



HM TREASURY

Treasury Committee – Seventh Report of Session 2009-10 [HC156]

Administration and expenditure of the Chancellor's departments 2008-09

Government response to the Committee's Seventh Report



Treasury Committee – Seventh Report of
Session 2009-10 [HC156]

Administration and expenditure of the
Chancellor's departments, 2008-09

Government's response to the Committee's Seventh Report

Presented to Parliament by
the Exchequer Secretary to the
Treasury
by Command of Her Majesty

July 2010

© Crown Copyright 2010

The text in this document (excluding the Royal Arms and other departmental or agency logos) may be reproduced free of charge in any format or medium providing it is reproduced accurately and not used in a misleading context. The material must be acknowledged as Crown copyright and the title of the document specified.

Where we have identified any third party copyright material you will need to obtain permission from the copyright holders concerned.

ISBN: 9780101791724

Printed in the UK by The Stationery Office Limited
on behalf of the Controller of Her Majesty's Stationery Office

ID: 2380821 07/10 4703 19585

Printed on paper containing 75% recycled fibre content minimum.

CONCLUSIONS AND RECOMMENDATIONS

Measuring Performance

- 1. We remain unconvinced that HM Treasury's present DSO outcome 1(a) temporary indicator serves any real value. We will monitor with interest the extent to which the Fiscal Responsibility Bill, should it become law, comes to provide a rule against which such measurement can be made. (Paragraph 16)**

The June Budget 2010¹ set out the Government's priority to bring borrowing under control and to place debt as a percentage of GDP on a downward path. Borrowing remaining at the current, historically high level risks undermining fairness, growth and economic stability in the UK.

The June Budget 2010 set out a comprehensive set of policies to bring the public finances back under control. It demonstrates the Government's determination to reduce public sector borrowing and debt, promoting domestic and international confidence in the sustainability of the public finances, including by:

- Creating the new Office for Budget Responsibility (OBR), which introduces independence, greater transparency and credibility to the economic and fiscal forecasts on which policy is based;
- Setting fiscal policy to restore the public finances to a sustainable position; and,
- A clear and measurable fiscal mandate, which will guide fiscal policy decisions over the medium term.

The Government's fiscal policy decisions at the June Budget 2010 and from now on are based on independent forecasts for the economy and public finances, prepared by the OBR. The establishment of the OBR places the UK at the forefront of institutional reform internationally, as advocated by the IMF.²

The June Budget 2010 announced the Government's forward-looking fiscal mandate to achieve cyclically-adjusted current balance by the end of the rolling, five-year forecast period. At this time of rapidly rising debt, the Government has also decided to supplement its mandate with a target for public sector net debt as a percentage of GDP to be falling at a fixed date of 2015-16, ensuring the public finances are restored to a sustainable path.

This fiscal mandate, supplemented by the target for debt, is clear and measurable and will guide fiscal policy decisions over the medium term, ensuring that the Government sets plans consistent with accelerating the reduction in the structural deficit so that debt as a percentage of GDP is restored to a sustainable, downward path. This will help reduce the risk of pushing up long-term interest rates and

¹ http://www.hm-treasury.gov.uk/2010_june_budget.htm

² *Code of good practices on fiscal transparency*, IMF, 2007

provide scope to absorb the impact of future economic shocks.

The Chancellor has asked the OBR independently to judge whether the Government's fiscal policy is consistent with a greater than 50 per cent chance of achieving the fiscal mandate and the separate target for debt. The OBR's judgement is that the policies set out in the June Budget 2010 are consistent with a greater than 50 per cent chance of achieving the Government's fiscal mandate and a greater than 50 per cent chance of meeting the target to have debt falling in 2015-16. Indeed, the OBR's central Budget forecast is for the Government to balance the cyclically-adjusted current budget and set debt on a downward path in 2014-15, a year early.

2. **It would have been helpful to have seen NS&I's proxy measure, and the rationale behind it, clearly set out in its 2008-09 Annual Report. We recommend that, if circumstances do not allow the re-instatement of the Value Add measure during the course of 2009-10, the proxy measure is given greater prominence in next year's NS&I Annual Report. (Paragraph 17)**

NS&I will provide details on the proxy measure (known as the Value Indicator) and will give a Value Indicator forecast for 2010-11 in its 2009-10 Annual Report, a forecast of £750 million has already been published in the Debt and Reserves Management Report 2010-11, published at the March Budget in 2010.

