



Department for
Communities and
Local Government

Local authority capital expenditure and receipts, England: 2015-16 provisional outturn & 2016-17 forecast (revised)

- Capital expenditure by local authorities in England has increased to £22.2 billion in 2015-16 from £21.5 billion in 2014-15, a year-on-year increase of 2.9%.
- Capital receipts have increased in 2015-16 to £3.5 billion from £3.0 billion in 2014-15, a year-on-year increase of 17.4%.
- Capital expenditure is forecast to increase to £23.6 billion in 2016-17, a year-on-year rise of 5.1%. Receipts are forecast to increase by 2.2% to £3.2 billion in 2016-17.
- Capital expenditure in 2015-16 was 1.2% lower than the forecast of £22.4 billion.



Local Government Finance
Statistical Release

06 July 2016

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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 also includes grants and advances which authorities pay to other bodies for capital purposes. Due to the mainly project nature of capital expenditure, there can be relatively larger variance in expenditure over time compared to revenue expenditure.

This release provides provisional outturn estimates of local authority capital expenditure and receipts in the financial year April 2015 to March 2016 and forecasts of local authority capital expenditure and receipts in the financial year April 2016 to March 2017. Figures for both 2015-16 and 2016-17 are consistent with Service Reporting Code of Practice (SeRCoP).

The information for 2015-16 is derived from Capital Payments and Receipts Returns (CPR4) submitted by local authorities in England and is based on returns from 441 of the 444 authorities in England that completed the return in time for publication. The England data has been grossed to account for the missing returns from Reading, Chesterfield and Enfield. The information for 2016-17 is derived from valid Capital Estimates Returns (CER) submitted by 443 local authorities in England. This is because Dorset Combined Fire and Rescue Authority and Wiltshire Combined Fire and Rescue Authority are merged on 1 April 2016 to one authority called Dorset and Wiltshire Fire and Rescue Authority.

At this provisional reporting stage many authorities have not yet closed their accounts. This means that many authorities are unable to reconcile the differences between total capital expenditure and resources used to finance this spend. This may result in discrepancies between the reported England totals between tables 1 and 3.

Historically the forecast capital expenditure has been adjusted at the England level to take into account over-forecasting by local authorities. A review of the adjustment methodology has been conducted and the formula amended as a result. This has created a step change in the England estimates and all the historic forecast expenditure estimates have been revised in this release. This is indicated by 'R' in the tables. A full explanation of the methodology is given in the [Data Quality](#) section. The forecast expenditure figures have been reduced by 20% to take account of the historic pattern of over-forecasting of expenditure. The adjustment was found not to be appropriate to use for receipts or financing of capital expenditure data. As a result the forecast resourcing of capital expenditure will be much higher than expenditure totals.

This adjustment means that the local authority level table totals will not sum to the England totals. To further assist users, the local authority level tables have two totals for England; one as reported (which will sum to the local authority level data totals) and the other adjusted.

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 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. 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.

Minor revisions have been made to tables 1-3 and associated commentary in this release. More information about the reason for the revision is given in the Revisions Policy section on page 14.

Symbols

...	= not available
0	= zero or negligible
-	= not relevant
	= discontinuity
R	= Revision
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.

1. Capital Expenditure and Receipts 2011-12 to 2016-17

Reporting of capital projects are divided into two areas; the expenditure on capital projects to buy, build or improve capital assets and the receipts from the sale of a capital asset. The size of the Greater London Authority (GLA) capital budget has a significant effect on the overall level of expenditure; this is due to the size of components such as Transport for London (TfL).

Table 1 and **Chart A** illustrate the change in capital expenditure and receipts from 2011-12 to 2016-17. The 2015-16 cumulative quarterly data are published in a live table and can be viewed at <http://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 has increased to £22.2 billion in 2015-16 from £21.5 billion in 2014-15, a year-on-year increase of 2.9%.
- Capital receipts have increased in 2015-16 to £3.5 billion from £3.0 billion in 2014-15, a year-on-year increase of 17.4%.
- Capital expenditure is forecast to increase to £23.6 billion in 2016-17, a year-on-year rise of 5.1%. Receipts are forecast to increase by 2.2% to £3.2 billion in 2016-17. The 2016-17 expenditure forecast figures have been reduced by 20% to take account of the historic pattern of over-forecasting of expenditure.

