

House of Commons  
Scottish Affairs Committee

**SCOTLAND OFFICE  
EXPENDITURE**

First Special Report  
of Session 2002–03

*Report with Appendix*

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## SCOTTISH AFFAIRS COMMITTEE

The Scottish Affairs Committee is appointed by the House of Commons to examine the expenditure, administration and policy of the Scotland Office (including (i) relations with the Scottish Parliament and (ii) administration and expenditure of the offices of the Advocate General for Scotland (but excluding individual cases and advice given within government by the Advocate General)).

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### Publications

The Reports and evidence of the Committee are published by The Stationery Office by Order of the House. All publications of the Committee (including press notices) are on the Internet at [www.parliament.uk/parliamentary\\_committees/scottish\\_affairs\\_committee.cfm](http://www.parliament.uk/parliamentary_committees/scottish_affairs_committee.cfm). A list of Reports of the Committee in the present Parliament is at the back of this volume.

### Contacts

All correspondence should be addressed to The Clerk of the Scottish Affairs Committee, Committee Office, House of Commons, 7 Millbank, London SW1P 3JA. The telephone number for general inquiries is: 020 7219 6123; the Committee's e-mail address is: [scotaffcom@parliament.uk](mailto:scotaffcom@parliament.uk).

# THIRD SPECIAL REPORT

**The Scottish Affairs Committee has agreed to the following Special Report:**

## **SCOTLAND OFFICE EXPENDITURE**

The late publication of the 2002 departmental reports prevented the Committee from undertaking its customary examination of issues arising from the Scotland Office document. In pursuit of the Committee's scrutiny of expenditure, matters of interest arising from the Scotland Office Departmental Report 2002 and the Spending Review 2002 were followed up in writing. The responses from the Scotland Office are printed without comment as follows.

### **APPENDIX 1**

#### **Letter to the Secretary of State for Scotland from the Chairman of the Committee**

The late publication this year of the departmental reports prevented the Scottish Affairs Committee from undertaking its usual examination of Ministers at an oral evidence session on matters contained in the document from the Scotland Office.

However, in pursuit of the Committee's scrutiny of expenditure, there are one or two requests arising from the Departmental Report on which I should be grateful for a written response as soon as possible. They are as follows:

1. An update to the tables in paragraph 9 of the Scotland Office's supplementary memorandum (HC 345-i, Session 2001-02) dated 6 February 2002, providing these data for each occasion since SR 2000 on which the Total DEL has received formula consequences. (The answer should include the results of SR 2002 if these have been made public when the answer is provided.)
2. A table of the *levels* of comparable expenditure in England for the years 1999-2000 to 2003-2004, with the same programme detail as for the *changes* in expenditure provided in paragraph 9 of the Scotland Office's supplementary memorandum (HC 345-i, Session 2001-02) dated 6 February 2002.
3. An update to the table in paragraph 11 of the Scotland Office's supplementary memorandum (HC 345-i, Session 2001-02) dated 6 February 2002, along with a disaggregation of 'Other AME'.
4. An expanded version of Annex 6 of the Scotland Office Departmental Report 2002 (Cm 5430) covering the period 1999-2000 to 2002-03.

There may well be further points arising from the Spending Review 2002.

*2 July 2002*

### Memorandum submitted by the Scotland Office

1. This memorandum provides information sought by the SAC on 2 July.

2. The results of the 2002 spending review in the same format as provided on 6 February 2002 but on the basis of stage 2 of resource accounting and budgeting are:

£ million	2001-02	2002-03	SR2002	Provision following SR 2002		
	Outturn	Plans	Baseline for 2003-04	2003-04	2004-05	2005-06
Total DEL (net of depreciation)	17,240	18,210	19,170	19,720	20,880	22,320
Increase over baseline				+550	+1,710	+3,150
Increase over 2002-03 planned expenditures				+1510	+2,670	+4,110

3. The Treasury calculated the increase in the Scotland DEL on the basis of the following changes to Government departments' baselines:

£ million	SR 2002 outcome (Resource + capital)		
	2003-04	2004-05	2005-06
	£m	£m	£m
Programme Additions			
Education	400	2,560	5,940
Health	2,390	8,790	15,870
Transport	1,300	1,860	2,340
ODPM	60	570	900
Local Government	320	2,400	5,490
Home Office	790	1,300	2,090
Legal Depts	150	390	500
Trade and Industry	60	90	510
Agriculture	290	290	350
Forestry	10	10	10
Culture, Media and Sport	40	120	210
Work and Pensions	50	330	350
Chancellor's Departments	60	90	140
Cabinet Office	90	300	470

#### Notes

1. Figures rounded to nearest £10 million.
2. The population proportions and comparability factors are published in the Statement of Funding Policy.

