

SCOTTISH OFFICE

LOCAL GOVERNMENT FINANCE (SCOTLAND)

The Revenue Support Grant (Scotland) Order 1990

Report by the Secretary of State under
paragraph 2(3) of Schedule 4 to the
Abolition of Domestic Rates Etc (Scotland)
Act 1987, as amended

*Ordered by The House of Commons to be printed
January 1990*

EDINBURGH

HMSO

ISBN 0 10 211690 3

Revenue Support Grants for Scotland for 1990–91

Introduction 1.1 Revenue support grants (“RSGs”) are made to local authorities in Scotland for the financial year 1990–91 in accordance with section 23(2) of and Schedule 4 to the Abolition of Domestic Rates Etc (Scotland) Act 1987 (“the 1987 Act”), as amended by paragraphs 28 and 29 of Schedule 6 to the Local Government and Housing Act 1989.

1.2 In accordance with paragraphs 1(1) and (2) of Schedule 4 to the 1987 Act, as so amended, the Secretary of State has made the Revenue Support Grant (Scotland) Order 1990 (“the 1990 Order”) , specifying the local authorities to whom an RSG is payable for the financial year 1990–91 and determining the amount of the RSG payable to each such authority for that year. Before making the 1990 Order, the Secretary of State has consulted the Convention of Scottish Local Authorities and obtained the consent of the Treasury to the making of the Order.

1.3 The 1990 Order, together with this Report of the considerations which led to its provisions, are laid before the House of Commons in accordance with paragraph 2(3) of Schedule 4 to the 1987 Act, as so amended. That paragraph provides that the Order shall have no effect until it is approved by a Resolution of that House.

General 2.1 The Secretary of State has determined £2,479.3 million as being the amount available out of monies provided by Parliament for payment of RSGs to local authorities for 1990–91. How this amount has been arrived at is explained in paragraphs 3.1 to 3.6 below.

2.2 This amount includes the sum of £1 million as a result of the transfer to regional and islands councils of the balance of the costs of maintaining children in two residential schools not included in the transfer in 1986. This amount is apportioned among regional councils as shown in column 8 of Appendix D to this Report. The basis of this apportionment is explained in paragraphs 4.1 and 4.2 below.

2.3 The amount available for payment of RSGs also includes the sum of £30 million which is intended to replace at a reduced level for 1990–91 the self financing safety netting arrangements which were made in 1989–90. This amount is apportioned among local authorities as shown in column 7 of Appendix D to this Report. The basis of this apportionment is explained in paragraphs 5.1 to 5.3 below.

2.4 From the remainder of the grant of £2,448.3 million, there is apportioned an amount totalling £882.305 million among all local authorities taking into account their relative grant aided expenditure (“GAE”). This amount is intended to equalise differences between the GAE of different local authorities according to the class of local authorities to which they belong. The purpose of this equalisation is to ensure that, so far as possible, local authorities of the same class should be able to determine the same personal community charge for 1990–91, provided that their planned expenditure is the same as the Secretary of State’s estimate of their GAE. The amount so apportioned among local authorities is shown in column 4 of Appendix D to this Report. The basis of this apportionment is explained in paragraphs 6.1 to 6.7 below.

2.5 The remainder of the grant amounting to £1,565.994 million is apportioned among all local authorities on a *per capita* basis in proportion to the number of

personal community charge payers who are estimated by the Secretary of State to be resident in their area. The amount so apportioned to each local authority is shown in column 5 of Appendix D to this Report. The basis of this apportionment is explained in paragraphs 8.1 to 8.4 below.

2.6 The aggregate of the sums apportioned to each local authority in columns 4 and 5 of Appendix D to this Report, rounded to the nearest £1,000, is shown in column 6 of that Appendix.

2.7 The result of all this is that an RSG for 1990–91 is payable to every local authority in Scotland and that the total amount of the grant payable to each local authority, consisting of the aggregate of the sums set out in columns 6, 7 and 8 of Appendix D to this Report, is shown in column 9 of that Appendix. These are the amounts which are determined in the Schedule to the 1990 Order.

**Amount available for RSGs
for 1990–91**

3.1 As mentioned in paragraph 2.1 above, the Secretary of State has determined £2,479.3 million as the amount available out of monies provided by Parliament for the payment of RSGs to local authorities for 1990–91. The following paragraphs explain how this figure has been arrived at.