Table 1: Local authority capital expenditure and receipts: England: 2011-12 to 2016-17 forecast and outturn

	2011-12		2012-13		2013-14		2014-15		2015-16		£ million
	Forecast	Outturn	Forecast	Outturn (R)	Forecast	Outturn	Forecast	Outturn	Forecast (R)	Outturn (P)	2016-17 Forecast
Expenditure:											
Acquisition of land and existing buildings and works	532	721	593	823	616	1,191	825	1,021	867	1,175	918
New construction and conversion	15,101	13,300	13,490	11,494	13,780	11,650	15,022	12,942	14,999	13,529	16,512 (R)
Vehicles, plant equipment and machinery	1,186	1,426	1,092	1,210	1,189	1,231	1,309	1,310	1,287	1,264	1,301
Intangible assets	150	221	282	178	231	209	286	226	215	260	213
Total expenditure on fixed assets	16,969	15,668	15,457	13,706	15,817	14,281	17,441	15,500	17,368	16,228	18,945 (R)
Grants, loans and other financial assistance	3,575	4,166	4,001	4,002	4,105	3,770	5,128	4,403	5,018	3,921	3,789 (R)
Acquisition of share and loan capital	0	198	0	1,225	5	1,611	1	1,635	43	1,981	820 (c)
Total capital expenditure	20,544	20,032	19,458	18,931	19,927	19,662	22,571	21,537	22,430	22,129	23,553 (R)
<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>4,723</i>	<i>3,432 (R)</i>
Expenditure by virtue of a section 16(2)(b) direction (a)	14	263	16	111	92	10	13	1	6	38	17
Notional capital receipts set aside and Large Scale Voluntary Transfer levy	0	16	0	0	0	0	0	0	0	-	0
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	22,167	23,571 (R)
Total expenditure excl HRA self-financing determination payment		20,311									
Receipts	1,848	8,724	2,163	2,126	2,019	2,481	2,763	2,996	3,136	3,517	3,206 (R)
Receipts excl HRA self-financing determination & premium		2,013									
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) Changes in recording of forecast acquisition of share capital by the GLA has driven a large increase in this area. Previously this would be recorded in grants, loans and other financial assistance at beginning of the year to be transferred at year end. This year end estimate has now been included in the forecast.

(R) denotes items that have been revised due to amendments at the LA level.

Source: DCLG COR returns 2011-12 to 2014-15, CER returns 2011-12 to 2016-17 and CPR4 return 2015-16

Chart A: Capital Expenditure and Receipts, England, 2011-12 to 2016-17 forecast and outturn

