

CHAPTER 9

Time Series

This section contains a selection of tables covering various aspects of local authority revenue and capital spending, and local authority pay and prices, relative to other price indices over the years. The financial tables have been drawn from a variety of sources designed for different purposes and, as such, include differing definitions of expenditure and income, as described below and in the footnotes.

9.1 Local authority expenditure in the context of public and national expenditure

- 9.1.1. **Table 9.1** sets local authority current and capital expenditure in the context of national spending as presented using the European System of Accounts 1995 (ESA95). It gives local authority “final consumption” i.e. expenditure constituting a direct demand for goods and services, plus imputed capital consumption and VAT, less sales, fees and charges. Grants, subsidies and other transfers are excluded. This is compared with all domestic expenditure at market prices (ie the prices purchasers pay for goods and services). Expenditure on Gross Capital Formation by local authorities is added, to give total local authority spending relative to all domestic expenditure. In the United Kingdom in 1999, local authority expenditure accounted for 7.8% of all domestic expenditure.
- 9.1.2. **Table 9.2** sets UK local authority expenditure in the context of public spending (General Government Expenditure). Local authority expenditure is estimated to have accounted for 25% of UK General Government Expenditure in 1999/00.

9.2 Local authority revenue expenditure

- 9.2.1. **Table 9.3** shows how Council Tax for Standard Spending (1995/96-1997/98) links to revenue expenditure, net revenue expenditure and the demands/precepts on the Collection Fund. It also shows how the Aggregate External Finance (AEF) is comprised. The comparable figures for 1998/99 onwards are in Table 4.6
- 9.2.2. **Table 9.4** shows how the main measures of local authority revenue spending are derived and compares these across 1993/94-1998/99.
- 9.2.3. **Table 9.5** gives details of the financing of revenue expenditure for each year since 1981/82. The measure of expenditure used is revenue expenditure to compare with Total Standard Spending (and the equivalent measure under the domestic rating system). Expenditure met by sales, fees and charges and expenditure under other accounts, such as the housing revenue account, is excluded.

9.3 Local authority capital expenditure since 1970

9.3.1. **Table 9.6a** presents key elements in local authority capital accounts as a long term series between 1970/71 and 1989/90. Varying definitions of capital expenditure are used throughout the tables in this publication. Table 2.1 includes payments on fixed assets and grants and advances only, whereas the figures in **Table 9.6a** additionally include leasing acquisitions. "All expenditure" in **Table 9.6a** includes transfers from the capital account to Special Funds, and monies used to repay debt. **Table 9.6b** presents key figures in local authority capital accounts for 1990/91 to 1998/99, the years of the present capital finance system for which outturn information is available.

