House of Commons

Committee of Public Accounts

Transforming the performance of HM Customs and Excise through electronic service delivery

Twenty–fourth Report of Session 2003–04

HC 138

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Twenty–fourth Report of Session 2003–04

Report, together with formal minutes, oral and written evidence

Ordered by The House of Commons to be printed 5 May 2004

HC 138
Published on 22 June 2004
by authority of the House of Commons
London: The Stationery Office Limited
£0.00

The Committee of Public Accounts

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Committee staff

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Summary

Introduction

HM Customs and Excise is implementing a major IT-based change programme to improve services and efficiency. While continuing to offer paper-based systems, Customs has Public Service Agreement targets to offer 100% of its services electronically by 2005 and achieve 50% take-up by March 2006. These are Customs' contribution to the wider Government agenda of making all departmental services available on line by 2005 with key services achieving high levels of use. The electronic 'e' programme is aimed at achieving these targets and further improvements in performance and capability in the longer term.

Customs' e-programme is a considerable investment—some £327 million over the ten years to 2010 with a further £250 million for enhancing the Department's existing IT infrastructure under a Private Finance Initiative (PFI) contract with Fujitsu. The e-programme involves developing new ways of working and integrated IT systems including a new website, to deliver a wider range of services electronically. The aim is to generate increased revenue and improve efficiency with better information and analysis to target tax compliance and anti-smuggling work.

Earlier reports from this Committee and our predecessor Committee have recognised the potential benefits in service delivery and operational efficiency achievable through wider use of information technology, while highlighting the risks associated with major IT projects and the need for well managed risk taking. Customs' e-programme is high risk because of the scale of the planned changes.[1]

On the basis of a Report by the Comptroller and Auditor General,[2] we took evidence from Customs on the implementation of the e-programme; the progress made in developing an electronic VAT (e-VAT) service; and Customs' PFI contract with Fujitsu for IT infrastructure.

1 54th Report from the Committee of Public Accounts, *Improving public services through e-Government* (HC 845, Session 2001–02), 66th Report, *Progress in achieving Government on the Web* (HC 936, Session 2001–02), 1st Report, *Improving the delivery of Government IT projects* (HC 65, Session 1999–2000) and 1st Report, *Managing risk in government departments* (HC 336, Session 2001–02)

2 C&AG's Report, *Transforming the performance of HM Customs and Excise through electronic service delivery* (HC 1267, Session 2002–03)

Conclusions and recommendations

The implementation of the e-programme

1. **Customs' e-programme, although at an early stage, is an innovative step forward in using new technology to deliver better quality public services, streamline current processes, and achieve savings.** Taxpayers should be able to deal as efficiently as possible with Customs in a way which integrates with their business systems.

2. **It is unsatisfactory that Customs has so far spent over £100 million on its e-programme without a rigorous business case and that Customs is still not confident that its business case reflects the likely benefit to cost ratio for the programme.** Customs original estimate in October 2002 of the financial benefits of £4 billion was not rigorous and they reduced it to £1.2 billion in November 2003, cutting the expected benefit to cost ratio for the programme from 12:1 to around 4:1. This could fall further once the detailed analysis of financial benefits and costs is completed. Customs should now complete a full business case, including all the e-programme costs and supported by sensitivity analyses of benefits and cost. It should specify the benefits, and formulate plans including dates for realising them.

3. **Customs needs to manage the risks that the costs of the programme will be higher than expected, that take-up of e-services will be low and the benefits from the programme will be delayed.** To provide early warning on these risks, Customs should track actual results against forward projections of the costs and the savings expected from improved compliance and efficiencies. These projections should distinguish between compliance improvements expected from the e-programme and those from the VAT strategy.

4. **In implementing the initial stages of the e-programme Customs has not followed good practice in managing aspects of the programme, for example by:**

   poor control over the commissioning and management of consultancy contracts;

   not using sensitivity analysis in evaluating the business case; and

   not appointing early enough a senior responsible owner for the overall e-programme.