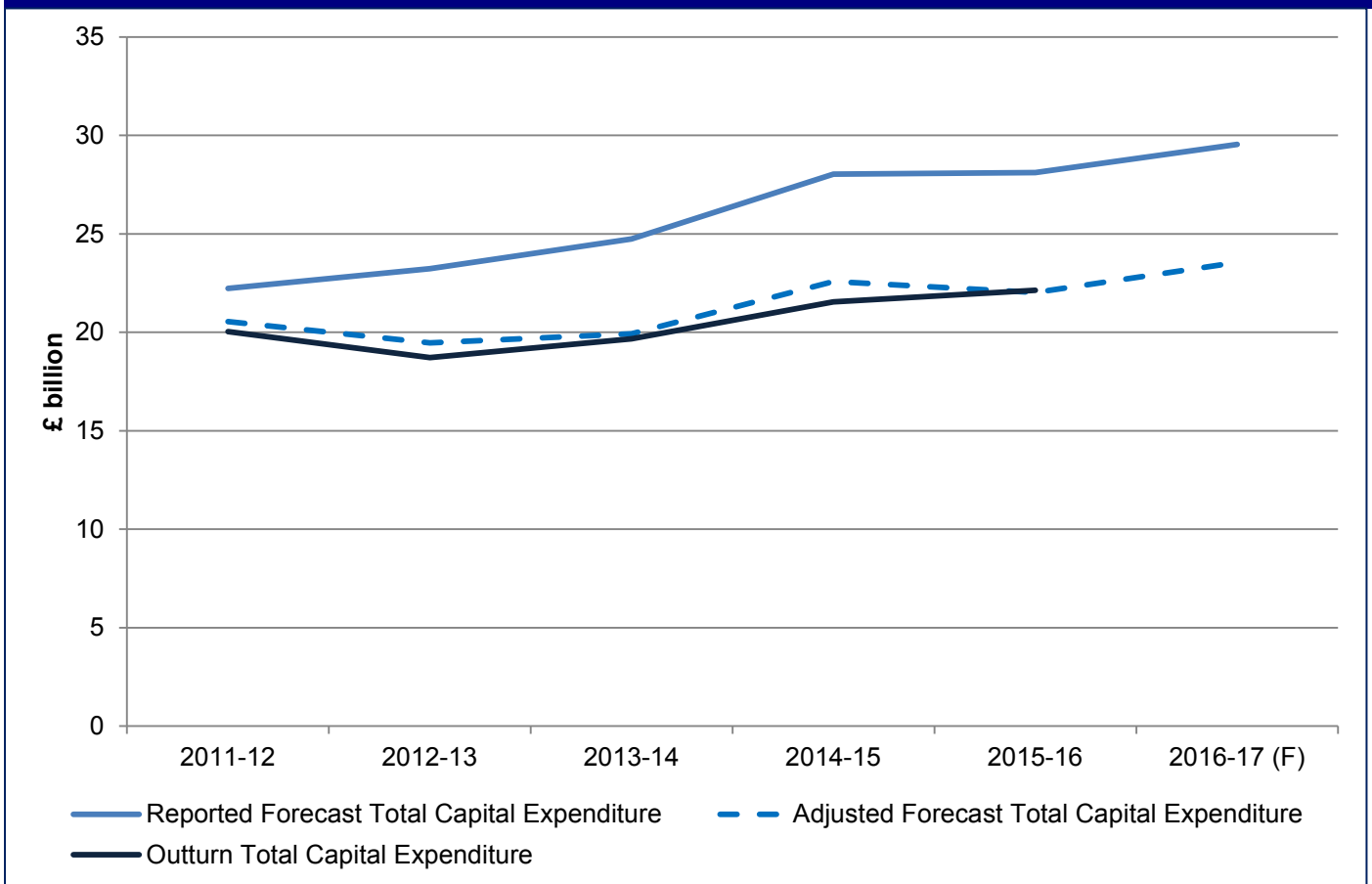


Chart A shows the difference between the reported and adjusted forecast, and outturn data over time for the forecasted capital expenditure. The difference between the reported forecast and outturn level of capital expenditure has been increasing over the last five years. Therefore we have adjusted the 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 the authority throughout the year.

2. Capital Expenditure by Service Type

Table 2 below illustrates the change in the pattern of expenditure for the major services between 2011-12 and 2016-17. The level of capital spending can have large variation year-on-year due to large 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 £642 million in 2015-16, to £8,080 million. A large proportion of this expenditure is from Transport for London and final payments for the Crossrail project. This is followed by planning and development services that saw an increase £245 million in capital expenditure, to £1,712 million overall. Explanations provided by local authorities highlight an increase in local regeneration schemes.
- Services with the largest decreases: Housing expenditure had the largest decrease in capital expenditure in 2015-16 by £363 million to £4,444 million. This was due to delays in a number of local authorities' projects. Education continued to see a decrease in expenditure by £333 million to £3,147 million in 2015-16, as more schools transferred to academy status. Fire and Rescue services had the largest percentage decrease in 2015-16 of 11.5%, but this only meant a £22 million decrease in capital expenditure.

Forecast Expenditure for 2016-17

- Services with the largest increases: The majority of capital expenditure service areas are budgeting to increase expenditure in 2016-17. After a decrease in 2015-16, housing is expected to see an increase in capital expenditure in 2016-17 of £1,014 million to £5,457 million. This is from a number of local authorities delayed projects starting in 2016-17 or developing on land purchased in previous years beginning. Planning and development services continue growing in 2016-17 to £2,353 million, increasing by £641 million. A few authorities have invested in more investment properties, to support their local area and diversify their income. After years of reducing expenditure, education capital expenditure is forecast to increase by £376 million to £3,523 million in 2016-17. This is due to a number of schools expanding current buildings to accommodate increases in pupil numbers or local authorities paying grants to academies to increase pupil places. Although fire and rescue services had a relatively large decrease in 2015-16, capital expenditure is forecast to increase by 50.5% in 2016-17 to £256 million.
- Services with the largest decreases: Highways and transport has a decrease in planned expenditure for 2016-17. This has decreased by £1,465 million to £6,616 million. The majority is due to the lack of payments in 2016-17 by GLA to Crossrail.