Table 9.1: Local authority expenditure in national expenditure: United Kingdom

£ million														
	Domestic expenditure on goods and services at market prices ^(a)	Final consumption expenditure					Gross capital formation				Local Government Share of all domestic expenditure ^(d)			
		Households	Non-profit institutions serving households	General government ^(b)		Total	Gross fixed capital formation ^(c)	Changes in inventories	Acquisitions less disposals of inventories	Total	of which			
				All	of which local government						local government	Current per cent	Capital per cent	All per cent
1960	25,845	16,573	137	4,205	1,366	20,915	4,368	562	-	4,930	564	5.3	2.2	7.5
1961	27,280	17,422	148	4,542	1,506	22,112	4,889	279	-	5,168	660	5.5	2.4	7.9
1962	28,520	18,438	173	4,868	1,662	23,479	5,049	(8)	-	5,041	768	5.8	2.7	8.5
1963	30,409	19,565	261	5,127	1,814	24,953	5,295	161	-	5,456	833	6.0	2.7	8.7
1964	33,593	20,868	288	5,458	1,944	26,614	6,279	700	-	6,979	1,049	5.8	3.1	8.9
1965	35,953	22,151	381	6,156	2,159	28,688	6,804	461	-	7,265	1,118	6.0	3.1	9.1
1966	38,061	23,391	421	6,700	2,419	30,512	7,261	288	-	7,549	1,271	6.4	3.3	9.7
1967	40,658	24,579	453	7,395	2,715	32,427	7,945	286	-	8,231	1,483	6.7	3.6	10.3
1968	43,992	26,451	502	7,859	2,923	34,812	8,728	452	-	9,180	1,618	6.6	3.7	10.3
1969	46,441	28,054	556	8,228	3,146	36,838	9,066	537	-	9,603	1,659	6.8	3.6	10.4
1970	50,904	30,547	661	9,278	3,591	40,486	10,036	382	-	10,418	1,748	7.1	3.4	10.5
1971	56,908	34,250	741	10,560	4,125	45,551	11,243	114	-	11,357	1,853	7.2	3.3	10.5
1972	64,022	38,780	848	12,022	4,811	51,650	12,347	25	-	12,372	1,975	7.5	3.1	10.6
1973	75,882	44,360	1,000	13,766	5,644	59,126	15,227	1,529	-	16,756	2,727	7.4	3.6	11
1974	88,601	51,126	1,182	17,114	6,703	69,422	18,134	1,045	-	19,179	3,224	7.6	3.6	11.2
1975	108,481	62,881	1,487	23,611	9,750	87,979	21,856	(1,354)	-	20,502	3,526	9.0	3.3	12.2
1976	128,954	73,060	1,811	27,666	11,071	102,537	25,516	901	-	26,417	3,792	8.6	2.9	11.5
1977	145,701	83,504	1,996	30,176	11,882	115,676	28,201	1,824	-	30,025	3,236	8.2	2.2	10.4
1978	166,755	96,368	2,225	34,150	13,552	132,743	32,208	1,804	-	34,012	3,225	8.1	1.9	10.1
1979	196,960	114,458	2,538	39,591	15,787	156,587	38,211	2,162	-	40,373	3,476	8.0	1.8	9.8
1980	226,258	132,663	3,162	49,767	19,405	185,592	43,238	(2,572)	-	40,666	3,679	8.6	1.6	10.2
1981	247,631	147,120	3,676	56,272	22,050	207,068	43,331	(2,768)	-	40,563	2,797	8.9	1.1	10
1982	272,578	160,997	4,116	61,259	23,960	226,372	47,394	(1,188)	-	46,206	2,237	8.8	0.8	9.6
1983	301,026	176,881	4,597	66,593	25,757	248,071	51,490	1,465	-	52,955	3,371	8.6	1.1	9.7
1984	324,850	189,244	5,133	70,479	27,258	264,856	58,698	1,296	-	59,994	4,104	8.4	1.3	9.7
1985	352,145	206,600	5,820	74,441	28,602	286,681	64,463	821	-	65,284	4,057	8.1	1.2	9.3
1986	384,935	228,848	6,719	79,992	31,260	315,559	68,718	682	(24)	69,376	4,703	8.1	1.2	9.3
1987	424,473	251,143	7,526	85,784	34,204	344,453	78,924	1,228	(132)	80,020	4,863	8.1	1.1	9.2
1988	484,985	283,425	8,763	92,339	37,112	384,527	96,076	4,333	49,100,458	3,732	7.7	0.8	8.4	
1989	534,085	310,493	9,986	99,887	39,791	420,366	111,033	2,677	9,113,719	5,589	7.5	1.0	8.5	

continued overleaf

Table 9.1: Local authority expenditure in national expenditure: United Kingdom (*continued*)