3.2 The broad economic background to what is proposed for 1990–91 was set out in the Chancellor of the Exchequer's autumn statement on 15 November 1989 reporting the outcome of the Government's review of expenditure plans for 1990–91. The details of the Government's plans for public expenditure for the period 1990–91 to 1992–93 will be published in a White Paper.

3.3 Against this background, the Secretary of State has estimated total current expenditure of local authorities for 1990–91 at £4,899 million. This figure consists of the aggregate of

- (a) grant-aided expenditure of £4,293 million which is allocated among local authority services as shown in Appendix B to this Report. In contrast to previous years, expenditure on central administration has been allocated to individual services; and
- (b) £606 million in respect of loan and leasing charges and capital expenditure financed from current revenue. This figure has been arrived at as described in paragraph 7.4 below.

3.4 The Secretary of State has estimated that £2,769 million will be available out of monies provided by Parliament for payment of grants (other than housing subsidies) to local authorities in respect of their total current expenditure for 1990–91.

3.5 Out of this amount of £2,769 million, the Secretary of State estimated that the sum of £289.7 million will be payable to local authorities as specific grants in respect of their expenditure on certain services. Provision is made for such grants only where the Secretary of State decides there are special factors which make it inappropriate to rely on general assistance through RSG. Details of the specific grants estimated for 1990–91 are given in Appendix A to this Report.

3.6 The remainder of £2,479.3 million constitutes the amount available for the payment of RSGs to local authorities for 1990–91.

**Grant in respect of children
in care**

4.1 As mentioned in paragraph 2.2 above, £1 million was included in the amount available for payment of RSGs as a result of the transfer to regional and islands councils of the balance of the costs of maintaining children in two residential schools not included in the earlier transfer in 1986.

4.2 This £1 million has been apportioned among regional councils in proportion to the number of children resident in each region who were accommodated in these schools during the period from 1985–89. The amounts so apportioned are shown in column 8 of Appendix D to this Report.

Grant to continue safety netting for 1990-91

5.1 In determining the RSG payable to local authorities for 1989-90, the Secretary of State provided an extra amount of grant to help community charge payers in local authority areas where he estimated that the amount of the personal community charge for 1989-90 would otherwise exceed £275 and the share of RSG for those areas would otherwise be less than their initial share of rate support grant for 1988-89. This extra amount of grant for those local authority areas came from areas whose initial share of revenue support grant exceeded their share of rate support grant in 1988-89.

5.2 For 1990-91, The Secretary of State proposes to continue to supplement the grant of those local authorities which received extra grant in 1989-90. However, he proposes to cover the cost of this by providing an additional amount of £30 million as part of the amount available for the payment of RSGs for 1990-91 rather than, as last year, deducting it from the RSG which would otherwise have been payable to the other local authorities.

5.3 The Secretary of State proposes that this sum of £30 million should be allocated to each local authority which benefited from the extra grant in 1989-90 to the extent of 54.5 per cent of the sum by which they benefited in 1989-90 (as redetermined by the Revenue Support Grant Order 1989). The amounts so apportioned are shown in column 7 of Appendix D to this Report.

Grant to equalise Grant Aided Expenditure

6.1 As mentioned in paragraph 2.4 above, the Secretary of State has apportioned £882.305 million among all local authorities in order to equalise differences between the GAE of different local authorities according to the class of local authorities to which they belong. The amount so apportioned among local authorities is shown in column 4 of Appendix D to this Report. The following paragraphs explain how the Secretary of State has arrived at these apportionments.

6.2 The first step is for the Secretary of State to calculate each local authority's GAE for 1990-91. This is shown in column 1 of Appendix D to this Report. This calculation is done by apportioning the Secretary of State's estimate of the aggregate GAE of all local authorities for that year, which is set out in Appendix B to this Report, among each local authority according to their relative GAE. Paragraphs 7.1 to 7.7 below describe how each local authority's GAE has been assessed.

6.3 The second step is to divide the amount of each local authority's GAE by the number of personal community charge payers who are estimated by the Secretary of State to be resident in that authority's area so as to arrive at the amount of GAE per payer. For this purpose, the number of personal community charge payers has been estimated

- (a) by taking the number of such payers supplied by the community charge registration officers for each local authority area as at 5 September 1989. This excludes persons who are fully exempt from the personal community charge;
- (b) by making reductions to the extent to which persons who are partially exempt from the personal community charge will add to the amount of that charge; and
- (c) by making additions to the extent to which payments of the collective community charge will reduce the amount of the personal community charge.

