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# Section 1. Introduction

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## 1999–2000 Main Supply Estimates

1. Supply Estimates are the means by which the Government seeks from Parliament sufficient funds and fresh Parliamentary authority for the greater part of its own spending each year. The Main Estimates start this process and are presented to Parliament around the start of the financial year to which they relate. One or more Estimates are presented by the Treasury for each government department. Each supply Estimate covers expenditure on specified services for which a department will be accountable to Parliament. The format of the Estimates is described in more detail in **Section 4**. These introductory notes also summarise the expenditure in the Main Estimates for 1999–2000, place it in the context of the Government's arrangements for public expenditure control announced in the Comprehensive Spending Review White Paper and provide an outline of Parliamentary Supply procedure.
2. The expenditure for which authority is sought in the 1999–2000 Main Estimates totals £226.6 billion. This spending is consistent with the Government's plans for public expenditure as a whole set out in the series of departmental reports and *Public Expenditure: Statistical Analyses 1999–2000 (Cm 4201)*. Further explanatory information is contained in the corresponding departmental reports. The introductory notes to individual Votes contain cross-references to the location of the material in the reports.
3. The total forecast outturn for Supply expenditure in 1998–99 is £213.7 billion. Provision sought for 1999–2000 is about £12.9 billion higher than the forecast outturn for 1998–99.
4. The amount sought for individual Votes in each Class of Estimates is shown in **Table 5.1**. In addition to showing provision for 1999–2000, the table includes the outturn for 1997–98 and the total provision and forecast outturn for 1998–99. A full description of the new control arrangements and their reconciliation with Supply Estimates is contained in **Section 2**.
5. The 1999–2000 Main Supply Estimates are presented in three separate volumes. This volume covers Classes I to XVIII. Two separate booklets are being presented to Parliament by the House of Commons (Class XVIII, A) and the National Audit Office (Class XVIII, B) as **HC 337** and **HC 338** respectively.



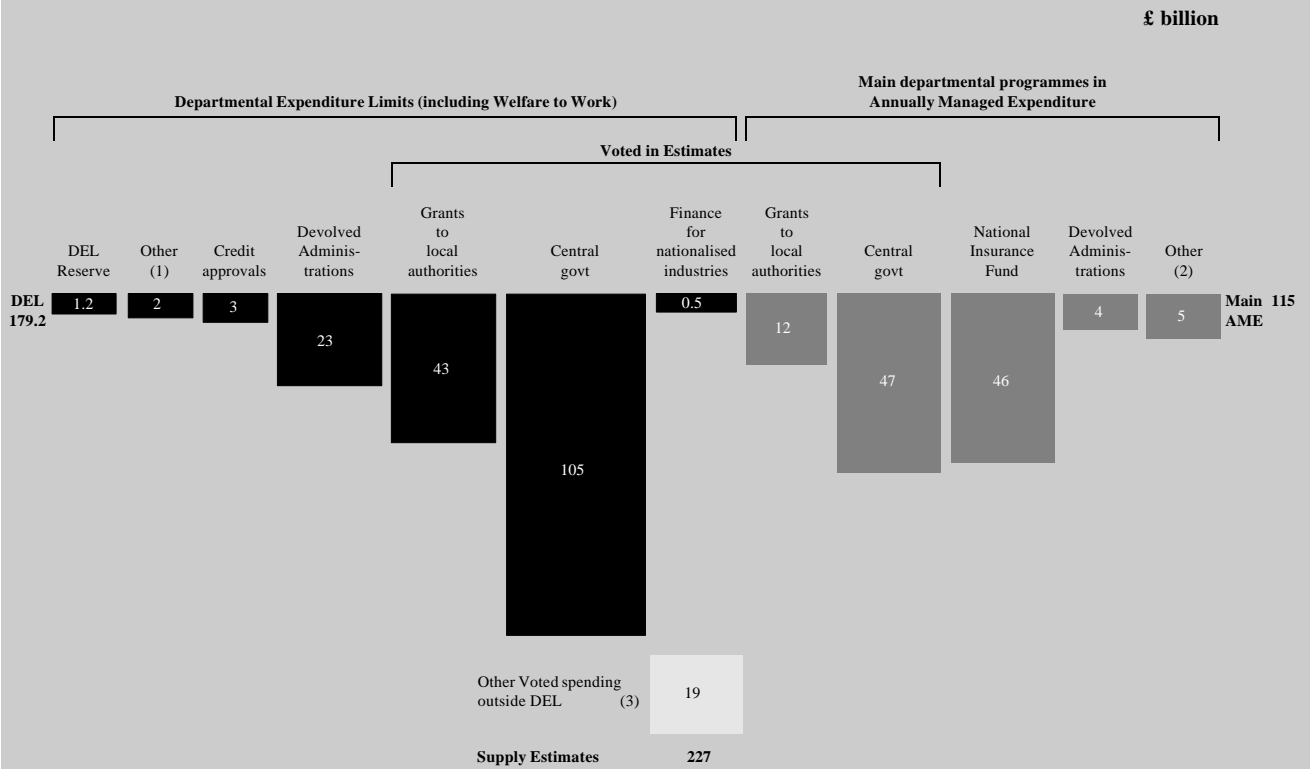
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## Section 2. Supply Estimates and the control of public expenditure