NS&I began working on developing the Value Indicator in the summer of 2009 after its 2008-09 Annual Report had been published (it was laid in Parliament on 15 July 2009).

Unfinished Business

3. **It appears to us that the relationship between the Treasury and UKFI remains a work in progress, and we recommend that the Government considers whether the formal terms of the relationship need some re-definition in the light of experience. It is important that the lines of demarcation are clear, and reflect the reality on the ground, not least to ensure that other shareholders are properly protected. (Paragraph 21)**

The Department notes the Committee's recommendation, and will ensure that the relationship with UKFI continues to be subject to regular review.

A key feature of UKFI's governance is that it is operated at arm's-length from Government and acts on a commercial basis, to protect the value of Government's holdings for the taxpayer as shareholder. In this capacity, the Treasury expects UKFI to act as an engaged institutional shareholder, including developing and executing an investment strategy for disposing of the Government's shareholding in a way which protects and creates value for the taxpayer while paying due regard to the maintenance of financial stability and acting in a way that promotes competition.

The Treasury's relationship with UKFI was established with reference to best practice for management of public bodies. It is set out in detail in the UKFI Framework Document and Investment Mandate (available from www.ukfi.gov.uk). These documents have been updated to reflect the transfer of management responsibilities for Northern Rock and Bradford and Bingley to UKFI. In turn UKFI's administrative agreements with HMT operate within a legal framework as set out in the UKFI memorandum and articles of association.

The Treasury will continue to monitor UKFI's activities at Quarterly Shareholder meetings, in addition, UKFI will report against their performance in each annual report.

The Treasury will continue to ensure that UKFI's governance framework remains up to date.

4. It is very difficult to draw final conclusions regarding the level of success that should be attributed to HM Treasury and its associated bodies for 2008-09—too much remains unfinished business. (Paragraph 24)

The Department notes the Committee's conclusion in respect of the UK Debt Management Office's (DMO) management of the Government's financing requirements.

The DMO delivered its financing remits in 2008-09 and in 2009-10, raising £146.5 billion and £227.6 billion in gilt sales respectively.

5. We appreciate the magnitude of the challenges faced by HM Treasury and its associated bodies during the course of this extraordinary year, and commend the extent to which the workforce has been willing to go the extra mile in response to these challenges. It is important though that Departments do not take this commitment for granted and continue to monitor for signs of burn-out and over-stretch. This is particularly important because, as we have highlighted above and in other recent reports, the challenges posed during this extraordinary period remain very much ongoing business. (Paragraph 31)

The Treasury recognises the huge commitment provided by its staff during this extraordinary period, and will continue to monitor closely the ongoing workload demands placed on its staff.

The data from successive staff opinion surveys supports the management of the department in monitoring the impact of high workload. The 2008 staff survey showed improvements in all categories related to the commitment of staff and the leadership and support provided by management.

Results from the 2009 civil service wide survey showed that this improvement was maintained. The latter survey also allowed the Treasury to compare itself to

Whitehall benchmarks. The current score for staff engagement in the Treasury is 69 per cent, which is 10 percentage points higher than the civil service average, and 6 percentage points higher than the high performance benchmark. The Treasury is committed to improving this score further in future years.

DS01

6. We look forward to seeing a significant improvement in the timeliness and accuracy of Departmental monthly in-year monitoring figures next year, as the actions highlighted by the Permanent Secretary and Minister take effect. (Paragraph 36)

The Treasury notes the Committee's request to be updated with progress in improving the quality of departmental financial reporting. In 2009-10, the Treasury has worked with departmental Finance Directors to tackle issues affecting data quality in a systematic and structured way and has carried out a series of stock takes with all major departments. These discussions have included a detailed examination of the factors affecting the timeliness and accuracy of data, as well as identifying many examples of good practice that can now be shared. Using the evidence gained through these stock takes, actions are now being taken to improve the accuracy and timeliness of the data used for in-year monitoring purposes, with implementation planned from 2010-11 onwards. Department's data are now also subject to public scrutiny through the publication of raw COINS data. There will be further opportunity for public scrutiny once the Government's commitment to publish on-line expenditure over £25,000 has been delivered.

7. Whilst we understand the logic of the Treasury's position, it still appears disingenuous to claim, with no further explanation, that a target has been met when that target has in fact been missed in eleven months out of twelve, and we recommend that the Treasury reflects on the terminology used to assess this indicator. (Paragraph 38)

The Government has decided to end the system of Public Service Agreements and Departmental Strategic Objectives, (DSOs) and no further assessment will be made against this DSO.