Table 2: Local authority capital expenditure by service: England: 2011-12 to 2016-17 forecast spend

	£ million					
	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17
					(P)	(F)
Education ^(a)	5,495	4,528	3,741	3,480	3,147	3,523 (R)
Highways & transport	6,574	6,046	6,615	7,438	8,080	6,616
<i>of which GLA</i>	3,137	3,016	3,502	3,802	4,115	3,317
Social care	253	207	343	264	241	385
Public health ^(b)	10	7	14	16
Housing	3,274	3,731	3,964	4,807	4,444	5,457
<i>of which GLA</i>	0	652	414	676	248	334 (R)
Culture & related services	1,102	877	829	957	986	1,187 (R)
Environmental services	488	526	581	680	764	975
Planning & development services	653	879	1,131	1,467	1,712	2,353 (R)
Police	538	500	481	546	606	766
Fire & rescue	136	172	178	192	170	256
Central services ^(c)	1,160	1,264	1,325	1,375	1,575	1,634
Trading services ^(d)	358	201	463	323	390	403
Total capital expenditure	20,032	18,931	19,661	21,536	22,129	23,571 (R)

(a) Expenditure on education services in 2015-16 onward is not comparable to previous years due to a number of schools changing their status

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

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

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

(R) Marked items have been revised due to changes in figures reported at the local authority level

Source: COR 2011-12 to 2014-15, CPR4 2015-16 and CER 2016-17 returns from local authorities

3. Financing of Capital Expenditure in 2015-16 and 2016-17

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. The adjustment to forecast data has not been applied to financing, as it is not equal across the different areas.

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 much more flexibility as to how they can spend the money – so long as 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**, which come 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 3 provides a breakdown of the financing of expenditure from 2015-16 to 2016-17. Figures for 2011-12 to 2015-16 are outturn figures reported by local authorities. This means there is a discontinuity between expenditure and resourcing at this provisional outturn stage.

- The financing of capital expenditure through central government grants has increased to £9.3 billion in 2015-16, but is forecast to decrease to £9.0 billion in 2016-17. However, central government grants still represent a large proportion of funding for local authorities. Accounting for 42.2% of local authority funding in 2015-16 and 30.5% in 2016-17.
- Capital expenditure financed by other borrowing and credit arrangements not supported by central government is forecast to increase by 109.1% from £4.7 billion in 2015-16 to an expected £9.9 billion in 2016-17. The difference between outturn and forecast is often large. This is because it is the most flexible form of funding, easily adapting to changing demands throughout the year. The level of funding not supported by central government is important as it shows the amount of financing local authorities are planning to raise independently.
- Flexible use of capital receipts is a new financial flexibility announced in the Autumn Statement 2015 applicable from 1 April 2016. This function allows local authorities to use the receipts from the sale of capital assets for efficiency savings projects that would be recorded in the revenue account. This year local authorities plan to transfer £83 million of capital receipts to revenue expenditure for efficiency savings.

Table 3: Financing of local authority capital expenditure: England: 2011-12 to 2015-16 outturn, and 2016-17 forecast

	£ million					
	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17 (h)
					(P)	(F)
Central government grants (g)	7,170	8,481	7,483	8,520	9,329 (R)	9,001
EU structural funds grants	77	55	57	132	106	24
Grants and contributions from private developers and from leaseholders etc	747	693	750	727	962 (R)	1,421
Grants and contributions from NDPBs (a)	522	442	443	564	426 (R)	698
National lottery grants	121	67	49	53	48	83
Use of capital receipts	1,647	1,294	1,516	1,879	2,148 (R)	3,298
Revenue financing of capital expenditure	4,504	3,167	4,920	5,241	4,367 (R)	5,070
of which:						
Housing Revenue Account (CERA)	324	466	578	686	924 (R)	1,509
Major Repairs Reserve	1,160	1,259	1,491	1,526	1,683	1,595
General Fund (CERA)	3,020	1,442 (b)	2,851	3,029	1,760 (R)	1,965
Capital expenditure financed by borrowing/credit	18,819	4,842	4,454	4,422	4,747 (R)	9,925
of which:						
SCE(R) Single Capital Pot(c)	338	88	70	-	-	-
SCE(R) Separate Programme Element(c)	74	30	8	-	-	-
Other borrowing & credit arrangements not supported by central government (d)	18,406 (e)	4,724	4,376	4,422	4,747 (R)	9,925
Total (i)	33,606 (e)	19,042	19,671	21,539	22,133 (R)	29,519
Flexible Use of Capital Receipts (f)	-	-	-	-	-	-83 (R)

(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 up to 2013-14 were financed through this form of 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.

(f) Flexibility of Capital Receipts allows local authorities to use the receipts from the sale of capital assets for efficiency savings projects that would be recorded in the revenue account.

(g) Central government grants includes grants awarded by the GLA.

(h) Total provisional capital expenditure may differ from the expenditure total due to rounding error and exclusion of spend by virtue of 16 (2)(b) direction.

