



# Department for Levelling Up, Housing & Communities

*Statistical release*

Local Government Finance

## Local Authority Capital Expenditure and Receipts, England: 2020-21 Final Outturn

### In this release:

- Capital expenditure by local authorities in England totalled £24.7 billion in 2020-21, down £2.0 billion (8%) in real terms from 2019-20.
- Total expenditure on fixed assets totalled £18.7 billion in 2020-21, down £1.5 billion (8%) in real terms compared to 2019-20. This is largely due to the decrease in expenditure on the acquisition of land and buildings which totalled £2.8 billion, down £1.5 billion (36%) compared to 2019-20.
- Total financial expenditure totalled £5.9 billion in 2020-21, £523 million lower in real terms than in 2019-20. Decreases in both expenditure on grants and the acquisition and share of loan capital outweighed the increase on loans and other financial assistance.
- Capital receipts totalled £2.6 billion in 2020-21, £286 million (10%) lower in real terms than in 2019-20.
- Prudential borrowing remained the largest source of financing of capital expenditure at £10.3 billion in 2020-21, down £1.4 billion (12%) in real terms than in 2019-20.

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## Introduction

Capital expenditure comprises the buying, constructing or improving of physical assets, such as buildings, land, vehicles and other miscellaneous property, including streetlights and road signs. It also includes grants and advances that authorities make 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 2020 to March 2021. These data are derived from Capital Outturn Returns (COR), collated by the Data, Analytics and Statistics Division of the Department for Levelling Up, Housing & Communities (DLUHC). COR forms capture local authority capital expenditure and receipts by economic category and service area, as well as a breakdown of how expenditure is financed, prudential system information, and accumulated capital receipts and major repairs reserve levels. COR service areas are consistent with the Service Reporting Code of Practice (SeRCOP).

A provisional outturn was published in a Statistical Release in July 2021. This was based on information from Capital Payments and Receipts Returns 4 (CPR4) submitted by local authorities in England.

# COVID-19

The data in this release covers the 2020-21 financial year, when there were significant impacts on local authority finances resulting from the COVID-19 pandemic. Consequently, some local authorities have experienced slippage due to COVID-19 and this is a contributing factor on why expenditure is down on the previous year.

Table 1a: Local authority capital expenditure & other transactions and capital receipts by category: forecast and final outturn, England, 2016-17 to 2020-21

<i>Real terms series, all monetary figures in 2020-21 prices</i>											£ mil- lions
Category	2016-17		2017-18		2018-19		2019-20		2020-21		
	Fore- cast (ad- justed)	Out- turn (final)	Fore- cast (ad- justed)	Out- turn (final)	Fore- cast (ad- justed)	Out- turn (final)	Fore- cast (ad- justed)	Out- turn (final)	Fore- cast (ad- justed)	Out- turn (final)	
Acquisition of land & existing buildings	990	3,034	2,201	4,273	5,134	4,608	5,421	4,303	4,887	2,756	
New construction, conversion & renovation	17,812	14,251	17,179	14,690	13,952	13,631	14,457	13,979	16,007	14,183	
Vehicles, plant, furniture & equipment	1,403	1,331	1,604	1,432	1,456	1,356	1,301	1,677	1,547	1,496	
Intangible fixed assets	230	248	274	276	374	306	406	278	296	279	
<b>Total expenditure on fixed assets</b>	<b>20,436</b>	<b>18,864</b>	<b>21,258</b>	<b>20,672</b>	<b>20,915</b>	<b>19,900</b>	<b>21,584</b>	<b>20,237</b>	<b>22,737</b>	<b>18,713</b>	
Expenditure on grants	2,482	3,110	2,065	3,316	3,755	2,182	3,783	2,610	2,966	1,865	
Expenditure on loans and other financial assistance	1,605	1,475	1,707	1,919	2,685	3,005	2,490	2,114	3,247	3,057	
Acquisition of share and loan capital	885	1,659	220	856	590	1,853	546	1,735	421	1,014	
<b>Total financial expenditure</b>	<b>4,972</b>	<b>6,245</b>	<b>3,992</b>	<b>6,090</b>	<b>7,030</b>	<b>7,040</b>	<b>6,819</b>	<b>6,459</b>	<b>6,634</b>	<b>5,936</b>	
<b>Total capital expenditure</b>	<b>25,407</b>	<b>25,109</b>	<b>25,250</b>	<b>26,761</b>	<b>27,944</b>	<b>26,940</b>	<b>28,403</b>	<b>26,696</b>	<b>29,371</b>	<b>24,650</b>	
<i>of which GLA:</i>	<i>4,779</i>	<i>4,476</i>	<i>3,126</i>	<i>3,483</i>	<i>4,245</i>	<i>5,159</i>	<i>5,542</i>	<i>5,237</i>	<i>4,792</i>	<i>3,801</i>	
Payment of LSVT levy	0	0	0	0	0	0	0	0	0	0	
Expenditure treated as capital by virtue of a Section 16(2)(b) Direction <sup>(a)</sup>	19	35	42	153	62	257	71	182	61	187	
<b>Total capital expenditure &amp; other transactions</b>	<b>25,426</b>	<b>25,144</b>	<b>25,292</b>	<b>26,914</b>	<b>28,006</b>	<b>27,197</b>	<b>28,474</b>	<b>26,878</b>	<b>29,432</b>	<b>24,836</b>	
<b>Total capital receipts</b>	<b>3,518</b>	<b>3,862</b>	<b>3,430</b>	<b>3,498</b>	<b>3,022</b>	<b>4,138</b>	<b>2,598</b> <sup>(b)</sup>	<b>2,868</b>	<b>3,928</b>	<b>2,582</b>	

Footnotes:

(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) This figure has been revised to correct a misreported value for forecast capital receipts by Milton Keynes Council.

