



Department for
Communities and
Local Government

Local Authority Capital Expenditure and Receipts, England: 2015-16 Final Outturn

- Capital expenditure by local authorities in England increased to £22.6 billion in 2015-16 from £21.5 billion in 2014-15, a year-on-year increase of 5.2%.
- Capital receipts have increased in 2015-16 to £3.6 billion from £3.0 billion in 2014-15, a year-on-year increase of 19.4%.
- Capital expenditure in 2015-16 was 1.0%, £0.2 billion, higher than the £22.4 billion forecast
- Reported capital expenditure in 2015-16 increased 2.3% from £22.1 billion to £22.6 billion since the provisional release.
- Reported capital receipts in 2015-16 have increased 11.5% from £3.2 billion to £3.6 billion since the provisional release.



Local Government Finance
Statistical Release

15 September 2016

Introduction	2
Capital expenditure & receipts 2011-12 to 2015-16	4
Capital expenditure by service	7
Differences between the provisional and final outturn	8
Financing of capital expenditure	10
Accompanying tables	12
Terminology	13
Technical notes	14
Enquiries	16

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Introduction

Capital spending is mainly for buying, constructing or improving physical assets; such as buildings, land, vehicles and other miscellaneous property, such as street lights and road signs. It includes grants and advances which authorities pay to other bodies for capital purposes. Due to the project-based nature of capital expenditure, there can be relatively larger variance in expenditure over time compared to revenue expenditure.

This release provides the final outturn for local authority capital expenditure and receipts in the financial year April 2015 to March 2016. These data are derived from Capital Outturn Returns (COR), collated by the Department for Communities and Local Government (DCLG). COR forms capture local authority capital spend by economic category and service alongside a breakdown of how this expenditure is resourced. Figures for 2015-16 are consistent with the Service Reporting Code of Practice (SeRCOP).

This release is derived from 2015-16 Capital Outturn Returns (COR) submitted by 443 local authorities in England, published for the first time on 15 September 2016. These individual local authority data are also available on the departmental website. Copeland failed to return a completed form so their figures have been estimated based on their 2015-16 Capital Estimates Return (CER) submitted in April 2015. A provisional outturn was published in a Statistical Release in June based on information from Capital Payments and Receipts Returns (CPR4) submitted by local authorities in England.

The release has been compiled by the Data, Analytics and Statistics Division of Department for Communities and Local Government.

Uses of the data

The data in this Statistical Release are important for a number of different purposes. They provide ministers in DCLG, 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. These data are used by 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. Comments and feedback from end users for further improvement or about your experiences with this product will be welcomed. Details of where to direct feedback can be found in the enquiries section of this release.

Symbols

- ... = not available
- 0 = zero or negligible
- = not relevant
- || = discontinuity
- (F) = Forecast
- (R) = Revision

Rounding

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

1. Capital Expenditure and Receipts 2011-12 to 2015-16

Reporting of local authority capital projects are divided into two areas; expenditure to buy, build or improve capital assets and receipts from the sale of a capital asset. The size of the Greater London Authority (GLA) capital budget has a significant impact on overall level of expenditure. This is due to the size of their housing and transport portfolios, the latter of which is managed by Transport for London (TfL). To highlight any impact GLA spend on the England total, GLA expenditure data has been listed separately in table 1.

Table 1 and **chart A** illustrate the changes in capital expenditure and receipts from 2011-12 to 2015-16. The 2015-16 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>.

Total Capital Expenditure and Receipts

- Capital expenditure by local authorities in England increased to £22.6 billion in 2015-16 from £21.5 billion in 2014-15, a year-on-year increase of 5.2%, mainly due to an increase in expenditure in both the acquisition of share and loan capital and new construction and conversion of assets.
- Capital receipts have increased in 2015-16 to £3.6 billion from £3.0 billion in 2014-15, a year-on-year increase of 19.4%.
- The Greater London Authority (GLA) accounts for 22.5% of the £22.6 billion total capital expenditure in 2015-16

Table 1: Local authority capital expenditure and receipts: England: 2011-12 to 2015-16 forecast and outturn

