



House of Commons  
Committee of Public Accounts

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**Nine reports from the  
Comptroller and  
Auditor General  
published from July  
2009 to March 2010**

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**Thirty-third Report of Session 2009–  
10**

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## The Committee of Public Accounts

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Powers of the Committee of Public Accounts are set out in House of Commons Standing Orders, principally in SO No 148. These are available on the Internet via [www.parliament.uk](http://www.parliament.uk).

### Publication

The Reports and evidence of the Committee are published by The Stationery Office by Order of the House. All publications of the Committee (including press notices) are on the Internet at <http://www.parliament.uk/pac>. A list of Reports of the Committee in the present Session is at the back of this volume.

### Committee staff

The current staff of the Committee is Sian Woodward (Clerk), Lori Verwaerde (Senior Committee Assistant), Pam Morris and Jane Lauder (Committee Assistants) and Alex Paterson (Media Officer).

### Contacts

All correspondence should be addressed to the Clerk, Committee of Public Accounts, House of Commons, 7 Millbank, London SW1P 3JA. The telephone number for general enquiries is 020 7219 5708; the Committee’s email address is [pubaccom@parliament.uk](mailto:pubaccom@parliament.uk).

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# 1 Nine reports from the Comptroller and Auditor General published from July 2009 to March 2010

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1. In this report we endorse the conclusions and recommendations of nine reports by the Comptroller and Auditor General published between July 2009 and March 2010. The nine reports are:

- *Review of errors in Guaranteed Minimum Pension Payments*, HC 878, Session 2008-09, Published 16 July 2009;
- *Government cash management*, HC 546, Session 2008-09, Published 16 October 2009;
- *Measuring Up: How good are the Government's data systems for monitoring performance against Public Service Agreements?*, HC 465, Session 2008-09, Published 21 October 2009;
- *Complying with Regulation: Business Perceptions Survey 2009*, HC 1028, Session 2008-09, Published 22 October 2009;
- *Commercial skills for complex government projects*, HC 962, Session 2008-09, Published 6 November 2009;
- *Independent Reviews of reported CSR07 Value for Money savings*, HC 86, Session 2009-10, Published 16 December 2009;
- *Department for Work and Pensions: Pension Protection Fund*, HC 293, Session 2009-10, Published 5 February 2010;
- *Department for Environment, Food and Rural Affairs: Reducing the impact of business waste through the Business Resource Efficiency and Waste Programme*, HC 216, Session 2009-10, Published 5 March 2010;
- *Reorganising central government*, HC 452, Session 2009-10, Published 18 March 2010;

2. Although we did not have the time to take evidence on these reports, they represent the culmination of valuable data collection and analysis by the National Audit Office supported by extensive consultation with the Government departments and delivery bodies that were the subjects of the work. The reports are authoritative accounts of the activities they cover, and the facts they contain have been researched by the National Audit Office and agreed with Government.

3. So that the value of this work and the insights it yields are not lost, we invite Her Majesty's Treasury and the Government departments concerned to consider and respond formally to the Comptroller and Auditor General's recommendations, which are reproduced in Appendices 1 to 9. We propose that departments first write to the Treasury setting out their response to the recommendations and indicating what actions they propose to take. We then propose that the Treasury forwards this correspondence to us and to the Comptroller and Auditor General, indicating the extent to which the Treasury

endorses each department's response and the commitments it makes, and what action the Treasury proposes to take centrally to address problems that recur across government.

4. Once we and the Comptroller and Auditor General have considered these responses, we will judge what further action, if any, to take, including whether we should meet to take evidence from departmental witnesses or the Treasury should we have concerns that there are significant shortcomings in the response.

## Conclusion

**5. We commend and endorse the Comptroller and Auditor General's conclusions and recommendations reproduced at Appendices 1 to 9 of this report.** We recommend that the Treasury should coordinate a response from each of the Government departments concerned setting out what actions they propose to take to address the Comptroller and Auditor General's recommendations. The Treasury should then write to us and to the Comptroller and Auditor General within two months (by 6 June 2010), setting out the extent to which it endorses the actions proposed by each department, and what action the Treasury proposes to take centrally to address problems that recur across government.

## 2 Appendix

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### Review of errors in Guaranteed Minimum Pension Payments, HC 878, Session 2008-09

#### *Conclusion*

The process for notifying pension schemes of Guaranteed Minimum Pension entitlements is complex and fragmented, and therefore prone to error. There was a collective failure to recognise the interdependencies between the parties and the potential for the process to break down. The successful administration of the Guaranteed Minimum Pension process required effective joint working, but the parties failed to achieve it.

The Guaranteed Minimum Pension process involves the pension schemes and their payment contractors, but also relies on HM Revenue and Customs and the Pension, Disability and Carers Service, who in turn rely on employers. No one party owns the process as a whole and no one took responsibility for checking it was working properly or for ensuring that problems were satisfactorily resolved when, for example, pension schemes could not match Guaranteed Minimum Pension notifications to their systems. There was no assurance therefore that the information passing between HM Revenue and Customs and the pension schemes, and between the Pension, Disability and Carers Service and HM Revenue and Customs, was complete. Despite the complexity and the known history of problems, the process lacked checks and controls, which meant that the missing Guaranteed Minimum Pension information and the resultant payment errors went undetected, in some cases for many years.

The payment errors resulted from the Guaranteed Minimum Pension process breaking down in a number of ways, leading to the pension schemes not having Guaranteed Minimum Pension information recorded when they should have done. Responsibility for the errors is shared between:

- the pension schemes and their payment contractors, for neglecting to put in place checks that they had obtained the information necessary to calculate payments correctly. Specifically, they did not make sure that the Guaranteed Minimum Pension information they held was complete and did not have adequate arrangements for tracking rejected notifications;
- HM Revenue and Customs, for failing to have adequate arrangements for tracking Guaranteed Minimum Pension notifications which were rejected and returned by the pension schemes, and for having no checks built into the National Insurance Recording System to reduce the risk of notifications being sent to the wrong pension scheme; and
- the Pension, Disability and Carers Service, for not always finalising state pension claims either at all or properly, meaning there was no trigger for HM Revenue and Customs to issue a Guaranteed Minimum Pension notification, and for supplying incorrect scheme contracted out numbers to HM Revenue and Customs, meaning that notifications were sent to the wrong pension scheme.