   Customs has tightened controls over the management of consultants and is applying the Office of Government Commerce gateway review process to all new IT projects to ensure compliance with recommended practice. It intends to implement new electronic services only if the project has successfully passed through the gateway process.

5. **Customs does not have a comprehensive contingency plan to address the risk of IT system failure and its impact on service availability and on the take-up of e-services.** It is developing recovery plans for each service under the PFI contract with Fujitsu, which should be brought together into a contingency plan to provide

continuity of service in the event of IT system failure. The plan should set out the responsibilities of the Department and the contractor and the events that would trigger their implementation.

The e-VAT service

6. **Customs has made slow progress in providing an e-VAT service.** It introduced an electronic VAT return in March 2000 but with little success**.** After a series of delays it planned a new pilot e-VAT service from January 2004 with a full service in July 2004, although work had yet to be completed on incentives to promote take-up. Before rolling out a full service to its customers, Customs should construct a proper pilot to test the new e-VAT service and evaluate the results using appropriate evaluative methodologies to test that the service functions as intended and it can cope with the potential demand.

7. **There was very low take up of the first electronic VAT return service because it did not offer businesses any tangible benefits.** Instead they found the paper based system easier to use. Customs should research the market to establish the likely demand for new services from different customer groups and address business concerns about security, accessibility and usability. It might for example examine with large VAT traders the benefits of using the new service, say how to make an electronic VAT return in its guidance to new and small businesses; and encourage software manufacturers to include the e-VAT return in future releases of their accounting software, so businesses could integrate the service into their business systems.

8. **Customs is only now considering a strategy to achieve the 50% level of take-up (some 700,000 businesses) needed in the new e-VAT service to make it viable.** Customs is also considering whether to compel certain sizes of business to submit VAT returns electronically. Before launching a full service Customs needs a firm assessment of the benefits that can be achieved for the Department and for businesses from the e-VAT service, and assurance that the required levels of take-up can be achieved. Before resorting to compulsion, Customs should be offering a good quality service which a high proportion of businesses are willing to use. Compulsion should not be used to impose an inferior service.

The PFI contract with Fujitsu

9. **The cost of the PFI contract has increased from £500 million to £929 million due partly to a rise in the volume of Customs' work since the contract was signed in 1999 and partly to new requirements brought about by the e-programme.** Retendering the contract would have given better assurance on the value for money of the revised contract, but would also have put at risk existing revenue and the expected benefits of the e-programme which Customs estimated to be nearly £1 billion. Whether Customs struck the right balance in making this judgement is hard to determine while many of the expected benefits remain to be demonstrated.

1 The implementation of the e-programme

1. In 2001 Customs began a ten year e-programme to transform its business mainly through electronic service delivery. While continuing to offer paper-based systems Customs has Public Service Agreement targets to deliver 100% of its services electronically by 2005 and achieve 50% take up by March 2006. This is Customs' contribution to the wider Government agenda to make all departmental services available online by 2005 with key services achieving high levels of use. The e-programme is aimed at achieving these targets and further improvements in performance and capability in the longer term. At the end of 2003 around 80% of Customs' services were available electronically and over half of all transactions with customers were completed electronically but take-up of e-VAT was very low.[3]

2. The aims of the e-programme are to increase revenue and improve efficiency by using new ways of working and new integrated IT systems, including a new website, to deliver a wider range of services electronically. It also involves replacing existing IT systems, which are nearing the end of their operational life. Customs has made good progress on some parts of the e-programme but it needs to improve its business case and benefits realisation plans (**Figure 1**).[4]

Figure 1: Customs' progress in taking forward the e-programme

	Department have no major weaknesses	Basically sound and the Department are taking steps to address minor weaknesses	On track but with one major or some minor concerns about delivery	Some major areas still need to be addressed
Approach	✓			
Programme management		✓		
Skills, resources and Capacity to deliver the programme			✓	
Contingency arrangements			✓	
Efficiency gains			✓	
Procurement			✓	
Take up			✓	
Benefits realisation				✓
Business case				✓