	2011-12		2012-13		2013-14		2014-15		2015-16	
	Forecast ^(c)	Outturn	Forecast ^(c)	Outturn	Forecast ^(c)	Outturn	Forecast ^(c)	Outturn	Forecast ^(c)	Outturn
Expenditure:										
Acquisition of land and existing buildings and works	532	721	593	823	616	1,191	825	1,022	867	1,177
New construction and conversion	15,101	13,300	13,490	11,494	13,780	11,650	15,022	12,983	14,999	13,526
Vehicles, plant equipment and machinery	1,186	1,426	1,092	1,210	1,189	1,231	1,309	1,270	1,287	1,210
Intangible assets	150	221	282	178	231	209	286	226	215	240
Total expenditure on fixed assets	16,969	15,668	15,457	13,705	15,817	14,281	17,441	15,500	17,368	16,153
Grants, loans and other financial assistance	3,575	4,166	4,001	4,002	4,105	3,770	5,128	4,403	5,018	4,492
Acquisition of share and loan capital	0	198	0	1,225	5	1,611	1	1,635	43	2,002
Total capital expenditure	20,544	20,032	19,458	18,931	19,927	19,662	22,571	21,537	22,430	22,647
<i>of which GLA:</i>	<i>4,407</i>	<i>3,431</i>	<i>4,418</i>	<i>4,120</i>	<i>4,456</i>	<i>4,487</i>	<i>5,951</i>	<i>5,080</i>	<i>5,276</i>	<i>5,087</i>
Expenditure by virtue of a section 16(2)(b) direction ^(a)	14	263	16	111	92	10	13	1	6	-1
Notional capital receipts set aside and Large Scale Voluntary Transfer levy	-	16	-	-	-	-	-	-	-	-
One-off HRA self-financing determination payment:		13,295 ^(b)								
Total expenditure and other transactions	20,557	33,606	19,474	19,042	20,018	19,671	22,584	21,539	22,436	22,646
Total expenditure excl HRA self-financing determination payment		20,311								
Receipts	1,848	8,724	2,163	2,126	2,019	2,671	2,763	2,996	3,136	3,576
Receipts excl HRA self-financing determination & premium		2,014								
One-off HRA self-financing determination & premium:		6,711 ^(b)								

(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.

(c) Forecast data in these tables were revised as part of the 16-17 forecast capital expenditure and 15-16 provisional expenditure release. Further information on the method can be found in that release.

