



Department for  
Communities and  
Local Government

## Local Authority Capital Expenditure and Receipts, England: 2013-14 Provisional Outturn & 2014-15 Forecast



Local Government Finance  
*Statistical Release*

1 July 2014

- Capital expenditure by local authorities in England has increased from £18.9 billion in 2012-13 to £19.6 billion in 2013-14, a year-on-year increase of almost 4%.
- Capital receipts have increased in 2013-14 to £2.5 billion from £2.1 billion in 2012-13, a year-on-year increase of 17%.
- Capital expenditure is forecast to increase to £27.1 billion in 2014-15, a year-on-year rise of 38%. This figure is the highest amount yet recorded. Receipts are forecast to increase to £2.8 billion in 2014-15.
- Capital expenditure in 2013-14 is 17% lower than the forecast of £23.7bn.

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# Introduction

This release provides provisional outturn estimates of local authority capital expenditure and receipts in the financial year April 2013 to March 2014 and forecasts of local authority capital expenditure and receipts in the financial year April 2014 to March 2015. Figures for both 2013-14 and 2014-15 are consistent with Service Reporting Code of Practice (SeRCOP).

The information for 2013-14 is derived from Capital Payments and Receipts Returns (CPR4) submitted by local authorities in England and is based on returns from 443 of the 444 authorities in England that complete the return. Estimates have been made for the missing return from Reading UA. The information for 2014-15 is derived from valid Capital Estimates Returns (CER) submitted by 444 local authorities in England.

In Tables 1 to 7 the forecast figures reported by local authorities have been adjusted to reflect the historic difference between forecasts and final estimates. Figures in Tables 8 and 9 and Annex A are as reported by local authorities.

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

## **Changes to the capital data in 2013-14**

In previous years adjustments have been made to local authorities' own estimates in order to reflect the difference between the provisional outturn (CPR4 estimates) and the forecast (CER estimates) respectively and final outturn information (COR) where outturn data are available. However, this year's provisional outturn figures (CPR4) have not been adjusted, as recent years data show a less consistent relationship than previously between provisional outturn and final outturn. The forecast figures have been reduced by 5% to take account of the historic pattern of over forecasting of expenditure.

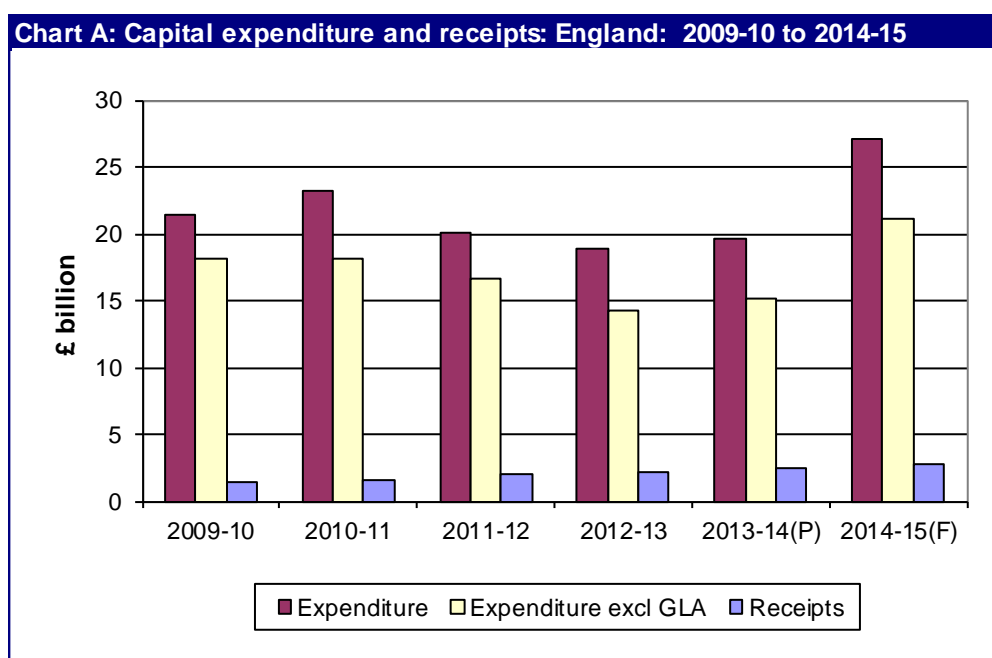
# 1. Capital Expenditure and Receipts 2009-10 to 2014-15

**Chart A** and **Table 1** illustrate the change in capital expenditure and receipts from 2009-10 to 2014-15. The 2013-14 cumulative quarterly data are published in a live table and can be viewed at <https://www.gov.uk/government/statistical-data-sets/live-tables-on-local-government-finance>.

Some authorities have reported slippage of capital projects in 2012-13 and 2013-14, with some re-profiling of major works into the forecast for expenditure in 2014-15 [Note – do we have feedback about slippage in 2013-14?]

## Total Capital Expenditure and Receipts

- Capital expenditure by local authorities in England has increased from £18.9 billion in 2012-13 to £19.6 billion in 2013-14, a year-on-year increase of almost 4%.
- Capital receipts have increased in 2013-14 to £2.5 billion from £2.1 billion in 2012-13, a year-on-year increase of 17%. The GLA's provisional outturn for capital receipts was £56 million more than was budgeted at the beginning of 2013-14.
- Capital expenditure is forecast to increase to £27.1 billion in 2014-15, a year-on-year rise of 38%. This figure is the highest amount yet recorded. Receipts are forecast to increase to £2.8 billion in 2014-15. The expenditure forecast figures have been reduced by 5% to take account of the historic pattern of over forecasting of expenditure.



**Table 1: Local authority capital expenditure and receipts: England: 2009-10 to 2014-15**

	2009-10	2010-11	2011-12	2012-13	2013-14 (P)	£ million 2014-15 (F)
<b>Expenditure:</b>						
Acquisition of land and existing buildings and works	1,301	1,043	721	823	992	990
New construction and conversion	14,551	14,777	13,300	11,494	12,449	18,028
Vehicles, plant equipment and machinery	1,597	1,520	1,426	1,210	1,272	1,571
Intangible assets	197	205	221	178	198	343
<b>Total expenditure on fixed assets</b>	<b>17,645</b>	<b>17,544</b>	<b>15,668</b>	<b>13,705</b>	<b>14,911</b>	<b>20,932</b>
Grants, loans and other financial assistance	3,574	5,148	4,166 <sup>(b)</sup>	4,002 <sup>(c)</sup>	3,112	6,155
Acquisition of share and loan capital	143	454	198	1,225 <sup>(d)</sup>	1,610	1
<b>Total capital expenditure</b>	<b>21,362</b>	<b>23,146</b>	<b>20,032</b>	<b>18,931</b>	<b>19,633</b>	<b>27,086</b>
<i>of which GLA:</i>	<i>3,156</i>	<i>4,969</i>	<i>3,431</i>	<i>4,120</i>	<i>4,448</i>	<i>5,951</i>
Expenditure by virtue of a section 16(2)(b) direction <sup>(a)</sup>	464	239	263	111 <sup>(e)</sup>	41	16 <sup>(f)</sup>
Notional capital receipts set aside and Large Scale Voluntary Transfer levy	0	0	16	0	0	0
One-off HRA self-financing determination payment:			13,295 <sup>(g)</sup>			
<b>Total expenditure and other transactions</b>	<b>21,826</b>	<b>23,385</b>	<b>33,606</b>	<b>19,042</b>	<b>19,674</b>	<b>27,103</b>
<b>Total expenditure excl HRA self-financing determination payment</b>			<b>20,311</b>			
<b>Receipts</b>	<b>1,427</b>	<b>1,498</b>	<b>8,724</b>	<b>2,125</b>	<b>2,489</b>	<b>2,767</b>
<b>Receipts excl HRA self-financing determination &amp; premium</b>			<b>2,014</b>			
One-off HRA self-financing determination & premium:			6,711 <sup>(g)</sup>			

(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) GLA's grants and loans total £4.9 billion, including GLA's £1 billion contribution to Crossrail.

