---|------------------|
|   | <b>£ million</b> |
| Accumulated capital receipts as at 1 April 2007                             | 3,888            |
| In-year capital receipts 2007-08  | 3,992            |
| Receipts used to meet expenditure for capital purposes                      | 2,665            |
| Receipts used as provision to repay debt or meet liabilities <sup>(a)</sup> | 320              |
| Pooling of housing capital receipts   | 653              |
| Interest on late pooling payments   | 0                |
| Capital receipts as at 31 March 2008  | 4,243            |

(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.

11. **Annex E** gives a breakdown of the total stock of fixed assets held by local authorities in England at 31 March 2008.

| <b>Annex E: Value of fixed assets: <sup>(a)</sup> 31 March 2008</b> |                  |
|---|------------------|
|   | <b>£ million</b> |
| <b>Operational assets:</b>  |                  |
| (i) Council Dwellings   | 99,748           |
| (ii) Other Land and Buildings - Education                           | 63,547           |
| (iii) Other Land and Buildings - Other                              | 42,018           |
| (iv) Vehicles, Plant and Equipment                                  | 3,679            |
| (v) Infrastructure Assets   | 23,965           |
| (vi) Community Assets   | 1,492            |
| <b>Total operational assets</b>                                     | <b>234,449</b>   |
| Non operational:  |                  |
| (i) Investment Properties   | 11,711           |
| (ii) Other  | 7,968            |
| <b>Total non-operational assets</b>                                 | <b>19,679</b>    |
| <b>Total value of tangible assets</b>                               | <b>254,128</b>   |
| Intangible assets   | 419              |
| <b>Total value of fixed assets</b>                                  | <b>254,547</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.

12. **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. This is the first time these figures have been published.

**Annex F: Capitalised current expenditure by type: England 2007-08: final outturn**

|  | £ thousand     |
|--|----------------|
| Redundancy Costs                               | 13,499         |
| Pension Scheme Contributions                   | 15,773         |
| Equal Pay Directions                           | 372,845        |
| Local Public Service Agreements <sup>(a)</sup> | 3,712          |
| Other <sup>(b)</sup>                           | 9,071          |
| <b>Total</b>                                   | <b>414,900</b> |

(a) 2007-08 is the last year of such expenditure. LPSA directions had a three-year life-span and were last issued in 2005-06.

(b) Amounts covered by directions for 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. 18 2008*. This is accessible at [www.localcommunities.gov.uk/finance/statistics/lgfs/2008/lgfs18/annexg.pdf](http://www.localcommunities.gov.uk/finance/statistics/lgfs/2008/lgfs18/annexg.pdf). The most relevant terms for this release are explained below.

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

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

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

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

**Metronet Rail** - was responsible, under a 30 year Public Private Partnership (PPP) contract with London Underground Limited (LUL), for the maintenance, renewal, and upgrade of the infrastructure on nine London Underground lines. Metronet Rail took on this responsibility from April 2003, prior to the transfer of LUL to Transport for London. However, from 18 July 2007 to 26 May 2008, the main Metronet Rail companies were in PPP administration. On 27 May 2008, certain PPP assets and related liabilities were transferred from the Administrator to the newly formed Transport for London subsidiaries under arrangements approved by the Court. In 2007-08 the Department for Transport (DfT) gave a grant amounting to £1.7bn to the GLA enabling Transport for London to discharge third party liabilities guaranteed under the PPP arrangements.

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

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

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

**RSL** – a Registered Social Landlord, formerly known as Housing Associations.

**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 2007-08 in this release is derived from Capital Outturn Returns (COR) submitted to Communities and Local Government by English local authorities and is based on valid returns from the 478 authorities that complete the return.

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

This release includes items of data in detail which Communities & Local Government has been able to publish in full for the first time. These are capitalised expenditure totals by type (Annex F).

The expenditure and receipts totals for intangible assets in 2007-08 have been revised since the provisional totals published in the Second Provisional Outturn release in September, following further quality assurance.

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 the Secretary of State for Communities and Local Government, HM Treasury and the Office for National Statistics (ONS) with the most up to date information available on local authority capital spending plans and how they are financed, both as forecasts and as emerging outturn information. The ONS use the information for National Accounts and public sector finances. In particular, the data are provided to HM Treasury to inform the Chancellor's Budget Report.

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

## **Background notes**

1. For press enquiries about this Statistical Release please contact the Local Government press desk on 020 7944 3042 or email [press.office@communities.gsi.gov.uk](mailto:press.office@communities.gsi.gov.uk). For other enquiries please telephone John Wallis on 020 7944 4075 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.local.communities.gov.uk/finance/stats/natstats.htm#cap](http://www.local.communities.gov.uk/finance/stats/natstats.htm#cap)
3. 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 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. 18 2008* which is available in hard copy from Wetherby Publications Centre at [communities@twoten.com](mailto:communities@twoten.com) (Tel. 0870 1226236) and electronically in PDF format via the Department's web site:  
  
[www.local.communities.gov.uk/finance/stats/lgfs/2008/index.htm](http://www.local.communities.gov.uk/finance/stats/lgfs/2008/index.htm)
6. 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      |
| –   | = | not relevant       |
| -   | = | negative           |
| 0   | = | zero or negligible |

### **Rounding**

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