



Department for  
Communities and  
Local Government

# Local Authority Capital Expenditure and Receipts, England: 2016-17 Provisional Outturn & 2017-18 Forecast

- Capital expenditure by local authorities in England was £23.0 billion in 2016-17, £336 million higher (1.5%) than in 15-16.
- Capital receipts in 2016-17 totalled £3.45 billion, £126m (3.5%) lower than in 2015-16.
- Capital expenditure is forecast to increase to £23.8 billion in 2017-18, a rise of 3.6% compared with 2016-17 provisional outturn. Receipts are forecast to fall by 6.2% to £3.2 billion in 2017-18.



## Local Government

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# Introduction

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

This release provides provisional outturn estimates of local authority capital expenditure and receipts in the financial year April 2016 to March 2017 and forecasts for local authority capital expenditure and receipts in the financial year April 2017 to March 2018. Figures for both 2016-17 and 2017-18 are consistent with Service Reporting Code of Practice (SeRCoP).

The information for 2016-17 is derived from Capital Payments and Receipts Returns (CPR4) submitted by local authorities in England. This is based on returns from 442 of the 443 authorities that completed the return in time for publication. The England data has been grossed to account for the missing data for Copeland.

The forecasted data for 2017-18 is derived from a complete set of valid Capital Estimates Returns (CER) submitted by all 446 local authorities in England. Financial year 2017-18 is the first year information has been recorded for three new combined authorities.

The national-level statistics used in this release have been adjusted by DCLG in order to remove double-counting and counteract the considerable overestimation of forecasted capital expenditure compared with outturn. However, for transparency, the unadjusted raw totals are included in the local authority level data tables which supplement this release. The technical notes section contains more detail on the adjustments made.

## Uses of the data

The data in this Statistical Release are important for a number of different purposes. They are used to provide DCLG ministers, HM Treasury and the Office for National Statistics (ONS) with the most up to date information available on local authority capital spending and how this is financed. The ONS use the service level information for National Accounts and public sector finances. In particular, the data are provided to HM Treasury to inform the Chancellor's Pre-Budget Report and 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.

# 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

## 2012-13 to 2017-18

Reporting of capital projects are divided into two areas; the expenditure on capital projects to buy, build or improve capital assets and the receipts from the sale of a capital asset.

The size of the Greater London Authority (GLA) capital budget has a significant effect on the overall level of expenditure; this is due to the size of components such as Transport for London (TfL).

**Table 1** and **Chart A** illustrate the change in capital expenditure and receipts from 2012-13 to 2017-18. The 2016-17 cumulative quarterly data are published in a live table which is available on the GOV.UK website:

<http://www.gov.uk/government/statistical-data-sets/live-tables-on-local-government-finance>

### Total Capital Expenditure and Receipts

- Capital expenditure by local authorities in England was £23.0 billion in 2016-17, £336 million higher (1.5%) than in 2015-16.
- Capital receipts in 2016-17 totalled £3.5 billion which is £126m (3.5%) lower than in 2015-16.
- Capital expenditure is forecast to increase to £23.8 billion in 2017-18. This is a year-on-year rise of 3.6% when compared with provisional outturn 2016-17.
- Receipts are forecast to fall by 6.2% to £3.2 billion in 2017-18 when compared with provisional outturn 2016-17.
- Please note that 2017-18 expenditure forecast figures have been scaled down using DCLG's adjustment procedure (this year by approximately 22%) to take account of the consistent over-forecasting of capital expenditure.