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1. As announced in the Government's Economic and Fiscal Strategy Report 1998, *Stability and investment in the Long Term (Cm 3978)* new arrangements for planning and controlling public expenditure are being introduced from 1999-2000. Further details of spending plans and key Government objectives were given in the Comprehensive Spending Review, *Modern Public Services for Britain: Investing in Reform (Cm 4011)*.
2. The main aggregate for public spending in the new regime, Total Managed Expenditure (TME) includes Departmental Expenditure Limits (DEL) for which firm three year plans have been set from 1999-2000 and main departmental programmes in Annually Managed Expenditure (AME) subject to annual review of part of the Budget process. These definitions are discussed in more detail in Chapter 1 of *Public Expenditure: Statistical Analyses 1999-2000 (Cm 4201)*. This section explains the relationship between these aggregates and Supply Estimates.
3. The main elements of DEL and main departmental AME not funded through Supply Estimates are central government expenditure funded directly from other sources (such as the National Insurance Fund) and credit approvals issued by central government to local authorities.
4. The relationship between Supply Estimates, DEL and the main departmental programmes in AME is set out in **Chart 2.1** which also illustrates the significant components of DEL and main departmental AME. Taking each of these in turn:
  - (a) **central government expenditure (voted):** the Supply Estimates include most of the direct spending (£152 billion) by central government departments on the National Health Service, defence, departmental running costs, part of the financing requirements of public corporations and grants in aid to non-departmental public bodies (NDPBs), all in DEL. The most significant main departmental AME provision here is social security. All voted funds are drawn from the Consolidated Fund;
  - (b) **central government support for local authorities:** within total support of £58 billion within both DEL and AME, £55 billion is made up of voted grants and £3 billion accounted for by credit approvals;
  - (c) **nationalised industries (voted):** (£0.5 billion) in DEL for grants, subsidies and voted lending to nationalised industries is included in Estimates.
  - (d) **other voted spending:** (£19 billion), primarily grants to devolved administrations in Scotland, Wales and Northern Ireland together with payments to the BBC and receipts from NHS contributions.
  - (e) **other expenditure (excluding Reserves):** the £80 billion not directly provided for in Supply Estimates is financed from other central government non-voted funds such as the National Insurance Fund or directly from the Consolidated Fund as a standing service (eg, judges' salaries etc).

**Chart 2.1 Relationship between Supply Estimates and expenditure in Departmental Expenditure Limits and Main departmental programmes in Annually Managed Expenditure, 1999-2000**



(1) Includes Consolidated Fund Standing Services, departmental unallocated provisions etc.

(2) Includes Lottery etc.

(3) Includes the block grant to devolved administrations to support their DEL and main departmental AME shown in the non-voted sections of the chart

5. **Table 2.2** gives details of the breakdown of voted spending within DEL, main departmental programmes in AME and other spending outside DEL by Estimate Class.

**Table 2.2: Supply expenditure within each of the control aggregates by Class, 1999-2000**

				£ billion	
Class		Departmental expenditure in DEL (including Welfare to Work)	Main departmental programmes in AME	Other expenditure outside DEL	Total
I	Education and Employment	15.7	1.8	-0.7	16.7
II	Department of Health	40.2	1.0	-5.5	35.7
III	Environment, Transport and the Regions	41.9	3.5	0.5	46.0
IV	Home Office	7.6	0.0	0.0	7.6
V	Lord Chancellor's and Law Officers' Departments	2.7	0.0	0.0	2.7
VI	Ministry of Defence	22.3	1.3	0.0	23.6
VII	Foreign and Commonwealth Office	1.1	0.0	0.0	1.1
VIII	International Development	1.8	0.1	0.0	1.9
IX	Trade and Industry and Export Credits Guarantee Department	3.1	0.1	0.8	3.9
X	Ministry of Agriculture, Fisheries and Food; the Intervention Board – Executive agency; and Forestry	1.3	1.8	-2.0	1.1
XI	Culture, Media and Sport	1.0	0.0	2.3	3.3
XII	Department of Social Security	2.7	48.0	1.6	52.2
XIII	Scotland	0.0	0.0	12.9	12.9
XIV	Wales	2.0	0.1	4.8	6.9
XV	Northern Ireland	1.0	0.0	3.6	4.6
XVI	Departments of the Chancellor of the Exchequer	3.1	0.0	0.3	3.5
XVII	Cabinet Office and Central Office of Information	1.0	1.5	0.0	2.5
XVIII	Office of the Parliamentary Commissioner, Parliament, etc.	0.4	0.0	0.0	0.4
<b>Total</b>		<b>148.8</b>	<b>59.2</b>	<b>18.6</b>	<b>226.6</b>
(per cent)		(66)	(26)	(8)	(100)

## Supply Estimates and Departmental Reports

6. To make it easier to understand the relationship between Supply Estimates and the Government's plans for public spending by department:
  - (i) Estimates Classes are arranged so that they correspond to departmental groupings adopted for the *Financial Statement and Budget Report, Public Expenditure Statistical Analysis 1999-2000 (Cm 4201)* and departmental reports;
  - (ii) a detailed cash plans table within each departmental report shows expenditure in a structure consistent with individual Estimates Part II tables;
  - (iii) each individual functional line (section) in the Estimate is explained in the relevant departmental report, with a cross-reference to the location of the explanatory material included in the introductory note to the Vote;
  - (iv) introductory notes to the Votes also give cross references to explanatory tables in departmental reports dealing with the estimated allocation of substantial grants in aid, spending on long term projects, appropriations in aid and detail of Consolidated Fund extra receipts.

7. Receipts from the European Communities are shown differently in Supply Estimates and in the cash plans tables of departmental reports, but there is no difference in the overall totals. Department's expenditure plans in departmental reports are gross of EC receipts which are shown in the EC section of the departmental report of the Chancellor of the Exchequer's Departments as part of the United Kingdom's net contribution. In Estimates they are attributed to the department receiving the receipts and therefore reduce the net provision sought. The adjustments to the departmental report plans for these receipts are shown in the table following each departmental report cash plans table.

