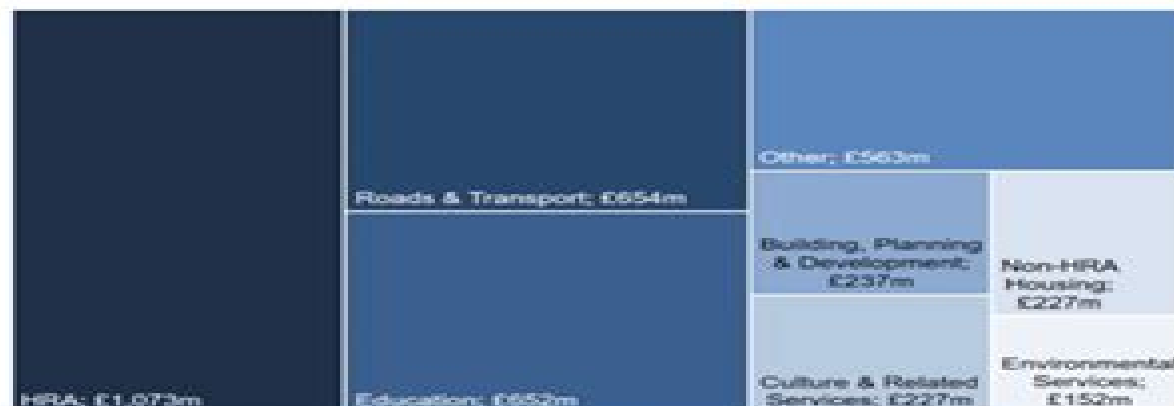


Capital Expenditure in 2022-23 by service, £ millions

Please note that 'Other' includes Social Work, Central Services and Trading Services.



Total Capital Expenditure = £3,786 million

Financing of Capital Expenditure in 2022-23 by source, £ millions



What was the value of capital investment in 2022-23?

Capital expenditure is expenditure that **creates the buildings and infrastructure** necessary to provide services, such as schools, flood defence, roads and vehicles.

Capital expenditure also includes **capital grants or loans to third parties** funded from borrowing.

How did local authorities finance the £3,786 million of capital expenditure incurred in 2022-23?

Local authorities can finance capital expenditure in a number of ways. The main sources of financing in 2022-23 were:

- **Grants & contributions**, including those from the Scottish Government;
- **Borrowing**; and
- **Use of revenue reserves**.

Scottish Local Government

RJ Shavelson



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