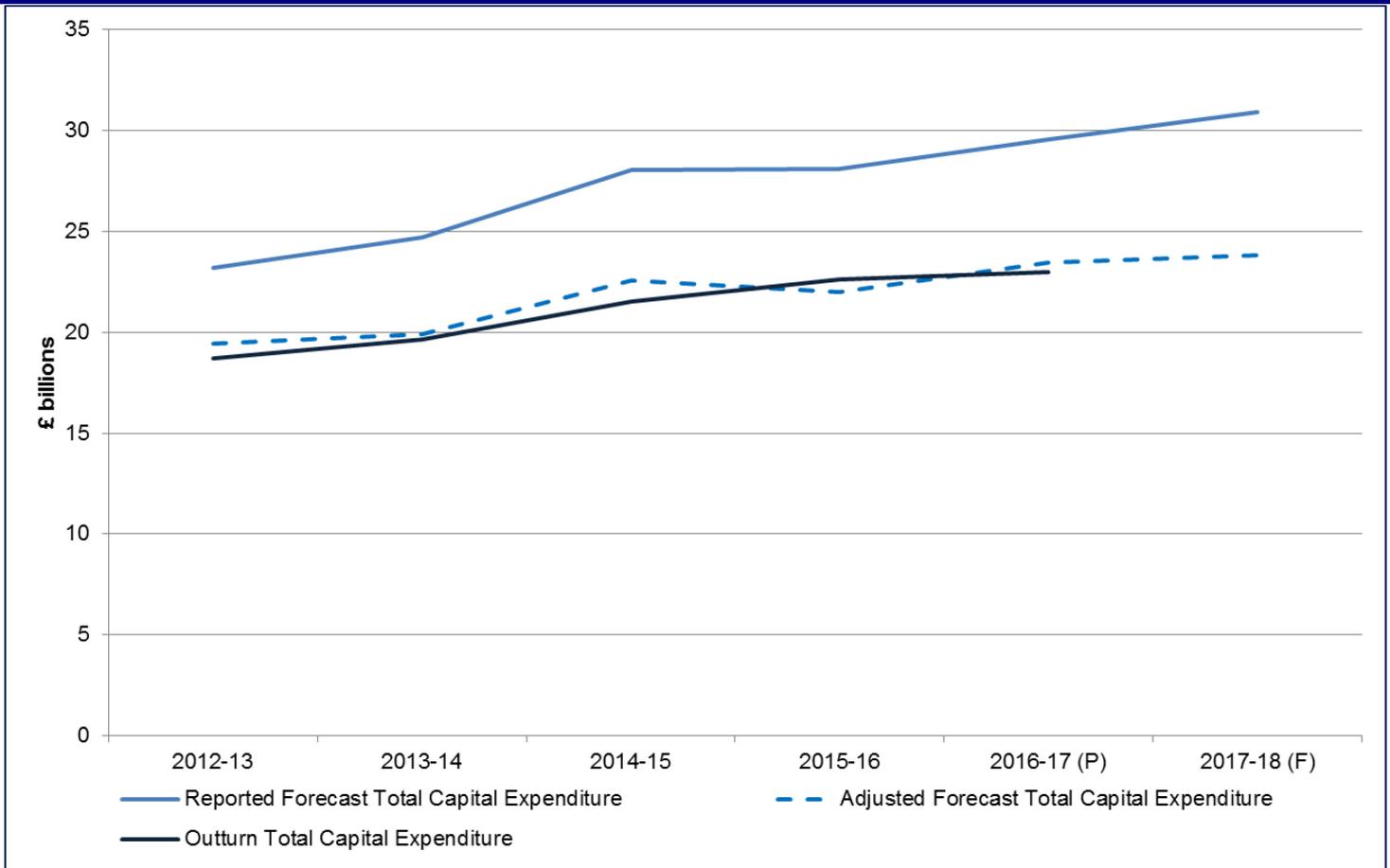
**Table 1: Local authority capital expenditure and receipts: England: 2012-13 to 2017-18 forecast and outturn**