No account is taken of the number of standard community charge payers in each local authority's area. The number of the personal community charge payers for each local authority area is shown in column 2 of Appendix D to this Report and the amount of each local authority's GAE per payer is shown in column 3 of that Appendix.

6.4 The third step is to calculate the amount of RSG required to be given to each local authority so as to equalise differences in GAE relative to the class of local authority to which it belongs. This is the amount shown in column 4 of Appendix D to the Report. The following paragraphs describe how this amount has been arrived at in the case of local authorities of different classes.

6.5 In the case of regional councils, the amount shown in column 4 of Appendix D has been arrived at by

- (a) ascertaining the regional council with the lowest figure of GAE per personal community charge payer;
- (b) ascertaining for each other regional council the amount by which its GAE per personal community charge payer exceeds that figure; and
- (c) multiplying the amount of that difference for any such regional council by the number of personal community charge payers of the area of that council.

6.6 In the case of district councils, there is a similar procedure as described in the above paragraph. A small sum of grant is then transferred from those district councils to the relevant regional council in those areas referred to in paragraph 7.6(d) below where regional councils carry out services usually provided by district councils.

6.7 For islands councils, the amount is arrived at by

- (a) ascertaining for that council the amount by which their GAE per personal community charge payer exceeds the sum of the lowest of the GAE per personal community charge payer for regional councils and district councils; and
- (b) multiplying the amount of that difference for the islands council by the number of personal community charge payers for the area of that council and the product is the figure shown for that islands council in column 4 of Appendix D to this Report.

Assessment of Grant Aided Expenditure

7.1 The following paragraphs explain how the Secretary of State has estimated the GAE for grant distribution purposes for each local authority for 1990–91. The results are shown in column 1 of Appendix D to this Report.

7.2 The first step is to apportion among local authorities the amount of £4,293 million which is shown in Appendix B to this Report as being the estimated GAE of all local authorities for 1990–91 in providing certain services. This amount is apportioned among all local authorities except for £51.898 million in respect of the urban programme. This amount is apportioned to each local authority using the client group method. This method has been developed over a number of years by the Scottish Office in discussion with the Convention of Local Authorities and service specialists in individual local authorities. Appendix C to this Report provides more information about the client group method. Local authorities have been advised of the details of the amount so apportioned to each local authority for 1990–91. A copy of the relevant booklet sent to local authorities entitled “Grant-Aided Expenditure 1990–91” has been placed in the Library of the House of Commons.

7.3 The second step is to add to the amount so apportioned to each local authority an amount in respect of its loan and leasing charges and capital expenditure from current revenue for 1990–91.

7.4 As mentioned in paragraph 3.3(b) above, an amount of £606 million has been estimated for 1990–91 in respect of loan and leasing charges and capital expenditure financed from current revenue. This amount has been estimated on the following basis:

- (a) loan charges for 1990–91 have been estimated on the basis of estimates of capital debt outstanding, new borrowing for approved capital expenditure and redemptions of outstanding debt, all made on an individual local authority basis. The estimate of loan charges takes account of the extent to which outstanding debt on housing improvement grants has been reduced by capitalisation in 1989–90. An average all Scotland rate of interest and an allowance for loans fund expenses are then applied;
- (b) estimates of capital expenditure met from current revenue based on the use that each local authority has made of it in recent years, have been added to loan charges.

7.5 The third step is to make certain adjustments to the aggregated estimate of GAE for each local authority. These adjustments are described in paragraphs 7.6 and 7.7 below. However, at the suggestion of local authorities, no account is taken of interest receipts on revenue balances.

7.6 The adjustments which are made to the aggregated amount are to take account of the following matters:

- (a) the small part of the cost of housing benefits not met by central government subsidy;
- (b) the likely income of local authorities from specific grant;
- (c) expenditure on the urban programme not met by the specific grant payment;
- (d) the amount of expenditure to be incurred by the regional councils in Borders, Dumfries and Galloway and Highland on services undertaken elsewhere by district councils;
- (e) the additional needs arising from the special circumstances of Shetland and Western Isles Islands Councils.