Source: C&AG's Report, p10

3. Customs estimates that the programme will cost over £300 million over the ten-year period. In return Customs expects to achieve increased revenue of £500 million a year by the end of the period by producing better information and analysis to target resources more effectively on tax compliance and anti-smuggling activities, in addition to the £2.7 billion extra revenue expected by 2005–06 from implementing its VAT strategy. Customs also expects the e-programme to deliver £130 million in efficiency savings from redeploying staff from processing jobs into other parts of the department, and to reduce

3 Q 40; C&AG's Report, Executive Summary paras 1, 2 and Report, para 1.6

4 C&AG's Report, para 1.4

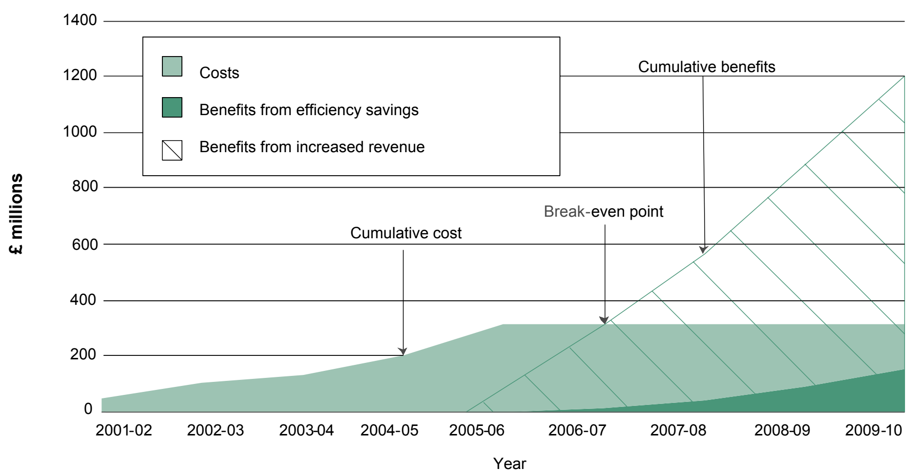
compliance costs for businesses. Since 2001 Customs has undertaken extensive planning and spent over £100 million on the programme.[5]

4. The main risk for Customs is that the significant expenditure on the e-programme does not generate the expected benefits in service delivery, increased revenue collection and improved efficiency. Private sector and international comparisons show that it can take a long time to secure a positive return on investments in e-services. For example Canada, although accepted as a leader in the implementation of e-government, had found that e-services have not generated any major cost savings to date.[6]

5. Our Report on e-Revenue in February 2002 concluded that the drive to meet 2005 e-government targets should not compromise the need to develop rigorous business cases for each service and the overall e-strategy. Customs developed an outline business case in October 2002 estimating the financial benefits of the e-programme at £4 billion but this was not a rigorous estimate. Customs then reduced it to £1.2 billion in November 2003. As a result the expected return on investment fell from 12:1 to between 4:1and 3:1. It has yet to complete a detailed analysis of the costs and benefits and needed to revisit the estimated cost of the e-programme in the light of contractual amendments to the PFI contract with Fujitsu.[7]

6. On the basis of the latest figures, Customs expects the e-programme to break even by 2007 (**Figure 2**). This date could be delayed, however, because benefits may come on stream later than Customs expects or costs could prove to be greater than the original estimate of £327 million. Customs planned to complete a full business case by March 2004 which would take account of all the costs of the e-programme, including IT development and business changes.[8]

Figure 2: Comparison of Customs' estimates of costs and benefits of the e-programme



5 Qq 53, 55–56, 61, 65–66, 101; C&AG's Report, Preface, para 1.11 and Figure 7, p15

6 Qq 104–107; C&AG's Report, para 1.13

7 Qq 113–114; 52nd Report from the Committee of Public Accounts, *E-Revenue* (HC 707, Session 2001–02); C&AG's Report, paras 1.11–1.12, 2.7