4. The comparability factors and population figures were published in the updated Statement of Funding Policy by the Treasury on 15 July.

5. The Committee also asked for these data for each occasion since SR2000 on which the total DEL has received formula consequentials. The principles which govern in-year adjustments to the DEL are set out in the Statement of Funding Policy. The figures for the Scotland DEL published in the SR2002 White Paper include additions to DEL made since SR2000. In respect of the current year increases will be reflected in Supplementary Estimates in the normal way.

6. The Committee asked for a table showing the levels of comparable England spending in the same detail as for changes. The Barnett formula and its comparability factors apply to changes in spending not to existing levels of spending. The levels of comparable England spending are not readily available. However table A3 of the 2002 Spending Review White Paper shows the DELs for UK Government Departments for 2001–02 to 2005–06.

7. The Committee asked for an update of the table on AME, which is as follows:

Annually Managed Expenditure (£ Million)							
	1999–00	2000–01	2001–02	2002–03	2003–04	2004–05	2005–06
CAP	335	341	373	349	379	377	377
Housing Support Grant	11	9	14	10	10	10	10
NHS and Teachers Pensions	225	286	272	272	289	318	348
Other AME	0	0	0	0	0	0	0
Local Authority Self Financed Expenditure	1,441	1,473	1,560	1,570	1,590	1,590 (see note 3)	1,590 (see note 3)
Scottish Non-Domestic Rates	1,441	1,511	1,545	1,570	1,646	1,774	1,896
Scottish Variable Rate of Income Tax	0	0	0	0	0	0	0
Capital Charges in respect of roads	(See note 2)						
<b>TOTAL</b>	<b>4,293</b>	<b>4,600</b>	<b>4,849</b>	<b>4,902</b>	<b>5,115</b>	–	–

*Notes*

1. An update of these forecasts will be made in the Pre-Budget report in late 2002.
2. A forecast of this item will be made at the time of the PBR.
3. Illustrative figures. Final figures will not be available until the Scottish Executive has made its spending plans in September 2002.

8. The Committee also asked for a disaggregation of the "other AME" line. This referred to non cash charges such as depreciation and capital charges, which were transferred to DEL in SR2002, with the exception of roads capital charges which will be updated later in the year.

9. The Committee asked for an expanded version of Annex 6 of the Scotland Office Departmental Report covering the period 1999–2000 to 2002–03. This information was published for the first time in last year's Departmental Report, which provided figures for 2001–02.

*Scotland Office  
July 2002*

**Supplementary letter to the Secretary of State for Scotland from the  
Chairman of the Committee**

Thank you for the reply of 24 July from E B Miller OBE to my letter to you of 2 July.

The information provided in response to the Committee's request was useful, but remains incomplete, and we would like to pose some supplementary questions. I should therefore be grateful if you would seek to arrange for answers to the following points to be supplied as soon as possible.

1. The Committee needs the ability to track the Scotland DEL through time. This is made difficult by the implementation of Resource Budgeting, which means that the SR 2002 settlement has been calculated on a different basis than the SR 2000 settlement. Question 1 of my letter of 2 July requested a table which chain-links the numbers in the table published in HC 345–i (Session 2001–02, p. Ev 20) with the numbers now provided in the table in paragraph 2 of the Supplementary Financial Memorandum. Between July 2000 and July 2002, there have been extensive changes in the measurement of public expenditure, as well as several announcements of increases in DEL (eg at the time of Pre-Budgets and Budgets). It is not just a question of in-year adjustments and, even if it was, the above data are required for a proper understanding of the process. For example, without such chain-linking of data, it is impossible for the Committee to calculate the extent to which increases in the Scotland DEL have indeed passed through the Barnett formula. Paragraph 8 of the Supplementary Financial Memorandum illustrates the problem of comparability, in relation to non-cash charges being absorbed into DEL. Would you therefore provide such a chain-linking table, clearly distinguishing the PESA 2002-03 (Cm 5401, Table 2.6) categories of (a) transfers and classification changes; (b) reserve allocation and other policy changes; (c) underspend; and (d) other (if any).
2. Paragraph 6 of the Supplementary Financial Memorandum states that 'The levels of comparable England spending are not readily available'. It is difficult to understand how it is possible to calculate the changes to comparable England spending without the Treasury having data on the levels of such spending for a multi-year period. The Committee would like to have this information, for the years 1999–2000 to 2003–04, with the same level of programme detail as provided in the table in paragraph 3 of the Supplementary Financial Memorandum.
3. With regard to Annex 6 of the Scotland Office Departmental Report 2002 (see Supplementary Financial Memorandum, para 9), the fact that this table was first published in 2001–02 should not affect its availability for the devolution years,