	2012-13		2013-14		2014-15		2015-16		2016-17		£ million
	Forecast	Outturn	Forecast	Outturn	Forecast	Outturn	Forecast	Outturn	Forecast	Outturn (P)	2017-18 Forecast (b)
<b>Expenditure:</b>											
Acquisition of land and existing buildings and works	593	823	616	1,191	825	1,021	852	1,177	918	2,816	2,075
New construction and conversion	13,490	11,494	13,780	11,650	15,022	12,942	14,728	13,526	16,511	13,102	16,200
Vehicles, plant equipment and machinery	1,092	1,210	1,189	1,231	1,309	1,310	1,263	1,210	1,301	1,278	1,512
Intangible assets	282	178	231	209	286	226	211	240	213	253	259
<b>Total expenditure on fixed assets</b>	<b>15,457</b>	<b>13,705</b>	<b>15,817</b>	<b>14,281</b>	<b>17,441</b>	<b>15,500</b>	<b>17,054</b>	<b>16,153</b>	<b>18,944</b>	<b>17,450</b>	<b>20,047</b>
Grants, loans and other financial assistance	4,001	3,789	4,105	3,770	5,128	4,403	3,737	4,492	3,708	3,896	3,557
Acquisition of share and loan capital	0	1,225	5	1,611	1	1,635	43	2,002	820	1,637	207
<b>Total capital expenditure</b>	<b>19,458</b>	<b>18,718</b>	<b>19,927</b>	<b>19,662</b>	<b>22,571</b>	<b>21,537</b>	<b>22,024</b>	<b>22,647</b>	<b>23,471</b>	<b>22,983</b>	<b>23,811</b>
<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>3,245</i>	<i>3,949</i>	<i>2,935</i>
Expenditure by virtue of a section 16(2)(b) direction <sup>(a)</sup>	16	111	92	10	13	1	6	-1	17	0	40
Notional capital receipts set aside and Large Scale Voluntary Transfer levy	0	0	0	0	0	0	0	0	0	0	0
One-off HRA self-financing determination payment:											
<b>Total expenditure and other transactions</b>	<b>19,474</b>	<b>18,829</b>	<b>20,018</b>	<b>19,671</b>	<b>22,584</b>	<b>21,539</b>	<b>22,030</b>	<b>22,646</b>	<b>23,488</b>	<b>22,983</b>	<b>23,851</b>
<b>Receipts</b>	<b>2,163</b>	<b>2,124</b>	<b>2,019</b>	<b>2,481</b>	<b>2,763</b>	<b>2,996</b>	<b>3,136</b>	<b>3,576</b>	<b>3,190</b>	<b>3,450</b>	<b>3,235</b>

(a) Expenditure which does not fall within the definition of expenditure for capital purposes, but is treated as capital expenditure by a direction under section 16(2)(b) of the Local Government Act 2003.

(b) This table uses adjusted forecast figures. The adjustment procedure is described in the technical notes section of the statistical release.

**Chart A: Capital Expenditure, England, 2012-13 to 2017-18 forecast and outturn**



**Chart A** shows how the adjusted forecast and outturn differ from the reported forecast data in recent years for capital expenditure.

The difference between the reported forecast and outturn level of capital expenditure has been increasing over the last five years. Therefore we have adjusted the forecast capital expenditure figures to create an estimate closer to the outturn expenditure.

This difference in forecast and outturn can be due to slippage in timings of projects, changes in service priorities or in financial capabilities of the authority throughout the year.

# Capital Expenditure by Service Type

**Table 2** overleaf illustrates the change in the pattern of expenditure for the major services between 2012-13 and 2017-18. 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.

## Pattern of Expenditure in 2016-17

- In 2016-17, capital expenditure on *Central Services* was £1.0 billion (67%) higher than in 2015-16 and capital expenditure on *Trading Services* was £551 million (106%) higher. Major capital projects behind the sharp increases in these categories included: Spelthorne's £360 million acquisition of the Sunbury-on-Thames BP Campus, Surrey Heath's £104m town centre development and industrial park investment programme, Northumberland UA's £173m capital loan to an arms-length development company, and smaller investment property acquisitions from Nottingham.

A key factor behind the increases in these categories is that some local authorities have made capital investments wholly or partially for the purpose of revenue generation. Such activity has become difficult to define consistently within the categories used, which are taken from the Service Reporting Code of Practice (SeRCOP). In light of the changing patterns of local authority capital expenditure, new sub-categories of commercial activities have been developed in liaison with local authorities and these will be used in future collections.

- Highways and transport expenditure decreased by 8% (£661 million), driven largely by the capital programme of Transport for London; which reported a lower level spend on Crossrail compared than in previous years.

## Forecast Expenditure for 2017-18

The forecast expenditure for 2017-18 indicates that capital expenditure is set to rise further.

- Local authority capital expenditure on housing is forecast to rise by £1.2 billion to £5.8 billion in 2017-18. The GLA reported uncharacteristically low housing spend in 2016-17, due to project timing changes which resulted in a large amount of planned expenditure entering the 2017-18 budget. Other notable increases in forecasted housing spend include Westminster's planned £178 million on major housing projects, and loans from Warrington to Registered Providers and Social Landlords.
- Local authority capital expenditure on planning and development services is forecast to increase by £1.0 billion in 2017-18, with a number of authorities planning urban redevelopment projects including Runnymede and Croydon. Some authorities (e.g. Northumberland) have reported commercial property activity in this category, while others have reported similar expenditure in Central Services (e.g. Warrington UA) and in Trading Services (Newham). These categories are forecast to be £282m and £219m lower respectively in 2017-18 than in 2016-17. As noted, new sub-categories of commercial activity

have been developed in order to facilitate consistent recording and reporting in the future.

