



Department for
Communities and
Local Government

Local Authority Capital Expenditure and Receipts, England: 2016-17 Final Outturn



Local Government Finance
*Statistical
Release*

28 September 2017

- Capital expenditure by local authorities in England totalled £23.3 billion in 2016-17, 3% higher than in 2015-16. This increase is linked to higher levels of commercial acquisitions.
- One third of total capital expenditure by local authorities in England in 2016-17 was on Highways and Transport and twenty per cent was on Housing. These proportions have changed little since 2012-13.
- Total local authority capital expenditure was 1% higher than the £23.0 billion reported in the provisional outturn release.
- Local authority capital receipts totalled £3.6 billion in 2016-17, 0.1% higher than in 2015-16. These were 4% higher than reported in the 2016-17 provisional outturn release.

Introduction	2
Capital expenditure and receipts 2012-13 to 2016-17	4
Capital expenditure by service	7
Differences between the provisional and final outturn	11
Financing of capital expenditure	13
Accompanying tables	16
Terminology	18
Technical notes	20
Enquiries	23

Responsible Statistician:
Gavin Sayer
0303 44 42818

Statistical enquiries:
capital.receipts@communities.gsi.gov.uk

Media Enquiries:
0303 444 1209
newsdesk@communities.gsi.gov.uk

Date of next publication:
September 2018

Introduction

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

This release provides the final outturn for local authority capital expenditure and receipts in the financial year April 2016 to March 2017. 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 2016-17 are consistent with the Service Reporting Code of Practice (SeRCOP).

This release is derived from COR 2016-17 submitted by 443 local authorities in England. These individual local authority data are also available on the departmental website. Isle of Scilly failed to return a completed form so their figures have been estimated based on their 2016-17 Capital Estimates Return (CER) submitted in April 2016. 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 the 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.

Explanation of the various measures of total capital expenditure and receipts

Expenditure

Total payments on fixed assets (A)	- Acquisition of land and existing buildings - New construction conversion & renovation - Vehicles - Plant machinery and equipment - Intangible fixed assets
Total Expenditure (B)	- Total payments on fixed assets (A) - Expenditure on grants - Expenditure on loans & other financial assistance
Total Capital Expenditure (C)	- Total Expenditure (B) - Acquisition of Share/Loan Capital
Total Expenditure and Other Transactions	- Total Capital Expenditure (C) - Total expenditure treated as capital by virtue of a section 16(2)(b) direction

Receipts

Total in-year receipts / Total Receipts	- Sale and disposal of tangible fixed assets - Sale of intangible assets - Repayments of grants, loans and other financial assistance
Total Capital Receipts	- Total in-year receipts / Total Receipts - Disposal of Share/Loan Capital

1. Capital Expenditure and Receipts 2012-13 to 2016-17

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 large effect on the overall level of expenditure. This is because of the size of its housing, and particularly, its transport portfolios, the latter of which is managed by Transport for London (TfL). To highlight the effect GLA spend has on the England total, GLA expenditure on Housing and Highways & Transport has been listed separately in Table 1.

Table 1 and **Figure 1** illustrate the changes in capital expenditure and receipts from 2012-13 to 2016-17. The 2016-17 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

- Total capital expenditure by local authorities in England was £23.3 billion in 2016-17, £630 million (3%) more than the £22.6 billion reported in 2015-16. The difference was the result of higher levels of expenditure on acquisition of land and existing buildings. Spending on this category was £2.8 billion in 2016-17, £1.6 billion more than the £1.2 billion reported in 2015-16.
- Capital receipts were £3.6 billion in 2016-17, £4 million (0.1%) more than in 2015-16.
- Total capital expenditure by the Greater London Authority (GLA) was £4.1 billion in 2016-17, £940 million (18%) less than the £5.1 billion reported in 2015-16. The difference between GLA spending in 2015-16 and 2016-17 was caused by the capital programme of TfL, which reported a lower level of spending on Crossrail than in previous years. TfL's spending on acquisition of share & loan capital was £1.3 billion in 2016-17 compared with £1.9 billion in 2015-16 while spending on loans & other financial assistance totalled £780 million in 2016-17 compared with £1.16 billion in 2015-16.

