



Ministry of Housing,
Communities &
Local Government

Local Authority Capital Expenditure and Receipts, England: 2017-18 Provisional Outturn & 2018-19 Forecast

- Capital expenditure by local authorities in England totalled £23.8 billion in 2017-18, £445 million higher (2%) than in 2016-17.
- Capital expenditure is forecast to increase to £26.8 billion in 2018-19, 13% higher than the 2017-18 provisional outturn.
- Capital receipts totalled £3.0 billion in 2017-18, £540m (15%) lower than in 2016-17.
- Capital receipts are forecast to total £2.9 billion in 2018-19, 4% lower than the 2017-18 provisional outturn.



Local Government Finance *Statistical Release*

Introduction	2
Capital expenditure & receipts 2012-13 to 2018-19	4
Capital expenditure by service type	7
Financing of capital expenditure	10
Definitions	14
Technical notes	15
Enquiries	20

Responsible Statistician:
Gavin Sayer

Statistical enquiries:
Office hours: 0303 444 2818
CapitalData@communities.gsi.gov.uk

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

Date of next publication:
Summer 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 provisional outturn estimates of local authority capital expenditure and receipts in the financial year April 2017 to March 2018 and forecasts for local authority capital expenditure and receipts for the financial year April 2018 to March 2019. Figures for both 2017-18 and 2018-19 are consistent with Service Reporting Code of Practice (SeRCoP).

The information for 2017-18 is derived from Capital Payments and Receipts Returns (CPR4) submitted by local authorities in England. 440 of the 444 authorities completed a valid return in time for publication. The national total includes grossing for the four authorities (Copeland, Greater Manchester Waste Disposal Authority, Hackney and Telford & Wrekin) that did not complete a valid return.

The forecasted data for 2018-19 is derived from Capital Estimates Returns (CER) submitted by local authorities in England. 439 of the 443 authorities completed a valid return in time for publication. The national total includes imputed values the four authorities (Barnet, Copeland, Mole Valley and West Yorkshire Combined Authority) that did not complete a valid return.

The number of authorities in England dropped from 444 in 2017-18 to 443 for 2018-19 because Greater Manchester Waste Disposal Authority was abolished on 1 April 2018 and its functions transferred to Greater Manchester Combined Authority.

The England totals in this release have been adjusted to remove double counting that would otherwise occur from transfers between local authorities. In addition, the England total of forecasted capital expenditure includes adjustments to remedy perennial over and under forecasting. Unadjusted totals are also included in the local authority level data tables that supplement this release. The technical notes section contains more detail on the adjustments.

Uses of the data

The data in and accompanying this Statistical Release are used widely. They inform policy and financial decisions of ministers in the Ministry of Housing, Communities and Local Government (MHCLG), HM Treasury and other government departments. The Office for National Statistics (ONS) uses the information for National Accounts and public sector finances publications. HM Treasury, the Office for Budget Responsibility and others make extensive use of both ONS's product and the data directly from this publication.

The data are also used by local authorities and their associations, other delivery bodies, members of the business community and others.

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 and Conventions

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.

Capital Expenditure and Receipts 2013-14 to 2018-19

Reporting of capital projects are divided into:

- i) the expenditure on capital projects to buy, build or improve capital assets, and
- ii) the receipts from the sale of a capital asset.

Table 1 and **Chart A** illustrate the change in capital expenditure and receipts from 2013-14 to 2018-19. Quarterly data for 2017-18 are published in a live table which is available at: 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 totalled £23.8 billion in 2017-18, £445 million higher (2%) than in 2016-17.
- Capital receipts totalled £3.0 billion in 2017-18, £540m (15%) lower than in 2016-17.
- Capital expenditure is forecast to increase to £26.8 billion in 2018-19, a rise of 13% compared with 2017-18 provisional outturn.
- Capital receipts are forecast to total £2.9 billion in 2018-19, 4% lower than in 2017-18 provisional outturn.

Please note that 2018-19 national forecast expenditure figures have been adjusted to compensate for categories of expenditure where there is consistent over or under forecasting. The adjustments used this year and in previous years are explained in the Technical Notes at the end of this publication. In the 2018-19 figures, acquisition of land and buildings has been adjusted up, while the other categories of expenditure on fixed assets have been adjusted downwards. Individual local authority figures are not adjusted.