1999–2000 to 2002–03. It is an interesting table, but one which is only helpful if it is available for a run of years and the numbers are regularly updated. For example, the data published as Annex 5 of the Scotland Office Departmental Report 2001 are budgeted data, and there must now be 2001–02 outturn data. It would be helpful if you would provide this table for 1999–2000 to 2002–03.

4. The Committee would like a note of the changes, relevant to Scotland, which have been made by the Treasury in the July 2002 third edition of the Funding Policy Document, in comparison with the content of the July 2000 second edition. It should indicate which of these changes were made during SR 2002, and are new, and those changes which had already been made since July 2000, and whilst new in the public domain are not so in operation.
5. What Government reviews, if any, are taking place of the funding arrangements for the Scottish Parliament, beyond the updating of the Funding Policy Document and now incorporated in the July 2002 third edition?

*31 July 2002*

### **Supplementary memorandum to the Scottish Affairs Committee**

This memorandum provides supplementary information in response to the questions raised by the Committee in the letter of 31 July 2002 from Mrs Irene Adams MP to the Secretary of State for Scotland.

#### *1. Tracking the Scotland DEL through time*

The Committee asked for a table tracking changes in the Scotland DEL between July 2000 and July 2002, distinguishing transfers and other classification changes, reserve allocations and other policy changes, underspends, and other changes, including identifying the effect of the implementation of stage 2 of resource budgeting.

The figures identifying these categories are set out in Table 1. The details of in year changes to the Scotland Departmental Expenditure Limit are announced at the time of Supplementary Estimates. The Scotland 2002 spending review settlement included provision in DEL for non cash items such as capital charges and depreciation as shown in the table; it is for the Scottish Executive to decide how to allocate its DEL provision.

#### *2. Comparable England spending*

The Committee asked for comparable England spending for the years 1999–2000 to 2003–04, with the same level of programme detail as provided in the table in paragraph 3 of the Supplementary Financial Memorandum.

It is difficult to determine exactly how much is spent in England on services which are devolved in Scotland. The Barnett formula determines increases in provision, not levels of provision. The nature of services devolved in Scotland, Wales and Northern Ireland varies between each country. The detailed arrangements for, for example, local government spending varies between countries. Also some types of spending exist in one country but not another, for example water is privatised in England but not Scotland.

As previously explained to the Committee, therefore, figures on the level of devolved spending in England are not routinely available. However data on identifiable total managed spending by country are published in chapter 8 of Public Expenditure Statistical Analyses 2002–03 (Cm 5401).

### *3. Publishing the grant reconciliation table for earlier years*

The Committee asked that Annex 6 to the departmental report, which shows how the Scotland block grant relates to Scotland Total Managed Expenditure, should be provided for 1999–2000 and 2000–2001.

The figures are provided in Table 2.

### *4. Changes in the 2002 Statement of Funding Policy*

The Committee asked for a note of the changes made in the July 2002 edition of the Statement of Funding Policy, indicating those which are new and those which are new in the public domain but not so in operation.

The main amendments to the Statement of Funding Policy in the 2002 edition are mentioned in paragraph 1.1 of the Statement of Funding Policy, which refers to amendments in paragraphs 1.10, 1.11, 3.7, 3.11, 4.2, 4.6, 6.4, and Annex C.

These amendments refer to the following changes: the introduction of Stage 2 of resource accounting and budgeting, under which the devolved administrations receive through the Barnett formula their share of increased resources for non cash items such as capital charges, in addition to the transfer of the existing baseline levels of spending previously in Annually Managed Expenditure; updating of the population share figures to take account of the latest available ONS mid year estimates at the time; updating of the comparability factors in Annex C (to take account of changes such as the recent machinery of government changes, the fact that rail is now devolved in Scotland, and other detailed changes in spending programmes such as the introduction of new departmental subprogrammes); the transfer of welfare to work and hill livestock compensatory allowances (and its successor) into the assigned budget; and a reference to the forthcoming introduction of the prudential borrowing regime for local authorities.

Most of these changes were made during the 2002 spending review, although the population changes took effect from the time when they were first published, and the welfare to work transfer took effect earlier as did rail devolution.