Table 1: Local authority capital expenditure and receipts: Forecast and Outturn by Category, England, 2012-13 to 2016-17

Category	2012-13		2013-14		2014-15		2015-16
	Forecast	Outturn	Forecast	Outturn	Forecast	Outturn	
Acquisition of land and existing buildings and works	593	823	616	1,191	825	1,022	1,022
New construction and conversion	13,490	11,494	13,780	11,650	15,022	12,983	12,983
Vehicles, plant equipment and machinery	1,092	1,210	1,189	1,231	1,309	1,270	1,270
Intangible assets	282	178	231	209	286	226	226
Total payments on fixed assets	15,457	13,705	15,817	14,281	17,441	15,500	15,500
Grants, loans and other financial assistance	4,001	4,002	4,105	3,770	5,128	4,403	4,403
Acquisition of share and loan capital	0	1,225	5	1,611	1	1,635	1,635
Total capital expenditure	19,458	18,931	19,927	19,662	22,571	21,537	21,537
<i>of which GLA:</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>5,080</i>
Expenditure by virtue of a section 16(2)(b) direction ^(a)	16	111	92	10	13	1	1
Total expenditure and other transactions	19,474	19,042	20,018	19,671	22,584	21,539	21,539
Receipts	2,163	2,126	2,019	2,671	2,763	2,996	2,996

(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 Finance Act 1992.

(b) 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 and transferred at year end. This year end estimate has now been included in the forecast.

Source: CER 2016-17 and COR 2015-16 and 2016-17

Table 1: Local authority capital expenditure and receipts: Forecast and Outturn by Category, England, 2012-13 to 2016-17

Category	2012-13		2013-14		2014-15		2015-16		2016-17		£ millions
	Forecast	Outturn	Forecast	Outturn	Forecast	Outturn	Forecast	Outturn	Forecast	Outturn	
Acquisition of land and existing buildings and works	593	823	616	1,191	825	1,022	867	1,177	918	2,813	
New construction and conversion	13,490	11,494	13,780	11,650	15,022	12,983	14,999	13,526	16,512	13,212	
Vehicles, plant equipment and machinery	1,092	1,210	1,189	1,231	1,309	1,270	1,287	1,210	1,301	1,234	
Intangible assets	282	178	231	209	286	226	215	240	213	230	
Total payments on fixed assets	15,457	13,705	15,817	14,281	17,441	15,500	17,368	16,153	18,945	17,488	
Grants, loans and other financial assistance	4,001	4,002	4,105	3,770	5,128	4,403	5,018	4,492	3,789	4,251	
Acquisition of share and loan capital	0	1,225	5	1,611	1	1,635	43	2,002	820 ^(b)	1,538	
Total capital expenditure	19,458	18,931	19,927	19,662	22,571	21,537	22,430	22,647	23,553	23,277	
<i>of which GLA:</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>	<i>4,430</i>	<i>4,150</i>	
Expenditure by virtue of a section 16(2)(b) direction ^(a)	16	111	92	10	13	1	6	-1	17	32	
Total expenditure and other transactions	19,474	19,042	20,018	19,671	22,584	21,539	22,436	22,646	23,571	23,309	
Receipts	2,163	2,126	2,019	2,671	2,763	2,996	3,136	3,576	3,262	3,580	

(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) 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.