	£ million												
	Domestic expenditure on goods and services at market prices ^(a)	Final consumption expenditure				Gross capital formation				Local Government Share of all domestic expenditure ^(d)			
		House-holds	Non-profit institutions serving house-holds	General government ^(b)		Total	Gross fixed capital formation ^(e)	Changes in inventories	Acquisitions less disposals of inventories	Total	Local Government Share of all domestic expenditure ^(d)		
				All	of which local government						of which local government	Current per cent	Capital per cent
1990	570,914	336,492	11,401	110,620	44,112	458,513	114,314	(1,800)	(113,112,401)	6,984	7.7	1.2	8.9
1991	590,288	357,785	11,096	121,740	48,569	490,621	104,680	(4,927)	(86,99,667)	5,884	8.2	1.0	9.2
1992	615,541	377,147	10,806	129,211	50,966	517,164	100,278	(1,937)	36,98,377	6,205	8.3	1.0	9.3
1993	646,052	399,108	13,981	131,413	49,988	544,502	101,230	329	(9101,550)	6,115	7.7	0.9	8.7
1994	682,157	419,262	15,287	136,374	51,851	570,923	107,390	3,708	136,111,234	6,812	7.6	1.0	8.6
1995	716,789	438,453	16,481	141,075	54,214	596,009	116,360	4,512	(92120,780)	7,124	7.6	1.0	8.6
1996	760,247	467,841	18,885	146,760	56,372	632,986	125,675	1,771	(185127,261)	5,913	7.4	0.8	8.2
1997	804,898	498,307	19,602	148,409	56,928	666,318	134,153	4,388	39138,580	5,433	7.1	0.7	7.7
1998	859,609	530,851	20,972	154,767	58,969	706,590	148,071	4,461	487153,019	6,237	6.9	0.7	7.6
1999	906,799	564,369	22,537	163,121	64,314	750,027	158,372	(1,946)	346156,772	6,115	7.1	0.7	7.8

Source: United Kingdom National Accounts, ONS

(a) "Market prices" includes the effect of subsidies and taxes on expenditure. Interest payments and net lending are excluded.

(b) General government final consumption:

- (i) excludes grants, subsidies and other transfers to other sectors;
- (ii) includes imputed sums for capital consumption and VAT;
- (iii) includes leasing payments.

(c) (i) includes leasing payments;

(ii) excludes both the direct expenditure of, and capital grants to, Passenger Transport Executives which are classified as Public Corporations in national accounts;

(iii) includes certain expenditure on behalf of local authorities by the Welsh and Scottish Development Agencies on land reclamation.

(d) Domestic expenditure on goods and services available for domestic consumption.

(e) In the reorganisation of local government in England and Wales in April 1974, certain services (water, sewerage and health) were transferred to regional water and regional health authorities.

(f) From 1974, expenditure in Northern Ireland on education, police and fire services is classified as Central Government expenditure.

Table 9.2: Local authority expenditure in General Government Expenditure: United Kingdom

	1990/91	1991/92	1992/93	1993/94	1994/95	1995/96	1996/97	1997/98	1998/99	1999/00	£ million
	Outturn	Outturn	Outturn	Outturn	Outturn	Outturn	Outturn	Outturn	Outturn	Prov Outturn	
General Government Expenditure	218,196	236,238	260,611	276,523	288,287	304,887	309,054	318,585	328,068	339,167	
Local Authority Expenditure ^(a)	57,545	64,196	69,020	67,726	73,280	75,740	76,121	78,073	80,544	84,477	
Central Government Expenditure	160,651	172,042	191,591	208,797	215,007	229,147	232,933	240,512	247,524	254,691	
Local authority share of GGE (%) ^(b)	26	27	26	24	25	25	25	25	25	25	

Source: Office for National Statistics

(a) Local Authority contribution to GGE *equals* Local authority final consumption (as in Table 9.1)
plus Subsidies
plus Current grants to the personal sector
plus Debt interest (other than to Central Government)
plus Gross domestic fixed capital formation (as in Table 9.1)
plus Capital transfers
plus Lending to the private sector
plus Net acquisition of UK company securities

Table 9.3: LA Finance Settlement and Actual: 1995/96 to 1997/98^(a)