Sources: CER 2016-17 – 2020-21, COR 2016-17 – 2020-21

Table 1b: Local authority capital expenditure & other transactions and capital receipts by category: forecast and final outturn, England, 2016-17 to 2020-21

<i>Cash terms table, all monetary figures as reported</i>										£ mil- lions
Category	2016-17		2017-18		2018-19		2019-20		2020-21	
	Fore- cast (ad- justed)	Outturn (final)	Fore- cast (ad- justed)	Outturn (final)	Fore- cast (ad- justed)	Outturn (final)	Fore- cast (ad- justed)	Outturn (final)	Fore- cast (ad- justed)	Outturn (final)
Acquisition of land & existing buildings	918	2,813	2,075	4,030	4,936	4,430	5,337	4,237	4,887	2,756
New construction, conversion & renovation	16,512	13,212	16,200	13,853	13,413	13,105	14,233	13,763	16,007	14,183
Vehicles, plant, furniture & equipment	1,301	1,234	1,512	1,351	1,399	1,304	1,280	1,651	1,547	1,496
Intangible fixed assets	213	230	259	260	359	294	399	273	296	279
<b>Total expenditure on fixed assets</b>	<b>18,945</b>	<b>17,488</b>	<b>20,047</b>	<b>19,494</b>	<b>20,108</b>	<b>19,133</b>	<b>21,250</b>	<b>19,923</b>	<b>22,737</b>	<b>18,713</b>
Grants	2,301	2,883	1,947	3,127	3,610	2,098	3,724	2,569	2,966	1,865
Loans and other financial assistance	1,488	1,367	1,610	1,809	2,581	2,889	2,451	2,082	3,247	3,057
Acquisition of share and loan capital	820	1,538	207	807	567	1,781	538	1,708	421	1,014
<b>Total financial expenditure</b>	<b>4,609</b>	<b>5,789</b>	<b>3,764</b>	<b>5,743</b>	<b>6,758</b>	<b>6,768</b>	<b>6,713</b>	<b>6,359</b>	<b>6,634</b>	<b>5,936</b>
<b>Total capital expenditure</b>	<b>23,554</b>	<b>23,277</b>	<b>23,811</b>	<b>25,236</b>	<b>26,866</b>	<b>25,901</b>	<b>27,963</b>	<b>26,282</b>	<b>29,371</b>	<b>24,650</b>
<i>of which GLA <sup>(c)</sup>:</i>	<i>4,430</i>	<i>4,150</i>	<i>2,948</i>	<i>3,285</i>	<i>4,081</i>	<i>4,960</i>	<i>5,456</i>	<i>5,156</i>	<i>4,792</i>	<i>3,801</i>
Payment of LSVT levy	0	0	0	0	0	0	0	0	0	0
Expenditure treated as capital by virtue of a Section 16(2)(b) Direction <sup>(a)</sup>	17	32	40	144	59	247	70	179	61	187
<b>Total capital expenditure &amp; other transactions</b>	<b>23,571</b>	<b>23,309</b>	<b>23,851</b>	<b>25,380</b>	<b>26,926</b>	<b>26,147</b>	<b>28,033</b>	<b>26,461</b>	<b>29,432</b>	<b>24,836</b>
<b>Total capital receipts</b>	<b>3,262</b>	<b>3,580</b>	<b>3,235</b>	<b>3,299</b>	<b>2,905</b>	<b>3,978</b>	<b>2,558</b> <sup>(b)</sup>	<b>2,823</b>	<b>3,928</b>	<b>2,582</b>

Footnotes:

(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) This figure has been revised to correct a misreported value for forecast capital receipts by Milton Keynes Council.

(c) Figures here do not exclude double counting

Sources: CER 2016-17 – 2020-21, COR 2016-17 – 2020-21

# Capital expenditure and receipts by economic category

Local authorities report capital expenditure, incurred by buying, building or improving capital assets, and capital receipts, received from the sale of a capital asset.

Total capital expenditure is divided into total expenditure on fixed assets, which includes spending on tangible and intangible fixed assets, and total financial expenditure, which includes grants, loans, and acquisitions of share or loan capital for capital purposes.

As shown in [Table 1a](#) and [Figure 1](#), capital expenditure by local authorities in England totalled £24.7 billion in 2020-21, down £2.0 billion (8%) in real terms from 2019-20. This is the second consecutive year where capital expenditure has fallen, the decrease this year is mainly due to a decrease in expenditure on fixed assets of £1.5 billion (8%) in real terms from 2019-20.

Substantial decreases in spending on the acquisition of land & existing buildings outweighed small increases in new construction, conversion & renovation.