Source: CER 2016-17 and COR 2015-16 and 2016-17

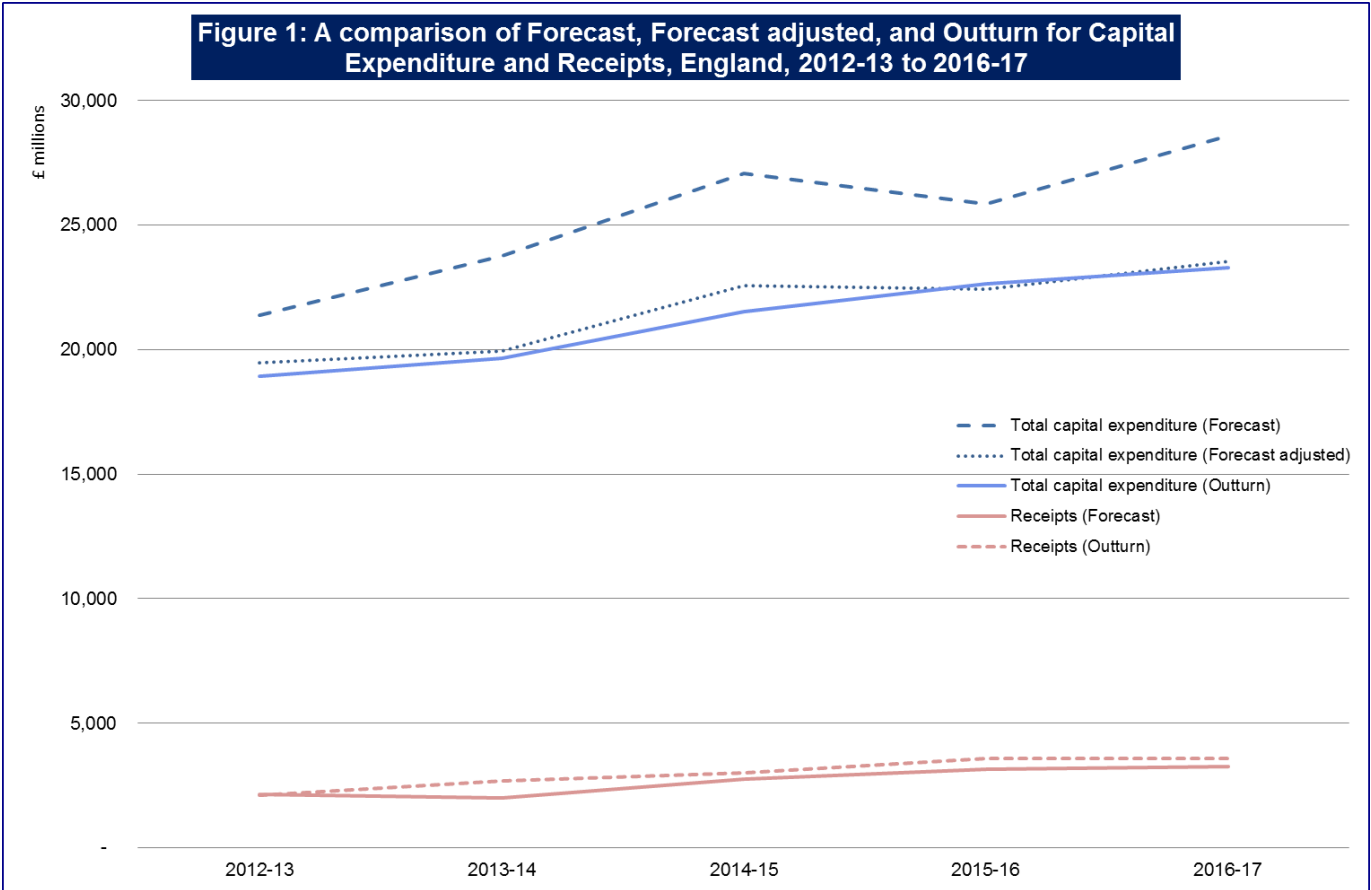


Figure 1 shows the difference between reported forecasts, adjusted forecasts and outturn data for capital expenditure and receipts since 2012-13. Forecast capital expenditure figures were adjusted to create an estimate closer to the outturn expenditure. The difference between unadjusted forecast and outturn can be caused by 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 2016-17

Table 2 below illustrates the change in the pattern of capital expenditure on services between 2012-13 and 2016-17. Capital spending levels can display large variation year-to-year because of the timing of major projects, such as Crossrail.