As set out in the Budget, the Chancellor has decided that the independent Monetary Policy Committee (MPC) of the Bank of England will continue to target 2 per cent inflation, as measured by the 12-month increase in the Consumer Prices Index (CPI).

8. We recommend that the next Treasury Committee test whether this commitment to provide a DSO2 indicator for pensioners has been fulfilled next year. (Paragraph 39)

The Department notes the Committee's recommendation.

PSA9—Child Poverty

- 9. We reiterate our 2009 Pre-Budget Report recommendation that the Government clearly sets out the steps it proposes to take to move nearer its 2010-11 target in the time available and to achieve the eradication of child poverty by 2020. (Paragraph 41)**

The Coalition Government is committed to the goal of eradicating child poverty by 2020. The Budget announced above-indexation increases in the Child Element of the Child Tax Credit by £150 in 2011 and a further £60 in 2012. This will ensure that the Budget will have no measurable impact on child poverty in the next two years. Beyond that, Budgets throughout the lifetime of this Parliament will maintain the Coalition's commitment to the most vulnerable in society.

The Government has also set up a Review on Poverty, led by Frank Field MP, which will look at the nature and extent of poverty in the UK, and recommend potential future action to reduce poverty and increase the life chances of the most disadvantaged, consistent with the Government's fiscal strategy. The Government will publish its child poverty strategy before end of March 2011.

Implementation of International Financial Reporting Standards

- 10. We reiterate our view that future Pre-Budget and Budget Reports should include a reconciliation between Public Sector Net Debt calculated on a national accounts basis, and the same figure calculated using the IFRS principles which apply to departmental accounts. (Paragraph 42)**

The Government accepts the Committee's recommendation that the Treasury should provide a reconciliation between National Accounts debt measures and the Whole of Government Accounts (WGA) on an IFRS basis. HM Treasury will look to do this as part of the WGA publication in the first instance, and will consider options to include this within Budgets and Pre-Budget Reports once WGA data is available. The WGA to be published for 2009-10 will reflect PFI contracts assessed on an IFRS basis, and the Treasury will publish on its website a list of PFI projects showing their balance sheet treatment both for resource accounts and for national accounts purposes.

In its Report, the Committee welcomes the Government being on track to publish WGA for 2009-10.³ Orders allowing the audit and publication of WGA for 2009-10 and future years were laid before Parliament on 4 March 2010. As confirmed in the Government's evidence to the Committee,⁴ HM Treasury Group's 2009-10 Resource Account is expected to be laid before Parliament by the end of July 2010, in line with the Treasury's guidance to all Departments. The subsequent preparation of WGA from these departmental resource accounts will then require a significant number of complex consolidation adjustments and

³ HC 156, paragraph 42

⁴ HC156, Q368-9 and Q542-5

further audit processes. As confirmed in its response to the Committee's Fourth Report of Session 2009-10, the Government therefore expects to publish the 2009-10 WGA around spring 2011.

HMRC

- 11. The absence of regular public reporting on milestones by HMRC is a major obstacle to both effective scrutiny and performance. We believe that HMRC must publish data regularly to chart its level of progress against DSO1 indicators; and set these out in its Annual Reports. We believe this is essential for the tax gaps to be closed and for the assessment accuracy and take-up of the working tax credit to be improved, especially for those without children, and those whose incomes and jobs are volatile and constantly changing. (Paragraph 49)**

HMRC first reported estimates of the overall tax gap in Measuring Tax Gaps 2009 (reference <http://www.hmrc.gov.uk/stats/measuring-taxgaps.htm>) in December 2009. The intention is to publish annually around late November/early December as has been the case for indirect tax gaps since 2001.

The 2009 report included an estimate of the VAT gap for 2008-09, which was also included along with direct tax compliance yield (used as a proxy for the direct tax element of DSO1) in the Autumn Performance Report (APR) 2009 (reference <http://www.hmrc.gov.uk/about/autumn-report-2009.pdf>, page 28).

The 2008-09 tax gap for Excise will be published in the 2010 Measuring Tax Gaps Report and by this stage HMRC should also have a clearer picture of the impact of changes in legislation on the direct tax gap and hence be in a position to produce an overall estimate for later public reporting rounds.

The 2008-09 estimates of tax credit error and fraud will be published in the HM Revenue & Customs 2009-10 Accounts.