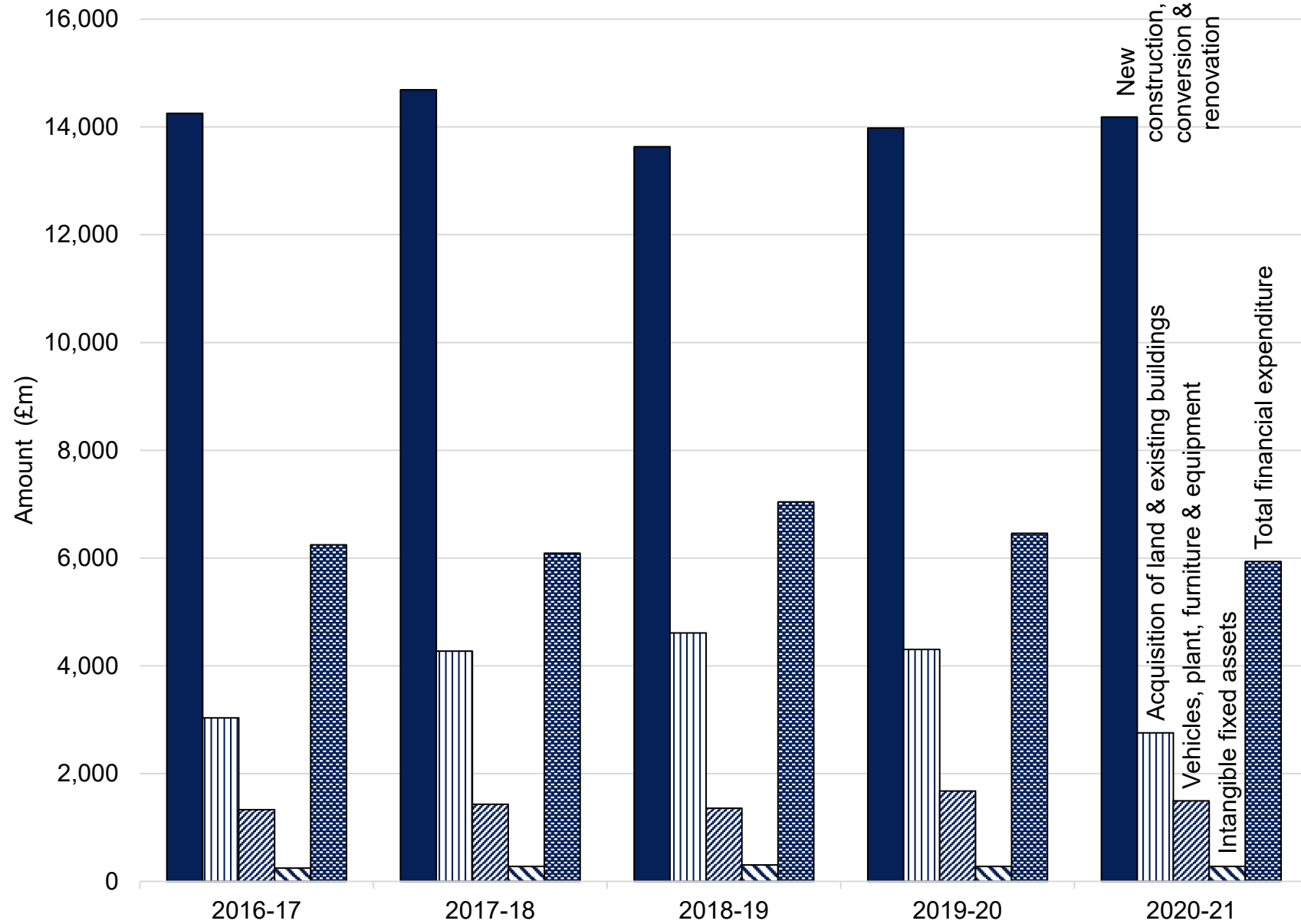
- Expenditure on fixed assets totalled £18.7 billion in 2020-21, down £1.5 billion (8%) in real terms from the previous year.
- Expenditure on acquisition of land & existing buildings totalled £2.8 billion in 2020-21, which is £1.5 billion (36%) decrease in real terms compared to 2019-20. This is the second consecutive year that this expenditure has fallen following rises between 2016-17 and 2018-19.
- Expenditure on new construction, conversion & renovation was £14.2 billion in 2020-21, up £203 million (1%) in real terms from the previous year. It remains the biggest capital expenditure for local authorities, accounting for 58% of all capital expenditure in 2020-21.
- Expenditure on vehicles, plant, furniture & equipment was down £181 million (11%) in real terms compared to 2019-20.

Capital receipts totalled £2.6 billion in 2020-21, £286 million (10%) lower in real terms than in 2019-20.

[Figure 2](#) shows the difference between unadjusted forecasts, adjusted forecasts, and outturn data for total capital expenditure since 2016-17. Forecasts are adjusted as local authority forecasts are consistently higher than subsequent outturn. Differences between them can be caused by slippage in timings of projects, changes in service priorities or in financial capabilities of an authority throughout the year.

Caution should be taken when comparing outturn and forecast data over time in this release. This is especially true for 2020-21 since these forecasts were based on local authority estimates made prior to the impact of coronavirus (COVID-19) outbreak in early 2020.