### *5. What Government reviews, if any, are taking place beyond the updating of the Statement of Funding Policy*

There are no reviews of the Statement of Funding policy by the Government.

TABLE 1

	2001-02 £m	2002-03 £m	2003-04 £m	2004-05 £m	2005-06 £m
1. SR 2000 Settlement	16,244	17,379	18,441		
<b>Changes taking place in 2000-01</b>					
Transfers to/from Other Govt Depts	112	109	107		
Capital Modernisation Fund	1	43	57		
Invest to Save Budget	3	2	1		
Budget 2001 additions	62	68	70		
<b>sub total</b>	178	222	235		
<b>POSITION AT PUBLICATION OF PESA IN 2001</b>	16,422	17,601	18,676		
<b>Changes taking place in 2001-02</b>					
Transfers to/from Other Govt Depts	3	22	22		
Take up of End Year Flexibility	718	0	0		
Claims on the Reserve	29	35	16		
DEL reduction in respect of STG pensions	-50	0	0		
Reduction in respect of draw forward of EU structural funds	-32	0	0		
Capital Modernisation Fund	9	28	0		
PBR 2001 additions	0	86	0		
Invest to Save Budget	0	3	2		
Estimated Underspend for 2002-02	-602	0	0		
Budget 2002 additions (Health)	0	0	223		
<b>sub total</b>	75	174	263		
<b>POSITION AT PUBLICATION OF PESA IN 2002</b>	16,497	17,775	18,939		
Amendment to Estimated underspend in 2001-02 (as shown in Public Expenditure Outturn White Paper)	-100	0	0		
<b>Conversion to RAB stage 2 and other changes</b>					
CMF, ISB & Reserve claims not rolling forward into SR 2002 period	0	-82	-61		
Deduct Budget 2002 Health allocation (added back below as part of Barnett consequentials)	0	0	-223		
RAB conversion changes	637	820	812		
<b>sub total</b>	637	738	528		
<b>BASELINE FOR SR 2002</b>	17,031	18,513	19,467	19,467	19,467
<b>SR 2002 Additions</b>					
Barnett Consequentials (including consequentials of capital charge and depreciation)			548	1,730	3,162
CAP modulation			0	0	15
less: depreciation	208	306	297	313	327
<b>PUBLISHED SETTLEMENT FOR SR 2002</b>	16,823	18,207	19,718	20,884	22,317

**TABLE 2**

	<b>1999–2000</b>	
	<b>Provision at Main Estimates</b>	<b>Outturn</b>
Departmental Expenditure Limit (Scottish Executive)	13,815	13,599
Annually Managed Expenditure	620	617
Non Domestic Rates Income	1,441	1,441
<b>TOTAL MANAGED EXPENDITURE</b>	<b>15,876</b>	<b>15,657</b>
<b>Add:</b>		
repayments of principle of existing (pre 1 April 1999) debt to National Loans Fund	48	51
Public Corporation market and overseas borrowing	3	3
<i>sub total</i>	<i>51</i>	<i>54</i>
<b>Less:</b>		
Scottish Renewables Obligation (not from Scottish Consolidated Fund)	13	13
Subsidy implied from Student Loans	92	74
Net Capital allocation to Local Authorities	549	549
Non Domestic Rates Income	1,441	1,441
Expenditure financed by EU receipts	151	151
National Insurance Fund payments towards Scottish NHS	574	579
Intervention Board receipts supporting expenditure in DEL	3	3
Intervention Board receipts supporting expenditure in AME	318	399
Non-voted expenditure	10	10
<i>sub total</i>	<i>3,151</i>	<i>3,219</i>
<b>Grant payable to Scottish Consolidated Fund</b>	<b>12,776</b>	<b>12,492</b>

## Notes:

(1) All figures are round to the nearest £ million.