Acquisition of land and buildings is forecast to be higher in 2018-19 than in 2017-18. The total forecast by local authorities (unadjusted) for this category was £3.4bn, up from £2.6bn forecast (unadjusted) at the beginning of 2017-18. The £4.9bn figure in Table 1 is the result of the adjustment noted above, and which assumes that the past under-forecasting of this category will continue to the same extent in 2018-19.

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). Much of the large increase expected in grants, loans and other financial assistance is due to grants planned by GLA for 2018-19 totalling £2.2bn up from £1.4bn in 2017-18.

Table 1: Local authority capital expenditure & other transactions and capital receipts: forecast and outturn by Category, England, 2013-14 to 2018-19

Category	2013-14		2014-15		2015-16		2016-17		2017-18		2018-19
	Forecast	Outturn	Forecast	Outturn	Forecast	Outturn	Forecast	Outturn	Forecast	Outturn (P)	Forecast (a)
Acquisition of land and existing buildings and works	616	1,191	825	1,022	867	1,177	918	2,813	2,075	3,964	4,936
New construction and conversion	13,780	11,650	15,022	12,983	14,999	13,526	16,512	13,212	16,200	13,156	13,413
Vehicles, plant equipment and machinery	1,189	1,231	1,309	1,270	1,287	1,210	1,301	1,234	1,512	1,370	1,399
Intangible assets	231	209	286	226	215	240	213	230	259	276	359
Total payments on fixed assets	15,817	14,281	17,441	15,500	17,368	16,153	18,945	17,488	20,047	18,765	20,108
Grants, loans and other financial assistance	4,105	3,770	5,128	4,403	5,018	4,492	3,789	4,251	3,557	4,386	6,191
Acquisition of share and loan capital	5	1,611	1	1,635	43	2,002	820 (b)	1,538	207	611	567
Double counting adjustment for finance from GLA to other authorities (c)										-171	-106
Total capital expenditure	19,927	19,662	22,571	21,537	22,430	22,647	23,553	23,277	23,811	23,591	26,760
of which GLA:	4,456	4,487	5,951	5,080	5,276	5,087	4,430	4,150	2,948	3,211	4,081
Expenditure by virtue of a section 16(2)(b) direction (d)	92	10	13	1	6	-1	17	32	40	163 (e)	59
Total expenditure and other transactions	20,018	19,671	22,584	21,539	22,436	22,646	23,571	23,309	23,851	23,754	26,819
Total capital receipts	2,019	2,671	2,763	2,996	3,136	3,576	3,262	3,580	3,235	3,041	2,905

(a) The method used to adjust forecast expenditure for 2018-19 is different from that used in previous years. Previously a uniform reduction was applied across all categories of expenditure. For local authorities' forecasts for 2018-19, adjustments have been made only to the following lines to compensate for consistent under/over-forecasting: Acquisition of land and existing building works, New construction, conversion and renovation, Vehicles and plant equipment and machinery.

(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.

(c) Adjustment introduced for 2017-18 provisional outturn onwards. Because transfers from GLA bodies to local authorities are only captured on the financing side, they can be netted off only against total expenditure. Consequently summation in the large spreadsheet expenditure tables of local authority level data will differ by this amount.

(d) 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.

(e) Includes £55m reported by Westminster, £20m reported by Buckinghamshire and £17m reported by Birmingham.