Patterns of capital expenditure for 2016-17

- Services with the largest positive change: Local authorities' capital expenditure on Central Services in 2016-17 was £2.2 billion, £740 million (49%) more than the £1.5 billion reported in 2015-16. They also spent £1.2 billion on Trading Services, £680 million more than the £520 million they reported the previous year.
- An important factor behind the higher levels of spending in these categories is that some local authorities have made capital investments wholly or partially for the purpose of revenue generation. New categories, which will identify such activities better, have been agreed and will be introduced in 2018.
- To date, local authorities have reported acquisitions on commercial ventures under one of the following three categories: Planning & Development Services, Central Services, or Trading Services. Local authorities have reported more expenditure under these three categories every financial year since 2012-13: In 2016-17, expenditure under these three categories totalled £5.1bn, £1.4bn more than in 2015-16 and more than twice what it was in 2012-13 (see Figure 2). By far the largest acquisition by a local authority was of the Sunbury BP site by Spelthorne District Council. It reported a total spend on acquisition of buildings and land of £420m in 2016-17.
- Highways & Transport accounted for one third of local authority total capital expenditure in 2016-17. This stood at £7.8 billion, £490 million (6%) less than the £8.3 billion reported in 2015-16. This was the result of lower spending by GLA. GLA spent £3.6 billion on Highways & Transport in 2016-17, £740 million (17%) less than the £4.3 billion it spent in 2015-16. As noted above, this was the result of less spending on Crossrail compared with previous years.
- Total capital expenditure on Highways & Transport by local authorities excluding GLA was £4.2 billion in 2016-17, £250 million (6%) more than the £4.0 billion reported in 2015-16.
- Housing remained the second largest category of total capital expenditure, at 20% of the total. Local authorities in England spent £4.7 billion on Housing in

2016-17, £94 million (2%) more than the £4.6 billion they reported in 2015-16. London boroughs made a major contribution to this category in 2016-17, spending £1.8bn on Housing, £67 million (4%) more than they had in the 2015-16. As Figure 3 highlights, London Boroughs have spent more on this service block every financial year since 2012-13. In 2012-13, London Borough's spending on Housing accounted for 25% of the national total while, in 2016-17, it accounted for 38%.

- Local authority capital expenditure in the education category has decreased markedly from 2010-11 to 2016-17, with schools becoming academies being the driver of this trend.

Table 2: Local authority total capital expenditure: final outturn by service, England, 2012-13 to 2016-17

Service	£ millions				
	2012-13	2013-14	2014-15	2015-16	2016-17
Education ^(a)	4,528	3,741	3,480	3,196	3,072
Highways & Transport	6,046	6,615	7,438	8,306	7,816
<i>of which GLA</i>	3,016	3,502	3,802	4,309	3,571
Social Care	207	343	264	261	312
Public Health ^(b)	...	10	7	10	19
Housing	3,731	3,964	4,807	4,604	4,698
<i>of which London Boroughs</i>	950	1,139	1,420	1,697	1,764
<i>of which GLA ^(c)</i>	652	414	676	259	166
Culture & Related Services	877	829	957	1,068	1,004
Environmental & Regulatory Services	526	581	680	726	619
Planning & Development Services	879	1,131	1,467	1,686	1,667
Police	500	481	546	611	628
Fire & Rescue Services	172	178	192	172	183
Central Services ^(d)	1,264	1,325	1,375	1,489	2,226
Trading ^(e)	201	463	323	518	1,194
Total Capital Expenditure	18,931	19,661	21,537	22,647	23,277

(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 public health responsibilities.

(c) The drop in GLA expenditure on Housing after 2014-15 is the result of the planned end of their Affordable Homes Programme, the GLA's main funding stream for affordable housing from 2011 to 2015.

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

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

Source: COR 2012-13 to 2016-17

Figure 2: Total Capital Expenditure by Service Block, England, 2012-13 to 2016-17