## In-year control of spending in DEL

8. Up to the end of 1998-99 a system of cash limits provided a system of in-year control by central government over its cash spending. In 1998-99 there were 115 separate cash limits. These were set at the start of the year either on voted spending or on certain spending not covered by Supply Estimates.

9. Under the new regime for planning and controlling spending from 1999-2000 announced in the Government's *Economic and Fiscal Strategy Report 1998, "Stability and Investment for the Long Term" Cm 3978*, departments have been given firm and realistic multi-year limits set in cash to provide a clear incentive to control costs and to be reviewed only if inflation varies substantially from forecast. These will form a set of individual DELs which will operate as limits on spending at the departmental level covering both voted and non-voted provision. This will replace the cash limit system.

10. Departments will be expected to manage their budgets within the DEL. A failure to live within announced plans would be treated as a breach requiring and investigation into its cause, an examination of the financial procedures of the department concerned and, where appropriate, a reduction in the corresponding DEL in the year following the breach.

11. Any decision to change a DEL will be announced as soon as it is possible after it is taken, usually in a written answer to a Parliamentary Question. Such an announcement is not the means of seeking Parliament's approval for an increase in Supply provision which can only be given through a Supplementary Estimate.

12. Spending which was previously cash limited will be identified as discretionary in the Part II and Part III Estimates tables by the solid star symbol ★. Treasury will reserve the right to refuse virement into such discretionary areas of spending where this does not represent value for money.

13. **Table 2.3** details the amount of discretionary and non-discretionary spending in DEL by Estimate Class in 1999-2000. Most DEL spending is treated as discretionary. All main departmental programmes in AME and other expenditure outside DEL is treated as non-discretionary for the purposes of Estimates.

**Table 2.3 Discretionary and non discretionary expenditure in Supply Estimates in Departmental Expenditure Limits by Class, 1999-2000**

Class		£ billion		
		Discretionary expenditure	Non-discretionary expenditure	Total
I	Education and Employment	14.2	1.4	15.7
II	Department of Health	35.7	4.5	40.2
III	Environment, Transport and the Regions	40.6	1.3	41.9
IV	Home Office	7.4	0.2	7.6
V	Lord Chancellor's and Law Officers' Department	0.9	1.8	2.7
VI	Ministry of Defence	22.3	0.0	22.3
VII	Foreign and Commonwealth Office	1.1	0.0	1.1
VIII	International Development	1.8	0.0	1.8
IX	Trade and Industry and Export Credits Guarantee Department	3.0	0.1	3.1
X	Ministry of Agriculture, Fisheries and Food; the Intervention Board – Executive agency; and Forestry	0.9	0.5	1.3
XI	Culture, Media and Sport	1.0	0.0	1.0
XII	Department of Social Security	2.6	0.1	2.7
XIII	Scotland	0.0	0.0	0.0
XIV	Wales	1.9	0.1	2.0
XV	Northern Ireland	1.0	0.0	1.0
XVI	Departments of the Chancellor of the Exchequer	3.1	0.0	3.1
XVII	Cabinet Office and Central Office of Information	1.0	0.1	1.0
XVIII	Office of the Parliamentary Commissioner, Parliament, etc.	0.0	0.4	0.4
<b>Total</b>		<b>138.4</b>	<b>10.4</b>	<b>148.8</b>
(per cent)		(93)	(7)	(100)

14. From 1999-2000 expenditure not voted in Estimates and formerly described as non-voted cash limits (including where appropriate, central government support to local authorities) will be designated as non-voted provision in Table 3.1 of *Public Expenditure: Statistical Analyses 1999-2000 (Cm 4201)*. A full breakdown of Voted and non-Voted provision within DEL is contained in Table 1.11 of *Public Expenditure Analyses 1999-2000 (Cm 4201)*.

### Running costs

15. All departmental running costs is contained within DEL. Individual gross and net running costs limits for 1999-2000 are shown in Tables 3.2 and 3.3 of *Cm 4201* and civil service staffing plans for 1999-2000 in Table 5.6 of *Cm 4201*. The aggregate provision for running costs in 1999-2000 is £14.4 billion which £0.2 billion is held on the interdepartmental programme for administration of Welfare to Work.

16. From 1998-99 the capital charges replaced opportunity cost rents for sole and major occupying departments in freehold and historic leasehold properties. These are a charge on running costs provision but notional in cash terms. They are offset by matching receipts, not scored as appropriations in aid but netted off in Column 2 of the Part II table of the Estimate.

17. Following the confirmation of VAT refunds on contracted out services as hereditary revenues, departments have been appropriating them in aid of the Vote rather than netting them off of gross provision with effect from the 1998-99 Spring Supplementary Estimates (HC 237).