8 Qq 2–4 ; C&AG's Report, paras 1.11–1.12

7. Customs' IT projects go through the Office of Government Commerce's gateway reviews and it will not go live with an application if a gateway review indicates a major problem. In implementing initial stages of the e-programme, however, Customs had not followed good practice as recommended by Treasury in the following areas.[9]

- Sensitivity analysis should be used to test the vulnerability of options to unavoidable uncertainties. Customs did not subject the estimated financial benefits in its outline business case to sensitivity analysis to show, for example, the effect of variations in take-up levels. Customs proposes to undertake such analysis for the full business case, which will be subject to Treasury review.[10]

- There should be proper management of consultants. Customs spent nearly £28 million on 300 consultants for the e-programme between November 2001 and March 2003. Consultants were engaged and contracts extended with insufficient evidence to assess their performance or to support the need for the services they were to provide. Following an internal review, Customs has reduced the number of consultants to 130 and strengthened management controls.[11]

- High risk and important projects should have clearly identified senior responsible owners. Customs assigned this responsibility for each sub-programme but did not appoint an overall senior responsible owner for the e-programme until May 2003.[12]

8. In a programme of this scale contingency planning is particularly important. Customs has procedures for measuring risk at project level and some short-term contingency plans. But there is no contingency plan for the e-programme as a whole to cover, for example, the risks of breakdowns in service. As part of the PFI contract with Fujitsu, Customs has begun to develop recovery plans for each site and critical service, which will be subject to annual review.[13]

9 Qq 26–39

10 Qq 23, 25; C&AG's Report, para 2.7; *The Green Book: Appraisal and evaluation in Central Government,* HM Treasury, 2003

11 Qq 8, 11–18

12 Qq 10, 25; C&AG's Report, para 2.12; *Delivering success in Government IT-enabled projects & programmes*, HM Treasury, 2003, p2

13 Q 111; C&AG's Report, Executive Summary para 18 and Appendix 3, para 43

2 The e-VAT service

9. VAT registered businesses in the UK are required to provide Customs with a completed VAT return showing a summary of their sales, purchases and self-assessed VAT position at the end of every tax period. There are around 1.7 million VAT registered traders who, every year, submit over seven million VAT returns and pay net VAT of more than £60 billion. Registered taxpayers pay nearly 67% of VAT revenue by value electronically, but by volume 89% of the payments are made by cheque. Some 400 Customs' staff are engaged in processing VAT returns while a further 6,500 staff carry out assurance checks to verify that traders have correctly accounted for VAT.[14]

10. In March 2000 Customs piloted an Electronic VAT Return service which allowed registered traders to complete and submit returns using an electronic form on Customs' website. Customs launched the service nationally in April 2001 but take up was very poor. After two years of operation only 2,700 registered traders (less than 1%) used the service to submit returns. The IT infrastructure would have been unable to cope with a significantly greater demand. Customs then commissioned market research into the barriers to and motivations for making electronic VAT returns. This indicated that businesses preferred the existing paper-based system, as it was simple to use while the Electronic VAT Return did not offer any tangible benefits.[15]

11. Customs planned to pilot a new e-VAT service in June 2003 but had to delay it while agreeing amendments to the Fujitsu IT contract. Customs rescheduled the pilot for November 2003 but they had to delay it until January 2004 because of software problems. Customs plan a full service from July 2004 and expects by then also to have tested the capacity of system to ensure it can cope with demand.[16]

12. Our Report on *Improving public services through e-Government* concluded that efficiency savings could be made by replacing labour intensive processes with electronic systems and that departments needed to concentrate on providing online those services which citizens and businesses were most likely to find useful. The e-VAT service needs a 50% take up (some 600,000 to 700,000 businesses) to break even. Customs is seeking to achieve this by March 2006 and a take-up of 80% by the end of 2010. Customs has started to segment the business community to produce take-up strategies for each sector. It is also considering using specific targets for each service and client group as the Inland Revenue has done.[17]