## **Recommendations**

Without co-ordinated action by all parties to improve the Guaranteed Minimum Pension process, there will be duplication of effort and potentially inconsistent new standards and approaches adopted. Our detailed recommendations at (b) to (l) should therefore be addressed in the context of the urgent resolution of recommendation (a), which concerns responsibility for the process as a whole and leadership of actions necessary to improve.

- a) The Guaranteed Minimum Pension process involves several inter-dependent parties who failed to work together effectively. At present, none of the parties has a lead responsibility for the process as a whole. HM Treasury, HM Revenue and Customs, the Pension, Disability and Carers Service and the five pension schemes should agree the one body which will be responsible for the Guaranteed Minimum Pension process as a whole, and for oversight and co-ordination of plans to address weaknesses in the process. The decision on where this responsibility falls is not an easy one but, in our view, it should be either the Pension, Disability and Carers Service or the Cabinet Office. The Pension, Disability and Carers Service is the body most directly connected to the pensioners who are affected by administrative failings concerning Guaranteed Minimum Pension, and to the overall quality of government services to pensioners. The Cabinet Office is the body which, amongst the departments responsible for paying public service pensions, is the one which has been most closely involved in co-ordinating actions to deal with the payment errors, and which also has the role of strengthening the civil service as a whole.

We acknowledge the extensive work that has been carried out so far to identify and deal with the payment errors. Our review also identified two further risks which should be addressed by the parties as part of this work.

- b) There is a risk that pension schemes may be underpaying members who left contracted out employment early but who have deferred claiming state pension. It is not clear how the pension schemes know whether these 'early leavers' have claimed state pension and, if not, that the scheme should therefore suspend the usual Guaranteed Minimum Pension rules and uprate the occupational pension in full. Working with HM Revenue and Customs and the Pension, Disability and Carers Service, the pension schemes should confirm whether members in this category are in receipt of state pension, and take action to both correct any underpayments that have arisen and to address the risk of underpayments in the future.
- c) There is a risk that payment errors will continue to occur after the correction exercise during 2008-09, but before actions to prevent errors recurring have been agreed and implemented. Working with HM Revenue and Customs, the pension schemes should check whether there are any further overpayments or underpayments which were not captured by the correction exercise during 2008-09, and take any necessary corrective action.

Going forward, we make the following recommendations to help strengthen the Guaranteed Minimum Pension process.

### *On improving the overall management of the process*

- d) The lack of checks and controls over the Guaranteed Minimum Pension process as a whole fails to take account of the complexity of the process and the history of concerns and known problems. The pension schemes, HM Revenue and Customs and the Pension, Disability and Carers Service should review the checks and controls in place over the process, both within their organisations and over the exchanges of information between them.
- e) There is little management information in respect of key aspects of the Guaranteed Minimum Pension process. The pension schemes, HM Revenue and Customs and the Pension, Disability and Carers Service should collect information to help them monitor key parts of the process, for example, on the finalisation of state pension claims, the accuracy of scheme contracted out numbers, and the clearance of rejected Guaranteed Minimum Pension statements.
- f) Pension schemes remain concerned about the completeness of the Guaranteed Minimum Pension notifications generated by the National Insurance Recording System. HM Revenue and Customs should identify how it can provide greater assurance about the completeness of the outputs from the National Insurance Recording System. The pension schemes should implement procedures to identify members who have reached, or are soon to reach, state pension age but for whom they do not have Guaranteed Minimum Pension information recorded on their systems.
- g) The pension schemes' payment contractors were required under the terms of their contracts to calculate and pay pensions correctly, and to do so the contractors need to obtain Guaranteed Minimum Pension statements. However, under the existing arrangements responsibility for the non-receipt of Guaranteed Minimum Pension statements was not always clear, and therefore the pension schemes agreed to pay them additional amounts to rectify the resulting payment errors. At the earliest opportunity, pension schemes should amend contracts to make explicit the extent of their contractors' obligations for securing complete details of Guaranteed Minimum Pension entitlements, and should subsequently monitor the performance of contractors in this regard.
- h) The responsibilities of the different parts of government involved in the Guaranteed Minimum Pension process, and the levels of service they can expect from each other, have not been set out. Pension schemes, HM Revenue and Customs and the Pension, Disability and Carers Service should agree and document their specific responsibilities, including service standards for the provision of timely and complete Guaranteed Minimum Pension information, and responsibilities for checking that the process as a whole is working properly.
- i) The guidance on administering Guaranteed Minimum Pension entitlements is out of date, and not all the parties directly involved in the process were familiar with the guidance. HM Treasury, the Pension, Disability and Carers Service, HM Revenue and Customs and the pension schemes should collectively develop and agree new guidance, promote it to staff, and then regularly review and update it as necessary.

- j) Action to prevent the payment errors recurring will require the commitment of all parties involved in the Guaranteed Minimum Pension process, but there is currently no forum which brings them together. Strengthening the process requires the pension schemes to be more proactive and all parties to work more closely together. The pension schemes, their payment contractors, HM Revenue and Customs and the Pension, Disability and Carers Service should come together to agree detailed proposals for improvement, a timetable for their implementation, and arrangements for monitoring the effectiveness of the action that is taken.

### *On simplifying the process as a whole*

- k) Guaranteed Minimum Pensions were earned between 1978 and 1997 and are no longer accruing, meaning that the existence of entitlements is known and will not change. While the base Guaranteed Minimum Pension is re-valued each year up to state pension age, pension schemes could annotate members' records with Guaranteed Minimum Pension information in advance of their reaching state pension age, rather than waiting for HM Revenue and Customs to provide notifications. Pension schemes and their administration and payment contractors should assess whether prior annotation offers a cost-effective way of reducing the risks associated with administering Guaranteed Minimum Pensions.
- l) The complexity of the existing Guaranteed Minimum Pension system increases the risk of error and makes it costly to administer. A complicated administrative process has evolved over a number of years, in a context of changing legislation and organisational structures. A fundamental review should therefore be commissioned to consider whether, within the existing legislation in respect of Guaranteed Minimum Pensions, there are opportunities to reform and simplify the administrative system designed to implement that legislation. We suggest the review should be commissioned by HM Treasury because of its responsibility for the financial and budgetary framework and for ensuring departmental efficiency, together with the Cabinet Office as the central coordinator of the response to these errors and with its wider responsibilities for the civil service.