(c) This reflects reallocation of expenditure by TfL as part of year end process of reconciling funding to its subsidiaries.

(d) The reason for a significant increase in acquisition of share or loan capital is the higher levels of spend now being witnessed on the Crossrail project, as construction is fully underway

(e) At the provisional outturn stage some local authorities are not yet able to provide accurate figures on capitalisation. Therefore this could be an underestimate

(f) Capitalisations are difficult for authorities to forecast, for a number of reasons:- (i) no expectation, at time of compiling forecasts, of a need to seek capitalisation approval; (ii) cautious assumptions that approval may not be granted. Therefore forecasts, even after adjustments, are likely to underestimate the outturn for the financial year.

(g) Local authorities subject to the transactions associated with the HRA Self-financing Determinations were required to include the determination in relation to expenditure or receipts and also the financing if applicable. This was a one-off exercise for 2011-12 and figures were provided both inclusive and exclusive of this transaction.

**Table 1a: Local authority capital expenditure and receipts: England: 2009-10 to 2014-15 forecast and outturn**

	2009-10 (F)	2009-10	2010-11 (F)	2010-11	2011-12 (F)	2011-12	2012-13 (F)	2012-13	2013-14 (F)	2013-14 (P)	£ million 2014-15 (F)
<b>Expenditure:</b>											
Acquisition of land and existing buildings and works	941	1,301	841	1,043	529	721	651	823	734	992	990
New construction and conversion	16,246	14,551	17,672	14,777	15,035	13,300	14,811	11,494	16,421	12,449	18,028
Vehicles, plant equipment and machinery	1,526	1,597	1,533	1,520	1,181	1,426	1,199	1,210	1,417	1,272	1,571
Intangible assets	208	197	248	205	149	221	310	178	275	198	343
<b>Total expenditure on fixed assets</b>	<b>18,921</b>	<b>17,645</b>	<b>20,293</b>	<b>17,544</b>	<b>16,895</b>	<b>15,668</b>	<b>16,971</b>	<b>13,705</b>	<b>18,848</b>	<b>14,911</b>	<b>20,932</b>
Grants, loans and other financial assistance	3,177	3,574	4,109	5,148	3,559	4,166	4,393	4,002	4,892	3,112	6,155
Acquisition of share and loan capital	11	143	9	454	0	198	0	1,225	6	1,610	1
<b>Total capital expenditure</b>	<b>22,110</b>	<b>21,362</b>	<b>24,411</b>	<b>23,146</b>	<b>20,454</b>	<b>20,032</b>	<b>21,364</b>	<b>18,931</b>	<b>23,745</b>	<b>19,633</b>	<b>27,086</b>
<i>of which GLA:</i>	<i>3,055</i>	<i>3,156</i>	<i>4,357</i>	<i>4,969</i>	<i>3,254</i>	<i>3,431</i>	<i>4,021</i>	<i>4,120</i>	<i>4,456</i>	<i>4,448</i>	<i>5,951</i>
Expenditure by virtue of a section 16(2)(b) direction <sup>(a)</sup>	32	464	29	239	14	263	17	111	109	41	16
Notional capital receipts set aside and Large Scale Voluntary Transfer levy	0	0	0	0	0	16	0	0	0	0	0
One-off HRA self-financing determination payment:						13,295	<sup>(b)</sup>				
<b>Total expenditure and other transactions</b>	<b>22,141</b>	<b>21,826</b>	<b>24,440</b>	<b>23,385</b>	<b>20,468</b>	<b>33,606</b>	<b>21,381</b>	<b>19,042</b>	<b>23,854</b>	<b>19,674</b>	<b>27,103</b>
<b>Total expenditure excl HRA self-financing determination payment</b>						<b>20,311</b>					
<b>Receipts</b>	<b>1,695</b>	<b>1,427</b>	<b>1,364</b>	<b>1,498</b>	<b>1,734</b>	<b>8,724</b>	<b>2,012</b>	<b>2,125</b>	<b>2,019</b>	<b>2,489</b>	<b>2,767</b>
<b>Receipts excl HRA self-financing determination &amp; premium</b>						<b>2,014</b>					
One-off HRA self-financing determination & premium:						6,711	<sup>(b)</sup>				

(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.

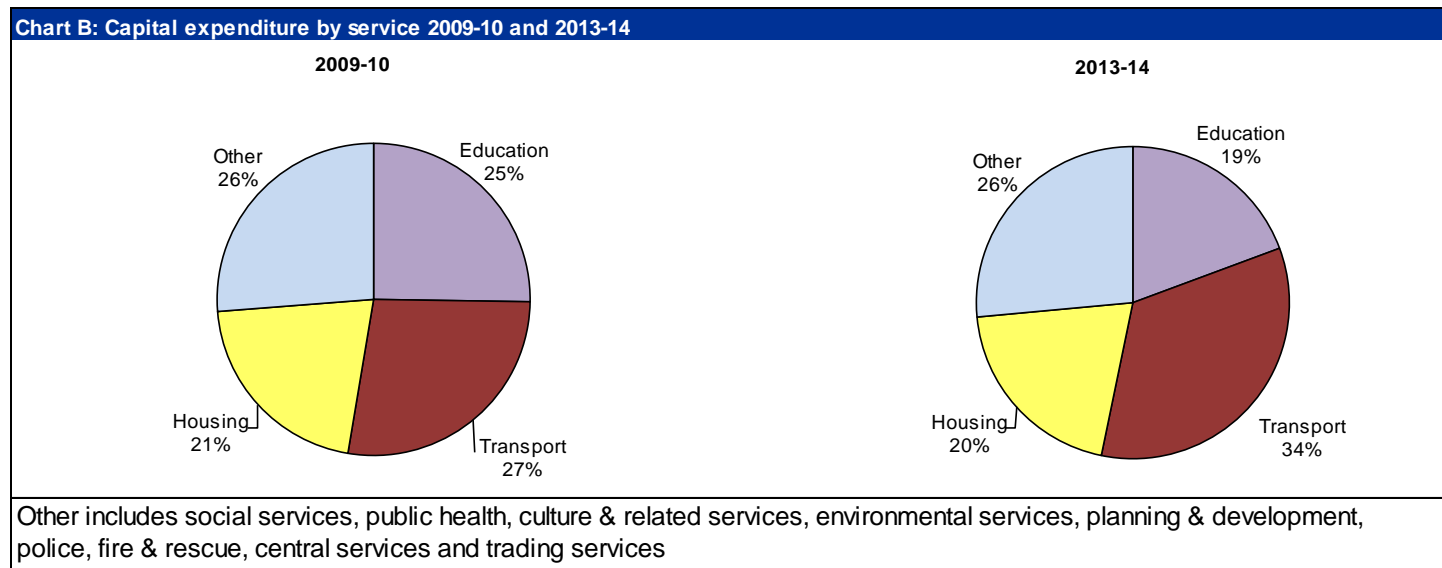
(b) Local authorities subject to the transactions associated with the HRA Self-financing Determinations were required to include the determination in relation to expenditure or receipts and also the financing if applicable. This was a one-off exercise for 2011-12 and figures were provided both inclusive and exclusive of this transaction.