Source: COR 2016-17, CPR4 2017-18, and CER 2018-19

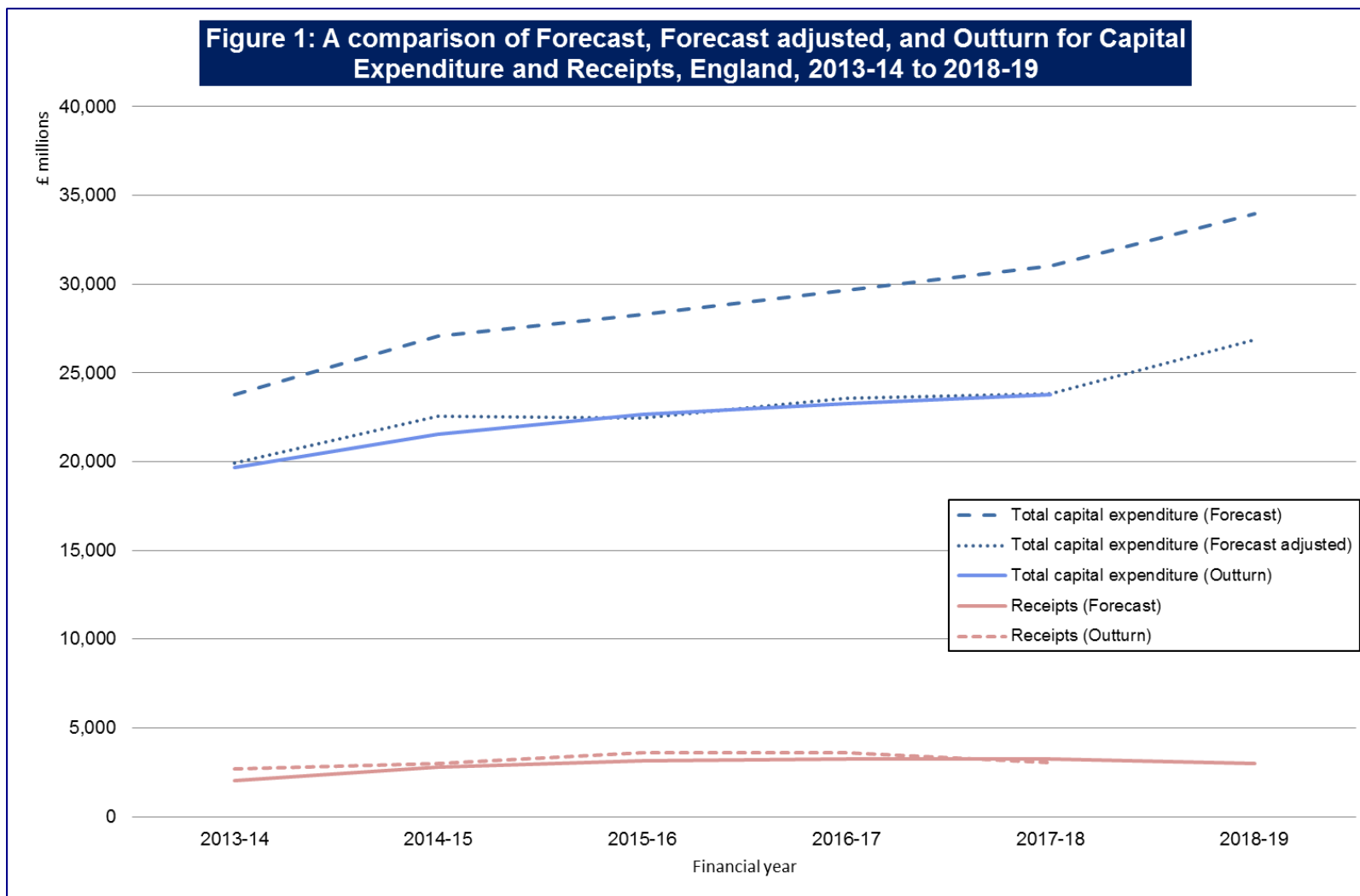


Figure 1 shows the difference between reported forecasts, adjusted forecasts and outturn data for capital expenditure and receipts since 2013-14. Forecast capital expenditure figures are adjusted to create an estimate closer to the outturn expenditure. The difference between unadjusted forecast and outturn can be caused by slippage in timings of projects, changes in service priorities or in financial capabilities of an authority throughout the year.

Capital Expenditure by Service

Table 2 overleaf illustrates the change in the pattern of expenditure for the major services between 2013-14 and 2018-19. The level of capital spending can have large variation year-on-year due to large projects, such as the Crossrail project in the Transport expenditure for GLA.

Capital Expenditure by Services in 2017-18

The largest changes compared to 2016-17 were in the follow service categories:

- Local authorities in England spent £5.9 billion on **Highways & Transport** in 2017-18, £1.9 billion less (24%) than in 2016-17.
- Local authorities in England spent £5.5 billion on **Housing** in 2017-18, £794 million more (17%) than in 2016-17.
- Local authorities in England spent £2.9 billion on **Central Services** in 2017-18, £674 million more (30%) than in 2016-17.