## Government cash management, HC 546, Session 2008-09

### *Conclusion on Value for Money*

Central government as a whole is not managing its cash in a way that maximises value for money, largely because it could hold more cash in the Exchequer. Money that leaves the Exchequer needs to be raised by the government at a cost that is close to the Bank of England bank rate, which ranged from five per cent to 0.5 per cent in 2008-09. In some cases this money is held in commercial bank accounts, earning interest, before it is used to make payments. However, for the bodies in our sample the average interest rate earned was 0.7 per cent below the bank rate. Using this rate, the £4 billion held in commercial bank accounts at 31 March 2008 would have cost the government £28 million in higher interest payments over the year. Although the current unusually low interest rates would reduce the potential savings, most of our sample of sponsored bodies held on average 50 per cent higher cash balances throughout 2008-09 compared to 31 March 2009. While it is not possible to extrapolate from this small sample, it suggests the £4 billion is an underestimate. There are also broader benefits from using the central expertise of the Debt Management Office to manage cash balances and the associated risk.

Some organisations are ready to move over to the Exchequer as their banking provider almost immediately. Others, especially those that have complicated banking arrangements or want to maintain their independence from government, would incur considerable one-off costs or require a significant cultural change. These factors would apply to any change of banking provider, and the costs may include changing internal processes to align with those of the new provider, adjusting computer software, and ensuring all customers know and use the new bank account details.

### *Recommendations*

The following recommendations for departments, their sponsored public sector bodies and the centre of government identify improvements in government cash management that can be achieved primarily by changing working methods, sharing information, or adjusting organisation structures, without the need to incur significant implementation costs.

The highest priority recommendations that would deliver the greatest benefits, both financially and non-financially, are recommendations a and f, on banking with the Government Banking Service and refocusing the Treasury's incentive mechanisms.

### *Recommendations for departments and public sector bodies*

Central government departments and their sponsored bodies hold more money in commercial bank accounts than they need

- a) Departments and their sponsored bodies should have their main account with the Government Banking Service, so that unspent money is kept at the Exchequer. This is one of the most important elements of good cash management in government, as it not only reduces government borrowing, but minimises risks and allows the government to plan and manage its cash flow more cost-effectively. Organisations should only have

commercial bank accounts where they have agreed with the Treasury that the Government Banking Service cannot satisfy a particular business need.

- b) Departments need to improve their links with sponsored bodies and collect more accurate information on when they use their cash. Based on the data, they should amend payment cycles to sponsored bodies with commercial bank accounts so that the bodies receive money when they need it, and not before. This amendment may be for more frequent payments, or making the monthly payments closer to the date when significant liabilities, such as payroll, need to be met.

*Monthly net expenditure for the 14 departments in our survey varies from forecast by an average of £1 billion*

- c) Public bodies need to gather information from business units to forecast individual monthly expenditure. To do this effectively they need to structure themselves to facilitate continuous dialogue between those staff responsible for forecasting cash requirements, and those making payments. They also need to emphasise to budget holders responsible for approving large payments and claiming receipts in their own organisation, as well as any sponsored bodies, the importance of accurate forecasting and communicating any changes to forecasts as soon as possible to the cash managers.

*Few Boards routinely receive information about their organisation's cash position*

- d) With the tighter fiscal position, Boards should have greater oversight of information on cash flow so they better understand the pattern of spend as well as total spend, and can address any potential risks. Central finance teams should develop more informative reports, which ought to include movements in the main current bank accounts and comments on variances. Where there is an operational need to have commercial accounts, Boards should ensure that cash balances are invested in interest earning accounts, while having due regard for credit risk. They should also receive reports on the proportion of their cash which earns interest, the rates earned, and a credit assessment of the institution with which their funds are held.

*Organisations are using less cost-effective methods of payment, such as cheques and CHAPS (Clearing House Automated Payment System), because of poor planning*

- e) Organisations should manage their payments in a way that allows them to use the most cost-effective methods, and develop strategies for limiting the use of expensive paper-handling.

## ***Recommendations for the centre of government***

***The current incentives for cash management focus on accurate forecasting, but this does not address money that is unnecessarily kept outside the Exchequer***

- f) The Treasury needs to extend its incentives to encourage public bodies to keep more money in accounts at the Exchequer, for example, by making bodies' performance in this regard more transparent. It could also, together with the Government Banking Service, take a more active approach to achieving compliance with its guidance on minimising commercial balances. Any of these steps would need to be taken in a way that minimises unintended behaviours, and would also incur some limited additional staff cost. However, new mechanisms are critical in shifting the focus away from just accurate forecasting. The most cost-effective system would be for all public bodies to bank with the Exchequer and manage their cash in accordance with the guidance without the need for incentives.

***Good practice in forecasting cash flow and managing payments exists, but is not systematically adopted across government***

- g) The Treasury is already working with departments to improve their performance, but should focus more on those departments with the greatest scope to improve, based on current performance and the context in which they operate. In light of the tighter fiscal position, it should work with all departments to help them identify how they can improve their forecasting accuracy, particularly at the end of the financial year, without compromising the policy of minimising cash balances held in commercial accounts.

***By undertaking their own tendering processes for commercial banking and cash transit services, public bodies are unlikely to all be getting the best value for government as a whole***

- h) Where there is a value for money case for using a commercial provider for standard banking services, public bodies should seek approval from the Treasury. When procuring specialised banking services, organisations should first check whether the new Government Banking Service is able to provide them. If not, they should work with the Government Banking Service during the specification and tendering process, as it can coordinate knowledge sharing across the wider public sector.