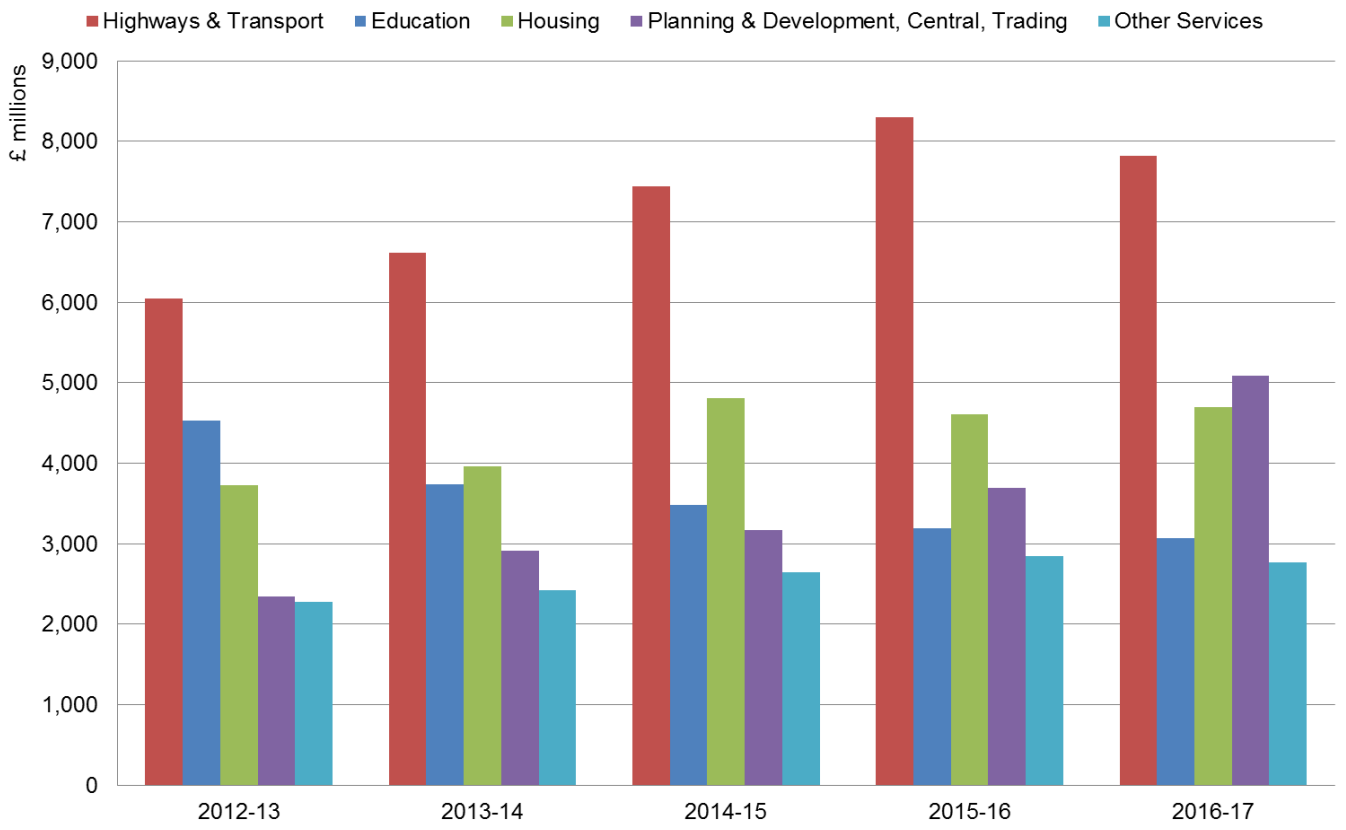
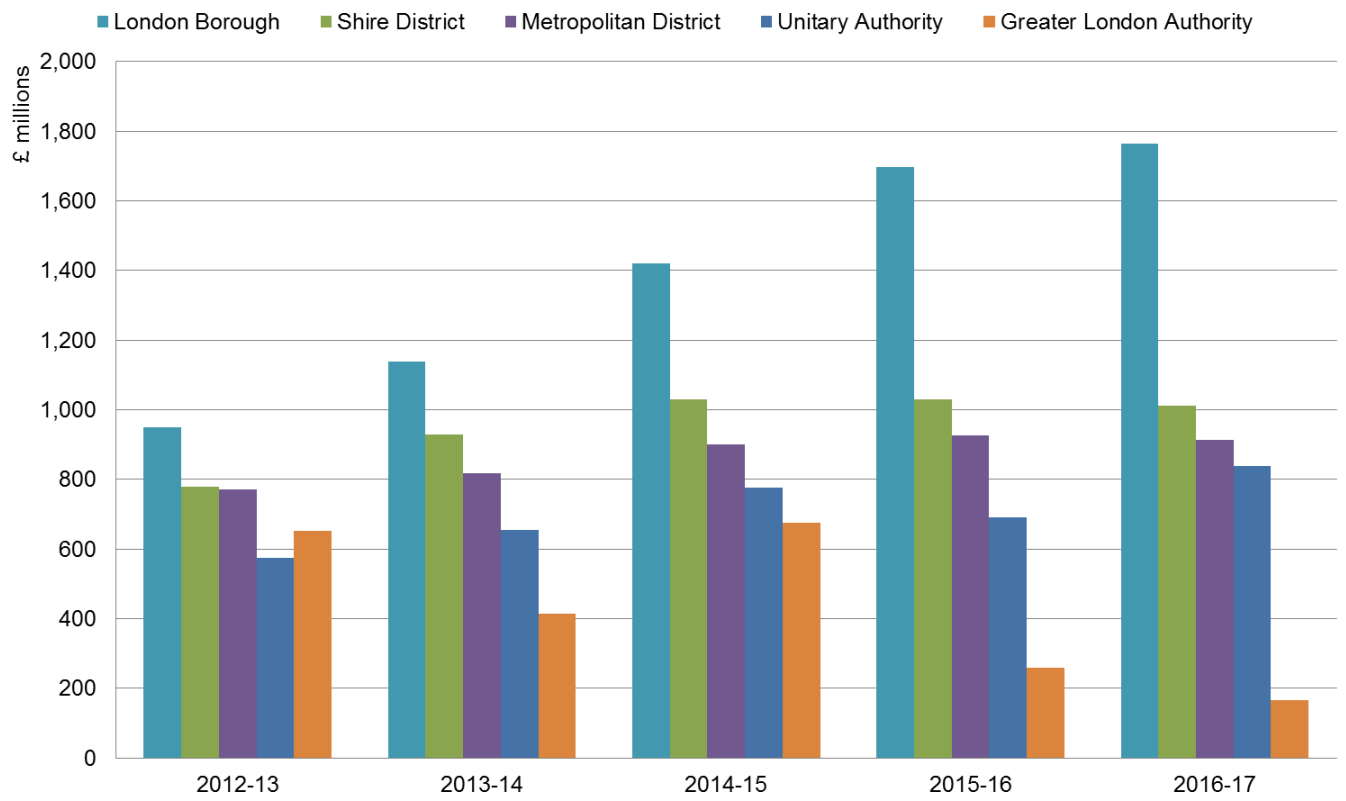