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## Section 3: Parliamentary procedure

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1. Parliament's consideration of the Supply Estimates is part of its Supply procedure, by which Parliament approves the Government's requests for funds. The process consists of a number of stages:
  - (i) the Government requests certain funds;
  - (ii) to support each request, information is provided about what the money will be spent on and who will be responsible for ensuring it will be spent properly;
  - (iii) Parliament considers these requests, investigates some more fully and debates a few of them;
  - (iv) if Parliament votes in favour of the requests it passes an Act to make the cash available;
  - (v) to help enhance its control, Parliament gives legislative force to the Ambits of the Estimates which specify the purposes for which the money may be spent; and
  - (vi) after expenditure has been incurred, it is audited and accounted for to check that the amounts and purposes approved have not been exceeded.
2. This process extends over a period of more than two years, starting before the financial year in which expenditure is to be incurred and ending almost twelve months after that year has ended. At any one time Parliament may be considering expenditure that relates to more than one financial year.
3. Under long-established constitutional practice, it is for the Crown (the Government) to demand money, the House of Commons to grant it and the House of Lords to assent to the grant.
4. Parliament gives statutory authority for funds to be drawn from the Consolidated Fund (the Government's general bank account at the Bank of England) to meet most expenditure by government departments and certain related bodies by Acts of Parliament known as Consolidated Fund Acts and by an annual Appropriation Act. Parliamentary procedure leading to the passing of these Acts is known as "Supply procedure". Funds are made available under the Acts only for a specified financial year.
5. The process begins with the presentation to Parliament by the Treasury of Main Supply Estimates containing a request for funds for the new financial year.
6. Presentation to Parliament does not authorise government departments to spend the sums requested. Part I of each Estimate forms the basis of a Supply Resolution which is normally voted on by MPs in the House of Commons before the end of July. A Consolidated Fund (Appropriation) Bill is then brought in and passed before Parliament rises for the summer Recess.
7. The resulting Appropriation Act authorises departments to spend up to the amounts requested in the Main Supply Estimates and in any Summer Supplementaries (see paragraph 10). It not only gives Parliamentary authority for the total sums requested to be issued from the Consolidated Fund but also limits the way in which this money can be spent by prescribing how the overall sum is to be appropriated to particular Estimates in order to finance specified services. It also appropriates to individual Estimates sums provided under Consolidated Fund Acts passed since the previous Appropriation Act.
8. Revised Estimates affecting some expenditure may be presented to replace the original Estimates before the Supply Resolution is voted on. They normally reduce the provision sought in the original Estimate or vary the way in which it is to be spent.
9. Parliament does not normally approve the Main Estimates until around the end of July or early August, so funds for the early months of the financial year are provided by a system of Votes on Account. These are normally presented to Parliament in the previous November along with the Winter Supplementary Estimates (see paragraph 10). In general they seek, for the coming financial year, 45 per cent of the amounts authorised to date in the current year.

<b>Supplementary Estimates</b>	10. The Government may decide to ask Parliament for additional money during the year. Supplementary Supply Estimates, where necessary, are usually presented in June (Summer), November (Winter) and February (Spring). Following any Estimates Day debates (see paragraph 18) and the vote on the necessary Supply Resolution, formal statutory authority for extra funds is provided by the Appropriation Act in the case of Summer Supplementaries and by separate Consolidated Fund Acts in the case of Winter and Spring Supplementaries. The Winter Consolidated Fund Act also covers the Votes on Account. Exceptionally, as necessary, Supplementaries may be presented at other times.
<b>Contingencies Fund</b>	11. There is also a Contingencies Fund which can be used to finance urgent expenditure in anticipation of Parliamentary approval of Estimates. Total advances outstanding at any time must not exceed 2 per cent of the previous year's total Estimates provision. Drawings on the Fund are repaid when Parliament has voted the additional money.
<b>Accounts and audit</b>	12. Supply Estimates are based on a cash accounting system for payments and receipts. The provision for expenditure reflects the amounts expected to be paid in the year. No provision is made for commitments entered into but not yet matured.  13. After the end of the financial year an Appropriation Account is prepared for each Estimate which, after being certified by the Comptroller and Auditor General (and reported on where necessary), is laid before the House of Commons in the Autumn following the end of the financial year to which it relates.  14. The accounting and audit arrangements for some expenditure including grants in aid and certain subscriptions to international organisations are different from those for most expenditure. These exceptions are indicated by a common set of symbols used in all Estimates (see <b>Section 4</b> ).  15. Under the National Audit Act 1983 the Comptroller and Auditor General also carries out value for money studies of departments' expenditure. The Public Accounts Committee's examination of departments in these studies substantially enhances the accountability provided through the Appropriation Accounts.
<b>Excess Votes</b>	16. If expenditure on any Vote exceeds the funds available, and it is too late to seek a Supplementary Estimate, the excess will appear in the department's Appropriation Accounts and will be reported on to the Public Accounts Committee by the Comptroller and Auditor General. Subject to that report, the necessary provision is sought in an Excess Vote. A Statement of Excesses is presented to Parliament by the Treasury, usually in February of the following year at the same time as Spring Supplementary Estimates. Funds are then voted in March (i.e. 11 months after the end of the financial year to which they relate).
<b>Parliamentary debate</b>	17. Parliament's consideration of individual Estimates is primarily a task for departmentally-related Select Committees which examine the expenditure of particular departments. A Committee may decide to examine individual Main or Supplementary Estimates, ask the department for more information about some aspects and examine Ministers and officials about particular areas of expenditure. A Committee's conclusions often take the form of a Report which is printed by the House.  18. The House of Commons has an opportunity to debate, and vote on, individual Estimates on three Estimates Days in each Parliamentary Session. When this happens the debate is generally informed by a Report from the relevant Select Committee. The time available in Estimates Days is allocated on the advice of the Liaison Committee whose membership includes the Chairmen of the Departmental Select Committees. In addition, the Government may make some extra time available for debates on special Supplementary Estimates.
<b>Parliamentary timetable</b>	19. Proceedings on Consolidated Fund Bills are formal, ie. not open to debate.  20. Under Standing Orders of the House of Commons, seven clear days must elapse between the presentation of an Estimate and the vote on the related Supply Resolution. The Government aims to leave at least 14 days between presentation and the vote, and to give Select Committees advance proof copies of Supplementaries ahead of presentation, although this may not always be possible. In practice, some 5-7 weeks are usually available for Select Committees to examine Supplementaries on the three main occasions when they are presented. This period is necessarily shorter if there are any late revisions or any special Supplementaries.