## **Measuring Up: How good are the Government's data systems for monitoring performance against Public Service Agreements? HC 465, Session 2008-09**

### ***Overall conclusions and recommendations***

PSAs were introduced ten years ago. Our results show a continued, if small, improvement in the quality of the underpinning data systems, which has been achieved alongside a restructuring of both the overall framework and the underpinning indicators and metrics. However, clear weaknesses remain and the rate of improvement has slowed considerably. At the current rate of progress, it will take a long time to achieve a fit for purpose position. Making the necessary improvements to data systems will require a more determined effort by the Treasury and by Departments. The following recommendations include key points we have made in previous years, and re-emphasise the need to build data quality into management systems from the outset.

The following recommendations are designed to improve current performance reporting and accountability.

### ***Specification of indicators and data systems***

Many of the more serious problems in data systems were sourced in weak indicator or system design, and a failure to apply known "good practices".

#### ***HM Treasury should:***

- a) Hold Departments to account for implementing improvements in current weak data systems as detailed in published NAO findings.

#### ***Departments should:***

- b) Review the measurement requirements of new PSAs to ensure that all key elements of performance are well-defined and measurable;
- c) Continue to evaluate existing data sources to assess their suitability for PSA monitoring purposes without compromising performance management and accountability by using data sources that do not offer the required validity or precision; and
- d) Ensure that the basis for claiming success is clear and reasonable, taking into account the ability of the data system to measure progress beyond chance or error.

### ***Operation of data systems***

More than a third of systems lacked proper controls over data collection, processing or analysis. Data quality considerations must be embedded in routine risk identification and management.

***HM Treasury should:***

- e) Require adequate risk assessment and risk management plans for current PSA monitoring, and as a precondition to agreeing future measurement systems.

***Departments should:***

- f) Specify the quality of data needed to monitor progress, assess the risks to data quality, and the adequacy of procedures and controls to mitigate or manage those risks;
- g) Devise systems to detect errors in outturn data, including potential over or under-counting;
- h) Ensure that they assess risks to data from external sources, and take steps to gain assurance that the data provided are of adequate quality; and
- i) Specify clear management and oversight responsibilities for data quality.

***Reporting of data***

Transparent public reporting is essential to public accountability. Almost a fifth of Departmental performance reporting of PSA indicators lacked clarity.

***Departments should:***

- j) Keep published technical information on indicators up-to-date, including a record of changes made to associated data systems;
- k) Disclose limitations to data quality in reports to management boards and to the public, and present all the information necessary to place performance information in context; and
- l) Specify criteria for success against each indicator.

***Future Frameworks***

We also have a number of recommendations for any future developments of the overall performance framework. A performance management framework for Government must enable the transparent management of Government priorities and spending. There is no single discipline that leads on performance accounting or reporting, and no associated standards.

***HM Treasury should:***

- m) Develop performance accounting and reporting standards to promote a consistently high standard of performance measurement and reporting;
- n) Review the arrangements for agreeing measurement systems and increase the degree of challenge before final agreement;

- o) Recognise that new indicators and systems pose increased risk and reflect that in its scrutiny of departmental proposals; and
- p) Develop clearer guidance on dealing with the potential conflicts of measuring progress against national priorities, and restricting monitoring burdens placed on local bodies.

*Departments should:*

- q) Set out the measurement requirements of new performance measures to ensure that all key elements of performance are well-defined and measurable, and assess the risks to data quality and the adequacy of procedures and controls to mitigate or manage those risks; and
- r) Select, as accountability measures, only indicators of performance where they have adequate and attributable influence over progress.

## Complying with Regulation: Business Perceptions Survey 2009, HC 1028, Session 2008-09

### *Conclusion*

Departments continue to implement a wide range of initiatives within the Administrative Burdens Reduction Programme. In 2008 we found that the existence of a 25 per cent target was an important driver in incentivising departments to consider the burdens imposed by their regulations. Businesses are also reporting that individual aspects of complying with regulation have become less burdensome, indicating that departmental initiatives have delivered benefits. The strengthened validation arrangements this year have improved confidence that departments are testing the assumptions underlying their claimed reductions, although the estimated savings should still be treated with caution.

However, more broadly in 2009, as in 2008, very few businesses reported that complying with regulation had become easier or less time consuming than a year before, and around a third said that it had become worse. Businesses appear to recognise some non-quantifiable benefits of initiatives, such as improved levels of clarity around what they need to do to comply. But whilst business perceptions of how government regulates are generally more positive than 2007, our survey results shows no improvement between 2008 and 2009, and most businesses continue to question whether government understands business well enough to regulate, or consults well before doing so.

The limited improvement in overall business perceptions of regulation, despite the action reported by departments and the positive changes in perceptions on individual aspects of compliance, may show the effect of a continuing flow of new regulations affecting businesses that outweighs the impact of administrative burden reductions. But it may also demonstrate that the Administrative Burden Reduction Programme's approach of making a large number of incremental improvements is not enough to make a visible difference for businesses. If the government is to achieve a significant change in business perceptions, the Better Regulation Executive (BRE) and departments must therefore look to more strategic and structural reform. The BRE is seeking to achieve this through the wider regulatory reform agenda; the evidence from our survey shows that changing business perceptions remains a very significant challenge.

### *Recommendations*

Our recommendations focus on overall strategic direction, potentially cutting across the whole of the regulatory reform agenda; delivery of the Programme and improving initiatives within it.

### *Strategic Direction*

Our 2009 survey results show that despite the efforts of departments, overall business perceptions of the overall regulatory burden are largely unchanged from 2008. Departments and the BRE need to take action in three areas:

- a) The results of our survey show that few businesses feel government understands or consults well with them. Departments need to look at regulation from the perspective

of the individual business, and seek to learn from businesses how best to minimise the time and cost of complying with regulation. Departments should look together at all of the regulatory demands placed on business rather than concentrating on those regulations for which each individually is responsible. Where this leads to changes that cut across departments, the BRE should take a key coordinating role in the process.

- b) Identify more radical changes to regulatory requirements for example, by reviewing existing regulation to see if there is scope to remove whole requirements as well as simplifying those already in place, and considering non-regulatory means of achieving policy objectives.
- c) Recognise the potential benefit of reducing the policy costs of regulation as well as the administrative costs currently targeted by the Programme, for example, by ensuring that all reviews of policies imposing regulatory requirements consider the scope to simplify both administrative and non-administrative requirements.