	1995/96 Settlement	1995/96 Outturn	1996/97 Settlement	1996/97 Outturn	1997/98 Settlement	1997/98 Outturn	£ million
TSS	43,507	44,843	44,927	46,534	45,739	-	
less Restructuring cost (met by SCA's)	50	-	100	-	150	-	
less Specified Bodies	-	-	-	-	23	-	
less Police Grant (Additional Rule 1)	-	-	6	-	95	-	
TSS/Revenue Exp to compare with TSS^(b)	43,457	44,843	44,826	46,534	45,469	47,256	
less Specific grants inside AEF	1,023	1,094	1,084	1,196	1,428	1,500	
less Community Care special transitional grant ⁶⁴⁸	-	648	418	418	325	325	
less Other special grants	-	-	3	3	-	-	
SSA/Net Revenue Exp to compare with SSA^{(b)(d)}	41,786	43,101	43,322	44,916	43,716	45,430	
plus Use of reserves	-	(176)	-	116	-	54	
plus Other adjustments	-	(3)	-	-20	-	-1	
Budget Requirement	41,786	42,921	43,322	44,781	43,716	45,483	
less Revenue Support Grant to LAs	18,296	18,296	18,001	18,002	18,650	18,650	
less Non-domestic rates	11,354	11,354	12,736	12,736	12,027	12,027	
less Special Grants	-	-	-	-	-	-	
less Police grant allocated under principal formula	3,037	3,037	3,158	3,158	3,148	3,148	
less City Offset	7	7	7	7	7	7	
plus CC Collection Fund deficit b/f	-	(92)	-	(87)	-	-81	
plus CT Collection Fund deficit b/f	-	(99)	-	(106)	-	-114	
Income from Council Tax for Standard Spending	9,093	-	9,420	-	9,886	-	
less SSA Reduction Grant	261	261	220	220	123	123	
less Police grant allocated under principal formula	-	-	-	-	95	95	
Gross Council Tax Income	8,832	9,777	9,194	10,461	9,668	11,241	
CTSS (Band D)/average council tax (Band D) £^(e)	552	609	569	646	591	688	
Average Council Tax after rebates (£)^(f)	-	496	-	529	-	564	
Spending per adult £^(c)	1,157	1,214	1,189	1,234	1,206	1,253	
AEF^(g)	34,643	34,715	35,652	35,771	35,842	36,240	
Comprising							
NNDR ^(h)	11,354	11,354	12,736	12,736	12,027	12,027	
RSG to local authorities	18,296	18,296	18,001	18,002	18,650	18,650	
RSG to specified bodies	18	18	23	23	25	25	
Special grants	648	648	418	418	325	325	
Specific grants	4,060	4,131	4,245	4,363	4,670	5,068	
SSA Reduction Grant ⁽ⁱ⁾	261	261	220	220	123	123	
City Offset	7	7	7	7	7	7	
Reorganisation: Transitional Reduction Grant	-	-	2	2	15	15	

(a) Accurate comparisons cannot be made between years due to changes in function.

(b) Includes parish precepts of £122 million in 1995/96, £133 million in 1996/97 and £144 million in 1997/98

(c) TSS or Revenue Expenditure to compare with TSS divided by number of adults aged 18 and above.

(d) SSA plus Police Grant allocated under Principal Formula.

(e) Settlement figures are based on income from CTSS whilst actual figures are based on gross Council Tax income.

(f) Net of Council Tax Transitional Reduction Scheme Grant & Council Tax Benefit grant.

(g) For all years, figures are on an accruals basis and exclude transitional relief. Items in AEF envelope but outside AEF are excluded.

(h) NNDR multiplier = 43.2.p in 1995/96, 44.9p in 1996/97 and 45.8p in 1997/98

(i) Grant introduced to provide transitional protection to taxpayers in areas where SSAs were reduced due to the incorporation of 1991 census data in 1994/95 and changes to SSA methodology in 1996/97 and 1997/98. It was also paid to compensate those police authorities whose total entitlements to RSG and police grant were reduced by changes in methodology in 1995/96, 1996/97 and 1997/98.