## 2. Capital Expenditure by Service

**Chart B** and **Table 2** below illustrate the change in the pattern of expenditure for the major services between 2009-10 and 2014-15.

### Pattern of Expenditure

- In 2013-14 capital expenditure on social care increased by 69% from £207 million to £349 million, whilst planning and development services increased by about 45% from £879 million to £1,273 million. Other large increases were 14% in central services (£1,264 million to £1,435 million), 11% in environmental services (£526 million to £584 million) and 10% in highways and transport (£6,046 million to £6,655 million). However, there has been a decrease in capital expenditure in the same year of about 16% in education (which excludes expenditure related to academies) (£4,528 million to £3,796 million), and of around 13% in culture and related services (£877 million to £761 million).
- Capital expenditure is forecast to increase in 2014-15 in all services. The housing service, which accounted for 20% of expenditure in 2013-14, is forecast to increase by 65% to £6.6 billion in 2014-15. The equivalent forecast figure for highways and transport (a third of expenditure in 2013-14) is a 26% increase to some £8.4 billion.



**Table 2: Local authority capital expenditure by service: England: 2009-10 to 2014-15**

	2009-10	2010-11	2011-12	2012-13	2013-14 (P)	£ million 2014-15 (F)
Education	5,392	6,107	5,495	4,528	3,796	4,394
Highways & transport of which GLA	5,851 2,699	7,943 4,520	6,574 3,137	6,046 3,016	6,655 3,602	8,370 4,499
Social care	288	312	253	207	349	418
Public health <sup>(a)</sup>	...	...	...	...	0	5
Housing of which GLA	4,514 0	4,063 0	3,274 0	3,731 652	3,985 407	6,562 834
Culture & related services	1,245	1,147	1,102	877	761	1,370
Environmental services	571	531	488	526	584	864
Planning & development services	924	833	653	879	1,273	1,671
Police	704	602	538	500	470	832
Fire & rescue	189	195	136	172	166	298
Central services	1,389	1,110	1,160	1,264	1,435	1,965
Trading services	295	304	358	201	159	339
<b>Total capital expenditure</b>	<b>21,362</b>	<b>23,146</b>	<b>20,032</b>	<b>18,931</b>	<b>19,633</b>	<b>27,087</b>

(a) Public health have been transferred to local authorities from 2013-14

(b) GLA additional housing expenditure in 2014-15 compared to 2013-14 primarily to affordable housing, the Mayor's housing covenant and decent homes

**Tables 3 (a & b) and 4** provide a service breakdown of estimated provisional expenditure and receipts for 2013-14. These figures (and those in Tables 1 and 2) are based on local authorities' own estimates of spending and receipts.

**Table 3a: Local authority capital expenditure on fixed assets by economic category and service: England 2013-14: provisional outturn**

	Acquisition of land & existing buildings	New construction, conversion & renovation	Vehicles, plant machinery & equipment	Intangible assets	£ million Total expenditure on fixed & intangible assets
Education	28	3,472	148	10	3,658
Highways & transport	44	3,190	178	31	3,442
Social services	2	148	33	9	192
Public Health	0	0	0	0	0
Housing	251	2,866	37	8	3,162
Culture & related services	6	635	65	1	707
Environmental services	13	346	199	2	560
Planning & development services	352	704	33	6	1,094
Police	26	161	257	26	470
Fire & rescue	8	77	77	4	166
Central services	214	766	225	101	1,306
Trading services	48	85	20	1	154
<b>TOTAL</b>	<b>992</b>	<b>12,449</b>	<b>1,272</b>	<b>198</b>	<b>14,911</b>

**Table 3b : Local authority capital expenditure by economic category and service: England 2013-14: provisional outturn**

	£ million				
	Total expenditure on fixed & intangible assets	Grants	Loans & other financial assistance	Acquisition of share & loan capital	Total capital expenditure
Education	3,658	131	7	0	3,796
Highways & transport	3,442	1,262	348	1,603 <sup>(a)</sup>	6,655
Social services	192	42	116	0	349
Public Health	0	0	0	0	0
Housing	3,162	761	61	0	3,985
Culture & related services	707	43	11	0	761
Environmental services	560	18	6	0	584
Planning & development services	1,094	120	55	3	1,273
Police	470	0	0	0	470
Fire & rescue	166	0	0	0	166
Central services	1,306	25	100	4	1,435
Trading services	154	2	3	0	159
<b>TOTAL</b>	<b>14,911</b>	<b>2,405</b>	<b>707</b>	<b>1,610</b>	<b>19,633</b>

(a) Includes Crossrail share capital of £1.6 billion.

**Table 4: Local authority capital receipts by economic category: England 2013-14: 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	211	0	5	0	216
Highways & transport	26	0	0	0	26
Social services	49	0	0	0	49
Public Health	0	0	0	0	0
Housing	1,133 <sup>(a)</sup>	3	14	0	1,150
Culture & related services	59	0	7	0	66
Environmental services	34	0	0	1	36
Planning & development services	192	0	2	0	194
Police	175	0	1	0	176
Fire & rescue	14	0	0	0	14
Central services	479	2	4	1	486
Trading services	74	0	1	0	76
<b>TOTAL</b>	<b>2,447</b>	<b>6</b>	<b>34</b>	<b>2</b>	<b>2,489</b>

(a) Increase in Right to Buy properties in 2013-14.



### 3. Service breakdown of forecast for 2014-15

Tables 5 (a & b) and 6 provide a service breakdown of forecast expenditure and receipts for 2014-15. These figures (and those in Tables 1 and 2) are based on local authorities' own estimates of planned spending and receipts, but further adjusted by:

- reducing local authorities' forecast expenditure by 5% to reflect the historic pattern of capital programme slippage;
- increasing local authorities' forecasts of receipts to reflect the historic pattern of under recording receipts at the forecast stage.