2007-08 estimates of Working Tax Credits, Child Benefit and Child Tax Credit take-up are published on the HMRC website..

HMRC recognises, however, that it could improve accessibility of its information if it were published in a consolidated form in one place and it will explore how it can best improve the presentation of performance data.

- 12. We urge HMRC to reflect on whether customer experiences of HMRC are yet improving as much as the DSO2 "strong progress" summary implies. In particular, call response rates—though improving—remain at unacceptably low levels. The April 2011 target of answering 90% of calls remains challenging and will continue to require the attention of senior management. (Paragraph 54)**

In response to the committee's recommendation, HMRC has reviewed its published indicators under DSO 2 in the Spring 2009 Departmental Report and can confirm that six of the seven indicators have improved from baseline and

therefore exceeds HMT's definition of 'strong progress'. It should be noted that call response rates and customer complaints are just two supporting measures to only one of the seven indicators; Indicator 1, which is defined as 'by 2010-11 improve customers' perception of their experience of dealing with HMRC'.

There is not a direct correlation between levels of complaint and customer satisfaction. An increase in complaints can indicate improved access to the complaints system and if handled effectively they can make the customer feel they have had a positive experience. HMRC, therefore, does not target a decrease in complaints. Moreover, while there was a rise in complaints received during 2008-9, the number of complaints remains on a downward trend; a 19% fall in complaints since 2005-06. The rise during 2008-09 was due to a number of factors including increased Contact Centre demand following the marketing of Tax Credit renewals by phone; the withdrawal of the 10% tax rate and a large increase in on-line users and teething problems with the new SA online form.

On answering calls, HMRC aspires to answer 90% of call attempts (the industry standard) at 30% less cost by 2012. The Department answered 77% of its calls in the 11 months to February 2010 compared to 56% in the equivalent 11 months to February 2009. HMRC senior management remains very focussed on the need to maintain this strong progress. In the early part of 2010/11 performance has fallen back, due to the combined effect of the transitional impact of online VAT mandation and the New NPS PAYE System creating more demand for HMRC services and longer call handling times associated with these issues, and an increased focus on error and fraud.

13. On balance, performance at HMRC remains mixed with considerable room for improvement, and considerable challenges remain to be overcome if HMRC is to achieve this improvement. (Paragraph 58)

The Capability Re-Review found that HMRC had made a "good start" on setting an overall strategy, building on existing work done across the business, and was making "steady progress" in the areas of financial management and business planning. The report also commended the strong leadership of both the Chief Executive and the Non-executive Chair.

HMRC will continue to use the Capability Review process as a framework to drive improvement and will continue to deliver against their key objectives, bringing in the money that funds public services.

14. We are deeply concerned about employee engagement at HMRC and its effect on performance. We accept that the relatively new senior management team is aware of the issue, and takes its implications seriously. Nonetheless, we are deeply troubled by the apparent absence of any detailed plan to ameliorate the situation. We recommend that HMRC's management re-double their efforts to re-engage with their workforce, and publish a clear and detailed plan to provide focus and direction to their actions. We will continue to monitor this issue closely. (Paragraph 66)

HMRC agrees with the Committee's recommendation. The Department's Executive Committee (ExCom) are taking the results of the HMRC people survey and the findings of the Capability Re-Review very seriously. ExCom is committed to taking action to improve the engagement of their people including addressing the causes of low morale and performance issues. Senior managers are increasing their visibility, and providing their workforce with the opportunity to have a voice and raise important issues, through Town Hall events, Hot-seat forums and Staff Dial-Ins.

The Department has undertaken colleague insight research to help leaders and managers to improve their understanding of the people survey results; what motivates their people; and to enable them to identify the right actions to take to make improvements across the Department. This research should allow leaders and managers to identify the things that matter most to the different groups of staff, who can then be approached in different ways. Encouraging leaders and managers to take a bespoke approach to employee engagement should lead to increased overall levels of engagement, improved performance, and start to make the Department a better place to work. This approach aims to provide a solution that looks beyond the issues currently experienced by staff, such as the workforce change agenda, and addresses core staff motivators and levers for change.

The Department launched its 2010/11 business plan at the end of March, which includes strategic objective 5: 'Create a working environment which motivates and develops our people to give of their best and take pride in working for HMRC in order to contribute to the transformation of our business.' Employee engagement is one of the key measures for the Department.