Table 9.4: General Fund Revenue Accounts: 1993/94 to 1998/99

	£ million					
	1993/94	1994/95	1995/96	1996/97	1997/98	1998/99
	Outturn	Outturn	Outturn	Outturn	Outturn	Outturn
Education	18,775	18,507	18,438	18,691	18,908	19,946
Personal Social Services	5,657	6,616	7,324	7,943	8,454	9,059
Police	5,493	5,766	5,928	6,261	6,498	6,693
Fire	1,165	1,195	1,230	1,281	1,338	1,402
Highway Maintenance	1,648	1,690	1,683	1,679	1,628	1,621
EPC Services	11,718	12,754	13,550	14,147	14,297	14,751
Comprising						
Civil Defence & other Home Office	506	527	540	544	556	558
Magistrates Courts	283	300	301	303	308	309
Parking and public transport	556	705	649	626	659	695
Housing Benefit and Council Tax Admin	4,179	4,790	5,315	5,625	5,531	5,520
Non HRA Housing	313	348	345	363	367	400
Libraries and Art galleries	704	723	732	739	745	881
Sports and recreation centres	530	531	538	539	537	562
Local Environmental Services	3,159	3,228	3,271	3,372	3,474	3,675
Other ^(a)	1,487	1,602	1,859	2,036	2,121	2,150
Net Current Expenditure ^(b)	44,456	46,528	48,154	50,002	51,123	53,471
Capital charges	2,381	2,237	2,009	1,936	1,970	1,968
CERA ^(c)	521	734	901	757	712	717
Interest receipts	(778)	(772)	(929)	(898)	(1,053)	(1,143)
Other non-current expenditure ^(d)	3,323	3,494	3,578	3,777	3,897	3,992
Gross Revenue Expenditure ^(e)	49,903	52,221	53,713	55,574	56,650	59,005
Specific Grants outside AEF	(8,363)	(8,579)	(8,813)	(8,991)	(9,395)	(8,816)
Other income ^(f)	-(35)	(39)	(58)	(51)	-	-
Revenue expenditure	41,506	43,602	44,843	46,532	47,256	50,189
Specific Grants inside AEF	(4,652)	(4,920)	(1,742)	(1,618)	(1,825)	2,334
Net Revenue Expenditure	36,854	38,682	43,101	44,914	45,431	47,855
Other Adjustments	12	(33)	(3)	(18)	(1)	(67)
Use of reserves	642	134	-176	-116	54	243
Budget requirement	37,508	38,784	42,921	44,781	45,483	48,030
SSA Reduction Grant	-	(280)	(261)	(219)	(123)	(102)
Police Grant	-	-	(3,036)	(3,164)	(3,243)	(3,375)
Revenue Support Grant	(17,033)	(18,479)	(18,296)	(18,002)	(18,649)	(19,480)
Non-Domestic Rates	(11,559)	(10,685)	(11,354)	(12,736)	(12,027)	(12,531)
Other Items	(4)	(101)	(197)	(199)	(201)	(211)
Demands/Precepts on Collection Fund	8,912	9,239	9,777	10,461	11,241	12,332

(a) Includes parish precepts and other income from licence fees etc (1997/98 onwards)

(b) Net current expenditure including parish precepts.

(c) Capital Expenditure charged to the Revenue Account.

(d) Includes:

(i) Gross expenditure on council tax benefit.

(ii) Expenditure on council tax reduction scheme.

(iii) Discretionary (non-domestic) rate relief.

(iv) Flood defence payments to the National Rivers Authority.

(v) Payments in respect of grant maintained schools.

(vi) Bad debt provision.