**Table 5a : Local authority capital expenditure on fixed assets by economic category and service: England 2014-15: forecast**

	Acquisition of land & existing buildings	New construction, conversion & renovation	Vehicles, plant machinery & equipment	Intangible assets	£ million Total expenditure on fixed & intangible assets
Education	14	4,210	101	3	4,328
Highways & transport	49	4,361	155	43	4,607
Social care	2	311	41	29	382
Public health	0	3	0	0	3
Housing	460	4,347	49	4	4,858
Culture & related services	11	1,270	46	2	1,329
Environmental & regulatory services	28	647	164	3	842
Planning & development services	111	1,120	14	27	1,272
Police	16	346	437	33	832
Fire & rescue	7	163	117	10	298
Central services incl court services	189	1,051	429	188	1,857
Trading services	103	200	20	2	324
<b>TOTAL</b>	<b>990</b>	<b>18,028</b>	<b>1,571</b>	<b>343</b>	<b>20,932</b>

**Table 5b : Local authority capital expenditure by economic category and service: England 2014-15: forecast**

	Total expenditure on fixed & intangible assets	Grants	Loans & other financial assistance	Acquisition of share & loan capital	£ million Total capital expenditure
Education	4,328	62	4	0	4,394
Highways & transport	4,607	3,112 (a)	651	0	8,370
Social services	382	35	0	0	418
Public health	3	2	0	0	5
Housing	4,858	1,158 (a)	544	1	6,562
Culture & related services	1,329	27	14	0	1,370
Environmental & regulatory services	842	9	14	0	864
Planning & development services	1,272	259	141	0	1,671
Police	832	0	0	0	832
Fire & rescue	298	0	0	0	298
Central services incl court services	1,857	31	77	0	1,965
Trading services	324	8	6	0	339
<b>TOTAL</b>	<b>20,932</b>	<b>4,703</b>	<b>1,452</b>	<b>1</b>	<b>27,087</b>

(a) Additional GLA housing capital spend (£0.8 billion) and TfL transport spend (£3 billion) being incurred

**Table 6: Local authority capital receipts by economic category: England 2014-15: forecast**

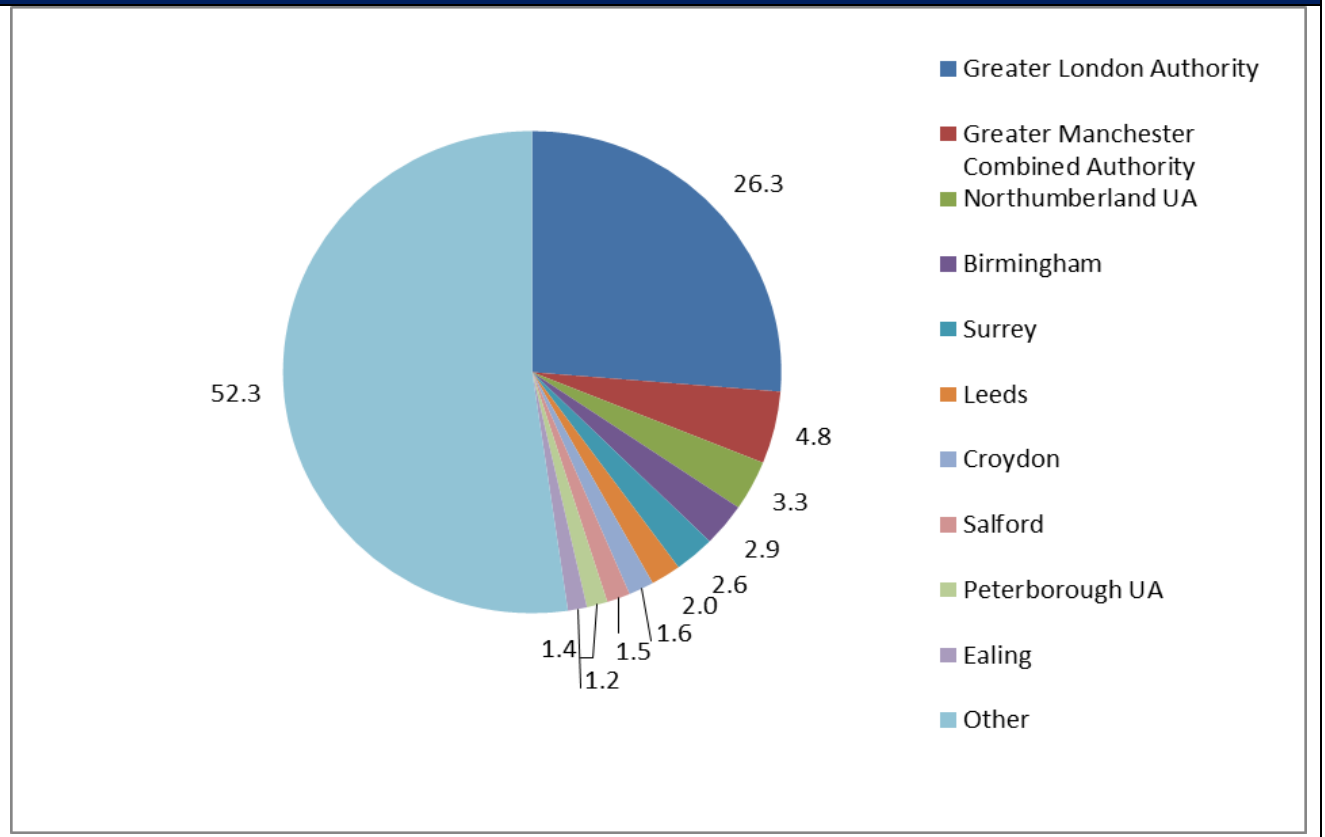
			Repayments of grants, loans & financial assistance	Disposals of investments inc. share & loan capital	£ million Total capital receipts
	Sales of fixed assets	Sales of intangible assets			
Education	229	0	0	0	229
Highways & transport	61	0	1	0	62
Social care	105	0	0	0	105
Public health	0	0	0	0	0
Housing	810	3	14	0	827
Culture & related services	95	0	1	0	96
Environmental & regulatory services	62	0	0	0	62
Planning & development services	278	0	0	0	278
Police	192	0	0	0	192
Fire & rescue	11	0	0	0	11
Central services incl court services	746	0	1	4	751
Trading services	152	0	1	0	154
<b>TOTAL</b>	<b>2,740</b>	<b>3</b>	<b>20</b>	<b>4</b>	<b>2,767</b>

## 4. Financing of Capital Expenditure in 2013-14 and 2014-15

**Table 7** provides a breakdown of the financing of expenditure from 2009-10 to 2014-15. Figures for 2009-10 to 2013-14 are outturn figures reported by local authorities. The figures for 2014-15 have been adjusted for likely differences between final outturn and forecast spending.

- The financing of capital expenditure through central government grants has decreased to £7.8 billion in 2013-14 but is forecast to increase to £8.7 billion in 2014-15.
- The ten local authorities that have reported the highest amounts of borrowing not supported by central government in 2013-14 together account for around 48% of the England total.

**Chart C: 2013-14 top ten authorities for other borrowing & credit arrangements not supported by central government**



- Capital expenditure financed by other borrowing and credit arrangements not supported by central government is forecast to increase by 80% from £4.4 billion in 2013-14 to an expected £8.0 billion in 2014-15.