7.7 Furthermore, an estimate of the non domestic rate income of each local authority has been deducted from its overall GAE to give the part of the GAE which falls to be met from RSG and the community charges. These estimates are based on the information from rating authorities and on the rate poundages prescribed in the Non Domestic Rates (Scotland) Regulations 1989.

Grant *per capita*

8.1 As mentioned in paragraph 2.5 above, the remainder of the RSG amounting to £1,565.994 million is apportioned among all local authorities on a *per capita* basis in proportion to the number of personal community charge payers who are estimated by the Secretary of State to be registered in their area. The sum so apportioned to each local authority is shown in column 5 of Appendix D to this Report. The apportionment has been calculated in the following way.

8.2 Firstly, the Secretary of State has divided the remainder of the grant, namely £1,565.994 million, by his estimate of the number of personal community charge payers of Scotland so as to arrive at a *per capita* amount. The Secretary of State's estimate of the number of personal community charge payers is the total of the figures shown in column 1 of Appendix D to this Report, namely 3,840,039. This produces a *per capita* amount of £407.8067.

8.3 Secondly, the Secretary of State has apportioned to each islands council a sum equal to the product of

- (a) the *per capita* amount of £407.8067 and
- (b) his estimate of the number of personal community charge payers for their area, as shown in column 2 of Appendix D to this Report,

in order to arrive at the sum shown in column 5 of that Appendix.

8.4 Thirdly, the Secretary of State has determined that the part of the *per capita* amount appropriate to each regional council is £398.0282 and for each district council it is £9.7785. The Secretary of State has then apportioned to each regional and district council, the sum equal to the product of

- (a) the appropriate part of the *per cepita* amount and
- (b) his estimate of the number of personal community charge payers for their area, as shown in column 2 of Appendix D to this Report,

in order to arrive at the sum shown in column 5 of that Appendix.

Appendix A

Grants 1990-91

	£m
Specific Grants	289.7
Revenue Support Grants	2,479.3

Breakdown of Specific Grants 1990-91

	£m
Police	225.0
Urban Programme	44.4
Civil Defence	3.5
Sheltered Employment	2.5
Hostels for Adult Offenders	0.5
In-service Training of Teachers	2.2
Gaelic	1.2
Housing Benefit Administration	10.4
	<u>289.7</u>

Appendix B

Current Expenditure 1990–91

The following table shows the breakdown of current expenditure for 1990–91 as proposed by the Secretary of State.

	£m
Education, Libraries and Museums	2,265.067
Health and Personal Social Services	532.710
Law, Order and Protective Services	553.290
Roads and Transport	376.947
Environmental Services	517.905
Miscellaneous	10.456
Other Services	36.625
Total Grant Aided Expenditure	<u>4,293.000</u>
Loan Charges (including Capital Expenditure met from Revenue)	606.000
Total Current Expenditure	<u>4,899.000</u>

Appendix C

Assessment of relative Grant Aided Expenditure: the client group approach

1. The total relative GAE for a local authority is the sum of the separate assessments for individual services. The total estimates of GAE for each authority are used by the Scottish Office as the basis for the distribution of the Revenue Support Grant.
2. The Client Group Approach takes into account variations in the demands for services and the costs of providing them to a similar standard and with a similar degree of efficiency. Those demand and cost factors which are outside the control of local authorities, which offer plausible explanations and which can be shown to be associated with inter-authority expenditure variation are then utilised in the formulae for calculating relative GAE.
3. The Client Group method of calculating relative GAEs consists of an allowance for a primary indicator and, where found to be justified, allowance for one or more secondary indicators. The primary indicator is considered to be the most significant single determinant of expenditure on a service (for example, the number of school pupils in relation to expenditure on school teaching staff).
4. Secondary indicators are factors which could plausibly affect either the demand for services or the unit cost of meeting that demand. They are selected after thorough discussions with local authorities and other service specialists. If the secondary indicator is highly correlated with inter-authority variations in expenditure and is agreed to be a plausible and consistent explanation of demand or cost variation in expenditure an allowance is made. The size of the allowance is derived mathematically from the relationship between past expenditure and the secondary indicator and results in some redistribution of relative GAE. For instance, grant aided expenditure for primary school teaching staff has been adjusted by a secondary indicator which takes account of the higher ratio of staff to pupils in rural areas.