Forecast Capital Expenditure by Services for 2018-19

The forecast expenditure for 2018-19 indicates that capital expenditure is set to rise further.

- Local authorities in England forecast spending £4.5 billion on **Trading Services** in 2018-19, £2.9 billion more (181%) than in 2017-18. This change should be considered alongside the £1.2 billion (40%) reduction reported in the **Central Services** category. As reported in 'Local authority capital expenditure and receipts in England: 2016 to 2017 provisional outturn and 2017 to 2018 forecast', a number of local authorities reported large commercial expenditure under Central Services. New categories and guidance were issued encouraging such expenditure to be recorded under Trading Services for collections from Spring 2018.
- Local authorities in England forecast spending £2.8 billion on **Planning & Development Services** in 2018-19, £906 million more (47%) than in 2017-18.

Table 2: Local authority total capital expenditure: final outturn by service, England, 2013-14 to 2018-19

Service	£ millions					
	2013-14	2014-15	2015-16	2016-17	2017-18 (P)	2018-19 (F)
Education (a)	3,741	3,480	3,196	3,072	2,839	2,477
Highways & Transport	6,615	7,438	8,306	7,816	5,904	6,357
<i>of which GLA</i>	3,502	3,802	4,309	3,571	2,014	2,748
Social Care	343	264	261	312	286	375
Public Health (b)	10	7	10	19	10	23
Housing	3,964	4,807	4,604	4,698	5,492	5,792
<i>of which London Boroughs</i>	1,139	1,420	1,697	1,764	1,258	2,960
<i>of which GLA (c)</i>	414	676	259	166	604	484
Culture & Related Services	829	957	1,068	1,004	1,053	1,192
Environmental & Regulatory Services	581	680	726	619	684	666
Planning & Development Services	1,131	1,467	1,686	1,667	1,924	2,830
Police	481	546	611	628	916	713
Fire & Rescue Services	178	192	172	183	147	202
Central Services (d)	1,325	1,375	1,489	2,226	2,899	1,727
Trading (e)	463	323	518	1,194	1,607	4,511
Double counting adjustment for finance from GLA to other authorities (f)					-171	-106
Total Capital Expenditure	19,661	21,537	22,647	23,277	23,591	26,760

(a) Expenditure on education services from 2015-16 onwards 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 has been provided since 2013-14 to give local authorities the funding needed to discharge their new public health responsibilities.