**Table 7: Financing of local authority capital expenditure: England: 2009-10 to 2014-15**

	2009-10	2010-11	2011-12	2012-13	2013-14 (P)	2014-15 (F)
	<b>£ million</b>					
Central government grants	7,494	8,063	7,170	8,481	7,805	8,718
EU structural funds grants	43	38	77	55	68	124
Grants and contributions from private developers and from leaseholders etc	502	634	747	693	657	929
Grants and contributions from NDPBs <sup>(a)</sup>	602	753	522	442	455	547
National lottery grants	119	104	121	67	56	69
Use of capital receipts	1,603	1,409	1,647	1,294	1,617	2,505
Revenue financing of capital expenditure <i>of which:</i>	3,532	3,984	4,504	3,167	4,491	6,187
<i>Housing Revenue Account (CERA)</i>	247	235	324	466	689	1,291
<i>Major Repairs Reserve</i>	1,377	1,069	1,160	1,259	1,332	1,357
<i>General Fund (CERA)</i>	1,908	2,680	3,020	1,442 <sup>(b)</sup>	2,471	3,538
Capital expenditure financed by borrowing/credit <i>of which:</i>	7,931	8,399	18,819	4,842	4,523	8,025
SCE(R) Single Capital Pot <sup>(c)</sup>	2,181	1,581	338	88	72	44

SCE(R) Separate Programme Element <sup>(c)</sup>	748	484	74	30	36	16
Other borrowing & credit arrangements not supported by central government <sup>(d)</sup>	5,002	6,335	18,406 <sup>(e)</sup>	4,724	4,414	7,965
<b>Total</b>	<b>21,826</b>	<b>23,385</b>	<b>33,606<sup>(e)</sup></b>	<b>19,042</b>	<b>19,673</b>	<b>27,103</b>

(a) Non-Departmental Public Bodies, organisations that are not government departments but which have a role in the processes of national government, such as the Sport England, English Heritage and Natural England.

(b) This reflects reallocation of expenditure by TfL as part of year end process of reconciling funding to its subsidiaries

(c) Supported capital expenditure (SCE) financed by borrowing that is attracting central government support has been discontinued as of March 31 2011. This may have a bearing on the financing of capital expenditure. A residue of schemes in 2011-12 and 2012-13 will continue to be financed in reliance of supported borrowing from earlier years.

(d) 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.

(e) It is estimated that approximately £13 billion is associated with the financing of the HRA self-financing determination payment.

## 5. Local Authorities own reported information on Prudential System: 2013-14 and 2014-15

**Tables 8** and **9** provide local authorities' own provisional outturn information about the prudential system in 2013-14 and their forecast information about the prudential system in 2014-15.

1. 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.
  2. These indicators include forecasts 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.
- Local authority external debt was provisionally reported to stand at £82.4 billion at the end of 2013-14, a decrease of 1% from 2012-13, and forecast to stand at £90.7 billion at the end of 2014-15, an increase of 10% from 2013-14.
  - At the end of 2013-14, local authority net debt (total external debt less investments) provisionally stood at £52.7 billion, a decrease of 3% from 2012-13. At the end of 2014-15, local authority net debt is forecast to stand at £66.5 billion, an increase of 26% from 2013-14.
  - At the end of 2013-14, the stock of local authority investments is provisionally reported as £29.7 billion, an increase of 3% from 2012-13. At the end of 2014-15, the stock of local authority investments is forecast at £24.2 billion, a decrease of almost 19% from 2013-14.
  - At the end of 2013-14 and 2014-15 the England totals for operational boundaries and authorised limits were provisionally reported at and forecast at £101.3 billion and £113.5 billion, and £105.4 billion and £118.4 billion respectively. This amounts to a year-on-year increase of 1% for the operational boundary between 2012-13 and 2013-14 and an increase of 4% between

2013-14 and 2014-15. The authorised limit increased by 0.9% between 2012-13 and 2013-14, and is forecast to rise further by 4% between 2013-14 and 2014-15.

<b>Table 8 - Local authority capital finance : prudential information : England 2013-14 : provisional outturn</b>			
	as at 1 April 2013	in 2013-14	£ million as at 31 March 2014
<b>Capital Financing Requirement as at 1 April 2013</b>	<b>92,298</b>		
Capital expenditure to be resourced by means of credit (+)		5,188	
Minimum Revenue Provision, Additional contribution from revenue, Contribution from Major Repairs Reserve, Use of receipts (-) <sup>(a)</sup>		2,870	
<b>Change in Capital Financing Requirement</b>		<b>2,318</b>	
<b>Capital Financing Requirement as at 31 March 2014</b>			<b>94,616</b>
Gross borrowing	72,013		72,623
Other long-term liabilities	9,461		9,816
<b>Total external debt</b>	<b>81,474</b>		<b>82,439</b>
Operational boundary for external debt	100,654		101,334
Authorised limit for external debt	113,051		113,505
Investments	27,892		29,738
(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). Excludes receipts used under Regulation 23(c) to repay premiums charged in relation to amounts borrowed.			

<b>Table 9 - Local authority capital expenditure : prudential information : England 2014-15 : forecast</b>			
	as at 1 April 2014	in 2014-15	£ million as at 31 March 2015
<b>Capital Financing Requirement as at 1 April 2014</b>	<b>92,246</b>		
Capital expenditure to be resourced by means of credit (+)		9,157	
Minimum Revenue Provision, Additional contribution from revenue, Contribution from Major Repairs Reserve, Use of receipts (-) <sup>(a)</sup>		2,256	
<b>Change in Capital Financing Requirement</b>		<b>6,901</b>	
<b>Capital Financing Requirement as at 31 March 2015</b>			<b>99,147</b>
Gross borrowing	74,135		79,533
Other long-term liabilities	10,635		11,162
<b>Total external debt</b>	<b>84,770</b>		<b>90,695</b>
Operational boundary for external debt		105,404	
Authorised limit for external debt		118,363	
Investments	29,324		24,208
(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). Excludes receipts used under Regulation 23(c) to repay premiums charged in relation to amounts borrowed.			