13. Our Report on e-Revenue concluded that to promote significant improvements in take-up e-services needed to be easier to use and to offer greater incentives for taxpayers to switch from existing paper-based forms. Customs recognises that the VAT return is a fairly simple form and there is no particular incentive to complete it electronically. It is therefore seeking to provide a range of services linked to the e-VAT return and is exploring the

14 C&AG's Report, Case Study 4, p24

15 Qq 6, 57, 60; C&AG's Report, para 2.31

16 Qq 45–47, 94; C&AG's Report, Case Study 4, p24

17 54th Report from the Committee of Public Accounts, *Improving public services through e-Government* (HC 845, Session 2001–02); Qq 4, 6, 91, 96–97

incentives that might be offered to encourage take-up. These include better access to information, financial incentives and additional time to make payments by direct debit, as well as making the service more acceptable to users, for example by using a pin password security system. Customs is discussing with software manufacturers the possibility of including the e-VAT return in future releases of accounting packages so that it can be filed electronically.[18]

14. Users who find the e-service is unavailable could incur a surcharge if they do not then submit a paper-based return on time. Customs has indicated that if the e-VAT service breaks down businesses will not be penalised and that Customs will accept an alternative method for submitting the return. Customs is however also considering whether to make e-VAT mandatory for certain sizes of business.[19]

18 52nd Report from the Committee of Public Accounts, *E-Revenue* (HC 707, Session 2001–02); Qq 5, 49, 51, 99, 124–126

19 Qq 86–90; C&AG's Report, para 2.30 and Case Study 4, p25

3 The Private Finance Initiative contract with Fujitsu

15. The Department's IT infrastructure was taken over by ICL (now Fujitsu) from April 2000 under a Private Finance Initiative (PFI) contract. This contract is for IT infrastructure services only; development of electronic services is done in-house, with external partners if necessary.[20]

16. The whole life cost of the 10 year contract when it was originally let was £500 million (with an estimated net present value of £398.2 million). By 2003 the cost had risen to £680 million. This was due partly to an increase in the number of Departmental staff user from 18,000 to 22,000 and partly due to new or enhanced information systems and services, such as the national co-ordination unit. This unit gathers and disseminates intelligence information to Customs staff to help target their operations.[21]

17. Customs found it increasingly difficult under the contract to make changes to the IT infrastructure. The original contract contained some flexibility but Customs had not foreseen the extent of the changes needed for the e-programme. With assistance from Rothschild, Customs compared the value for money of amending the contract to cope with changes needed with the option of terminating the contract and re-tendering. They found that the termination route was marginally better in cost benefit terms, but would put at risk £508 million of existing revenue and a further £472 million from a two year delay in delivering the benefits of the e-programme. Customs therefore decided not to retender.[22]

18. The contract amendments agreed in August 2003 increased the net present value of the 10 year contract to £631 million and the whole life cost to £929 million. All the increase in costs was for additional or enhanced services. Customs does not expect further significant amendments but does not rule out changes to deal with, for example, new services.[23]

19. In July 2003 the Chancellor announced a major review of the organisations dealing with tax policy and administration (Customs and Inland Revenue) chaired by the Permanent Secretary to the Treasury, Gus O'Donnell. The primary purpose of the review was to make public service delivery more effective and efficient, examining ways to enhance service delivery through closer working or organisational change. At the time of our examination the review had not reported. Customs considered that the review might affect Customs' IT needs but that its IT infrastructure could, if necessary, be connected to the Inland Revenue's systems at no significant additional costs. However, if the review led to the breaking up of current service provision under the PFI contract, Customs might have to reach a negotiated settlement with Fujitsu. The review, *Financial Britain's Future – Review of the Revenue Departments*, published in March 2004 announced the creation of a new department integrating the work of Customs and Inland Revenue. It found that the differences in IT provision should not present a barrier to the integration of the