### *Programme delivery*

Our findings demonstrate the importance of understanding what matters to business. The current measured target for the success of the Administrative Burdens Reduction Programme focuses exclusively on time and cost savings for business, and does not recognise potential broader benefits, such as improving businesses' confidence that they are complying with the requirements of regulation. The BRE should put in place mechanisms to ensure that new simplification initiatives address these broader issues:

- d) The Government has announced that it will adopt new simplification targets for 2010-15. The BRE must take this opportunity to revise its set of indicators to incentivise departments to look beyond time and cost savings at how to improve the business experience of regulation. The indicators should take into account qualitative benefits from the Programme, such as reducing irritants and improving businesses' confidence that they are complying fully with regulations.
- e) The BRE should ensure effective arrangements for holding departments to account against this broader set of indicators. The BRE should consider whether the new Regulatory Policy Committee has a role in testing whether new burden reduction initiatives are based on an understanding of key business concerns.

### *Delivering initiatives*

- f) The BRE and departments have been developing and implementing communication strategies over the last year, but our survey showed mixed awareness of initiatives. Departments should ensure that initiatives address the key business concerns around complying with regulation. The results of our survey and qualitative work indicate that departments should focus on delivering initiatives and communications to businesses that:

- raise business awareness of which regulations apply to them;

- are tailored to the key information that different types of businesses require, for example, by considering factors such as size of business or length of time in existence; and
  - improve certainty for businesses that they have complied fully with requirements.
- g) Our qualitative interviews with business indicated that the business link website was an important source of information for many small businesses. The survey results show that only 33 per cent of businesses use the website as a source to help them comply. The BRE and departments should further promote and raise awareness of [businesslink.gov.uk](http://businesslink.gov.uk) with small and medium sized enterprises. The website must provide up-to-date, clear and reliable information for business and should continue to provide information tailored a) by different stages in the business life cycle, and b) by different types of business.

## Commercial skills for complex government projects, HC 962, Session 2008-09

### *Conclusion on Value for Money*

Our past reports on complex government programmes and projects have demonstrated that value for money has often been compromised by a lack of commercial skills and experience. Further evidence set out in this report, confirms that there are still shortfalls across government in the commercial skills needed to deliver these projects.

The Office of Government Commerce (OGC) and departments share responsibility for developing the commercial skills and experience needed across government, a priority recognised since 2000. Progress has been made particularly on the identification of skills gaps within departments and project assurance. The OGC and departments have not, however, always worked together effectively. Some important issues have not been addressed fully and the initiatives that have been taken forward have so far had a limited impact. As a result, value for money is at risk for approximately £200 billion which will be spent on the 43 projects and programmes in the Government's Major Projects portfolio. While close monitoring of these projects goes some way towards mitigating this risk, there is a greater risk to value for money on many other complex government projects where skills shortages are not being assessed as systematically.

There has been duplication of spending by the OGC and departments on similar initiatives and a lack of uptake of other OGC initiatives by departments. As a result, the value for money of the £1.5 million a year that the OGC has been spending on initiatives primarily aimed at improving commercial skills, is also at risk. The OGC and departments need to agree and then carry out a coordinated, coherent and targeted strategy addressing these issues.

### *Recommendations*

Our recommendations are aimed at helping the OGC and departments obtain better value for money from projects, without increasing departments' overall costs.

- a) Government has yet to develop an optimal strategy for building, retaining and effectively deploying commercial expertise or raising commercial awareness.

The OGC and departments should evaluate and revise their current commercial skills strategy by October 2010. This should address:

- effective models of commercial leadership;
- raising the commercial awareness of the boards and senior responsible owners;
- key barriers to efficiently deploying commercial expertise;
- departments' reservations about participating in the OGC initiatives; and
- unnecessary duplication between the OGC and departmental initiatives.

- b) The government does not have the necessary information or mechanism to place people with commercial experience and skills onto the complex projects where and when they are most needed.

Departments should by the end of July 2010:

- put in place project assurance processes that will identify commercial skills gaps in individual project teams; and
- produce an analysis of the commercial skills required across their future complex project procurements, and identify the contract management skills that are required to prevent value for money being eroded during the delivery phase of complex projects.

The OGC and departments should by October 2010:

- use these plans to establish an optimal cross-government commercial staff plan; and
  - work together to make it possible for commercial staff to be seconded quickly between departments, addressing barriers preventing this. The OGC should act as a broker of such secondments where they are in both the government's and the individual's best interests.
- c) Commercially experienced staff can provide valuable short term interventions at critical times during projects.

As a key part of the cross-government staffing plan, the OGC should explore how to establish a cadre of experts that can be deployed if a project runs into difficulty. Currently options include:

- the coordination of central resources of commercial experts from the OGC, Partnerships UK, HM Treasury, and the Shareholder Executive;
  - the identification of mechanisms for the short term release of commercially experienced individuals from other departments; and
  - the use of quality assured individual consultants.
- d) Public spending constraints have affected the recruitment of commercial staff. Where opportunities for recruitment do arise, however, government departments should be flexible in how they recruit high calibre staff.
- Departments should ensure adequate budgetary provision for individuals who have the commercial skills to support complex project teams. Departments should be flexible in determining the number, calibre and pay of the commercial staff needed to ensure successful project delivery.
  - The OGC should set out guidance on the factors to consider in the recruitment of, and remuneration for, appropriately skilled commercial staff.

- e) Commercial experience is being lost to projects due to commercial civil servants moving position frequently. The retention of commercial expertise within government departments should be given higher priority.
- Departments should produce strategies which set out how they intend to develop, retain and fully utilise commercial staff in critical posts on projects. These strategies should be produced in line with the recommendations set out in the OGC's Building the Procurement profession in the Future. The strategies also need to investigate other options for improving the retention of commercial staff, such as allowing project staff to be promoted in their current post.
- f) Given the scarce commercial staffing resources in government departments, project teams need tools which will help them to address commercial issues and reduce the risk of poor commercial decisions. The OGC and departments should:
- Establish a comprehensive set of best commercial practice and standard approaches to be applied across government wherever appropriate. Its adoption should be supported with guidance, training events, and access to experts. This work should draw on the contractual standards already developed for private finance projects, information communication technology, and construction.
  - The OGC and departments should further develop information sharing on:
    - learning and development opportunities; and
    - individuals' experiences of interacting with different private sector companies.
- g) Procurement Capability Reviews (PCRs) continue to be a useful indicator of the commercial skills of departments. But the OGC does not have an adequate ongoing performance management system to measure the success of its individual initiatives. The OGC should:
- collect data from commercial directors, to assess the impact of OGC's commercial skills initiatives against their objectives. This could include tracking the impact that initiatives have had on the future retention of commercial staff, their career progression, and confidence in dealing with commercial challenges; and
  - establish by October 2010 a performance measurement framework, with key performance indicators for commercial skills capability across government. The OGC should coordinate the collection of relevant data from departments and make use of existing sources such as the Government Procurement Service annual survey and PCRs.