## 6. Detailed Capital Expenditure and Receipts

Annex A (1) (2) and (3) provide full details on capital expenditure and receipts as collected on the CER form. These tables do 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 2014-15: forecast						
	Acquisition of land & existing buildings	New construction conversion & renovation	Vehicles	Plant machinery & equipment	Intangible assets	£ thousand
	(1)	(2)	(3)	(4)	(5)	Total expenditure for capital purposes on fixed & intangible assets (6) (1+2+3+4+5)
Pre-primary & Primary Education	9,928	2,602,024	1,124	58,584	270	2,671,930
Secondary Education	3,167	1,038,600	875	28,511	95	1,071,249
Special Education	1,202	367,525	67	3,803	99	372,695
Other school related education functions and services to young people	42	201,383	541	7,073	2,767	211,805
<b>Education</b>	<b>14,339</b>	<b>4,209,532</b>	<b>2,607</b>	<b>97,971</b>	<b>3,231</b>	<b>4,327,679</b>
Roads (incl. struct. Maint.), Street Lighting & Road Safety	22,024	3,234,472	11,949	24,317	7,933	3,300,694
Parking of Vehicles (including car parks)	0	80,441	699	5,594	441	87,175
Public Integrated Transport (GFRA) - bus	3,791	106,714	4,141	13,736	694	129,077
Public Integrated Transport (GFRA) - other	12,920	880,732	34,566	50,468	33,507	1,012,193
Airports	0	6,212	0	0	0	6,212
Local Authority Ports and Piers	0	40,916	95	371	211	41,592
Tolled road bridges, tunnels & ferries, PTC	10,003	11,027	0	8,873	0	29,902
<b>Highways &amp; transport</b>	<b>48,738</b>	<b>4,360,513</b>	<b>51,450</b>	<b>103,358</b>	<b>42,786</b>	<b>4,606,845</b>
<b>Social care</b>	<b>1,901</b>	<b>310,748</b>	<b>3,542</b>	<b>37,450</b>	<b>28,838</b>	<b>382,479</b>
<b>Public health</b>	<b>0</b>	<b>3,210</b>	<b>0</b>	<b>63</b>	<b>38</b>	<b>3,311</b>
<b>Housing</b>	<b>459,558</b>	<b>4,346,549</b>	<b>2,217</b>	<b>46,348</b>	<b>3,826</b>	<b>4,858,498</b>
Culture and heritage	1,846	231,207	84	4,162	384	237,682
Recreation and sport	7,820	715,572	1,304	19,326	982	745,005
Open Spaces	1,406	174,140	6,555	8,363	168	190,632
Tourism	0	43,348	62	952	44	44,405
Library Services	0	106,056	616	4,106	585	111,363
<b>Culture &amp; related services</b>	<b>11,072</b>	<b>1,270,323</b>	<b>8,620</b>	<b>36,908</b>	<b>2,163</b>	<b>1,329,087</b>
Cemeteries, Cremation and Mortuary	3,816	39,348	164	1,875	42	45,246
Coast Protection	0	77,314	71	102	2,374	79,861
Community Safety	475	12,234	154	960	243	14,066
Community Safety (CCTV)	0	1,106	77	7,783	36	9,002
Flood Defence and Land Drainage	0	98,825	11	305	219	99,361
Agriculture and Fisheries Services	0	5,865	0	0	0	5,865
Regulatory Services (Environmental Health)	950	18,871	885	3,345	3	24,054
Regulatory Services (Trading Standards)	0	33	22	145	2	202
Street Cleaning (not chargeable to highways)	0	1,078	10,951	679	25	12,733
Waste Collection	2,085	26,909	63,423	32,840	26	125,282
Waste Disposal	19,350	137,633	302	3,851	1	161,137
Trade Waste	0	0	19	892	14	925
Recycling	1,183	46,973	3,644	14,069	71	65,940
Waste Minimisation	10	40,376	1,979	0	48	42,413
Climate Change Costs	0	140,006	624	14,840	22	155,492
<b>Environmental &amp; regulatory services</b>	<b>27,869</b>	<b>646,571</b>	<b>82,327</b>	<b>81,686</b>	<b>3,126</b>	<b>841,578</b>
<b>Planning &amp; development services</b>	<b>111,298</b>	<b>1,120,147</b>	<b>158</b>	<b>13,343</b>	<b>26,657</b>	<b>1,271,603</b>
<b>Police</b>	<b>16,117</b>	<b>346,205</b>	<b>96,726</b>	<b>340,420</b>	<b>32,798</b>	<b>832,266</b>
<b>Fire &amp; rescue</b>	<b>7,097</b>	<b>163,290</b>	<b>79,963</b>	<b>36,912</b>	<b>10,318</b>	<b>297,581</b>
<b>Central Services incl court services</b>	<b>189,005</b>	<b>1,050,805</b>	<b>110,153</b>	<b>318,882</b>	<b>187,697</b>	<b>1,856,542</b>
Industrial and Commercial Trading	102,562	150,962	6,117	3,973	1,654	265,268
Other Trading	0	49,076	8,368	1,322	0	58,766
<b>Trading services</b>	<b>102,562</b>	<b>200,038</b>	<b>14,485</b>	<b>5,295</b>	<b>1,654</b>	<b>324,034</b>
<b>Total all services</b>	<b>989,557</b>	<b>18,027,931</b>	<b>452,248</b>	<b>1,118,635</b>	<b>343,131</b>	<b>20,931,502</b>

## Annex A (2): Capital expenditure: all services: England 2014-15: forecast

	£ thousand			
	Total expenditure for capital purposes on fixed & intangible assets	Expenditure on grants	Expenditure on loans & other financial assistance	Total Expenditure <sup>(a)</sup>
	(6) (1+2+3+4+5)	(7)	(8)	(9) (6+7+8)
Pre-primary & Primary Education	2,671,930	28,257	419	2,700,606
Secondary Education	1,071,249	21,682	1,450	1,094,380
Special Education	372,695	188	0	372,884
Other school related education functions and services to young people	211,805	12,016	2,107	225,928
<b>Education</b>	<b>4,327,679</b>	<b>62,142</b>	<b>3,976</b>	<b>4,393,798</b>
Roads (incl. struct. Maint.), Street Lighting & Road Safety	3,300,694	21,248	17,005	3,338,947
Parking of Vehicles (including car parks)	87,175	1,391	0	88,566
Public Integrated Transport (GFRA) - bus	129,077	131,253	3,221	263,551
Public Integrated Transport (GFRA) - other	1,012,193	3,296,691	615,518	4,924,402
Airports	6,212	2,679	15,675	24,566
Local Authority Ports and Piers	41,592	1,742	0	43,334
Tolled road bridges, tunnels & ferries, PTC	29,902	1,159	0	31,061
<b>Highways &amp; transport</b>	<b>4,606,845</b>	<b>3,111,722</b>	<b>651,419</b>	<b>8,369,986</b>
<b>Social care</b>	<b>382,479</b>	<b>34,720</b>	<b>486</b>	<b>417,685</b>
<b>Public health</b>	<b>3,311</b>	<b>1,569</b>	<b>0</b>	<b>4,880</b>
<b>Housing</b>	<b>4,858,498</b>	<b>1,158,238</b>	<b>544,437</b>	<b>6,561,173</b>
Culture and heritage	237,682	9,841	2,634	250,158
Recreation and sport	745,005	11,904	10,071	766,981
Open Spaces	190,632	5,131	54	195,817
Tourism	44,405	190	0	44,595
Library Services	111,363	100	950	112,413
<b>Culture &amp; related services</b>	<b>1,329,087</b>	<b>27,166</b>	<b>13,709</b>	<b>1,369,963</b>
Cemeteries, Cremation and Mortuary	45,246	0	0	45,246
Coast Protection	79,861	0	0	79,861
Community Safety	14,066	919	0	14,984
Community Safety (CCTV)	9,002	33	0	9,035
Flood Defence and Land Drainage	99,361	483	285	100,128
Agricultural and Fisheries Services	5,865	0	0	5,865
Regulatory Services (Environmental Health)	24,054	0	0	24,054
Regulatory Services (Trading Standards)	202	0	0	202
Street Cleaning (not chargeable to highways)	12,733	0	0	12,733
Waste Collection	125,282	81	0	125,363
Waste Disposal	161,137	487	12,966	174,590
Trade Waste	925	0	0	925
Recycling	65,940	3,610	0	69,550
Waste Minimisation	42,413	0	0	42,413
Climate Change Costs	155,492	3,102	456	159,050
<b>Environmental &amp; regulatory services</b>	<b>841,578</b>	<b>8,714</b>	<b>13,707</b>	<b>863,999</b>
<b>Planning &amp; development services</b>	<b>1,271,603</b>	<b>259,078</b>	<b>140,586</b>	<b>1,671,267</b>
<b>Police</b>	<b>832,266</b>	<b>0</b>	<b>0</b>	<b>832,266</b>
<b>Fire &amp; rescue</b>	<b>297,581</b>	<b>0</b>	<b>0</b>	<b>297,581</b>
<b>Central Services incl court services</b>	<b>1,856,542</b>	<b>31,197</b>	<b>77,163</b>	<b>1,964,902</b>
Industrial and Commercial Trading	265,268	8,313	6,095	279,675
Other Trading	58,766	143	0	58,909
<b>Trading services</b>	<b>324,034</b>	<b>8,455</b>	<b>6,095</b>	<b>338,584</b>
<b>Total all services</b>	<b>20,931,502</b>	<b>4,703,003</b>	<b>1,451,578</b>	<b>27,086,083</b>