**Figure 1: Local authority capital expenditure in real terms by economic category, England, 2016-17 to 2020-21**



**Figure 2: Total capital expenditure in real terms: unadjusted forecast, adjusted forecast, and final outturn, England, 2016-17 to 2020-21**

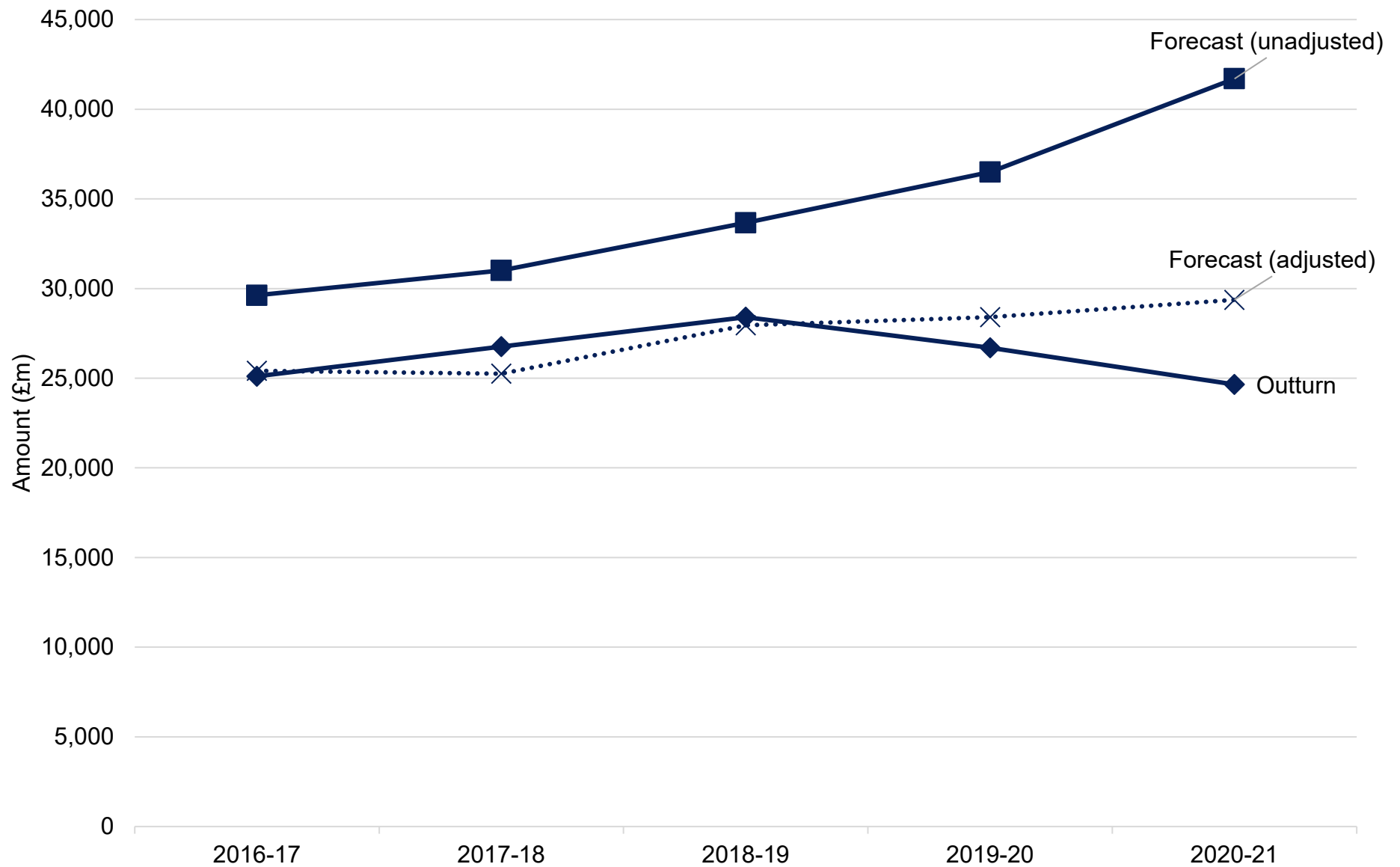




Table 2a: Local authority total capital expenditure by service: final outturn, England, 2016-17 to 2020-21