- Capital expenditure on Highways and Transport is forecast to be £2.0 billion lower in 2017-18 compared to provisional outturn. This is largely due to changes in the spending programme of Transport for London; firstly because Crossrail payments are reducing as the project nears completion and secondly because there has been no new share capital acquisition, whereas TfL spent approximately £990m on share capital in 2016-17.

**Table 2: Local authority capital expenditure by service: England: 2012-13 to 2017-18 forecast spend**

	2012-13	2013-14	2014-15	2015-16	£ million	
					2016-17 (P)	2017-18 (F) adjusted
Education <sup>(a)</sup>	4,528	3,741	3,480	3,196	2,972	3,237
Highways & transport	6,046	6,615	7,438	8,306	7,645	5,653
<i>of which GLA</i>	3,016	3,502	3,802	4,309	3,381	1,975
Social care	207	343	264	261	283	373
Public health <sup>(b)</sup>	...	10	7	10	17	13
Housing	3,731	3,964	4,807	4,604	4,547	5,760
<i>of which GLA</i>	652	414	676	259	157	278
Culture & related services	877	829	957	1,068	977	1,255
Environmental services	526	581	680	726	683	786
Planning & development services	879	1,131	1,467	1,686	1,882	2,924
Police	500	481	546	611	627	831
Fire & rescue	172	178	192	172	175	260
Central services <sup>(c)</sup>	1,264	1,325	1,375	1,489	2,487	2,268
Trading services <sup>(d)</sup>	201	463	323	518	1,069	787
<b>Total capital expenditure</b>						
(e)	<b>18,931</b>	<b>19,661</b>	<b>21,536</b>	<b>22,647</b>	<b>23,363</b>	<b>23,604</b>

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

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

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

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

(e) Total capital expenditure does not match sum of service areas due to adjustments made at a total level to remove GLA and combined authority double-counting

**Source: COR 2012-3 to 2015-16, CPR4 2016-17 and CER 2017-18 returns from local authorities**

# Financing of Capital Expenditure in 2016-17 and 2017-18

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.

As with expenditure figures, adjusted national level financing estimates are now provided to bring them in line with outturn. 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 much more flexibility as to how they can spend the 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**, which come from the sale of assets.
- **Revenue resources** can be used by local authorities to support capital spend. There is no restriction on revenue funds being used in this way, although accounting convention prevents capital resources being used to cover revenue spend.

**Table 3** provides a breakdown of the financing of expenditure from 2012-13 to 2017-18. Figures for 2012-13 to 2016-17 are outturn figures reported by local authorities, while the 2017-18 figures are local authorities' forecasts.

- Financing of capital expenditure through central government grants has decreased 13% to £8.1 billion in 2016-17, and is forecast to decrease a further 13% to £7.1 billion in 2017-18. However, central government grants still represent a large proportion of funding for local authorities, accounting for 34% of local authority funding in 2016-17 and forecast to account for 29% in 2017-18.
- Capital expenditure financed by other borrowing and credit arrangements not supported by central government increased by 57% from £4.8 billion in 2015-16 to £7.5 billion in 2016-17, and it is forecast to be £7.4 billion in 2017-18. The difference between local authority reported forecast and outturn is often large in this category. This is due to project slippage and the fact it is the most flexible form of funding, easily adapting to changing demands throughout the year. The adjustment procedure has therefore heavily scaled down the reported 2017-18 total for borrowing. The unadjusted total of figures provided by local authorities was £12.3 billion

and this is provided in the tables supplementary to this release). The adjusted figure remains high compared to previous years.

- Revenue financing of capital expenditure has decreased 13% from £4.7 billion in 2015-16 to £4 billion in 2016-17. This is forecast to rise back to £4.7 billion in 2017-18. This is predominately driven by changes in funding profile from the General Fund (CERA) with other streams remaining relatively static. The General Fund, along with the two other streams of Revenue financing of capital expenditure (HRA and MRR funding), make up 17% of total funding in 2016-17 and a forecast 19% in 2017-18.