Figure 3: Total Capital Expenditure on Housing by Local Authority Sub-class, England, 2012-13 to 2016-17



3. Differences between 2016-17 provisional and final outturn

Table 3 illustrates the change in the pattern of expenditure on services between provisional and final outturn 2016-17. 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.

- Final total capital expenditure was £23.3 billion, £290 million (1%) more than the £23.0 billion reported in the provisional release.
- Final Total Capital Receipts were £3.6 billion, £130 million (4%) more than the £3.5 billion reported in the provisional release.
- The category with the largest increase from provisional to final outturn was Highways & Transport. Final total capital expenditure on this service block was £7.8 billion in 2016-17, £170 million (2%) more than the £7.6 billion reported in the provisional release. The difference was caused by GLA, which reported £3.6 billion spend on Highways & Transport, £190 million (6%) more than the £3.4 billion reported in the provisional release.
- The largest negative revision was for Central Services. Expenditure reported under this category was £2.2 billion, £260 million less than the £2.5 billion reported in the provisional release. This includes a downward revision from Surrey Heath. The authority erroneously reported spending £105 million on Central Services in its third quarter (CPR3) return and the correction to this was confirmed only after the publication of provisional outturn. Further, some of the revision in levels of expenditure reported under Central Services and Planning and Development was due to commercial activity being reclassified under Trading Services.

Table 3: Local authority total capital expenditure and total capital receipts: provisional and final outturns by service, England, 2016-17

Service	£ millions			
	Provisional	Final	Change	% Change
Education	2,972	3,072	101	3%
Highways & Transport	7,645	7,816	171	2%
<i>of which GLA</i>	3,381	3,571	190	6%
Social Care	283	312	30	10%
Public Health	17	19	2	11%
Housing	4,547	4,698	152	3%
<i>of which GLA</i>	157	166	10	6%
Culture & Related Services	977	1,004	27	3%
Environmental & Regulatory Services	683	619	-64	-9%
Planning & Development Services	1,882	1,667	-215	-11%
Police	627	628	2	0%
Fire & Rescue Services	175	183	8	4%
Central Services ^(a)	2,487	2,226	-261	-11%
Trading ^(b)	1,069	1,194	125	12%
Total Capital Expenditure	23,363	23,277	-85	0%
Total Capital Receipts	3,450	3,580	130	4%
(a) Central services include court costs, local tax collection, and other core council services costs (such as IT).				
(b) Trading services include the maintenance of direct labour and service organisations, such as civic halls, retail markets and industrial estates.				
<i>Source: CER 2016-17 and COR 2016-17</i>				

4. Financing of capital expenditure in 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.

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 2012-13 to 2016-17.