(i) Financing of capital expenditure forecast has not been adjusted, unlike the forecast capital expenditure data in table 1. This means total forecast spend is approximately 20% lower than the resource total.

(R) Marked items have been revised due to minor revisions by six authorities

Source: COR 2011-12 to 2014-15, CPR4 2015-16 and CER 2016-17 returns

4. Accompanying tables

Accompanying tables are available to download alongside this release.

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

Table 4 Capital expenditure by economic category and service: England 2015-16: provisional outturn (revised)

Table 5 Capital expenditure by economic category and service: England 2016-17: forecast (revised)

Table 6 Capital finance : prudential information : England 2015-16 : provisional outturn (revised)

Table 7 Capital finance : prudential information : England 2016-17 : forecast (revised)

These are at local authority level for:

Table 1 LA Drop-down of forecast capital expenditure by service breakdown CER 16-17 (revised)

Table 2 LA Drop-down of capital expenditure to be resourced by financing CER 16-17 (revised)

Table 3 LA Drop-down for Roads etc, summary of cap expenditure & receipts CER 16-17 (revised)

Table 4 LA Drop-down of provisional outturn capital expenditure by service breakdown CPR4 2015-16 (revised)

Table 5 A Drop-down of forecast capital expenditure by service breakdown CER 16-17 (revised)

Table 6 LA Drop-down of provisional outturn capital expenditure by service breakdown CPR4 2015-16 (revised)

Table 7 LA Drop-down of forecast prudential system information CER 16-17 (revised)

These tables can be accessed at

<https://www.gov.uk/government/collections/local-authority-capital-expenditure-receipts-and-financing>

Related DCLG statistical releases are available at the above address.

5. Definitions

Capital Asset – (also known as a fixed asset) is an asset that is held for the long-term and cannot easily be turned into cash. These can be tangible assets, such as building or vehicles, or intangible, such as software licenses.

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.

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

CIPFA - Chartered Institute of Public Finance and Accounting (CIPFA) is the accountancy body supporting public sector finance. It produces the Service Reporting Code of Practice (SeRCOP) a code of practice for all UK local authority services to ensure consistent financial reporting for local authority budgets, performance indicators and statements of accounts.

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), London Legacy Development Corporation (LLDC) and Old Oak and Park Royal Development Corporation (OPDC). Capital expenditure and receipts are reported by the GLA and the five functional bodies as a group and individually.

6. 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 demands.

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. For a summary of SERCOP please see the following web link including information on legislative requirements: <http://www.cipfastats.net/sercop/>

The forecast expenditure figures have been adjusted to take account of the overestimation of capital expenditure. This is calculated at the England level only. The received CER data is adjusted using the proportion of previous years forecast relative to outturn. Previous years have used the simple five year average of the available final outturn data. A review of the methodology identified a weighted two year average using recent CPR4 data and outturn (COR) data to give the closer estimate. The most recent year's proportion of CPR provided the closest estimate on average, but also the largest variance. Therefore a two year weighted average was considered to be a more consistent option that utilised the most recent data and reduced the variance. Due to the change in formula the previous time series data was adjusted using this updated formula. This has caused a step change in the historic estimates, as seen in Table 1, with the forecast data being adjusted down by 20% in 2016-17.

Adjustments have been made to avoid double counting the GLA grants to other London authorities. The review incorporated possible adjustments of forecast receipts and financing, and provisional outturn data. However, this did not show any significant improvements to these estimates when adjusting the England data.

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.)

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.

A non-scheduled revision was made on the 06 July 2016 to the original statistical release, originally published on 16 June 2016. This was due to revisions made by seven authorities; Ashfield, Durham Police and Crime Commissioner, Leicester, Richmond upon Thames, Poole, Taunton Deane and the Greater London Authority. These revisions are indicated with (R) where applicable both in the tables of this release and the accompanying data on the .gov.uk website. Revisions were made to forecast and outturn expenditure figures in table 1, forecast expenditure in table 2 and to the provisional 2015-16 resourcing information in table 3. Forecast 2016-17 flexible use of capital receipts data were also revised in table 3 to correct for reporting inconsistencies with both total capital expenditure and revenue account.

In the accompanying published tables there have been revisions to: tables 4, 5, 6 and 7. These revisions have been carried out to reflect updates to the main release.

Scheduled Revisions

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

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

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>

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. 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, and CIPFA, 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.

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

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.

7. Enquiries

Media enquiries: 0303 444 1201

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For other enquiries please telephone Danielle Ryan 0303 44 42867 or email

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

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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