Appendix D

	(1) Grant Aided Expenditure 1990-91	(2) Personal Community Charge Payers 1989	(3) Grant Aided Expenditure 1990-91 per Community Charge Payer	(4) Grant to equalise Grant Aided Expenditure	(5) Grant allocated in proportion to Community Charge Payers	(6) GAE Element of Revenue Support Grant 1990-91	(7) Safety Netting Element of Grant	(8) Children in Care Element of Grant	(9) Revenue Support Grant 1990-91
	£		£	£	£	£	£	£	
<i>Regional Councils</i>									
Borders	72,297,000	77,499	932.88	26,532,755	30,846,748	57,380,000	0	0	57,380,000
Central	144,528,000	203,185	711.31	23,230,745	80,873,360	104,104,000	0	35,000	104,139,000
Dumfries & Galloway	96,819,000	111,090	871.53	31,173,322	44,217,112	75,390,000	0	0	75,390,000
Fife	181,780,000	265,786	683.93	23,111,239	105,790,323	128,902,000	0	69,000	128,971,000
Grampian	292,957,000	371,269	789.07	71,316,825	147,775,691	219,093,000	0	55,000	219,148,000
Highland	152,048,000	147,338	1,031.96	65,163,014	58,644,838	123,808,000	0	14,000	123,822,000
Lothian	350,904,000	587,799	596.98	0	233,960,658	233,961,000	0	149,000	234,110,000
Strathclyde	1,368,986,000	1,734,051	789.47	333,793,196	690,201,278	1,023,994,000	17,101,000	523,000	1,041,618,000
Tayside	232,410,000	289,406	803.06	59,640,348	115,191,908	174,832,000	0	155,000	174,987,000
<i>District Councils</i>									
Berwickshire	1,924,000	14,230	135.21	766,034	139,150	905,000	0	0	905,000
Ettrick & Lauderdale	3,138,000	25,171	124.67	1,088,503	246,131	1,335,000	0	0	1,335,000
Roxburgh	3,861,000	26,753	144.32	1,684,945	261,607	1,947,000	0	0	1,947,000
Tweeddale	1,527,000	11,345	134.60	604,176	110,935	715,000	0	0	715,000
Clackmannan	3,966,000	35,427	111.95	1,312,240	346,419	1,659,000	0	0	1,659,000
Falkirk	10,866,000	107,483	101.09	2,814,560	1,051,026	3,866,000	0	0	3,866,000
Stirling	6,768,000	60,275	112.29	2,252,879	589,399	2,842,000	0	0	2,842,000
Annandale & Eskdale	3,144,000	27,779	113.18	896,142	271,633	1,168,000	32,000	0	1,200,000
Nithsdale	4,806,000	42,687	112.59	1,347,343	417,419	1,765,000	0	0	1,765,000
Stewartry	2,111,000	17,915	117.83	660,981	175,186	836,000	7,000	0	843,000
Wigtown	3,143,000	22,709	138.40	1,304,899	222,060	1,527,000	0	0	1,527,000
Dunfermline	9,498,000	97,142	97.77	2,221,235	949,901	3,171,000	54,000	0	3,225,000
Kirkcaldy	10,221,000	115,181	88.74	1,592,958	1,126,295	2,719,000	0	0	2,719,000
North East Fife	6,848,000	53,463	128.09	2,843,127	522,792	3,366,000	0	0	3,366,000
Aberdeen City	17,716,000	160,185	110.60	5,716,767	1,566,367	7,283,000	208,000	0	7,491,000
Banff & Buchan	7,028,000	60,807	115.58	2,473,042	594,599	3,068,000	0	0	3,068,000
Gordon	7,087,000	52,196	135.78	3,177,081	510,397	3,687,000	0	0	3,687,000
Kincardine & Deeside	4,773,000	35,513	134.40	2,112,798	347,260	2,460,000	0	0	2,460,000
Moray	7,787,000	62,569	124.45	3,100,008	611,835	3,712,000	0	0	3,712,000
Badenoch & Strathspey	1,043,000	8,401	124.15	354,692	82,149	437,000	0	0	437,000
Caithness	2,565,000	19,532	131.32	957,854	190,998	1,149,000	5,000	0	1,154,000