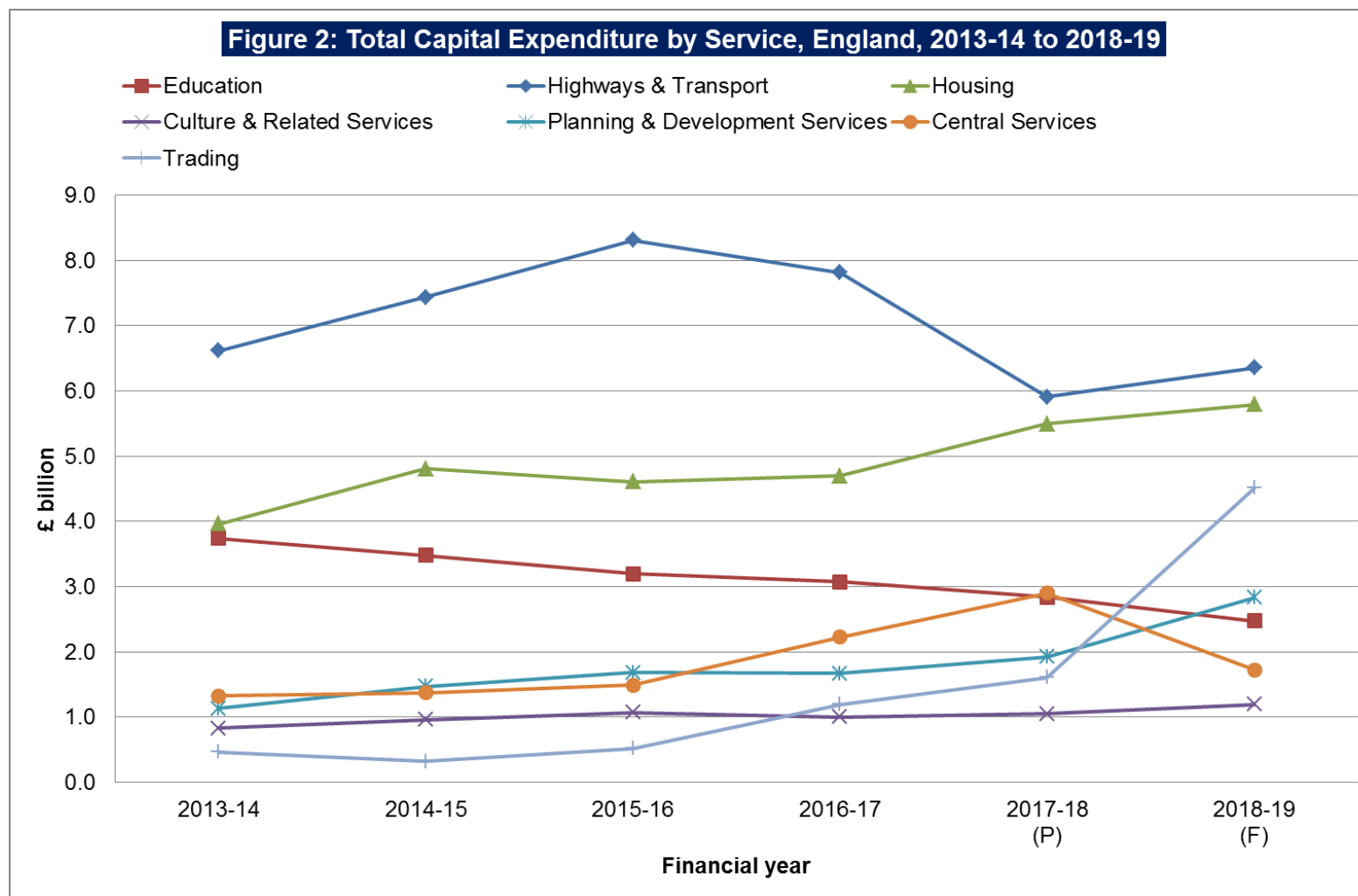
(c) The drop in GLA expenditure on Housing after 2014-15 is the result of the planned end of their Affordable Homes Programme, the GLA's main funding stream for affordable housing from 2011 to 2015.

(d) Central services include court costs, local tax collection, and other core council services costs (such as IT). Up to 2017-18, some local authorities reported commercial activity within this category. New categories and guidance were issued in Spring 2018 encouraging such expenditure to be recorded under Trading Services.

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

(f) Since this is captured within financing components only, it can be netted off only against total expenditure. Consequently summation in detailed expenditure tables will differ by this amount.

Source: COR 2016-17, CPR4 2017-18, and CER 2018-19



As noted, new categories were introduced in Spring 2018 with the aim of more consistent reporting of commercial expenditure under Trading Services. Interpretation of the forecast increase in expenditure under Trading Services category should be considered alongside the reduced forecast expenditure in Central Services, since significant commercial expenditure was also previously reported by some local authorities under Central Services.

Financing of Capital Expenditure in 2017-18 and 2018-19

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.

National total financing figures have adjusted to bring them into line with the adjusted expenditure figures. The estimation accuracy of financing has varied significantly between categories historically, with borrowing much harder to predict than, for instance, Central Government Grants. As such, the adjustment is weighted towards historically overestimated categories. The procedure is described in the Technical Notes section.

A breakdown of the main elements of local authority capital funding is as follows:

- **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 3 provides a breakdown of the financing of expenditure from 2013-14 to 2018-19. Figures for 2013-14 to 2017-18 are outturn figures reported by local authorities, while the 2018-19 figures are local authorities' forecasts.

- Local authorities in England used £8.0 billion of **capital grants** to finance capital expenditure in 2017-18, £2.6 billion less (24%) than in 2016-17. They forecast using £9.8 billion in 2018-19, £1.8 billion more (22%) than in 2017-18. Capital grants remain an important source of capital financing for local authorities in England. In 2017-18, capital grants accounted for 34% of capital financing. This has fallen from a peak of 49% in 2015-16. They are forecast to rise to 36% in 2018-19.
- Local authorities in England used £8.8 billion of **prudential borrowing** to finance capital expenditure in 2017-18, £2.0 billion more (27%) than in 2016-17. They forecast using £10.5 billion in 2018-19, a further £1.8 billion more (22%). Borrowing accounted for 37% of capital financing, up from 21% in 2015-16. It is forecast to rise further to 39% in 2018-19.