21. Parliament's consideration of Estimates is therefore generally concentrated in three periods:

- (i) April–July for Main Estimates and June–July for Summer Supplementaries, including any Estimates Day debates, followed by the Appropriation Act;
- (ii) November–December for Winter Supplementaries and any associated debates, followed by a Consolidated Fund Bill; and
- (iii) February–March for Spring Supplementaries and any associated debates, also followed by a Consolidated Fund Bill.

**Consolidated Fund  
standing services**

22. Parliament has passed statutes that authorise certain expenditure to be charged directly to the Consolidated Fund and not be subject to the annual Supply procedure. These "Consolidated Fund standing services" include payments to the National Loans Fund to service the National Debt, payments to the Northern Ireland Consolidated Fund of a share of UK tax revenues, most payments to the European Communities, Her Majesty's Civil List and the salaries and pensions of some people who hold offices which are constitutionally independent of the Executive. These include the Speaker of the House of Commons, the Comptroller and Auditor General, United Kingdom members of the European Parliament and the judiciary.

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## Section 4. Format of Estimates

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1. This section explains the format of Main Estimates. The format of Supplementary Estimates is described in their introductory pages when they are published during the course of the year.
- Classes of Estimates**
2. A total of 82 Main Estimates are presented for 1999–2000. The Estimates are grouped into Classes, each of which covers the Estimates which are the responsibility of one, or sometimes more than one, department. The coverage of each Class corresponds to the coverage of this year's series of departmental reports (*Cm 4202 to Cm 4221*). The Estimates, with the exception of those presented separately for the House of Commons and the National Audit Office, are presented to Parliament by the Financial Secretary to the Treasury.
- Structure**
3. Each Main Supply Estimate (or Vote) is in a standard format.
  4. The Estimate is prefaced by a one page introductory note containing some basic information intended to put it into context. The note indicates the cash limit status of the expenditure contained within the Vote and gives a general description of the expenditure involved, cross-referring to further explanatory information of each Estimate section in the relevant departmental report. It also draws attention to any important features, such as any contingent liabilities in force which if they matured would involve payments from the Vote, and briefly compares the provision sought with the provision and likely outturn in the previous year or years. It also indicates any related Votes of the same or other departments.
  5. The introduction is followed by the Estimate itself, which is in three parts.
- Part I**
6. **Part I** of the Estimate contains the following key facts:
    - (i) the net provision, i.e. the net amount of money sought for the coming financial year;
    - (ii) a formal description of the services to be financed from the Estimate, known as its "Ambit"; and
    - (iii) the department or person(s) who will account for the Estimate and any amount already allocated to it in the Vote on Account.
  7. The net provision and the Ambit are important because they are both reproduced in the Appropriation Act and together provide the statutory authority for the expenditure. No expenditure can be financed from the Vote which is in excess of the net provision or is not covered by the Ambit. Vote Ambits are kept under continual review to ensure that they properly describe the purposes for which expenditure may be incurred.
- Parts II and III**
8. The remaining parts of the Estimate give a further breakdown of the expenditure for which approval is sought.
  9. **Part II** of the Estimate is in a tabular format consisting of one or more functional sections corresponding with the detailed cash plans table of the relevant departmental report. Different types of expenditure within the Estimate sections are shown in columns using a standard form of analysis.
  10. The first three columns of each Estimate table in Part II show the direct expenditure of departments, agencies and other central government bodies on employment of staff and the purchase of goods, services and physical assets. Column 1 shows the running costs of government departments; column 2 shows other direct current expenditure; and column 3 shows capital expenditure. Columns 4 and 5 show all grants and transfers from central government bodies to other sectors, including grants to persons. Columns 4 and 5 cover respectively current and capital transfers with all financial transactions with other sectors included in the capital column.
  11. Appropriations in aid are shown in a separate column and are deducted from the gross provision to give the net amount for which approval is sought.
  12. The final two columns of each Estimate show total net provision for 1998–99, up to and including any Spring Supplementaries, and net outturn for the previous year (1997–98). These figures have been adjusted as far as possible to be consistent with the Estimate structure for the coming year. For the Estimate as a whole, the forecast outturn

for the current year is shown in the introductory note with a more detailed breakdown given in the cash plans table of the relevant departmental report.

13. There is a direct read-across between the descriptors in the Part II Estimate table and the “voted in Estimates” section of the cash plans table in the corresponding departmental report. As in the cash plans table, provision in the Estimate is grouped as follows:

**Departmental expenditure in Departmental Expenditure Limits**

- Central government’s own expenditure
- Central government support for local authorities
- Nationalised industries’ external finance

**Welfare to Work expenditure in Departmental Expenditure Limits**

- Central government’s own expenditure
- Central government support for local authorities

**Main departmental programmes in Annually Managed Expenditure**

- Central government’s own expenditure
- Central government support for local authorities
- Nationalised industries’ external finance

**Other expenditure outside Departmental Expenditure Limits**

14. Central government expenditure covers both central government’s own expenditure and the financing requirements of public corporations (excluding nationalised industries). Within these categories, expenditure is grouped into one or more sections as necessary.