Source: CER and COR local authority returns 2011-12 to 2015-16

Chart A: Capital Expenditure and Receipts, England, 2011-12 to 2015-16

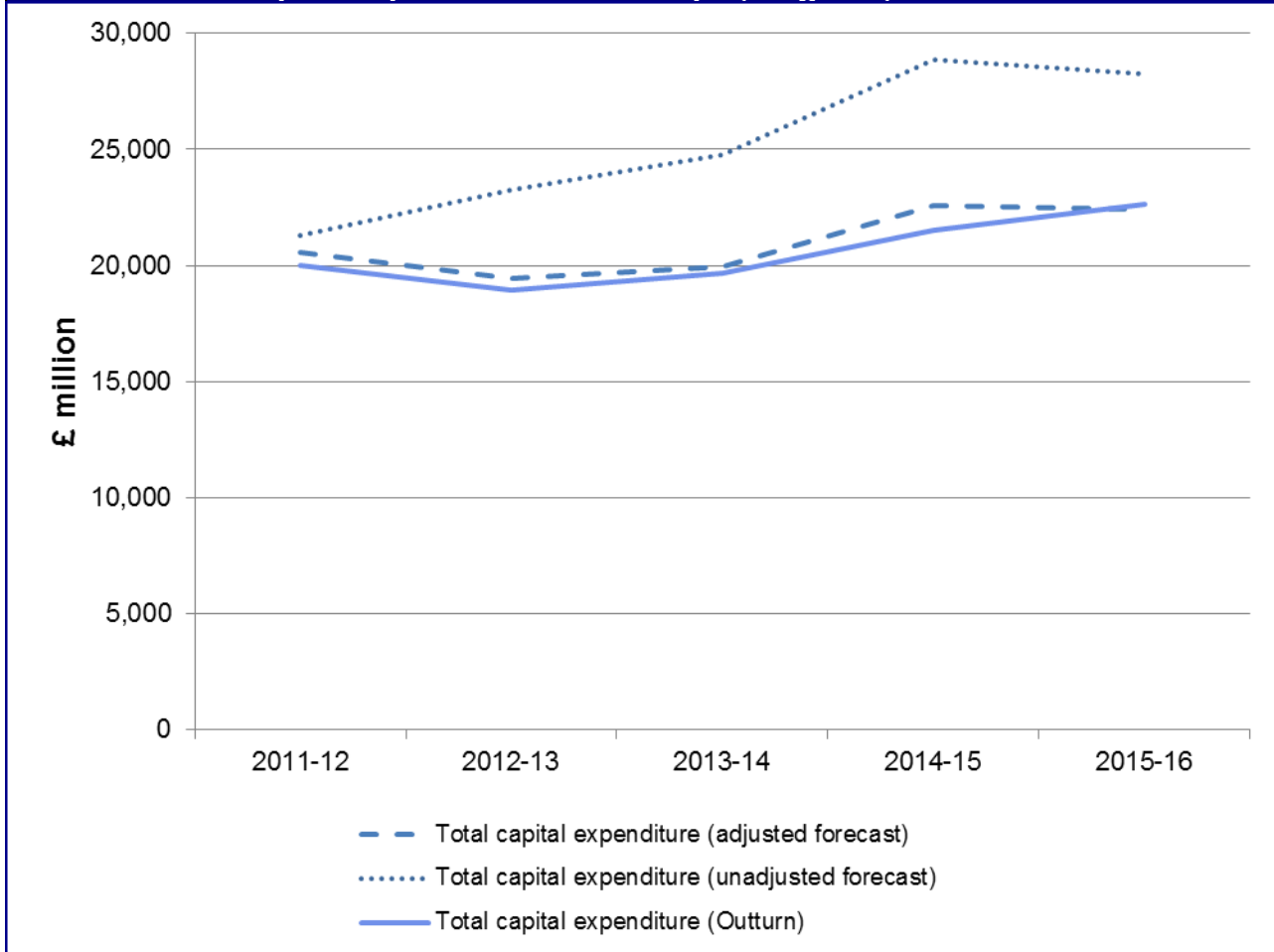


Chart A shows the difference between the reported and adjusted forecast, and outturn data over time for the forecasted capital expenditure. The difference between the reported forecast and outturn level of capital expenditure has been increasing over the last five years. Therefore we have adjusted the forecast capital expenditure figures throughout to create an estimate closer to the outturn expenditure. This difference in forecast and outturn can be due to slippage in timings of projects, changes in service priorities or in financial capabilities of an authority throughout the year.

2. Capital expenditure by service in 2015-16

Table 2 below illustrates the change in the pattern of expenditure for the major services between 2011-12 and 2016-17. The capital spending levels can display large variation year-on-year due to major projects, such as Crossrail.

Pattern of Expenditure for 2015-16

- Services with the largest increases: Highways and transport showed the largest increase in capital expenditure of £0.9 billion in 2015-16, to £8.3 billion. 58.4% or £0.5 billion of this increase in expenditure was due to Transport for London (TfL) who are responsible for 51.9% of the England transport expenditure total. TfL stated final payments to Crossrail as a reason for this year's increase.
- Planning and development services saw the second largest increase of £0.2 billion in capital expenditure, to £1.7 billion overall. Explanations provided by local authorities highlight an increase in local regeneration schemes.
- Services with the largest decreases: Education had the largest decrease in capital expenditure in 2015-16 by £0.3 billion to £3.2 billion. This is a result of more schools being transferred to academy status, which are funded by central rather than local government.
- Housing expenditure decreased by £0.2 billion to £4.6 billion in 2015-16. This includes a £0.4 billion reduction by the GLA. The GLA decrease is due to increased spend in 2014-15 towards the completion of a five year house building programme. Excluding the GLA, housing spend increased by £0.2 billion. Five of the top seven authority level increases were reported by London authorities. These five authorities stated that receipts from land and right to buy sales have been used to fund new build programmes.
- Fire and Rescue services had the largest percentage decrease in 2015-16 of 10.4%, a decrease of only £20 million in capital expenditure. This is due to a number of authorities reporting completion of new premise construction projects in 2014-15.