Figure 4 highlights the change in sources of finance for local authority capital expenditure since 2012-13. The most notable change is the increase in borrowing. Local authorities in England used a total of £6.8 billion from this source in 2016-17, £2.0 billion (42%) more than the £4.8 billion in 2015-16. Borrowing by local authorities making commercial acquisitions is a significant part of this.

Table 4: Financing of local authority capital expenditure: total resources used by source, England, 2012-13 to 2016-17

Source	£ millions				
	2012-13	2013-14	2014-15	2015-16	2016-17
Central government grants	8,481	7,483	8,520	9,302	8,347
Grants and contributions from Local Enterprise Partnerships ^(a)	-	-	-	-	574
EU structural funds grants	55	57	132	114	13
Grants and contributions from private developers and from leaseholders etc	693	750	727	1,069	1,112
Grants and contributions from NDPBs ^(b)	442	443	564	505	471
National lottery grants	67	49	53	47	59
Use of capital receipts	1,294	1,516	1,879	2,196	2,327
Revenue financing of capital expenditure	3,167	4,920	5,241	4,654	3,997
<i>Housing Revenue Account (CERA)</i>	466	578	686	775	759
<i>Major Repairs Reserve</i>	1,259	1,491	1,526	1,815	1,642
<i>General Fund (CERA)</i>	1,442 ^(c)	2,851	3,029	2,065	1,595
Capital expenditure financed by borrowing/credit	4,842	4,454	4,422	4,759	6,792
<i>SCE(R) Single Capital Pot ^(d)</i>	88	70	-	-	-
<i>SCE(R) Separate Programme Element ^(d)</i>	30	8	-	-	-
<i>Other borrowing & credit arrangements not supported by central government</i>	4,724	4,376	4,422	4,759	6,792
Total resources used to finance capital expenditure	19,042	19,671	21,539	22,646	23,693

(a) New category introduced for 2016-17. Grants and contributions from Local Enterprise Partnerships were previously reported under the Central government grants category.

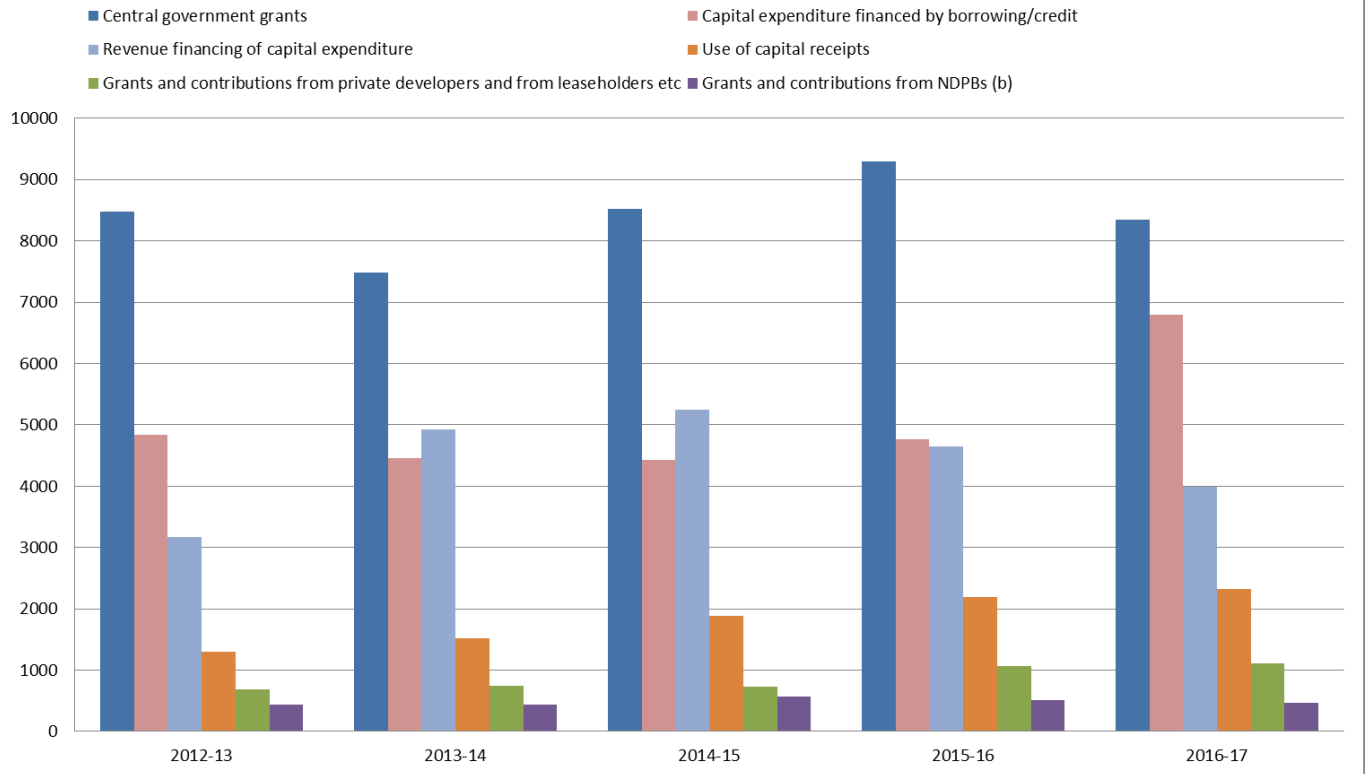
(b) Non-Departmental Public Bodies, organisations that are not government departments but which have a role in the processes of national government, such as the Sport England, English Heritage and Natural England.