**Table 3: Financing of local authority capital expenditure: England: 2012-13 to 2015-16 outturn, and 2016-17 forecast**

	2012-13	2013-14	2014-15	2015-16	£ million	
					2016-17 (P)	2017-18 (F) adjusted
Central government grants	8,481	7,483	8,520	9,302	8,104	7,052
EU structural funds grants	55	57	132	114	14	65
Grants and contributions from private developers and from leaseholders etc	693	750	727	1,069	1,165	1,457
Grants and contributions from NDPBs <sup>(a)</sup>	442	443	564	505	414	711
National lottery grants	67	49	53	47	64	98
Use of capital receipts	1,294	1,516	1,879	2,196	2,514	2,601
Revenue financing of capital expenditure	3,167	4,920	5,241	4,654	4,037	4,672
<i>of which:</i>						
<i>Housing Revenue Account (CERA)</i>	466	578	686	775	1,028	671
<i>Major Repairs Reserve</i>	1,259	1,491	1,478	1,815	1,522	1,592
<i>General Fund (CERA)</i>	1,442 <sup>(b)</sup>	2,851	3,029	2,065	1,486	2,408
Capital expenditure financed by borrowing/credit	4,842	4,454	4,422	4,759	7,460	7,407
<i>of which:</i>						
SCE(R) Single Capital Pot <sup>(c)</sup>	88	70	-	-	-	-
SCE(R) Separate Programme Element <sup>(c)</sup>	30	8	-	-	-	-
Other borrowing & credit arrangements not supported by central government <sup>(d)</sup>	4,724	4,376	4,422	4,759	7,460	7,407
<b>Total (e)</b>	<b>19,042</b>	<b>19,671</b>	<b>21,539</b>	<b>22,646</b>	<b>23,773</b>	<b>24,064</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) This reflects reallocation of expenditure by TFL as part of year end process of reconciling funding to its subsidiaries

(c) Supported capital expenditure (SCE) financed by borrowing that is attracting central government support has been discontinued as of March 31 2011. This may have a bearing on the financing of capital expenditure. A residue of schemes up to 2013-14 were financed through this form of borrowing from earlier years.

(d) The Prudential System, which came into effect on 1 April 2004, allows local authorities to raise finance for capital expenditure - without Government consent - where they can afford to service the debt without extra Government support.

(e) Overestimation adjustments are made to forecast data in order to bring it in line with adjusted expenditure figures. Further adjustments are made to the Total figure in order to remove GLA double-counting. For more information about Provisional outturn and forecasting adjustments, please refer to the main body of the release.

# Accompanying tables

**The following Local Authority level breakdown spreadsheets are available alongside this release:**

Capital estimates return 2016 to 2017: capital expenditure and receipts by service and category for England

Capital estimates return 2016 to 2017: memorandum item, expenditure and receipts for England

Capital estimates return 2016 to 2017: financing forecast of capital expenditure for England

Capital estimates return 2016 to 2017: prudential system information for England

Capital payments and receipts 2006 to Q3 2016 to 2017, England CPR 1-4

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

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

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

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

Table 4: local authority capital expenditure by economic category and service, England: 2015-16 provisional outturn. *(Available at England and LA-level in the “Capital estimates return 2016 to 2017: capital expenditure and receipts by service and category for England” workbook).*

Table 5: local authority capital expenditure by economic category and service, England: 2016-17 forecast. *(Available at England and LA-level in the “Capital estimates return 2016 to 2017: capital expenditure and receipts by service and category for England” workbook).*

Table 6: local authority capital finance prudential information, England: 2015-16 provisional outturn

Table 7: local authority capital expenditure prudential information, England: 2016-17 forecast

These tables along with related statistical releases can be accessed at:

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

# 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 National Statistics Code of Practice. National Statistics products undergo regular quality assurance reviews to ensure that they meet customer demands.

Figures are subjected to rigorous pre-defined validation tests both within the forms themselves, while the forms are being completed by the authority and also in Communities and Local Government itself as the data are received and stored.