Table 2: Local authority capital expenditure by service: England: 2011-12 to 2015-16

	2011-12	2012-13	2013-14	2014-15	£ million 2015-16
Education ^(a)	5,495	4,528	3,741	3,480	3,196
Highways & transport	6,574	6,046	6,615	7,438	8,306
<i>of which GLA</i>	3,137	3,016	3,502	3,802	4,309
Social care	253	207	343	264	261
Public health ^(b)	10	7	10
Housing	3,274	3,731	3,964	4,807	4,604
<i>of which GLA</i>	0	652	414	676	259
Culture & related services	1,102	877	829	957	1,068
Environmental services	488	526	581	680	726
Planning & development services	653	879	1,131	1,467	1,686
Police	538	500	481	546	611
Fire & rescue	136	172	178	192	172
Central services ^(c)	1,160	1,264	1,325	1,375	1,489
Trading services ^(d)	358	201	463	323	518
Total capital expenditure	20,032	18,931	19,661	21,537	22,647

(a) Expenditure on education services in 2015-16 is not comparable to previous years due to a number of schools changing their status to become academies, which are centrally funded rather than funded by local authorities

(b) Public health grant is being provided since 2013-14 to give local authorities the funding needed to discharge their new

(c) Central services include court costs, local tax collection, and other core council services costs (such as IT).

(d) Trading services include the maintenance of direct labour and service organisations, such as civic halls, retail markets and industrial estates

Source: COR local authority returns 2011-12 to 2015-16

3. Differences between 2015-16 provisional and final outturn

Table 3 below illustrates the change in the pattern of expenditure for the major services between provisional and final outturn 2015-16. The level of capital spending can vary between the two returns. This is because at the final accounts stage more detailed information is available to local authorities so they can better apportion spend across services. Further differences arise where authorities have failed to submit either a provisional or final outturn expenditure form to DCLG.

- Reported total capital expenditure has increased 2.3% from £22.1 billion to £22.6 billion from provisional to the final outturn
- Capital receipts increased 11.5% from £3.2 billion to £3.6 billion from provisional to the final outturn. This increase was driven by a number of small changes across many authorities.
- Highways & transport showed the greatest increase in expenditure since the provisional release from £8.1 billion to £8.3 billion. This is mainly due to a £0.2 billion spend by the GLA on the acquisition of share and loan capital.
- Housing saw the second highest increase in spend of £160 million. Most authorities who reported capital expenditure on housing in 2015-16 amended their data for the final outturn, either through reallocation of spend from other services or reporting additional capital expenditure. Some reported increases were due to the late availability of Housing Revenue Account information. No single authority has contributed significantly enough to be singled out as driving this change.
- Central services saw the greatest decrease in expenditure of £86 million. Reasons provided by local authorities for these reductions are that projects in these areas are usually across a wider range of services such as IT. Local authorities find it difficult to apportion costs to services that benefit from the new systems before their final accounts are complete.
- Planning and development services and environmental services decreased collectively by £64 million. At the local authority level, reported spend on these services was reallocated to housing and highways and transport rather than removed. Reasons for these movements were explained by a lack of information to accurately apportion spend at the provisional stage.

Table 3: Local authority capital expenditure by service: England provisional and final outturn: 2015-16

			£ million
	Provisional	Final	Difference
Education	3,147	3,196	49
Highways & transport	8,080	8,306	226
<i>of which GLA</i>	4,115	4,309	194
Social care	241	261	20
Public health ^(a)	14	10	-4
Housing	4,444	4,604	160
<i>of which GLA</i>	248	259	11
Culture & related services	986	1,068	82
Environmental services	764	726	-38
Planning & development services	1,712	1,686	-26
Police	606	611	5
Fire & rescue	170	172	2
Central services ^(b)	1,575	1,489	-86
Trading services ^(c)	390	518	128
Total capital expenditure	22,129	22,647	518
Total capital receipts	3,206	3,576	370

(a) Public health grant is being provided since 2013-14 to give local authorities the funding needed to discharge their new public health responsibilities

(b) Central services include court costs, local tax collection, and other core council services

(c) Trading services include the maintenance of direct labour and service organisations, such as civic halls, retail markets and industrial estates

Source: COR local authority returns 2014-15 to 2015-16 and CPR4 2015-16

4. Financing of capital expenditure in 2015-16

Authorities finance their capital spending in a number of ways, including use of their own revenue funds, capital receipts, prudential borrowing, and grants and contributions from elsewhere.