15. The individual expenditure items within the Estimate sections are the “subheads” against which the Treasury will require the expenditure to be accounted for. Departments may not redistribute the sums shown between sections, or into running costs within sections, without the agreement of the Treasury which, as long as the total gross and net amounts voted by Parliament are not exceeded, may sanction the use of savings in one section or subhead to meet excess expenditure in another—a process known as “virement”. This discretion will not be used in cases where the proposed reallocation is thought to be of such importance or so great a departure from the original Estimate that it should be brought specifically before Parliament by means of a token Supplementary Estimate.

16. **Part III** of the Estimate gives details of receipts which are expected to be received in connection with the expenditure on the Estimate but which are to be paid into the Consolidated Fund and not appropriated in aid of the Vote.

17. Part III is followed by an **explanatory footnote** identifying expenditure resting on the sole authority of the Appropriation Act.

18. Parts II and III of the Vote are not reproduced in the Appropriation Act, although a total figure is given in the Act for appropriations in aid—that is, receipts which Parliament authorises to be used to finance some or all of the gross expenditure on the Estimate, thereby limiting the amount which needs to be issued from the Consolidated Fund. Apart from the total of appropriations in aid, Parts II and III do not therefore have any statutory authority.

**Information for Parliament**

19. The Estimates, together with the supporting information in departmental reports, provide an explanation of the expenditure that the Government proposes to finance from funds made available by Parliament. More information is provided to Select Committees through their consideration of Estimates or to the whole House through debates (see **Section 3**).

**Publication date**

20. The Government aims to present the Main Estimates during March or early April each year.

**Contingent liabilities**

21. The introductory note to individual Votes draws attention to outstanding contingent liabilities where any cost would be met from the Vote. Where the list of contingent liabilities is too long to be contained within the single-page introductory note, the note summarises the nature of the liabilities and gives a cross-reference to the full list of liabilities published elsewhere, normally in the departmental report.

**Appropriations  
in aid**

22. A Treasury Minute under the Public Accounts and Charges Act 1891 has today been laid before Parliament directing the use as appropriations in aid of such sums shown in the Estimates as would otherwise have been required to be surrendered to the Consolidated Fund. The source of all types of receipts to be appropriated in aid is explained in a footnote to Part II of the Vote.

**Symbols**

23. For convenience, the symbols used throughout Supply Estimates are reproduced below.

**Public expenditure:**

- ★ A section of a Vote which contains discretionary expenditure.
- F** Receipts which are classified as in “Departmental Expenditure Limits” and are surrendered to the Consolidated Fund as extra receipts rather than taken into the Vote as appropriations in aid.
- D** Receipts which are classified as in “Main Departmental programmes in Annually Managed Expenditure” and are surrendered direct to the Consolidated Fund as extra receipts rather than taken on to the Vote as appropriations in aid.
- Extra receipts which are classified as negative “other expenditure outside Departmental Expenditure Limits” and are surrendered to the Consolidated Fund as extra receipts.
- W** Includes notional expenditure in respect of capital charges offset by matching negative expenditure in column 2 of the Part II table of the Estimate.

**Statutory authority for expenditure:**

- Items where provision is sought under the sole authority of Part I of the Estimate and of the confirming Appropriation Act.

**Accounting and audit arrangements for grants in aid and certain subscriptions, etc, to international organisations:**

- ♥ The accounts of this body are audited by the Comptroller and Auditor General and presented to Parliament.
- ♦ The accounts of this body are audited by auditors appointed by the Secretary of State (or Minister) and presented to Parliament. The books and accounts are also open to inspection by the Comptroller and Auditor General.
- ♠ The accounts of this body are audited by auditors appointed by the Secretary of State (or Minister) and presented to Parliament.

## Section 5. Supply Estimates by Vote

**Table 5.1** summarises the Estimates Classes and provides information for each Class and Vote. It shows the amount sought for individual Votes in each Class in 1999-2000, the outturn for 1997-98 and the total provision and forecast outturn for 1998-99.