Table 3: Financing of local authority capital expenditure: total resources used by source, England, 2013-14 to 2018-19

	£ millions					
Source	2013-14	2014-15	2015-16	2016-17	2017-18 (P)	2018-19 (F)
Central government grants	7,483	8,520	9,302	8,347	6,015	7,246
Grants from Local Enterprise Partnerships (a)	-	-	-	574	503	616
EU structural funds grants	57	132	114	13	31	70
Grants and contributions from private developers and from leaseholders	750	727	1,069	1,112	1,067	1,268
Grants and contributions from NDPBs (b)	443	564	505	471	295	472
National lottery grants	49	53	47	59	77	88
Capital grants	8,782	9,996	11,037	10,577	7,987	9,759
Capital receipts	1,516	1,879	2,196	2,327	2,737	2,593
Revenue resources	4,920	5,241	4,654	3,997	4,279	3,859
<i>Housing Revenue Account (CERA)</i>	578	686	775	759	716	566
<i>Major Repairs Reserve</i>	1,491	1,526	1,815	1,642	1,587	1,502
<i>General Fund (CERA)</i>	2,851	3,029	2,065	1,595	1,976	1,791
Prudential borrowing	4,454	4,422	4,759	6,792	8,758	10,565
<i>SCE(R) Single Capital Pot (c)</i>	70	-	-	-	-	-
<i>SCE(R) Separate Programme Element (c)</i>	8	-	-	-	-	-
<i>Loans & other financial assistance from Local Enterprise partnerships</i>	-	-	-	-	114	40
<i>Other borrowing & credit arrangements not supported by central government (e)</i>	4,376	4,422	4,759	6,792	8,644	10,525
Total resources used to finance capital expenditure	19,671	21,539	22,646	23,693	23,760	26,776

(a) New category introduced for 2016-17. Grants 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.

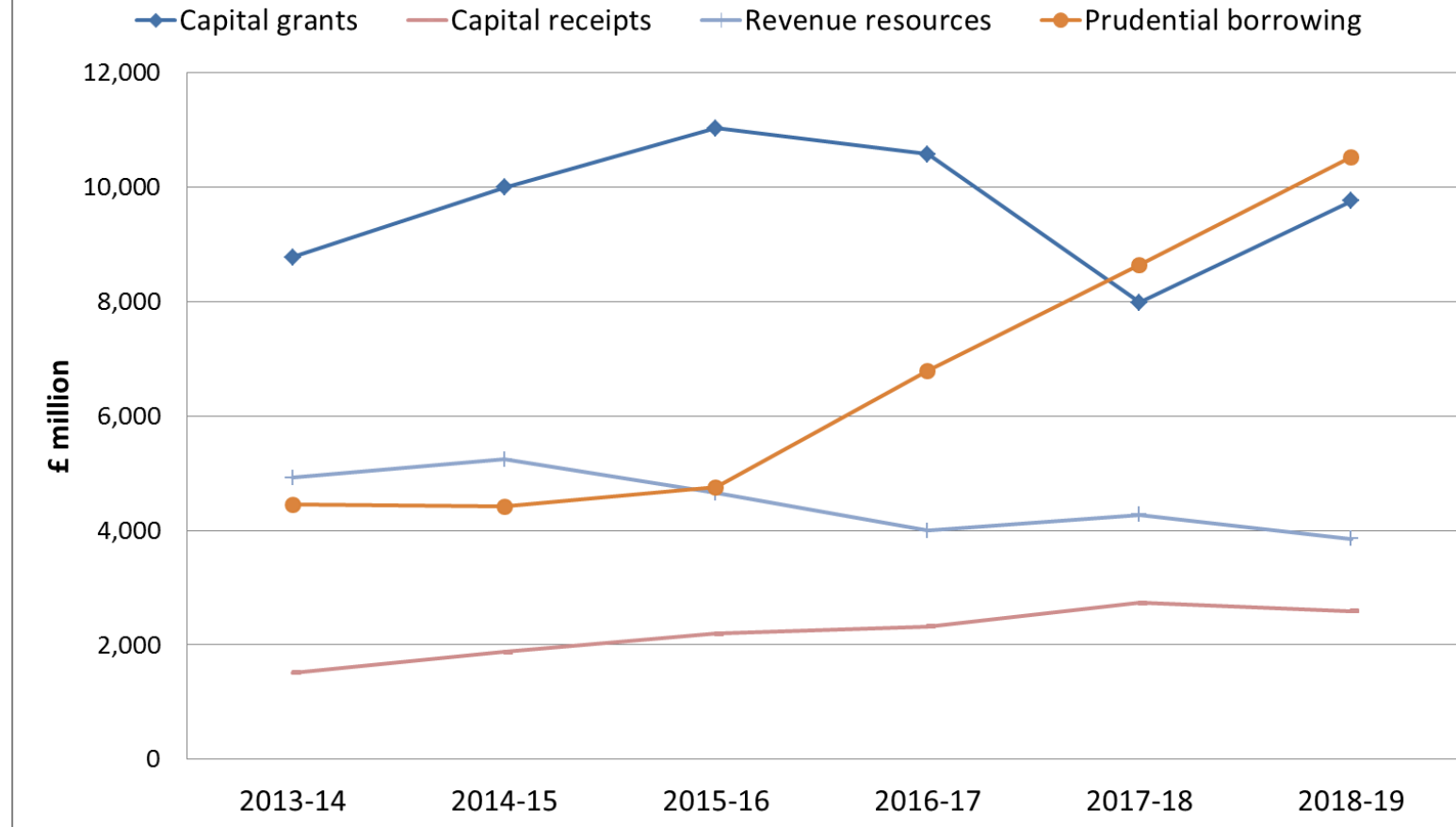
(c) Supported capital expenditure (SCE) financed by borrowing that is attracting central government support has been discontinued as of 31 March 2011. The 2013-14 figures represent the residue of schemes from earlier years.