A corporate action plan is being developed, based on 5 themes which have been agreed by ExCom:

- Strategy Mobilisation (involving and engaging HMRC people to work out how to achieve the strategy);
- PaceSetter (telling the positive story and using problem solving to address working environment factors);
- Workforce Management (accelerating the process of giving people certainty and providing support);
- Change Management (communicating the lessons learned from past mistakes, engaging and exciting people in business led change); and
- Management Craft (developing career paths, building leadership and management capability).

Alongside this, HMRC's lines of business are reviewing their action plans to identify gaps in their current engagement activity and consider what they need to say and do differently.

The Department's Employee Engagement Champions Group, chaired by a member of ExCom, will ensure that the focus remains around increasing employee engagement by championing activity and sharing best practice, across the Department.

15. Future performance at HMRC is highly dependent upon improvements to its IT systems. We will continue to monitor progress of its IT up-grading progress, including the new Aspire contract. (Paragraph 69)

The robustness of HMRC's IT systems continues to improve, however the scale of the operation, and the amount of legacy systems, is such that this is a journey of continuous improvement and not overnight change.

The Department has to make sensible risk decisions; ensuring that they deliver "appropriate" performance, targeting investment where it gives best value for money.

HMRC's IT strategy is focused on the consolidation of a large number of IT systems. Within current funding levels this has to be incremental and effectively "self funding" over a number of years. Accelerated pace or wholesale infrastructure change could only be achieved with new investment.

HMRC's IT spend is approximately £1 billion annually representing 25% of the overall budget. HMRC is working with their IT suppliers, under the Aspire contract, to reduce the cost of IT by standardising and simplifying the IT estate. In November 2009 HMRC announced an agreement with Capgemini, under the Aspire contract, to reduce the cost of IT by a further £133m, in addition to the previously announced £70m, from 2011/12.

16. It seems clear from the recent NAO report into the HMRC contract with Mapeley, that HMRC has been slow to consider the possibility that the terms of the contract could put the latter under immense financial strain. It appears that HMRC believed it had transferred all substantive risks to Mapeley, and did not envisage the possibility of the risks returning to them if Mapeley should default. We accept HMRC is now taking steps to improve its management of the contract. We remain to be convinced, however, that sufficient risk management, including a clear and mutually beneficial way forward, is yet in place, and will return to this topic in future evidence sessions. (Paragraph 75)

HMRC is pleased that the steps currently being taken to improve the management of the PFI contract with Mapeley are recognised. These include the introduction of a new Contract Management Framework which has been agreed with Mapeley. This framework will include appropriate levels of governance at ExCom, Director and operational levels to oversee strategy and issue resolution, and for the shared understanding and management of risks.

Work is continuing on the financial model developed to understand the financial impact of varying economic and contractual factors on Mapeley. HMRC is confident that the continuing progress on financial modelling, coupled with the new contract governance, will be an appropriate platform to establish and demonstrate effective risk management within the agreed contract management structure.

In paragraph 70, it is stated that HMRC can return up to 60% of its estate to Mapeley without incurring penalties. This reflects the statement given by HMRC in the October hearing on HMRC's Departmental Report. However the figure of 60% actually relates to the proportion of the STEPS estate which can be vacated over the life of the contract and comprises 42% which can be vacated at nil cost and 18% which can be vacated with payment of compensation.

NS&I

17. **Whilst we recognise that it may make business sense for NS&I to move away from the Post Office, it is a Government-owned body. We recommend, therefore, that the Government considers whether there is a wider public interest in retaining stronger links between the Post Office and NS&I both to ensure that all sections of the public have easy access to NS&I products and to help secure the future of Post Offices. (Paragraph 84)**

NS&I sells its products in a variety of ways and sales through the Post Office network remain a significant, though declining proportion. NS&I's long-term strategy is to encourage customers to buy and manage their savings with NS&I directly, through its call centres and website, and as noted by the Committee there is a strong business case to do so. This also reflects changing consumer behaviour with customers increasingly managing their finances by telephone and Internet. Post Office will however remain an important channel for some customers.

It is worth noting that the recent withdrawal of NS&I's Guaranteed Growth and Guaranteed Income Bonds from sale in Post Offices was a decision agreed jointly with the Post Office. It was in part a reflection of the development of the Post Office's own brand of savings products. These include Post Office Growth Bonds - which is a very similar range of fixed rate savings bonds to the NS&I offering.