		<b>£000's</b>			
<b>Class</b>	<b>Vote and Title</b>	1997-98	1998-99		1999-2000
		Outturn	Total provision	Forecast outturn	Total provision
<b>I</b>	<b>Education and Employment</b>				
	1 Department for Education and Employment: programmes and central services	12,224,635	12,273,165	12,266,106	12,593,490
	2 Teachers' superannuation, England & Wales	1,811,764	1,959,326	1,959,326	1,762,235
	3 Employment service	1,144,405	1,775,669	1,400,000	2,189,355
	4 Office of Her Majesty's Chief Inspector of Schools in England	150,405	110,342	110,342	96,000
	5 Sure Start	—	2,500	2,500	80,800
<b>Class I Total</b>		<b>15,331,209</b>	<b>16,121,002</b>	<b>15,738,274</b>	<b>16,721,880</b>
<b>II</b>	<b>Department of Health</b>				
	1 Hospital, community health, family and related services, England	29,090,613	30,685,500	30,685,500	33,213,699
	2 Department of Health administration, miscellaneous health and personal social services, England	1,333,283	1,457,603	1,456,880	1,451,600
	3 National Health Service (superannuation, etc) England and Wales	792,518	729,523	729,523	1,021,399
<b>Class II Total</b>		<b>31,216,414</b>	<b>32,872,626</b>	<b>32,871,903</b>	<b>35,686,698</b>
<b>III</b>	<b>Environment, Transport and the Regions</b>				
	1 Housing, construction, regeneration regional policy and countryside and wildlife, England	7,140,238	6,665,365	6,665,365	6,783,186
	2 Planning, roads, local transport and vehicle safety	325,495	358,263	344,993	317,702
	3 Environmental protection and water	353,856	348,780	348,780	345,770
	4 Local government, England	31,241,721	32,677,595	32,408,736	32,115,681
	5 Department of the Environment, Transport and the regions: administration	464,212	461,763	461,763	461,364
	6 Transport industries	1,179,761	1,355,039	1,147,968	1,135,642
	7 Other executive agencies	120,074	11,121	112,121	138,681
	8 Highways Agency	1,555,145	1,435,470	1,435,470	1,484,183
	9 Driver and Vehicle Licensing Agency	139,010	86,300	86,300	79,194
	10 Passenger rail services	1,439,021	1,255,320	1,255,320	1,110,889
	11 Office of the Rail Regulator	8,244	9,328	9,328	1
	12 Office of Water Services	10,749	1	1	1
<b>Class III Total</b>		<b>43,977,526</b>	<b>44,765,345</b>	<b>44,276,145</b>	<b>45,972,294</b>
<b>IV</b>	<b>Home Office</b>				
	1 Home Office administration police, probation, immigration and other services, England and Wales	4,894,412	5,120,756	5,120,756	5,722,794
	2 Prisons, England and Wales	1,742,101	1,822,980	1,822,980	1,870,270
	3 Charity Commission	21,161	21,465	21,465	21,277
<b>Class IV Total</b>		<b>6,657,674</b>	<b>6,965,201</b>	<b>6,965,201</b>	<b>7,614,341</b>
<b>V</b>	<b>Lord Chancellor's and Law Officers' Departments</b>				
	1 Lord Chancellor's Department	2,192,142	2,229,409	2,228,409	2,274,060
	2 Northern Ireland Court Service	48,631	49,284	49,284	51,784
	3 Public Record Office	24,998	19,338	19,338	20,012
	4 The Crown Prosecution Service	299,691	308,067	308,067	307,000
	5 Serious Fraud Office	16,154	16,002	16,002	17,086
	6 HM Procurator General and Treasury Solicitor	8,858	13,046	13,046	7,175
<b>Class V Total</b>		<b>2,590,474</b>	<b>2,635,146</b>	<b>2,634,146</b>	<b>2,677,117</b>
<b>VI</b>	<b>Ministry of Defence</b>				
	1 Defence: operational and support costs, logistic services and systems procurement and research	20,915,893	22,769,929	22,550,074	22,283,085
	2 Defence: armed forces retired pay, pensions, etc	1,109,105	1,191,454	1,191,454	1,270,091
<b>Class VI Total</b>		<b>22,024,998</b>	<b>23,961,383</b>	<b>23,741,528</b>	<b>23,553,176</b>
<b>VII</b>	<b>Foreign and Commonwealth Office</b>				
	1 Foreign and Commonwealth Office	1,103,922	1,163,309	1,149,960	1,144,783
<b>Class VII Total</b>		<b>1,103,922</b>	<b>1,163,309</b>	<b>1,149,960</b>	<b>1,144,783</b>

**Table 5.1 (Contd)**

		<b>£000's</b>			
Class	Vote and Title	1997-98	1998-99		1999-2000
		Outturn	Total provision	Forecast outturn	Total provision
<b>VIII</b>	<b>International Development</b>				
	1 Department for International Development: international development	1,582,100	1,747,252	1,747,252	1,794,764
	2 Department for International Development: overseas superannuation	179,396	132,633	132,633	129,701
<b>Class VIII Total</b>		<b>1,761,496</b>	<b>1,879,885</b>	<b>1,879,885</b>	<b>1,924,465</b>
<b>IX</b>	<b>Trade and Industry and Export Credits Guarantee Department</b>				
	1 Department of Trade and Industry: programmes and administration	1,481,185	1,467,481	1,467,481	1,551,781
	2 Department of Trade and Industry: science	1,329,468	1,382,459	1,382,459	1,496,220
	3 Department of Trade and Industry: United Kingdom Atomic Energy Authority superannuation funds	112,251	126,438	126,438	126,330
	4 Export Credit Guarantee Department: administration	22,627	23,797	23,797	23,733
	5 Export Credit Guarantee Department: export finance assistance	39,474	319,717	319,717	715,765
	6 Export Credit Guarantee Department: trading operations	1	1	1	1
	7 Office of Fair Trading	19,595	24,092	24,092	30,745
	8 Office of Telecommunications	10,631	3	3	1
	9 Office of Gas Supply	10,964	2	2	1
	10 Office of Electricity Regulation	16,009	941	941	1
<b>Class IX Total</b>		<b>3,042,205</b>	<b>3,344,931</b>	<b>3,344,931</b>	<b>3,944,578</b>
<b>X</b>	<b>Ministry of Agriculture Fisheries and Food, the Intervention Board - Executive Agency and Forestry</b>				
	1 Intervention Board - Executive Agency	487,813	345,873	345,873	292,069
	2 Ministry of Agriculture, Fisheries and Food	695,594	769,017	769,017	722,206
	3 Forestry Commission	52,425	51,325	51,325	68,615
<b>Class X Total</b>		<b>1,235,832</b>	<b>1,166,215</b>	<b>1,166,215</b>	<b>1,082,890</b>
<b>XI</b>	<b>Culture, Media and Sport</b>				
	1 Department for Culture, Media and Sport: programme expenditure and administration	877,173	889,001	888,530	959,376
	2 Department for Culture, Media and Sport: home broadcasting	1,984,000	2,130,000	2,130,000	2,320,000
<b>Class XI Total</b>		<b>2,861,173</b>	<b>3,019,001</b>	<b>3,018,530</b>	<b>3,279,376</b>
<b>XII</b>	<b>Department of Social Security</b>				
	1 Central government administered social security benefits and other payments	36,163,573	38,187,458	36,604,907	38,423,678
	2 Housing benefit subsidies, council tax benefit subsidies and administration, payments into the National Insurance Fund and the Social Fund and other grants	10,473,722	10,321,782	9,562,287	11,367,029
	3 Department of Social Security, administration	2,153,732	2,044,025	2,044,025	2,402,660
<b>Class XII Total</b>		<b>48,791,027</b>	<b>50,553,265</b>	<b>48,211,219</b>	<b>52,193,367</b>
<b>XIII</b>	<b>Scotland</b>				
	1 Scotland and transfers to the Scottish Consolidated fund	2,779	2,855	2,855	12,900,931
	<i>Scottish Office</i>	13,251,378	13,671,325	13,582,622	—
<b>Class XII Total</b>		<b>13,254,157</b>	<b>13,674,180</b>	<b>13,585,477</b>	<b>12,900,931</b>
<b>XIV</b>	<b>Wales</b>				
	1 Welsh Office of the Secretary of State for Wales and payments to the National Assembly for Wales	6,123,709	6,435,364	6,432,493	6,912,795
<b>Class XIV Total</b>		<b>6,123,709</b>	<b>6,435,364</b>	<b>6,432,493</b>	<b>6,912,795</b>
<b>XV</b>	<b>Northern Ireland</b>				
	1 Northern Ireland Office: administration, law, order, protective and miscellaneous services	963,596	988,722	988,722	989,281
	2 Transfers to the Northern Ireland Consolidated Fund	1,536,400	1,810,000	1,810,000	3,600,000
<b>Class XV Total</b>		<b>2,499,996</b>	<b>2,798,722</b>	<b>2,798,722</b>	<b>4,589,281</b>