(e) This measure of expenditure is referred to as "Gross Revenue Expenditure" on local authority returns, but is actually net of expenditure met by sales, fees, charges and interest receipts, and excludes most expenditure on the housing revenue account and on trading services.

(f) From licence fees etc (1993/94 to 1996/97)

Table 9.5: Funding of revenue expenditure since 1981/82

	£billion							
	Revenue Expenditure (a)		Government grants (b)	Non-domestic rates (c)		Domestic Rates/Community Charges/Council taxes (d)		
	2000/01 prices (e)	cash	cash		cash		cash	
	£m	£m	£m	%	£m	%	£m	%
Domestic rating system								
1981/82	45,092	20,106	10,930	54	5,013	25	4,338	22
1982/83	46,043	21,952	11,233	51	5,685	26	5,020	23
1983/84	46,631	23,263	11,520	50	6,042	26	5,446	23
1984/85	45,933	24,119	11,938	49	6,361	26	5,895	24
1985/86	43,930	24,284	11,715	48	6,740	28	6,388	26
1986/87	46,717	26,630	11,950	45	7,566	28	7,364	28
1987/88	48,267	28,980	12,723	44	8,088	28	8,090	28
1988/89	48,729	31,240	13,201	42	8,819	28	8,957	29
1989/90	48,447	33,282	13,481	41	9,595	29	9,713	29
Community charge system								
1990/91	48,396	35,851	12,927	36	10,429	29	12,251	34
1991/92	50,173	39,472	18,620	47	12,408	32	8,533	22
1992/93	51,701	42,020	20,968	50	12,306	29	9,521	23
Council Tax system								
1993/94	49,748	41,506	21,685	52	11,584	28	8,912	21
1994/95	51,524	43,602	23,679	54	10,692	25	9,239	21
1995/96	51,484	44,827	23,335	52	11,361	25	9,777	22
1996/97	51,774	46,532	23,003	49	12,743	27	10,461	22
1997/98	51,155	47,256	23,840	50	12,034	25	11,241	24
1998/99	52,601	50,189	25,291	49	12,531	25	12,332	24
1999/00 (f)	54,977	53,767	25,862	48	13,619	25	13,278	25
2000/01 (f)	56,888	56,888	26,600	47	15,407	27	14,200	25

(a) 1981/82 to 1989/90: net expenditure financed from relevant grants rates and balance. 1990/91 onwards: 'Revenue expenditure to compare with TSS' i.e. expenditure financed from revenue support grant, specific grants within AEF, special grants, non domestic rates, community charges/council taxes and balances. Also includes spending met by community charge grant (1991/92) and additional grant for teachers pay (1992/93), SSA reduction grant (1994/95 onwards) police grant (1995/96 onwards), Central Support Reduction Grant (1999/00 to 2000/01) and Greater London Authority General Grant 2000/01. This column is not the total of the others. The difference is due to funding by balances and other adjustments.

(b) 1981/82 to 1989/90: Aggregate exchequer grant 1990/91 onwards: revenue support grants, specific and special grants within AEF, community charge grant (1991/92), teachers' pay award additional grant (1992/93), SSA reduction grant (1994/95 to 1999/00), police grant (1995/96) and Central Support Reduction Grant (1999/00 to 2000/01) and Greater London Authority Grant (2000/01).

(c) 1981/82 to 1989/90: net of rate relief. 1990/91 onwards: distributable amount from non-domestic rate pool. 1993/94 onwards: includes City Offset.

(d) 1981/82 to 1989/90: gross of domestic rate rebates. 1990/91 to 1992/93: gross of community charge benefit and community charge transitional relief/community charge reduction scheme grant. 1993/93 onwards: gross of council tax benefit and council tax transitional reduction scheme.