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



**Annex A (3): Capital receipts: all services: England 2014-15: forecast**

	£ thousand			
	Sales & disposal of tangible fixed assets	Sales of intangible assets	Repayments of grants loans & other financial assistance	Total in-year receipts <sup>(a)</sup>
	(10)	(11)	(12)	(10+11+12)
Pre-primary & Primary Education	50,122	0	0	50,122
Secondary Education	110,477	0	160	110,637
Special Education	18,912	0	0	18,912
Other school related education functions and services to young people	49,386	0	32	49,418
<b>Education</b>	<b>228,897</b>	<b>0</b>	<b>192</b>	<b>229,089</b>
Roads (incl. struct. Maint.), Street Lighting & Road Safety	11,690	0	139	11,829
Parking of Vehicles (including car parks)	22,949	0	0	22,949
Public Integrated Transport (GFRA) - bus	145	0	1,248	1,393
Public Integrated Transport (GFRA) - other	25,948	0	0	25,948
Airports	0	0	0	0
Local Authority Ports and Piers	0	0	0	0
Tolled road bridges, tunnels & ferries, PTC	0	0	0	0
<b>Highways &amp; transport</b>	<b>60,732</b>	<b>0</b>	<b>1,387</b>	<b>62,119</b>
<b>Social services</b>	<b>104,820</b>	<b>0</b>	<b>0</b>	<b>104,820</b>
<b>Public health</b>	<b>70</b>	<b>0</b>	<b>0</b>	<b>70</b>
<b>Housing</b>	<b>809,705</b>	<b>2,974</b>	<b>14,103</b>	<b>826,782</b>
Culture and heritage	3,271	0	22	3,293
Recreation and sport	62,498	0	145	62,643
Open Spaces	25,380	33	11	25,424
Tourism	1,145	0	760	1,905
Library Services	2,864	0	0	2,864
<b>Culture &amp; related services</b>	<b>95,158</b>	<b>33</b>	<b>938</b>	<b>96,129</b>
Cemeteries, Cremation and Mortuary	2,407	0	0	2,407
Coast Protection	26,505	0	0	26,505
Community Safety	141	0	0	141
Community Safety (CCTV)	0	0	55	55
Flood Defence and Land Drainage	530	0	0	530
Agriculture and Fisheries Services	24,746	0	0	24,746
Regulatory Services (Environmental Health)	1,134	0	0	1,134
Regulatory Services (Trading Standards)	125	0	0	125
Street Cleaning (not chargeable to highways)	300	0	0	300
Waste Collection	4,571	0	0	4,571
Waste Disposal	899	0	0	899
Trade Waste	300	0	0	300
Recycling	300	0	0	300
Waste Minimisation	0	0	0	0
Climate Change Costs	0	0	0	0
<b>Environmental &amp; regulatory services</b>	<b>61,958</b>	<b>0</b>	<b>55</b>	<b>62,013</b>
<b>Planning &amp; development services</b>	<b>277,790</b>	<b>50</b>	<b>277</b>	<b>278,117</b>
<b>Police</b>	<b>192,143</b>	<b>0</b>	<b>250</b>	<b>192,393</b>
<b>Fire &amp; rescue</b>	<b>10,885</b>	<b>0</b>	<b>0</b>	<b>10,885</b>
<b>Central Services incl court services</b>	<b>745,735</b>	<b>100</b>	<b>1,251</b>	<b>747,086</b>
Industrial and Commercial Trading	146,431	0	1,164	147,595
Other Trading	5,916	0	0	5,916
<b>Trading services</b>	<b>152,347</b>	<b>0</b>	<b>1,164</b>	<b>153,511</b>
<b>Total all services</b>	<b>2,740,240</b>	<b>3,157</b>	<b>19,617</b>	<b>2,763,014</b>

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



## 7. Accompanying tables

Accompanying tables are available to download alongside this release. These are:

<b>Table 1</b>	LA Drop-down of forecast capital expenditure by service breakdown CER 14-15
<b>Table 2</b>	LA Drop-down of capital expenditure to be resourced by financing CER 14-15
<b>Table 3</b>	LA Drop-down for Roads etc, summary of cap expenditure & receipts CER 14-15
<b>Table 4</b>	LA Drop-down of forecast prudential system information CER 14-15

These tables can be accessed at

<https://www.gov.uk/government/publications/local-authority-capital-expenditure-and-financing-in-england-2014-to-2015-individual-local-authority-data-forecast>

Related DCLG statistical releases are available at the above address.

## 8. Definitions

A list of terms relating to local government finance is given in the glossary at Annex G of *Local Government Finance Statistics England* No. 24 2014. This is accessible at.

<https://www.gov.uk/government/publications/local-government-financial-statistics-england-2014> 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).

**Capital expenditure charged to revenue account (CERA)** – a method of financing capital expenditure where the expenditure is financed direct from revenue account in the year it is incurred

**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).

**Greater London Authority (GLA)** – this includes GLA and its constituent bodies, the Mayor’s Office for Policing, London Fire and Emergency Planning Authority, Transport for London (TfL) and London Legacy Development Corporation (LLDC). Capital expenditure and receipts are reported by the GLA and the four functional bodies as a group and individually.

**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 Part1 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 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. This form of financial support will be discontinued from 2011-12 so only expenditure financed from borrowing undertaken in previous years will be recorded after 2011-12.

## 9. Technical Notes

### Symbols

...	= not available
0	= zero or negligible
-	= not relevant
	= discontinuity
P	= Provisional
F	= Forecast

### Rounding

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

## Data quality

The United Kingdom Statistics Authority has designated these statistics as National Statistics, in accordance with the Statistics and Registration Service Act 2007 and signifying compliance with the Code of Practice for Official Statistics.