**Table 5.1 (Contd)**

		£000's			
Class	Vote and Title	1997-98	1998-99		1999-2000
		Outturn	Total provision	Forecast outturn	Total provision
<b>XVI</b>	<b>Departments of the Chancellor of the Exchequer</b>				
	1 HM Treasury	60,948	71,270	71,270	68,084
	2 HM Treasury: coinage	30,680	25,000	25,000	34,700
	3 HM Customs and Excise: administration	847,828	860,931	860,931	897,293
	4 Inland Revenue: administration	1,654,421	1,734,202	1,734,202	1,836,315
	5 Inland Revenue: Valuation Office (Executive Agency): administration	—	2	2	1
	6 Inland Revenue: payment in lieu of tax relief	199,877	162,000	162,000	335,000
	7 Inland Revenue: Valuation Office (Executive Agency): contributions in lieu of rates	30,717	40,000	40,000	40,000
	8 National Savings	175,198	175,703	175,703	172,815
	9 Registry of Friendly Societies	4,167	1,523	1,523	2,460
	10 National investment and Loans Office	319	330	330	250
	11 Office for National Statistics	93,443	100,140	98,551	108,242
	12 Governments Actuary's Department	397	620	620	636
	13 Crown Estate Office	1,705	1,757	1,757	2,057
	14 Sale, or sales, of residual government shareholdings and government holdings of privatised companies' debt	1	1	1	1
	15 <i>Repayments to the Contingencies Fund</i>	331	112	112	—
<b>Class XVI Total</b>		<b>3,100,032</b>	<b>3,173,591</b>	<b>3,172,002</b>	<b>3,497,854</b>
<b>XVII</b>	<b>Cabinet Office and Central Office of Information</b>				
	1 Cabinet Office: administration	188,159	204,771	204,771	219,769
	2 Cabinet Office: security and intelligence services	730,680	724,949	724,949	774,452
	3 Cabinet Office: civil superannuation	1,407,914	1,409,501	1,386,500	1,530,000
	4 Central Office of Information	1,076	711	711	711
	5 Privy Council Office	2,203	2,491	2,491	2,462
<b>Class XVII Total</b>		<b>2,330,032</b>	<b>2,342,423</b>	<b>2,319,422</b>	<b>2,527,394</b>
<b>XVIII</b>	<b>Office of the Parliamentary Commissioner, Parliament, etc</b>				
	1 Office of Parliamentary Commissioner and Health Service Commissioners	13,242	15,101	13,000	14,971
	2 House of Lords: Peers' expenses, administration etc	25,623	29,845	29,845	30,369
	3 House of Lords: works services	13,784	13,803	13,803	15,483
	4 House of Commons: Members' Salaries, etc	95,819	87,577	86,253	89,060
<b>Class XVIII Total</b>		<b>148,468</b>	<b>146,326</b>	<b>142,901</b>	<b>149,883</b>
<b>XVIII A</b>					
	1 House of Commons: administration	72,879	86,180	83,509	85,260
	2 House of Commons: works service	72,349	102,209	96,209	99,605
<b>Class XVIII A Total</b>		<b>145,228</b>	<b>188,389</b>	<b>179,718</b>	<b>184,865</b>
<b>XVIII B</b>					
	1 National Audit Office	38,394	40,900	40,900	43,400
<b>Class XVIII B Total</b>		<b>38,394</b>	<b>40,900</b>	<b>40,900</b>	<b>43,400</b>
<b>Grand Total</b>		<b>208,233,966</b>	<b>217,247,294</b>	<b>213,669,572</b>	<b>226,601,369</b>

- (1) Figures for 1997-98 and 1998-99 are the best available estimates of the outturn and provision in those years adjusted for transfers, classification and machinery of government changes to reflect the 1999-2000 Vote structure, therefore they may differ from those published previously.
- (2) Any Vote that no longer features in the current Estimate structure is shown in Table 5.1 for past years (i.e. 1997-98 and 1998-99) in italics at the end of the relevant Class.