20 C&AG's Report, Executive Summary, para 13 and Report, para 2.18

21 Qq 43–44, 72–73, 76, 82; C&AG's Report, Executive Summary, para 13 and Report, para 2.18

22 Qq 9, 42–43; C&AG's Report, paras 2.18–2.19, 2.21

23 Qq 71, 112; C&AG's Report, para 2.22

departments. But management would need to consider their IT strategy including the need to harmonise provision, to identify the model that will best serve business needs and ensure a collaborative approach to resolving any issues that arise bringing in IT partners promptly.[24]

20. Since Customs entered into the contract with Fujitsu, the Treasury has issued revised guidance on managing major IT projects and the use of PFI. New procedures introduced in February 2003 permit departments to authorise only modular, incremental IT developments and implementations. ‘Big bang’ projects have to be approved by a central scrutiny authority. In July 2003 the Government announced that there would be a presumption against future IT projects using PFI which would be replaced by a range of procurement models. This was because PFI deals for IT, unlike construction, had not led to a step change in performance; were unlikely to attract third party finance and had not coped well with rapid technological change.[25]

21. In December 2003 the Office of Government Commerce issued a consultation document on guidance to help departments decide the best strategy for the procurement of IT. The guidance outlined three broad strategies. The guidance notes that the more stable the technology, the more likely it is that long-term contracts using a partnering or output specification approach will be appropriate. More innovative projects, however, are likely to have a better chance of success with short, small, input-based contracts, thereby minimising costs if the innovation does not work. This guidance, when finalised, may also help departments in selecting the appropriate procurement strategy when new services or major changes are needed in an existing PFI contract.[26]

24 C&AG’s Report, para 2.23; *Financing Britain’s Future – Review of the Revenue Departments* (Cm 6163), March 2004

25 Qq 122–123, 129–130; Ev 13–15; *PFI: meeting the investment challenge*, HM Treasury, July 2003; *Delivering success in Government IT-enabled projects & programmes*, DAO (GEN) 01/03

26 Q 123; *Decision map for procurement and accompanying guidance for IT contracting*, Office of Government Commerce, December 2003

Formal minutes

Wednesday 5 May 2004

Members present:

Mr Edward Leigh, in the Chair

Mr Richard Allan
Mrs Angela Browning
Mr Ian Davidson
Mr Frank Field
Mr Brian Jenkins
Jim Sheridan
Mr Gerry Steinberg
Jon Trickett
Mr Alan Williams

The Committee deliberated.

Draft Report (Transforming the performance of HM Customs and Excise through electronic service delivery), proposed by the Chairman, brought up and read.

Ordered, That the Chairman's draft Report be read a second time, paragraph by paragraph.

Paragraphs 1 to 21 read and agreed to.

Conclusions and recommendations read and agreed to.

Summary read and agreed to.

Resolved, That the Report be the Twenty-fourth Report of the Committee to the House.

Ordered, That the Chairman do make the Report to the House.

Ordered, That the provisions of Standing Order No. 134 (Select Committees (Reports)) be applied to the Report.

Adjourned until Monday 10 May at 4.30 pm

Witnesses

Monday 15 December 2003 *Page*

Mr Mike Eland, Mr Len Morris, and **Mr Kevin Franklin,** HM Customs and Excise Ev 1

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Supplementary memorandum submitted by HM Customs and Excise Ev 12

Supplementary memorandum submitted by HM Treasury Ev 13

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Third Report	The Sheep Annual Premium Scheme	HC 64	*(Cm 6136)*
Fourth Report	Improving service delivery: the Forensic Science Service	HC 137	*(Cm 6155)*
Fifth Report	Warm Front: helping to combat fuel poverty	HC 206	*(Cm 6175)*
Sixth Report	Department of Trade and Industry: Regional Grants in England	HC 207	*(Cm 6155)*
Seventh Report	Progress on 15 major capital projects funded by Arts Council England	HC 253	*(Cm 6155)*
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