(d) New category introduced for 2017-18. Loans & other financial assistance from Local Enterprise partnerships were previously reported under the Other borrowing & credit arrangements not supported by central government category.

(e) 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.

Source: COR 2016-17, CPR4 2017-18, and CER 2018-19

Figure 3: Sources of capital financing by percentage, 2013-14 to 2018-19, England



Accompanying tables

The following tables are also available to download alongside this release.

Table 1: Local authority capital expenditure & other transactions and capital receipts: forecast and outturn by Category, England, 2013-14 to 2017-18

Table 2: Local authority total capital expenditure: final outturn by service, England, 2013-14 to 2018-19

Table 3: Financing of local authority capital expenditure: total resources used by source, England, 2013-14 to 2018-19

Table P1: Local authority prudential system information: provisional outturn by category, England, 2017-18

Table P2: Local authority prudential system information: forecast outturn by category, England, 2018-19

The following data spreadsheets which also contain local authority level data are available at: www.gov.uk/government/collections/local-authority-capital-expenditure-receipts-and-financing

Capital estimates return 2017 to 2018: capital expenditure and receipts forecast by service and category for England

Capital estimates return 2017 to 2018: memorandum items and other transactions forecast for England

Capital estimates return 2017 to 2018: financing forecast of capital expenditure for England

Capital estimates return 2017 to 2018: prudential system information forecast for England

Capital payments and receipts 4: Q1 2008-09 to Q4 2017 to 2018, England

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.

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 Code of Practice for Statistics. 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 as part of processing in the Ministry of Housing, Communities and Local Government.

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: www.cipfastats.net/sercop/

Adjustments

The national level statistics used in this release are adjusted by the Ministry of Housing, Communities and Local Government in the ways outlined below. The unadjusted raw totals based on figures as provided by local authorities are included in the local authority data tables which are published alongside this release.

Forecasting adjustments

Local authorities' forecast capital expenditure figure for the year ahead have consistently turned out to be substantially higher than the subsequent outturn. The England total figures in this publication are scaled to adjust for this.

Previous approaches to adjusting for over-forecasting in capital estimates

Prior to 2016-17 capital estimates data, the adjustment was based on a simple five year average of the over-estimation of the forecast capital expenditure figures compared to the subsequent outturn. A review of the methodology showed that a weighted average over the previous two years would have given a better adjustment. As such, all forecast expenditure figures for 2017-18 were multiplied by 78.6%.