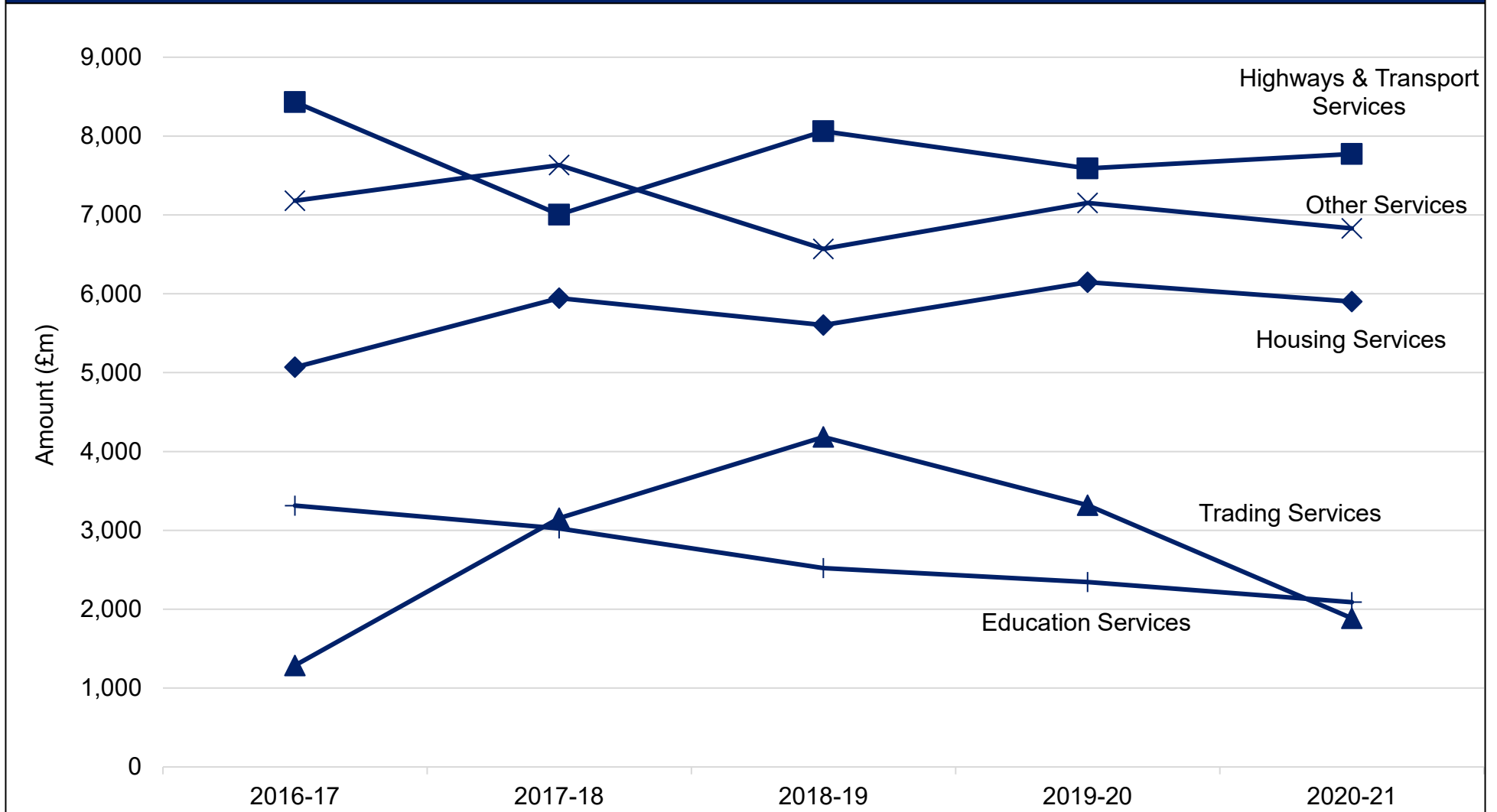
<i>Real terms series, all monetary figures in 2020-21 prices <sup>(f)</sup></i>						£ millions
	2016-17	2017-18	2018-19	2019-20	2020-21	
Service	Outturn (final)	Outturn (final)	Outturn (final)	Outturn (final)	Outturn (final)	Outturn (final)
Education <sup>(a)</sup>	3,314	3,023	2,521	2,346	2,089	
Highways & Transport	8,431	7,005	8,063	7,591	7,773	
<i>of which GLA <sup>(f)</sup></i>	3,678	1,943	3,361	2,810	2,489	
Social Care	337	310	350	377	285	
Public Health	20	10	21	21	23	
Housing	5,068	5,946	5,603	6,147	5,901	
<i>of which London Boroughs</i>	1,903	2,239	2,002	2,331	2,312	
<i>of which GLA</i>	179	771	943	797	523	
Culture & Related Services	1,083	1,158	1,150	1,262	1,122	
Environmental & Regulatory Services	668	1,261 <sup>(d)</sup>	633	724	724	
Planning & Development Services	1,798	1,694	1,748	1,920	1,715	
Digital Infrastructure	:	:	:	141	172	
Police	678	968	708	771	827	
Fire & Rescue Services	197	167	155	165	166	
Central Services <sup>(b)</sup>	2,401	2,065	1,805	1,911	1,966	
Trading <sup>(c)</sup>	1,288	3,155	4,184	3,320	1,886	
<b>Total Capital Expenditure <sup>(f)</sup></b>	<b>25,109 <sup>(e)</sup></b>	<b>26,761</b>	<b>26,940</b>	<b>26,696</b>	<b>24,650</b>	

Footnotes:

- a) Expenditure on education services from 2010-11 onwards is not comparable between years due to a number of schools changing their status to become academies from 2010-11, which are centrally funded rather than funded by local authorities.
- b) Central services include court costs, local tax collection, and other core council services costs (such as IT). Some local authorities report commercial activity within this category. New categories and guidance were issued in Spring 2018 encouraging such expenditure to be recorded under Trading Services.
- c) Trading services include the maintenance of direct labour and service organisations, such as civic halls, retail markets and industrial estates, and commercial activity. Care should be taken when comparing across financial years because, a significant amount of commercial acquisitions, was reported under central services in 2016-17; these ought generally to be recorded as trading services. Reporting under the correct categories improved from 2017-18.
- d) Includes Greater Manchester Waste Disposal Authority's PFI buy-out (£527 million).
- e) Total capital expenditure excludes £173 million of transfer to other local authorities that could not be attributed to a specific service area.
- f) This total should avoid double counting due to any flow of grants, loans or other financial assistance or receipts between local authorities and functional bodies of the Greater London Authority.

Sources: COR 2016-17 – 2020-21

**Figure 3: Local authority capital expenditure in real terms by service, England, 2016-17 to 2020-21**



Footnotes:

A) Other services includes expenditure on Social Care, Public Health, Culture & Related Services, Environmental & Regulatory Services, Planning & Development Services, Digital Infrastructure, Police Services, Fire & Rescue Services, Central Services.

