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Sources: Scottish Office, Cms 2814, 3214, 3614, 3914 & 4215, Scottish Government outturn figures and returns from local authorities.

Notes: In 1996/97 Scottish authorities were required to set aside 25 per cent of gross capital receipts against HRA debt. In 1997/98 the set aside requirement was increased to 75 per cent. Set aside was then abolished in 2004/05.

Provision for non-HRA investment is now included within a combined local government services block. HRA borrowing figures for 1995/96 and 1996/97 include £107 and £83 million respectively for the purchase of new town stock.

In 2003/04 non-HRA borrowing consent was replaced with grants for investment in private sector housing. For subsequent years they are a balancing figure between total HRA investment and other sources of funding. Capital receipts are for expenditure in the year, not newly available receipts.

Non-HRA investment is defined as total non-HRA housing expenditure financed by capital resources.