For the first time in the 2017-18 capital estimates release an adjustment to financing figures was made in order to match the expenditure adjustment outlined above. Analysis of underspend by

subsequent comparison of estimates to outturn showed that only three financing categories were consistently overestimated, (most notably 'Other Borrowing and credit arrangements not supported by central government', which has been overestimated by around £3 billion per year in 2013-14, 2014-15 and 2015-16). As such, the financing adjustment apportioned the reduction for the disparity between unadjusted and adjusted Total Capital Expenditure, subtracting it from only certain financing categories ('other borrowing...', 'use of usable capital receipts' and 'capital expenditure from housing revenue account') according to their historic proportions of the total overestimation.

Adjustments in 2018-19 Capital Estimates

Further examination of the variation between estimates (budget) and subsequent outturn was carried out. This showed that the adjustments in the previous two years had not come close to subsequent outturn in many of the categories. Analysis of the latest years' of data showed a significant and consistent variation from budget to outturn for the following four categories, and the most recent data suggested that these factors be applied as adjustments:

Acquisition of land & existing buildings	1.479
New construction conversion & renovation	0.638
Vehicles	0.789
Plant machinery & equipment	0.642

While these will almost certainly provide more accurate forecasts than in previous years, their accuracy will rely on the extent to which local authorities continue to under/over-forecast, and this accuracy will change over time.

Examination of the latest data showed that adjustment of the financing categories was appropriate to the following five categories:

<i>Capital expenditure from the Housing Revenue Account</i>	11.9%
<i>Capital expenditure from the general fund revenue account</i>	7.4%
<i>Usable capital receipts</i>	16.1%
Grants and contributions from private developers	6.7%
<i>Other borrowing</i>	57.9%

The percentages indicate how the aggregate downward adjustment calculated on the expenditure data has been split among these five categories or financing.

The 2018-19 adjustments are different from those of earlier years, as described above. Thus nothing can be inferred about the likely accuracy of 2018-19 adjusted data from previous years' adjusted estimates and subsequent outturn.

Double-Counting adjustments

Since 2017-18 outturn and 2018-19 estimates (budget), all transfers between local authorities should be identified in MHCLG's capital collections. This has previously been the case for some combined authorities as well as among the functional bodies within the Greater London Authority. These are all netted off to avoid double counting in the England (adjusted) figures. Details of the extent to which this was achieved in 2017-18 is described in 'Local authority capital expenditure and receipts in England: 2016 to 2017 provisional outturn and 2017 to 2018 forecast'.

Grossing and imputation

Outturn 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.)

Estimates data

Where a return is missing the values from the most recent previous years are taken in its stead, since it is better that an indicative figure is included in the national total.

Revisions policy

This policy has been developed in accordance with the UK Statistics Authority Code of Practice for statistics and the Department for Communities and Local Government Revisions Policy (found at <https://www.gov.uk/government/publications/statistical-notice-MHCLG-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

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 Scottish, Welsh Assembly and Northern Ireland Government also collect data from local government. Their information can be found at the following websites:

Wales	https://statswales.gov.wales/Catalogue/Local-Government/Finance/Capital
Scotland	http://www.scotland.gov.uk/Topics/Statistics/Browse/Local-Government-Finance
Northern Ireland	https://www.communities-ni.gov.uk/topics/local-government

Enquiries

Media enquiries: 0303 444 1201

Email: press.office@communities.gsi.gov.uk

Public enquiries:

For other enquiries please telephone Gavin Sayer 0303 444 2818 or email

CapitalData@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 MHCLG is available via the Department's website:

www.gov.uk/government/organisations/department-for-communities-and-local-government/about/statistics

© Crown copyright, 2018

Copyright in the typographical arrangement rests with the Crown.

You may re-use this information (not including logos) free of charge in any format or medium, under the terms of the Open Government Licence. To view this licence, www.nationalarchives.gov.uk/doc/open-government-licence/ or write to the Information Policy Team, The National Archives, Kew, London TW9 4DU, or email: psi@nationalarchives.gsi.gov.uk.

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

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

Ministry of Housing, Communities and Local Government
Fry Building
2 Marsham Street
London
SW1P 4DF
Telephone: 030 3444 0000

For all our latest news and updates follow us on Twitter: <https://twitter.com/mhclg>

ISBN: 978-1-4098-5263-6