# Capital expenditure by service area

Local authorities report capital expenditure and receipts across 13 service areas, as shown in [Table 2a](#). [Figure 3](#) shows how capital expenditure across these service areas has changed since 2016-17.

In 2020-21, highways & transport, housing, and continued to attract the majority of local authority capital expenditure, accounting for £15.8 billion (64%) of all capital expenditure. Their patterns compared with 2019-20 were:

- Expenditure on trading services totalled £1.9 billion in 2020-21 down £1.4 billion (43%) in real terms from the previous year. This is the second consecutive year where expenditure on trading services has fallen.
- Expenditure on highways & transport services totalled £7.8 billion in 2020-21, up £182 million (2%) in real terms from the previous year. The Greater London Authority (GLA) continues to have the highest expenditure from a single authority but has decreased by £321 million (11%) in real terms from the previous year.
- Expenditure on housing services totalled £5.9 billion in 2020-21 and remained the second largest area of spend, however expenditure has decreased by £246 million (4%) in real terms from the previous year.
- Expenditure on education services totalled £2.1 billion in 2020-21, down £257 million (11%). Spending on this area has decreased every year since the introduction of academisation in 2010-11.

Table 3: Local authority total capital expenditure and total capital receipts: provisional and final outturns by service, England, 2020-21

<i>Cash terms table, all monetary figures as reported</i>				£ millions
<b>Service</b>	<b>Provisional</b>	<b>Outturn</b>	<b>Change</b>	<b>% Change</b>
Education	2,205	2,089	-115	-5.2%
Highways & Transport	7,623	7,773	150	2.0%
<i>of which GLA <sup>(C)</sup></i>	<i>2,488</i>	<i>2,668</i>	<i>179</i>	<i>7.2%</i>
Social Care	312	285	-27	-8.7%
Public Health	21	23	3	12.3%
Housing	5,402	5,901	499	9.2%
<i>of which London Boroughs</i>	<i>2,072</i>	<i>2,312</i>	<i>240</i>	<i>11.6%</i>
<i>of which GLA</i>	<i>511</i>	<i>523</i>	<i>12</i>	<i>2.4%</i>
Culture & Related Services	1,135	1,122	-12	-1.1%
Environmental & Regulatory Services	736	724	-12	-1.6%
Planning & Development Services	1,662	1,715	53	3.2%
Digital Infrastructure	166	172	7	4.1%
Police	819	827	7	0.9%
Fire & Rescue Services	163	166	2	1.5%
Central Services <sup>(a)</sup>	2,157	1,966	-191	-8.9%
Trading <sup>(b)</sup>	1,378	1,886	507	36.8%
<b>Total Capital Expenditure</b>	<b>23,779</b>	<b>24,650</b>	<b>871</b>	<b>3.7%</b>
<b>Total Capital Receipts</b>	<b>2,896</b>	<b>2,582</b>	<b>-314</b>	<b>-10.8%</b>

Footnotes:

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

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

(c) Figures here do not exclude double counting

Sources: CPR4 2020-21 and COR 2020-21

# Difference between 2020-21 provisional and final outturn

[Table 3](#) details the change in the pattern of expenditure on the service categories between provisional and final outturn 2020-21.

Capital Payments Returns (CPR) are collected on a quarterly basis. For the first three quarters (CPR1-3), local authorities only provide all services total figures for capital expenditure and receipts. For the fourth quarter (CPR4), they provide a service level breakdown, financing, and prudential data. CPR4 data are provisional outturn figures.

The level of capital spending varies between CPR4 and COR because local authority accounts are not yet finalised when CPR4 is collected.

Local authorities in England reported £24.7 billion of total capital expenditure at final outturn, £871 million (3.7%) more than at provisional outturn.

The changes observed are partly caused by a small number of local authorities whose expenditure has increased significantly since the provisional outturn:

- Warrington reported an increase in total capital expenditure of £151 million, their extra expenditure along with recategorization led to their expenditure on trading increasing by £148 million, compared to their CPR4 data.
- Barking and Dagenham reported an increase of £141 million in total capital expenditure compared to their provisional outturn, this increase in expenditure was spent on both trading and housing services.
- Greater Manchester Combined Authority had an increase in total capital expenditure of £110 million at final outturn compared to provisional. £83 million extra was spent on highways and transport compared to their CPR4 data.

The changes between provisional and final outturn are shown in [Table 3](#) for each service areas. The largest changes compared were:

- Trading services had the largest positive service level revision. Final total capital expenditure was £1.9 billion, which is a £507 million (36.8%) increase from the £1.4 billion reported in the provisional release. Typically, this category shows more spend at final outturn due to recategorization as local authorities are reminded to report commercial acquisitions in this category. Other categories, notably central services, show lower spend at final outturn because of this.
- Expenditure on housing services increased by £499 million (9.2%) from the provisional release to a total of £5.9 billion. This change can partially be attributed to the increased expenditure from London boroughs. The expenditure on housing from London boroughs totalled £2.3 billion which is an increase of £240 million (11.6%).