## Independent Reviews of reported CSR07 Value for Money savings, HC 86, Session 2009-10

### *Overall Conclusions on the Department for Transport*

The Department has reported VFM cash releasing savings totalling £892 million in 2008-09. The reported saving was made up of six separate initiatives. We have rated £585 million of the savings as Green or Amber; but have significant concerns over £307 million (34 per cent) of the claim to date.

We concluded that elements of the Department for Transport's governance arrangements for the programme are good but that the Department's lack of control over and visibility of third party grant recipients reduces its ability to gain or provide assurance on savings reported in these areas. Our areas of concern with the savings reported mainly relate to the calculation of baselines, rather than the governance arrangements.

The majority of the reported savings (80 per cent) relate to the two rail workstreams in the Department's programme. These were derived from a decrease in support for passenger rail services (the net subsidy paid to Train Operating Companies) and from a reduction in the grant for Network Rail. We consider the starting baseline for Network Rail should be revised to reflect actual 2007-08 expenditure. This would significantly reduce the saving made in 2008-09. We therefore rated the element that we consider represents an overstatement Red with the remaining element rated as Green.

We rated £80 million of the Support for Passenger Rail Services saving of £280 million as Red as we consider that the starting baseline against which the value of the saving was measured should be altered downwards to reflect actual spend for 2007-08, after allowing for early VFM action. This would result in a lower saving being reported in 2008-09. We also concluded that there is a risk that large elements of the saving are not sustainable in all CSR07 years owing to the impact of the economic downturn on passenger revenues. The Department recognises that there is a risk to sustainability, although it has pointed out that this did not fully materialise until after the annual report figures were finalised.

### *Recommendations for the Department for Transport*

- a) **Recalculate rail baselines and savings.** We recommend that the Department recalculates its Rail savings in the light of the most accurate information available. The savings were based on the difference between the estimate of spend without VFM reform (counterfactual) and the actual spend. We recommend that the baseline is recalculated such that it represents 2007-08 spend for Network Rail, and the re-examination the Department has undertaken of expenditure on Support for Passenger Rail Services, and should obtain Treasury's agreement to these recalculations.
- b) **Review of all reported savings prior to publication.** We recommend that as well as the Internal Audit review of reporting systems required by Treasury guidelines, the Department needs to ensure that all significant savings, are real and are publicly defensible. If possible this review should take place before the figures are published in annual and autumn reports.

### **Overall Conclusions on the Home Office**

The Department has reported VFM cash releasing savings totalling £544 million in 2008-09, of which £404 million are new savings and £140 million represents over delivery of efficiency targets by police forces in 2007-08 that we did not review in detail. Taking into account delays in reporting police savings, the Department is broadly on course to meet its target of £1.7 billion by 2010-11 if it can sustain the present level of savings generation. The reported savings were comprised of a number of separate strands, four of which we examined in detail. These four strands reported new savings of £338 million, comprising 83 per cent of the Department's new reported savings. We have rated £280 million of the sampled savings as Green or Amber; but have significant concerns over £58 million (17 per cent) of the sampled savings.

We have assessed the Home Office's overall governance arrangements for its Value for Money Savings programme as strong, and welcome its proposals to involve its internal audit service more closely in future. However, reporting of individual savings in 2008-09 was in insufficient detail to allow Home Office centrally to effectively challenge individual savings claims with the result that a significant proportion did not meet our criteria.

The main reasons for our Amber and Red assessments were that:

- Procurement savings of £54 million were reported by the Department. The Treasury has issued further guidance on measuring the sustainability of procurement savings. The Department expects that a substantial proportion of its reported savings in future will comply with the revised rules. However, we assessed three quarters of the procurement savings we examined as Red because the claimed savings represent one-off actions such as resisting extra contractual claims for which no budgetary provision had been made, or were not new annual savings as the procurement actions had been taken in prior years. The Department believes that although many of the savings claimed are individually one-off savings, they are typical of the savings being generated by the more commercial style adopted by its procurement staff. However, in our view, the Department is unable to establish a suitable baseline against which to measure improved overall performance, or to establish that the savings were cash releasing, for instance, that the contracts on which the individual savings were claimed had been delivered below budget.
- Police forces report savings as either cash releasing reductions in annual budget for units, or non-cash releasing savings where operational units reinvest efficiency savings in priority areas. We have no serious concerns about the overall standard of reporting of police savings. We assessed many of the non-cash releasing savings as Amber, as forces were not always able to demonstrate a clear link between the reported efficiency savings and increased spending on priority areas. In addition, the non-cash releasing savings we examined also contributed to the savings being claimed through budgetary reductions and may partly be double counted.
- We assessed some £20 million of other savings as Red because they were double counted due to the same savings having been claimed by different units or, for example, because savings on staff were also claimed through reductions in average case costs. A small proportion of police savings for example were one-off savings, or were not cash

releasing in 2008-09 as resources had been reinvested in improving support services rather than releasing cash or improving front line services.