Royal Mint

18. **We accept that Royal Mint rates of return will be affected by changes in consumer demand for products of varying margins of profitability, and note that the rate of return remains relatively healthy at 7.1%. However, given that Royal Mint only returned to profit in 2006-07, positive future performance can not be taken for granted and we will monitor, with interest, the level of profit the Royal Mint declares for 2009-10 and whether it succeeds in meeting its 10% average rate of return target. (Paragraph 91)**

The Government welcomes the committee's interest and recognises the need for close monitoring of the profitability of the Royal Mint. Government representatives from the Shareholder Executive sit on the board and will continue to monitor the performance and the expected rate of return both for the current and future accounting periods.

19. **The Committee is pleased that the Royal Mint has changed its accounting policy to ensure consistency with UK GAAP and we note the disclosure in the accounts. However, given the size of the adjustment, we do not believe that the disclosure is detailed enough for the reader of the accounts to understand the reasons for the change in the reserves. We recommend that any future changes in accounting policy of this nature are more clearly explained, with the reasons behind such changes provided in the accounts, especially where previous policies are found to be non-compliant with UK GAAP. (Paragraph 97)**

The Government accepts the Committee's recommendation. Whilst the disclosure in the accounts is subject to audit and sign off by the National Audit Office as acceptable under UK GAAP, we will look carefully at future similar disclosures with the National Audit Office to ensure they are more clearly explained.

Valuation Office Agency

20. **We are not impressed by the Government's decision to wash its hands of problems which arise, in part, from its own insensitive handling of port rate revaluation. We recommend that the Government urgently reviews the impact of the port revaluation on port occupiers, and publishes its findings. (Paragraph 103)**

The Government acknowledges the Committee's conclusion and recommendation that was published when the previous administration was in place.

The new Government's Coalition Agreement, published on 12 May said "The parties agree that modest cuts of £6 billion to non-front line services can be made within the financial year 2010-11, subject to advice from the Treasury and the Bank of England on their feasibility and advisability. Some proportion of these savings can be used to support jobs, for example through the cancelling of some backdated demands for business rates."

Subsequent to this announcement, the Government implemented an immediate moratorium, in place until 31 March 2011, on certain backdated rate bills, such as those incurred by the port based ratepayers. Regulations implementing the moratorium were made on 27 May, 2010 by the Parliamentary under Secretary of State for Communities and Local Government. The Minister also met with representatives of some of the port based businesses affected by the issue of backdated rates, on 3 June 2010.

On 22 June the Chancellor announced the Government's intention to introduce primary legislation, at the earliest opportunity, to cancel certain backdated business rates liabilities, where the bill is a result of the property having been split from another rateable property, such as for some based in ports.

Government Actuary's Department

21. **We will continue to monitor the financial risk to GAD arising from the need**

to remain at Finlaison House, and request that, in its response to this report, the Government explains its contingency plans for GAD in the event that sub-tenants leave. (Paragraph 104)

The Government agrees with the Committee that the possibility of sub-tenants leaving Finlaison House represents a financial risk for GAD. The Shareholder Executive Government Property Unit (SEGPU) is working with GAD to help secure new tenants when the current tenants leave, which will be March 2011 for one of the tenants. The SEGPU has an established role in maximising the use of the Government estate, and is able to act as a "clearing house" by matching suitable public sector tenants with appropriate property such as Finlaison House. GAD is proactively involved in this process, so that if the sub-tenants did leave potential new sub-tenants have been identified and engaged in informal discussions.



information & publishing solutions

Published by TSO (The Stationery Office) and available from:

Online

www.tsoshop.co.uk

Mail, Telephone, Fax & E-mail

TSO

PO Box 29, Norwich, NR3 1GN

Telephone orders/General enquiries: 0870 600 5522

Order through the Parliamentary Hotline Lo-Call 0845 7 023474

Fax orders: 0870 600 5533

E-mail: customer.services@tso.co.uk

Textphone: 0870 240 3701

The Parliamentary Bookshop

12 Bridge Street, Parliament Square

London SW1A 2JX

Telephone orders/General enquiries: 020 7219 3890

Fax orders: 020 7219 3866

Email: bookshop@parliament.uk

Internet: <http://www.bookshop.parliament.uk>

TSO@Blackwell and other Accredited Agents

Customers can also order publications from:

TSO Ireland

16 Arthur Street, Belfast BT1 4GD

Tel 028 9023 8451 Fax 028 9023 5401

ISBN 978-0-10-179172-4