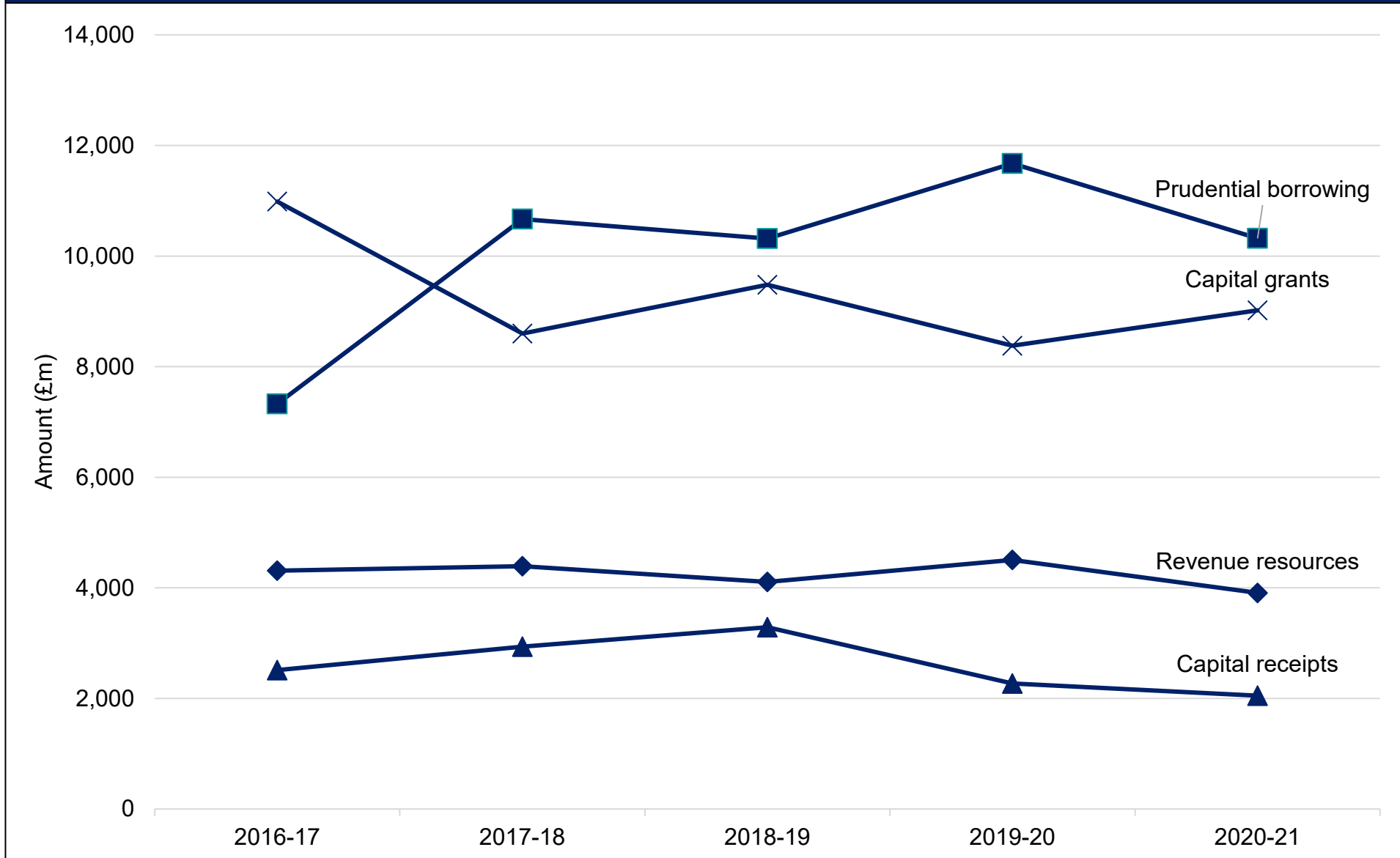
**Table 4: Financing of local authority capital expenditure by source: final outturn, England, 2016-17 to 2020-21**

Footnotes:

<i>Real terms series, all monetary figures in 2020-21 prices</i>						£ millions
<b>Source</b>	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>	<b>2019-20</b>	<b>2020-21</b>	
<b>Total capital grants</b>	<b>10,986</b>	<b>8,599</b>	<b>9,481</b>	<b>8,379</b>	<b>9,017</b>	
Grants from central government departments <sup>(a)</sup>	8,580	6,435	7,381	6,127	6,726	
Grants from European structural & investment funds	14	29	70	48	48	
Grants from private developers & leaseholders, etc.	1,200	1,262	1,303	1,202	1,068	
Grants from non-departmental public bodies <sup>(b)</sup>	508	285	306	453	507	
Grants from the National Lottery	64	76	48	56	47	
Grants from Local Enterprise Partnerships <sup>(c)</sup>	620 <sup>(d)</sup>	513	373	493	622	
<b>Total capital receipts</b>	<b>2,510</b>	<b>2,936</b>	<b>3,287</b>	<b>2,270</b>	<b>2,049</b>	
<b>Total revenue resources</b>	<b>4,311</b>	<b>4,391</b>	<b>4,107</b>	<b>4,504</b>	<b>3,909</b>	
Housing Revenue Account	819	667	637	524	408	
Major Repairs Reserve	1,772	1,727	1,780	1,833	1,685	
General Fund (CERA)	1,721	1,998	1,689	2,147	1,816	
<b>Total prudential borrowing <sup>(e)</sup></b>	<b>7,326</b>	<b>10,669</b>	<b>10,315</b>	<b>11,674</b>	<b>10,319</b>	
Loans & other financial assistance from Local Enterprise <sup>(c)</sup>	-	3	35	28	11	
Other borrowing & credit arrangements not supported by central government	7,326	10,666	10,281	11,647	10,307	
<b>Total resources used to finance capital expenditure <sup>(f)</sup></b>	<b>25,133</b>	<b>26,597</b>	<b>27,190</b>	<b>26,827</b>	<b>25,293</b>	