### **Recommendations for the Home Office**

- c) **Reported savings should clearly distinguish between savings meeting the Treasury's criteria and other improvements in value for money** to give credit to activities which do not count towards the CSR07 target but are nevertheless worthwhile. The Home Office wishes to incentivise activities which improve efficiency but which do not necessarily contribute to its savings target, because they do not release resources in the short term. Better use of police time which does not allow redeployment and innovative procurement of long-term contracts are two such areas highlighted in this report.
- d) **Issue further guidance for police forces on the difference between cash releasing savings and service improvements, and rules covering the carry-over of savings made in previous years.** A substantial proportion of police savings result from efficiency measures that do not release cash but enable key resources to be reallocated to priority frontline services. To distinguish these savings from more qualitative improvements, forces should be specific in how savings are being reinvested.
- e) **Review of all reported savings prior to publication.** We recommend that as well as the Internal Audit review of reporting systems required by Treasury guidelines, the Department needs to ensure that all significant savings, including those made by police forces and other arms length bodies, are real and are publicly defensible. If possible this review should take place before the figures are published in annual and autumn reports.
- f) **Establish clear budgetary baselines for evaluating major procurement projects and administrative spending.** In order to demonstrate that reported savings have released cash as claimed, and is meeting the five per cent target for administrative spending, the Department should be able to reconcile actual spending to a defensible counterfactual based on its spend in 2007-08.

## Department for Work and Pensions: Pension Protection Fund, HC 293, Session 2009-10

### *Conclusion on Value for Money*

For the Pension Protection Fund (the Fund) to represent value for money, it must manage the balance of its assets against its liabilities to provide an adequate level of protection while minimising the cost of the levy. To achieve this balance, the Fund must invest efficiently and have suitable means to assess and respond to the potential impact of future claims. Against these criteria, the Fund has delivered value for money thus far. It managed its investments satisfactorily to achieve an aggregate return in 2008-09 of 13.4 per cent, after taking into account deals to manage the impact of inflation and interest rate changes. The Fund has also developed a suitable model for assessing the impact of potential future claims. Nonetheless, the Fund needs to take steps to maintain value for money in future, in particular, adapting its investment processes to reflect the growing value of its assets, continuing regularly to audit its risk model and establishing a framework for illustrating the sensitivity of its longer term risk modelling projections.

### *Recommendations*

The value of assets transferred to the Fund is expected to reach at least £4 billion by April 2010. For its investment operation to continue to operate efficiently in the light of an increasing portfolio of assets, the Fund should:

- a) complete its review of the roles and responsibilities of its Investment Committee and Asset and Liability Committee. This should consider increasing the delegation of responsibility to the Asset and Liability Committee, particularly with regard to the replacement of investment managers;
- b) fully develop objective procedures for actively responding to ratings decline among Fund Managers and appointing replacements; and
- c) further develop, in line with best practice, capability for detailed analysis of the prospective performance of managers to minimise the risk of counter-productive investments.

The Fund has developed a suitable model for assessing its potential future liabilities. For the Model to be more responsive to changing circumstances, the Fund should:

- d) review the transition matrix, which models how probability of default against credit can change over time, in light of recent experience;
- e) continue to audit the Model regularly, and at least once every five years to review the cumulative effect of small structural changes, or when large model changes occur, to continue to provide assurance that the methodology and outputs are reasonable and robust;
- f) model routinely over the truly long term (15 to 30 years);

- g) continue to improve the documentation of the Model in line with emerging best practice;
- h) establish a framework for illustrating to a wider audience the sensitivity of modelling results to all key assumptions, such as the specific circumstances of recessionary scenarios; and
- i) consider further consultation on the operation of the Model to make it more accessible to employers paying the levy on behalf of schemes.

The recession could increase the Fund's deficit considerably as it takes on the under-funded schemes of a growing number of insolvent employers. To guard against the prospect of an unmanageable deficit, the Fund regularly discusses key metrics, such as the ratio of the assets to liabilities, with the Department and the Regulator.

- j) The Fund and the Department should review these metrics each year to confirm their suitability.

## Department for Environment, Food and Rural Affairs: Reducing the impact of business waste through the Business Resource Efficiency and Waste Programme, HC 216, Session 2009-10

### *Conclusion on Value for Money*

There are indications that the Programme may have generated cost savings and increased income to those businesses that participated and had some effect in reducing business waste, but it is not possible to conclude whether the £240 million of expenditure delivered value for money because:

- The Department did not have comprehensive and timely data to target resources effectively and did not establish specific, quantified objectives for the Programme.
- Our survey found low awareness amongst businesses of the support available through the Programme. Given that businesses had to apply for assistance it is reasonable to suppose that the Programme's initiatives were insufficiently targeted on the areas of greatest impact. The Department does not accept that awareness was low, however, as the take-up was broadly comparable to another similar scheme.
- As no Evaluation of the Programme has yet taken place, the Department has not been able to establish sufficiently which initiatives had the greatest impact and thus warrant ongoing funding.

### *Recommendations*

- a) To better target and monitor ongoing and future a funding of initiatives to reduce business waste, the Department should:
  - undertake a formal evaluation of the Programme in order to inform the priorities and direction of the new single delivery body;
  - use the data from its proposed survey of commercial and industrial waste to improve the targeting of future initiatives and direct resources to where they are most needed; and
  - identify whether in future it could monitor change more cost-effectively by, for example, identifying a cohort of key organisations to measure change in business waste over time.
- b) To drive efficiency and performance from its delivery bodies the Department should:
  - put targets and performance measures in place from the outset in any future funding arrangements;
  - set up and validate data collection and collation arrangements, so that useful data are produced on a timely basis;
  - use performance data to challenge the funded bodies effectively; and

- remind its senior officials of the need to balance demands for urgent action adequately against the risk that expenditure may not be managed effectively in these circumstances.
- c) To achieve more substantial reductions in the tonnage of business waste sent to landfill, the Department should:
- set clear objectives and targets for reducing the tonnage of waste produced and the tonnage sent to landfill;
  - identify opportunities for integration between its business and municipal programmes, including encouraging:
    - shared recycling and treatment infrastructure where this will result in economies of scale; and
    - joint collection and disposal of commercial and industrial waste; and
  - task its Waste Strategy Board with monitoring and challenging the level of coordination between the municipal and business waste programmes.
- d) To improve awareness of its services amongst key waste producers, the Department should:
- Draw up and implement specific engagement strategies with key organisations and business sectors, setting out the interventions that are likely to prove effective, the anticipated results, and the mechanisms for monitoring success.