Service Reporting Code of Practice (SeRCOP) is a set of general guidance notes which are provided to local authorities, providing them with instructions on how to account on various elements of public service expenditure. For a summary of SERCOP please see the following web link including information on legislative requirements:

<http://www.cipfastats.net/sercop/>

## Adjustments

The national-level statistics used in this release are adjusted by DCLG in the ways outlined below, in order to provide the most accurate estimates possible. However, for transparency, 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. This is based on how much in previous years these figures turned out to be over-estimated by.

Prior to last year, 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 a year ago showed that a weighted average over the previous two years would have given a better adjustment. As such, forecast expenditure figures for 2017-18 have been multiplied by 78.6%.

For the first time, in this release we have also applied an adjustment to financing figures in order to match the expenditure adjustment outlined above. Unlike expenditure, preliminary analysis found it is not appropriate to scale all financing categories by a single proportion. Rather, it is only three financing categories that are 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 takes the disparity between unadjusted and adjusted Total Capital Expenditure, and subtracts 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.

## Double-Counting adjustments

Further adjustments have been made to national-level aggregate outturn figures to remove the double counting which occurs due to transactions between i) GLA and local authorities (£303 million); ii) component parts of the GLA (grants £189 million and loans of £51 million).

Eliminating this double counting on expenditure figures involves netting off GLA's 'expenditure for capital purposes on grants to other local authorities' as well as expenditure on grants and loans to bodies within the GLA group. On the financing side, we net off the sum of what all other local authorities report as expenditure financed by the GLA.

The removal of double counting creates a discrepancy between 'Total Capital Expenditure' and 'Total Resources used to Finance Capital Expenditure' figures. This discrepancy occurs because not all GLA capital grants to local authorities will be used immediately by an authority in-year. Hence in any given year, while GLA records grants to local authorities as capital expenditure, the recipient authority may store some or all of this money as reserves and only use a portion of it to finance their capital expenditure in that year. As our data collection requires authorities to record the financing used to fund their in-year capital expenditure (and does not record transfers to reserves), grants treated as capital expenditure by GLA will not match what authorities report in-year as expenditure financed by the GLA.

In the provisional outturn figures, we have also adjusted expenditure in an analogous way for the other combined authorities who have reported grants out to other local authorities; Greater Manchester Combined Authority, West Midlands Combined Authority and the North East Combined Authority (the total amount of these combined authority transfer suspected to be double-counted is approximately £0.1 billion).

Data collection forms do not fully capture the detail of information required on combined authorities to net off this additional amount on the financing side. Likewise, we cannot adjust for other double counting on either the expenditure or financing side of the 2017-18 forecasts.

In light of these recent changes in combined authority spending behaviour, extensive work is being undertaken to redesign our capital data collection programme in order to capture the information required to eliminate combined authority double-counting on outturn and forecast data in the future.

## Grossing

Only data for authorities that have completed a valid form is used in the computation of national figures for the statistical release. If we do not hold a complete set of capital data for authorities in England, we use the grossing methodology to compute the national figures. This method does not calculate figures for missing or invalid authorities; it only derives an England national figure based on the following properties;

- i. data currently held from validated authorities
- ii. number of missing or invalid authorities and what type of classification group they fit in (e.g. Single Purpose Authorities, Shire Districts, Shire Counties, Unitary Authorities, Metropolitan Districts, London Boroughs etc.)

Finally, the release document, once prepared, is also subject to intensive peer review before being cleared as fit for the purposes of publication.

## Revisions policy

This policy has been developed in accordance with the UK Statistics Authority Code of Practice for Official statistics and the Department for Communities and Local Government Revisions Policy (found at <https://www.gov.uk/government/publications/statistical-notice-dclg-revisions-policy>). There are two types of revisions that the policy covers:

### **Non-Scheduled Revisions**

Where a substantial error has occurred as a result of the compilation, imputation or dissemination process, the statistical release, live tables and other accompanying releases will be updated with a correction notice as soon as is practical.

### **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>

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Information on Official Statistics is available via the UK Statistics Authority website: [www.statistics.gov.uk/hub/browse-by-theme/index.html](http://www.statistics.gov.uk/hub/browse-by-theme/index.html)

Information about statistics at DCLG is available via the Department's website: [www.gov.uk/government/organisations/department-for-communities-and-local-government/about/statistics](http://www.gov.uk/government/organisations/department-for-communities-and-local-government/about/statistics)

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