- (a) Non-Departmental Public Bodies, organisations that are not government departments but which have a role in the processes of national government, such as the Sport England, English Heritage and Natural England.
- (b) Before 2016-17, grants, loans & other financial assistance from Local Enterprise Partnerships were reported within grants from central government departments.
- (c) Includes loans & other financial assistance from Local Enterprise partnerships. Grants and loans & other financial assistance were not split until 2017-18.
- (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) From 2017-18 onwards, intra-local government transfers are net off both expenditure and financing. However, as grants and loans made to other local authorities as part of expenditure may not equal the use of grants and loans from other authorities to finance expenditure within a financial year, financing and expenditure may not match.
- Sources: COR 2016-17 – 2020-21

Figure 4: Financing of local authority capital expenditure in real terms by source, England, 2016-17 to 2020-21



# Financing of Capital Expenditure

Authorities finance their capital spending in a number of ways. A breakdown of the main elements of local authority capital funding is given below:

- Capital grants are provided by government departments and other organisations. The majority of governmental grants are not ring-fenced, 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 are from the sale of capital 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.

As shown in [Figure 4](#), in comparison to 2016-17, local authorities in England financed a greater proportion of capital expenditure from prudential borrowing and a lesser proportion from capital grants, revenue resources and capital receipts in 2020-21.

Prudential borrowing remained the largest source of financing of capital expenditure at £10.3 billion in 2020-21, down £1.4 billion (12%) in real terms than in 2019-20.

As the second largest type of finance, capital grants totalled £9.0 billion, up £638 million (8%) in real terms from the previous year. The use of this source has fallen substantially from a peak of £11.0 billion in 2016-17



# Accompanying tables

## Symbols used

: = Not available

0 = Zero or negligible

- = Not relevant

|| = Discontinuity

(F) = Forecast

(R) = Revision

## Tables

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

- Table 1a** Local authority capital expenditure & other transactions and capital receipts by category: forecast and final outturn, England, 2016-17 to 2020-21 (Real terms table, all monetary figures in 2020-21 prices)
- Table 1b** Local authority capital expenditure & other transactions and capital receipts by category: forecast and final outturn, England, 2016-17 to 2020-21 (Cash terms table, all monetary figures as reported)
- Table 2a** Local authority total capital expenditure by service: final outturn, England, 2016-17 to 2020-21 (Real terms table, all monetary figures in 2020-21 prices)
- Table 2b** Local authority total capital expenditure by service: final outturn, England, 2016-17 to 2020-21 (Cash terms table, all monetary figures as reported)
- Table 3** Local authority total capital expenditure and total capital receipts: provisional and final outturns by service, England, 2020-21 (Cash terms table, all monetary figures as reported)
- Table 4a** Financing of local authority capital expenditure by source: final outturn, England, 2016-17 to 2020-21 (Real terms table, all monetary figures in 2020-21 prices)
- Table 4b** Financing of local authority capital expenditure by source: final outturn, England, 2016-17 to 2020-21 (Cash terms table, all monetary figures as reported)
- Table 5** Local authority total capital expenditure and total capital receipts: final outturn by service and category, England, 2020-21 (Cash terms table, all monetary figures as

reported)

<b>Table 6</b>	Local authority prudential system information: final outturn by category, England, 2020-21 (Cash terms table, all monetary figures as reported)
<b>Table 7a</b>	Local authority prudential system information: net debt as at 31 March by class of authority, England, 2016-17 to 2020-21 (Real terms table, all monetary figures in 2020-21 prices)
<b>Table 7b</b>	Local authority prudential system information: net debt as at 31 March by class of authority, England, 2016-17 to 2020-21 (Cash terms table, all monetary figures as reported)
<b>Table 8a</b>	Local authority prudential system information: self-financed borrowing by class of authority, England, 2016-17 to 2020-21 (Real terms table, all monetary figures in 2020-21 prices)
<b>Table 8b</b>	Local authority prudential system information: self-financed borrowing by class of authority, England, 2016-17 to 2020-21 (Cash terms table, all monetary figures as reported)

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

<b>COR A1</b>	Total capital expenditure and receipts, England, 2020-21
<b>COR A2</b>	Further details of capital expenditure on Social Care, Grants & Loans, Roads, Street Lighting & Road Safety, and Section 16(2)(b) Direction, England, 2020-21
<b>COR B</b>	Financing of capital expenditure, England, 2020-21
<b>COR C</b>	Prudential system information, England, 2020-21
<b>COR D</b>	Accumulated capital receipts and Major repairs reserve, England, 2020-21
<b>2020 to 2021 supplementary data</b>	Housing Revenue Account capital receipts, expenditure and financing

All tables and workbooks, as well as related statistical releases, can be accessed at: [Local authority capital expenditure, receipts and financing](#)

## Technical Notes

Please see the accompanying technical notes document for further details. This can be found at [Local authority capital expenditure and receipts in England: 2020 to 2021 final outturn](#)

Information on Official Statistics is available via the UK Statistics Authority website:

<https://www.statisticsauthority.gov.uk/>

Information about statistics at DLUHC is available via the Department's website:

<https://www.gov.uk/government/organisations/department-for-levelling-up-housing-and-communities/about/statistics>



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