A breakdown of the main elements of local authority capital funding is given below:

- **Capital grants** are provided by the relevant government departments through separate funding streams. The majority of these grants are unringfenced, giving authorities flexibility to choose how to spend this money provided it is used for capital purposes.
- **Prudential borrowing** is borrowing freely undertaken by the local authority within the affordability limits stated by their auditors, as specified in the Local Government Act 2003.
- **Capital receipts** from the sale of assets.
- **Revenue resources** can be used by local authorities to support capital spend. There is no restriction on revenue funds being used in this way, although accounting convention prevents capital resources being used to cover revenue spend.

Table 4 provides a breakdown of the financing of expenditure from 2011-12 to 2016-17.

Pattern of resourcing for 2015-16

- Central government grants showed the greatest increase of £0.8 billion to £9.3 billion in 2015-16. Central government grants are still the largest source of funding for local authority capital spend, accounting for 41.1% of funding in 2015-16.
- Grant contributions from private developers and leaseholders have seen the largest percentage increase of 47.1% to £1.1 billion in 2015-16. £169 million of this £342 million increase is due to the GLA. This form of resourcing includes section 106 grants, Community Infrastructure Levy (CIL), right to buy and council tenants contributing towards building improvements.
- Revenue financing of capital expenditure from the general fund (CERA) has decreased 31.8% to £2.1 billion in 2015-16. However, excluding the £1.6 billion reduction reported by the GLA, revenue financing of capital expenditure has increased by £0.6 billion.
- Capital expenditure financed by other borrowing and credit arrangements not supported by central government increased by 7.6% from £4.4 billion in 2014-15 to £4.8 billion in 2015-16. This type of resourcing offers more flexibility to local authorities. However, they are restricted to borrowing only what they can afford as regulated through the prudential code.

Table 4: Financing of local authority capital expenditure: England: 2011-12 to 2015-16

	£ million				
	2011-12	2012-13	2013-14	2014-15	2015-16
Central government grants	7,170	8,481	7,483	8,520	9,302
EU structural funds grants	77	55	57	132	114
Grants and contributions from private developers and from leaseholders etc	747	693	750	727	1,069
Grants and contributions from NDPBs ^(a)	522	442	443	564	505
National lottery grants	121	67	49	53	47
Use of capital receipts	1,647	1,294	1,516	1,879	2,196
Revenue financing of capital expenditure	4,504	3,167	4,920	5,241	4,654
<i>of which:</i>					
<i>Housing Revenue Account (CERA)</i>	324	466	578	686	775
<i>Major Repairs Reserve</i>	1,160	1,259	1,491	1,526	1,815
<i>General Fund (CERA)</i>	3,020	1,442 ^(b)	2,851	3,029	2,065
Capital expenditure financed by borrowing/credit	18,819	4,842	4,454	4,422	4,759
<i>of which:</i>					
SCE(R) Single Capital Pot ^(c)	338	88	70	0	0
SCE(R) Separate Programme Element ^(c)	74	30	8	0	0
Other borrowing & credit arrangements not supported by central government ^(d)	18,406 ^(e)	4,724	4,376	4,422	4,759
Total	33,606 ^(e)	19,042	19,671	21,539	22,646

(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.

Source: COR local authority returns 2011-12 to 2015-16

5. Accompanying tables

Accompanying tables are available to download alongside this release.

Historic tables previously incorporated in this release but requested by users are:

Table 5	Capital expenditure by economic category and service: England 2015-16 final outturn
Table 6	Capital finance: prudential information: England 2015-16: final outturn
Table 7	Net debt England 2015-16 final outturn
Table 8	Prudential system: self-financed borrowing England: final outturn

All data in this release are available at local authority level for:

Table 1	LA drop-down capital expenditure and receipts COR1 2015-16 by service breakdown & LA drop-down capital expenditure receipts and financing COR4 2015-16
Table 2	LA drop-down capital expenditure for social services COR4 2015-16
Table 3	LA drop-down capital expenditure receipts and financing COR4 2015-16
Table 4	LA drop-down capital expenditure receipts and financing COR4 2015-16

2015-16 supplementary data - Housing Revenue Account capital expenditure, financing and Major Repairs Reserve will be published shortly.