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

(d) Supported capital expenditure (SCE) financed by borrowing that is attracting central government support has been discontinued as of 31 March 2011. The 2012-13 and 2013-14 figures represent the residue of schemes from earlier years.

Source: COR 2012-13 to 2016-17

Figure 4: Financing of Local Authority Capital Expenditure, 2012-13 to 2016-17, England



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 – Local authority total capital expenditure and total capital receipts: final outturn by service and category, England, 2016-17

Table 6 – Local authority prudential system information: final outturn by category, England, 2016-17

Table 7 – Local authority prudential system information: net debt as at 31 March by class of authority, England, 2012-13 to 2016-17

Table 8 – Local authority prudential system information: self-financed borrowing by class of authority, England, 2012-13 to 2016-17

Supplementary Table – Housing Revenue Account capital expenditure, financing and Major Repairs Reserve, England, 2016-17

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

Workbook 1 – COR1&2: Total payments on fixed assets, Total expenditure and Total receipts, England, 2016-17

Workbook 2 – COR3: Total expenditure on Social care, England, 2016-17

Workbook 3 – COR4: Total capital expenditure & receipts, Financing and Prudential information, England, 2016-17

Workbook 4 – COR5: Capital receipts and Major Repairs Reserve, England, 2016-17

Supplementary Workbook – Gross expenditure on Roads, Lighting and Safety, England, 2016-17

All tables and workbooks, as well as related statistical releases, can be accessed at

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

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.

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*, 24 (2014). This is accessible at <https://www.gov.uk/government/collections/local-government-finance-statistics-england>. The most relevant terms for this release are explained below.

Capital expenditure – expenditure on the acquisition of fixed assets or expenditure that 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 that 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 Chartered Institute of Public Finance and Accountancy (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. Weighted averages using data from past years are 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 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.

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 that 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/collections/local-authority-capital-expenditure-receipts-and-financing>

Timings of future releases are regularly placed on the Department's website and on the National Statistics website. Planned publication dates can be found here:

<https://www.gov.uk/government/statistics/announcements?utf8=%E2%9C%93&organisations%5B%5D=department-for-communities-and-local-government>

For a fuller picture of recent trends in local government finance, readers are directed to *Local Government Finance Statistics England* No. 27 2017, 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/collections/local-government-finance-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 that considers the collection, presentation and analysis of data on local government finance. To ensure users are made aware of important 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 (login required).

<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

Media enquiries: 0303 44 41209

Email: newsdesk@communities.gsi.gov.uk

Public enquiries:

For other enquiries please telephone Gavin Sayer 0303 44 42818

or email capital.receipts@communities.gsi.gov.uk.

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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This document/publication is also available on our website at www.gov.uk/dclg

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

Department for Communities and Local Government
Fry Building
2 Marsham Street
London
SW1P 4DF
Telephone: 030 3444 0000
September 2017

For all our latest news and updates follow us on Twitter:
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ISBN: 978-1-4098-5107-3