Designation can be broadly interpreted to mean that the statistics:

meet identified user needs;

are well explained and readily accessible;

are produced according to sound methods, and

are managed impartially and objectively in the public interest.

Once statistics have been designated as National Statistics it is a statutory requirement that the Code of Practice shall continue to be observed.

The information for 2013-14 in this release is derived from Capital Payments and Receipts Returns (CPR4) submitted to Communities and Local Government by English local authorities and is based on returns from 443 authorities that have completed the return. The information for 2014-15 is derived from Capital Estimates Returns (CER) submitted by all 444 local authorities in England.

Usually we make adjustments to local authorities' own estimates in order to assess the difference between the provisional outturn (CPR4 estimates) and the forecast (CER estimates) respectively and final outturn information (COR) where outturn data are available. However, this year's provisional outturn figures (CPR4) have not been adjusted. Although there was a very stable pattern of upward revisions at the final outturn stage in earlier years, this relationship seems to have broken down recently, with a mixture of upward and downward revisions. Also results for the last 6 years are quite volatile. We would be keeping this under review and reintroduce the adjustment if the evidence supports doing so in the future. The forecast figures have been adjusted by 0.95 to take account of the overestimation of expenditure.

Adjustments have been made to avoid double counting the GLA grants to other London authorities

Only data for authorities that have completed a valid form is used in the computation of national figures for the statistical release. If we do not hold a complete set of capital data for authorities in England, we use the grossing methodology to compute the national figures. This method does not calculate figures for missing or invalid authorities; it only derives an England national figure based on the following properties;

- i. data currently held from validated authorities
- ii. number of missing or invalid authorities and what type of classification group they fit in

(e.g. Single Purpose Authorities, Shire Districts, Shire Counties, Unitary Authorities, Metropolitan Districts, London Boroughs etc.)

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.

Service Reporting Code of Practice (SeRCOP) is a set of general guidance notes which are provided to local authorities, providing them with instructions on how to account on various elements of public service expenditure. The services are primarily broken down into a few main groups (e.g. Children and Family Services, Housing Services, Central services). Within each group, detailed guidance is provided on all possible elements of spending, which a Local Authority (LA) could have responsibility over. The SeRCOP is used by all LAs as a foundation for constructing their accounts in the financial year. Therefore the categorisation defined by SeRCOP is used as a basis for our form design and guidance, enabling LA to report their financial data under the correct headings – improving quality of the outputs. In-depth discussions take place with several authorities, prior to them being put forward to Central and Local Government Information Partnership/Finance (CLIP/F) for agreement, as part of our ongoing review of enhanced data collection. CLIP/F is also kept informed of the full planned developments to meet the HM Treasury and ONS requirements

For a summary of SERCOP please see the following web link including information on legislative requirements:

<http://www.cipfastats.net/sercop/>

Finally, the release document, once prepared, is also subject to intensive peer review before being cleared as fit for the purposes of publication.

## Revisions policy

This policy has been developed in accordance with the UK Statistics Authority Code of Practice for Official statistics and the Department for Communities and Local Government Revisions Policy (found at <https://www.gov.uk/government/publications/statistical-notice-dclg-revisions-policy>). There are two types of revisions that the policy covers:

### **Non-Scheduled Revisions**

Where a substantial error has occurred as a result of the compilation, imputation or dissemination process, the statistical release, live tables and other accompanying releases will be updated with a correction notice as soon as is practical.

### **Scheduled Revisions**

At time of publication there are no scheduled revisions for this series.

## Uses 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.

The data are also important sources for various evidence based policy and financial decisions and answering numerous parliamentary questions. In addition it is used by local authorities and their associations, regional bodies, other government departments, members of the business community and the general public.

Audit Commission uses the data in their report on "Protecting the Public Purse". Information from this release such as capital receipts and self-financed borrowing are used by policy colleagues.

Comments and feedback from end users for further improvement or about your experiences with this product will be welcomed. Please send all views to: [capital.receipts@communities.gsi.gov.uk](mailto:capital.receipts@communities.gsi.gov.uk)

## User engagement

Users are encouraged to provide feedback on how these statistics are used and how well they meet user needs. Comments on any issues relating to this statistical release are welcomed and encouraged. Responses should be addressed to the "Public enquiries" contact given in the "Enquiries" section below.

The Department's engagement strategy to meet the needs of statistics users is published here: <https://www.gov.uk/government/publications/engagement-strategy-to-meet-the-needs-of-statistics-users>

## Notes

This Statistical Release can be found at the following web address:

<https://www.gov.uk/government/organisations/department-for-communities-and-local-government/about/statistics#statistical-series>

The Live Table can be found at the following web address:

<https://www.gov.uk/government/statistical-data-sets/live-tables-on-local-government-finance>

Timings of future releases are regularly placed on the Department's website,

<https://www.gov.uk/government/organisations/department-for-communities-and-local-government/about/statistics#forthcoming-publications> and on the National Statistics website,

<http://www.statistics.gov.uk/hub/economy/government-receipts-and-expenditure/local-government-finance>

For a fuller picture of recent trends in local government finance, readers are directed to *Local Government Finance Statistics England* No. 24 2014, which is available in hard copy from the Department for Communities and Local Government Publications, Cambertown House at [product@communities.gsi.gov.uk](mailto:product@communities.gsi.gov.uk) (Tel. 0300 123 1124) and electronically from the gov.uk website:

<https://www.gov.uk/government/publications/local-government-financial-statistics-england-2014>

The CIPFA *Finance and General Statistics* publication also contains detailed information on local government finance.

Please see the web link below for access to the papers tabled to the 'Central and Local Information Partnership – Finance' (CLIP-F) group,

<https://knowledgehub.local.gov.uk/group/khub>

CLIP Finance (CLIP F) is a consultative group which considers the collection, presentation and analysis of data on local government finance. It has been in existence since 2006, prior to this the group was known as Working Group on Local Government Financial Statistics (WGLGFS). The membership consists of representatives from central government departments, local government, CIPFA and the Audit Commission, and generally meets three times a year. To ensure users are made aware of significant changes and adjustments to Local Government Finance forms papers are tabled, discussed and published. Please visit the website for details of likely changes for future Revenue/Capital statistical releases.

## Devolved administration statistics

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.

## 10. Enquiries

**Media enquiries:** 0303 444 1201

Email: [press.office@communities.gsi.gov.uk](mailto:press.office@communities.gsi.gov.uk)

**Public enquiries:**

For other enquiries please telephone Runa Chatterjee 0303 44 42115 or email [capital.receipts@communities.gsi.gov.uk](mailto:capital.receipts@communities.gsi.gov.uk).

Information on Official Statistics is available via the UK Statistics Authority website: [www.statistics.gov.uk/hub/browse-by-theme/index.html](http://www.statistics.gov.uk/hub/browse-by-theme/index.html)

Information about statistics at DCLG is available via the Department's website: [www.gov.uk/government/organisations/department-for-communities-and-local-government/about/statistics](http://www.gov.uk/government/organisations/department-for-communities-and-local-government/about/statistics)

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If you have any enquiries regarding this document/publication, email [contactus@communities.gov.uk](mailto:contactus@communities.gov.uk) or write to us at:

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