(e) Revenue expenditure at 1999/00 prices has been calculated using the GDP deflator. Major function changes include:

- (i) Responsibilities for municipal bus services transferred to public transport companies in 1986;
- (ii) Funding of Polytechnic and higher education colleges transferred to the Polytechnics and Colleges Funding Council on 1 April 1989;
- (iii) Increasing responsibilities as a result of care in the community since 1 April 1993;
- (iv) Funding of colleges of further education and sixth form colleges transferred to the Further Education Funding Council on 1 April 1993.

(f) Budget Estimates.

Table 9.6a: Capital expenditure and income: 1970/71 to 1989/90

Financial year	Expenditure			Income				Gross end of year
	Expenditure on land works, etc.	Capital assigned to repayment of debt	All expenditure	Loans	Government grants	Miscellaneous	All income	
1970/71	1792	150	1942	1516	106	349	1970	13384
1971/72	1938	170	2109	1605	116	421	2143	14450
1972/73	2418	213	2631	2030	122	531	2682	16105
1973/74	3286	225	3511	2781	143	619	3544	18300
1974/75 (a)	3712	127	3839	3209	128	498	3835	18884
1975/76	3917	198	4115	3285	177	647	4109	21930
1976/77	3783	312	4095	3097	249	803	4149	24534
1977/78	3487	352	3839	2677	255	981	3913	26282
1978/79	3621	390	4011	2627	351	1139	4117	27103
1979/80	4249	331	4580	2992	385	1367	4745	30187
1980/81	4476	413	4889	2900	492	1864	5256	32076
1981/82	4061	563	4623	2527	470	2177	5174	34069
1982/83	5090	634	5724	3358	416	3100	6874	36231
1983/84	5890	562	6452	3538	379	3294	7211	38698
1984/85	6352	515	6867	3381	327	3283	6991	40554
1985/86	5748	348	6096	3008	360	3239	6607	40138
1986/87	5899	328	6227	2814	388	3878	7081	43033
1987/88	6091	486	6577	2953	297	4286	7536	44904
1988/89	7166	658	7824	2985	270	6122	9376	47295
1989/90	9590	474	10064	2919	440	6110	9469	48695

(a) Reorganisation of local government in April 1974 transferred responsibility for various services to regional health authorities and regional water authorities.

Table 9.6b: Capital expenditure and income 1990/91 to 1998/99 (a)

	Expenditure		Income				Capital			Provision For Credit Liabilities (e)
	Gross Expenditure (b)	Credit Approvals Used (c)	Government Grants (c)	Capital Receipts (b)	Other Income	Total Income	Receipts Set Aside (d)	Credit Ceiling (e)		
At 1 April 1990	-	-	-	-	-	-	4,241	42,167	4,241	
1990/91	6,869	2,786	907	3,165	542	7,400	2,022	41,125	5,677	
1991/92	6,572	3,140	1,041	2,251	674	7,106	1,353	41,234	6,502	
1992/93	6,567	3,229	1,210	2,110	619	7,168	908	37,051	6,282	
1993/94	7,124	2,948	1,279	3,310	651	8,188	356	37,941	6,041	
1994/95	6,950	2,722	1,176	2,458	724	7,080	1,409	37,673	6,921	
1995/96	6,910	2,264	1,484	1,966	1,278	6,992	1,160	37,103	7,677	
1996/97	6,420	2,120	1,388	2,183	1,132	6,823	1,039	37,261	8,520	
1997/98	6,298	2,099	1,262	2,349	1,129	6,839	1,186	36,711	8,594	
1998/99	6,630	2,334	1,160	2,662	1,413	7,569	1,130	36,791	7,274	

(a) These figures have been chosen to maintain consistency with those in Table 9.6a as far as possible whilst using concepts relevant to the present system.

(b) See Table 6.1.

(c) See Table 6.5.

(d) Amounts set aside during the year, excluding Social Housing Grant and European Regional Development Fund (ERDF) grants, i.e. gross receipts (as in Table 6.1) less usable part of receipts received in-year (as in Table 6.5).

(e) At end of year.