TABLE 2 cont'd

	2000–2001	
	Provision at Main Estimates	Outturn
Departmental Expenditure Limit (Scottish Executive)	14,876	14,730
Annually Managed Expenditure	670	666
Non Domestic Rates Income	1,663	1,663
<b>TOTAL MANAGED EXPENDITURE</b>	<b>17,209</b>	<b>17,059</b>
<b>Add:</b>		
repayments of principle of existing (pre 1 April 1999) debt to National Loans Fund	44	44
Public Corporation market and overseas borrowing	3	3
<i>sub total</i>	<i>47</i>	<i>47</i>
<b>Less:</b>		
Scottish Renewables Obligation (not from Scottish Consolidated Fund)	14	13
Subsidy implied from Student Loans	90	90
Net Capital allocation to Local Authorities	554	554
Non Domestic Rates Income	1,663	1,663
Expenditure financed by EU receipts	170	170
National Insurance Fund payments towards Scottish NHS	574	575
Intervention Board receipts supporting expenditure in DEL	5	5
Intervention Board receipts supporting expenditure in AME	367	372
Non-voted expenditure	19	19
<i>sub total</i>	<i>3,456</i>	<i>3,461</i>
<b>Grant payable to Scottish Consolidated Fund</b>	<b>13,800</b>	<b>13,645</b>

## Notes:

- (1) All figures are round to the nearest £ million.
- (2) Figures supplied by the Scottish Executive.

**TABLE 2 cont'd**

	2001–2002	
	Provision at Main Estimates	Final Provision (2)
Departmental Expenditure Limit (Scottish Executive)	16,379	17,167
Annually Managed Expenditure	1,947	1,947
Non Domestic Rates Income	1,560	1,561
<b>TOTAL MANAGED EXPENDITURE</b>	<b>19,886</b>	<b>20,675</b>
<b>Add:</b>		
repayments of principle of existing (pre 1 April 1999) debt to National Loans Fund	10	10
Public Corporation market and overseas borrowing <i>sub total</i>	0 <i>10</i>	0 <i>10</i>
<b>Less:</b>		
Scottish Renewables Obligation (not from Scottish Consolidated Fund)	14	14
Subsidy implied from Student Loans	8	8
Net Capital allocation to Local Authorities	650	646
Non Domestic Rates Income	1,560	1,561
Expenditure financed by EU receipts	183	183
National Insurance Fund payments towards Scottish NHS	575	574
Intervention Board receipts supporting expenditure in DEL	7	7
Intervention Board receipts supporting expenditure in AME	373	373
Non-voted expenditure <i>sub total</i>	18 <i>3,388</i>	21 <i>3,387</i>
<b>Cash to accruals adjustments (1)</b>		
Depreciation	123	123
Cost of Capital	694	694
Movement on Working Capital	23	23
Transfers and net movements on provisions	177	177
Release from donated asset reserve <i>sub total</i>	0 <i>1,017</i>	0 <i>1,017</i>
<b>Other non-cash adjustments (1)</b>		
Timing adjustments	23	23
Capital charges on civil estate <i>sub total</i>	2 <i>25</i>	3 <i>26</i>
<b>Grant payable to Scottish Consolidated Fund</b>	<b>15,466</b>	<b>16,255</b>

Notes:

- (1) All figures are round to the nearest £ million.  
(2) Final outturn figures not yet available.

TABLE 2 cont'd

	<b>2002–2003</b>
	<b>Provision at Main Estimates</b>
Departmental Expenditure Limit (Scottish Executive)	17,768
Annually Managed Expenditure	1,933
Non Domestic Rates Income	1,570
<b>TOTAL MANAGED EXPENDITURE</b>	<b>21,271</b>
<b>Add:</b>	
repayments of principle of existing (pre 1 April 1999) debt to National Loans Fund	10
Public Corporation market and overseas borrowing	0
<i>sub total</i>	<i>10</i>
<b>Less:</b>	
Scottish Renewables Obligation (not from Scottish Consolidated Fund)	17
Subsidy implied from Student Loans	13
Net Capital allocation to Local Authorities	632
Non Domestic Rates Income	1,570
Expenditure financed by EU receipts	199
National Insurance Fund payments towards Scottish NHS	574
Intervention Board receipts supporting expenditure in DEL	8
Intervention Board receipts supporting expenditure in AME	349
Non-voted expenditure	18
<i>sub total</i>	<i>3,380</i>
<b>Cash to accruals adjustments (1)</b>	
Depreciation	184
Cost of Capital	1,035
Movement on Working Capital	1
Transfers and net movements on provisions	115
Release from donated asset reserve	0
<i>sub total</i>	<i>1,335</i>
<b>Other non-cash adjustments (1)</b>	
Timing adjustments	10
Capital charges on civil estate	0
<i>sub total</i>	<i>10</i>
<b>Grant payable to Scottish Consolidated Fund</b>	<b>16,556</b>

Notes:

(1) All figures are round to the nearest £ million.

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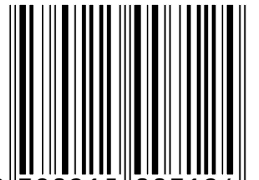
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