Inverness	5,098,000	45,029	113.22	1,392,922	440,318	1,833,000	0	0	1,833,000
Lochaber	1,747,000	13,952	125.21	600,859	136,432	737,000	0	0	737,000
Nairn	1,141,000	7,628	149.59	514,627	74,586	589,000	0	0	589,000
Ross & Cromarty	5,473,000	34,239	159.85	2,659,216	334,804	2,994,000	0	0	2,994,000
Skye & Lochalsh	1,452,000	8,484	171.14	755,455	82,965	838,000	0	0	838,000
Sutherland	2,083,000	10,073	206.79	1,256,460	98,497	1,355,000	0	0	1,355,000
East Lothian	6,221,000	66,287	93.85	1,255,528	648,187	1,904,000	0	0	1,904,000
Edinburgh City	41,015,000	353,272	116.10	14,551,874	3,454,468	18,006,000	0	0	18,006,000
Midlothian	8,207,000	60,406	135.86	3,682,081	590,678	4,273,000	162,000	0	4,435,000
West Lothian	12,874,000	107,835	119.39	4,796,252	1,054,461	5,851,000	0	0	5,851,000
Argyll & Bute	6,463,000	46,919	137.75	2,948,389	458,794	3,407,000	473,000	0	3,880,000
Bearsden & Milngavie	4,185,000	29,031	144.16	2,010,356	283,876	2,294,000	0	0	2,294,000
Clydebank	6,815,000	35,388	192.58	4,164,116	346,044	4,510,000	0	0	4,510,000
Clydesdale	5,476,000	41,822	130.94	2,343,199	408,953	2,752,000	0	0	2,752,000
Cumbernauld & Kilsyth	5,209,000	44,522	117.00	1,873,886	435,362	2,309,000	0	0	2,309,000
Cumnock & Doon Valley	4,567,000	32,640	139.92	2,121,995	319,168	2,441,000	24,000	0	2,465,000
Cunninghame	7,621,000	101,737	74.91	0	994,837	995,000	669,000	0	1,664,000
Dumbarton	6,308,000	57,119	110.44	2,029,276	558,540	2,588,000	156,000	0	2,744,000
East Kilbride	5,517,000	61,133	90.25	937,592	597,791	1,535,000	0	0	1,535,000
Eastwood	5,621,000	43,535	129.12	2,359,865	425,705	2,786,000	0	0	2,786,000
Glasgow City	78,863,000	548,229	143.85	37,795,856	5,360,861	43,157,000	10,433,000	0	53,590,000
Hamilton	9,847,000	78,247	125.85	3,985,635	765,136	4,751,000	0	0	4,751,000
Inverclyde	11,156,000	69,433	160.67	5,954,835	678,955	6,634,000	0	0	6,634,000
Kilmarnock & Loudoun	7,289,000	61,019	119.45	2,718,132	596,676	3,315,000	63,000	0	3,378,000
Kyle & Carrick	9,992,000	86,787	115.13	3,490,870	848,651	4,340,000	0	0	4,340,000
Monklands	11,596,000	76,132	152.31	5,893,022	744,461	6,637,000	0	0	6,637,000
Motherwell	15,159,000	106,180	142.77	7,205,211	1,038,279	8,243,000	0	0	8,243,000
Renfrew	18,365,000	152,357	120.54	6,952,137	1,489,823	8,442,000	0	0	8,442,000
Strathkelvin	9,804,000	61,820	158.59	5,173,130	604,509	5,778,000	0	0	5,778,000
Angus	8,610,000	69,347	124.16	3,415,277	678,114	4,093,000	0	0	4,093,000
Dundee City	16,014,000	129,254	123.90	6,331,738	1,263,912	7,596,000	613,000	0	8,209,000
Perth & Kinross	11,480,000	90,805	126.43	4,677,932	887,935	5,566,000	0	0	5,566,000
<i>Islands Councils</i>									
Orkney	18,596,000	14,325	1,298.15	8,971,203	5,841,831	14,813,000	0	0	14,813,000
Shetland	34,913,000	16,069	2,172.75	24,116,699	6,552,883	30,670,000	0	0	30,670,000
Western Isles	45,056,000	22,221	2,027.65	30,125,744	9,061,710	39,187,000	0	0	39,187,000
Scotland Total						2,448,300,000	30,000,000	1,000,000	2,479,300,000

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