All these tables can be accessed at

<https://www.gov.uk/government/organisations/department-for-communities-and-local-government/series/local-authority-capital-expenditure-receipts-and-financing>

Related DCLG statistical releases are available at the above address.

6. Terminology

A list of terms relating to local government finance is given in the glossary at Annex G of *Local Government Finance Statistics England* No. 25 2015. This is accessible at.

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

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.

Capital Infrastructure Levy (CIL) – a levy available to registered local authorities allowing them to choose to charge on new developments in their area to pay for new infrastructure developments

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 (MOPAC), 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. These are reported at the GLA group level in this release.

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 CIPFA, for the prudential system introduced on 1 April 2004. Local authorities are required by legislation to follow this code.

Section 106 grants - financial contributions from developers to pay for additional infrastructure required to support a new development. <http://www.legislation.gov.uk/ukpga/1990/8/section/106>

7. Technical Notes

Data quality

This Statistical Release contains National Statistics and as such has been produced to the high professional standards set out in the National Statistics Code of Practice. National Statistics products undergo regular quality assurance reviews to ensure that they meet customer needs.

Figures are subjected to rigorous pre-defined validation tests both within the forms themselves, whilst the forms are being completed by authorities and also in DCLG itself as the data are received and stored. The COR forms from which these data are derived can be found here: <https://www.gov.uk/government/collections/local-government-finance-miscellaneous-forms>

Service Reporting Code of Practice (SeRCOP) is a set of general guidance notes provided to local authorities with instructions on how to create accounts on their various elements of public service expenditure. For a summary of SERCOP please see the following web link including information on legislative requirements: <http://www.cipfastats.net/sercop/>

Forecast expenditure figures have been adjusted to take account of the overestimation of capital expenditure. This is calculated at the England level only. CER data is adjusted using the proportion of previous years forecast relative to outturn. A two year weighted average is used to determine how much local authorities over estimate their capital forecast. Further details on this methodology can be found in the provisional version of this release: <https://www.gov.uk/government/statistics/local-authority-capital-expenditure-and-receipts-in-england-2015-to-2016-provisional-outturn-and-2016-to-2017-forecast>

Adjustments have been made to avoid double counting the Greater London Authority and Greater Manchester Combined Authority grants to other local authorities. These adjustments have been applied to the England totals reported in this release for expenditure on grants in both planning and development and transport. These grant payments have also been removed from central government grants in the resourcing table.

Only data for authorities that have completed a valid form are 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 a grossing methodology to compute the national figures. Estimates are not available at the local authority level. The grossing method calculates an estimate of England level expenditure by adding estimates of spend for missing authorities to the received England total. These are calculated using the following:

- i. COR data currently held from validated authorities
- ii. The proportion of category spend the valid authorities (as identified above) represented in the CER
- iii. dividing the total category spend of valid COR returns by the proportion of spend this would have represented in the CER to derive estimates of category totals

iv. Estimated totals are published in the local authority dropdown tables accompanying this release. These are indicated as England (adjusted) totals. The England (adjusted) figures are used to produce tables 1-6 published in or alongside this release.

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.

We are working with Copeland to obtain their final outturn data. We hope to include this information in a revised version of this release once this data is available.

User engagement

DCLG are interested in understanding more about how our local government finance statistics and data are used and the decisions they inform. This is important for us to provide a high quality service which meets users' needs.

We would be grateful if you could spend a couple of minutes completing this [survey](#) or contact us at LGFstats@communities.gsi.gov.uk.

Background 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>

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,

For a fuller picture of recent trends in local government finance, readers are directed to *Local Government Finance Statistics England* No. 26 2016, which is available in hard copy from the Department for Communities and Local Government Publications, Cambertown House at product@communities.gsi.gov.uk (Tel. 0300 123 1124) and electronically from the Department of Communities and Local Government website:

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

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

CLIP Finance (CLIP-F) is a consultative group which considers the collection, presentation and analysis of data on local government finance. 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.

<https://khub.net/web/CLIP>

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 and www.scotland.gov.uk/topics/statistics/browse/local-government-finance respectively.

8. Enquiries

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Information on Official Statistics is available via the UK Statistics Authority website:
<https://www.statisticsauthority.gov.uk/national-statistician/types-of-official-statistics/>

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

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