## Reorganising central government, HC 452, Session 2009-10

### *Conclusion on Value for Money*

The value for money of central government reorganisations cannot be demonstrated given the vague objectives of most such reorganisations, the lack of business cases, the failure to track costs and the absence of mechanisms to identify benefits and make sure they materialise. Some arm's length bodies apply sound cost management and systematic benefits measurement, but even they cannot necessarily demonstrate value for money. Overall, the value for money picture is unsatisfactory and the costs are far from negligible.

### *Recommendations*

We make the following recommendations to address the clear and significant risks to value for money that current arrangements present. They are not intended to affect the ability to change ministerial portfolios but to separate those changes from major departmental restructuring.

- a) There should be a single team in government with oversight and advance warning of all government reorganisations. Over time we would expect the impact of having such a team in place to be that the number of reorganisations would reduce. This central team should have the skills and experience to exercise quality control over reorganisations, with the authority to insist that any conditions it judges necessary are in place and, if they are not, to assign people with relevant skills to the reorganisation project. In order to intervene effectively, the central team would need prior notice of all proposed reorganisations. The central team should:
  - oversee a 'cool-off' period for reorganisations of departments, during which time most staff would stay in their current organisations and change would be achieved through, for example, a small support team for ministers and changed reporting lines;
  - oversee a review process of these minimally disruptive arrangements after two years, leading to the implementation of more permanent change, if appropriate, at that stage;
  - undertake continual assessment of how well the interaction of central government bodies is working and where there is scope or need for improvement; and
  - be accountable for overseeing the overall reporting set out in subsequent recommendations.
- b) For announcements of significant reorganisations, a statement should be presented to Parliament, quantifying expected costs, demonstrating how benefits justify these costs and showing how both will be measured and controlled. Recognising the Treasury principle of 'cost neutrality' for reorganisations, the statement should identify which activities are expected to be cut to pay for the reorganisation.
- c) Intended benefits should be stated in specific measurable terms that enable their later achievement (or otherwise) to be demonstrated. The broad terms in which reasons for

reorganisation are currently expressed do not enable a clear assessment to be made of whether reorganisation is necessary. A lack of clearly stated intended benefits hinders subsequent assessment of whether the aims of reorganisation have been achieved.

- d) The planned and actual costs of reorganisations should be separately identified within financial accounting systems so costs can be managed and subsequently reported. All bodies affected by a reorganisation should set planned costs before implementation begins, or soon after where this is not practicable.
- e) A breakdown of planned and actual costs and financial benefits of every significant central government reorganisation should be reported to Parliament in the organisation's annual report in the year the reorganisation is announced. This report should also set a date for a final report on reorganisation costs and benefits, and for an interim report at three years if the final report is expected later. The central reorganisation team should consider the level of detail Parliament requires, but this should include all significant costs and financial benefits. The team should also set a clear and appropriate definition of what constitutes a significant reorganisation for reporting purposes.
- f) Each body at the heart of a central government reorganisation should share with the Cabinet Office an analysis of lessons learned within two years of the date of the reorganisation. Such analysis should collect insights from other bodies involved in the reorganisation and draw on feedback from staff and stakeholders. The Cabinet Office should review and update its own guidance annually on the basis of its analysis of these submissions and of the reports recommended above on costs and benefits. The current lack of systematic analysis is a lost opportunity to improve implementation in an area of central government activity that is repeated many times a year.

# Formal Minutes

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**Wednesday 24 March 2010**

Members present:

Mr Edward Leigh, in the Chair

Mr Richard Bacon  
Angela Browning  
Mr Paul Burstow  
Keith Hill

Mr Austin Mitchell  
Dr John Pugh  
Don Touhig

Draft Report (*Nine reports from the Comptroller and Auditor General published from July 2009 to March 2010*), proposed by the Chair, brought up and read.

*Ordered*, That the draft Report be read a second time, paragraph by paragraph.

Paragraphs 1 to 5 read and agreed to.

Appendix read and agreed to.

*Resolved*, That the Report be the Thirty-third Report of the Committee to the House.

*Ordered*, That the Chair make the Report to the House.

*Ordered*, That embargoed copies of the Report be made available, in accordance with the provisions of Standing Order No. 134.

[The Committee adjourned.]

## List of Reports from the Committee during the current Parliament

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First Report	A second progress update on the administration of the Single Payments Scheme by the Rural Payments Agency	HC 98
Second Report	HM Revenue and Customs: Improving the Processing and Collection of Tax: Income Tax, Corporation Tax, Stamp Duty Land Tax and Tax Credits	HC 97
Third Report	Financial Management in the Foreign and Commonwealth Office	HC 164
Fourth Report	Highways Agency: Contracting for Highways Maintenance	HC 188
Fifth Report	Promoting Participation with the Historic Environment	HC 189
Sixth Report	Train to Gain: Developing the skills of the workforce	HC 248
Seventh Report	Young peoples sexual health: the National Chlamydia Screening Programme	HC 283
Eighth Report	Department for International Development: Aid to Malawi	HC 282
Ninth Report	The procurement of legal aid in England and Wales by the Legal Services Commission	HC 322
Tenth Report	Services for people with rheumatoid arthritis	HC 46
Eleventh Report	HM Revenue and Customs: Dealing with the tax obligations of older people	HC 141
Twelfth Report	Maintaining financial stability across the United Kingdom's banking system	HC 190
Thirteenth Report	Excess Votes 2008–09	HC 360
Fourteenth Report	Department for Transport: The failure of Metronet	HC 390
Fifteenth Report	Equality and Human Rights Commission	HC 124
Sixteenth Report	Regenerating the English Coalfields	HC 247
Seventeenth Report	Department for Business, Innovation and Skills: Venture capital support to small businesses	HC 271
Eighteenth Report	Vehicle and Operator Services Agency: Enforcement of regulations on commercial vehicles	HC 284
Nineteenth Report	Improving Dementia Services in England—an Interim Report	HC 321
Twentieth Report	Department for Work and Pensions: Management of Benefit Overpayment Debt	HC 444
Twenty-first Report	The Decent Homes Programme	HC 350
Twenty-second Report	The sale of the Government's interest in British Energy	HC 356
Twenty-third Report	Ministry of Defence: Major Projects Report 2009	HC 338
Twenty-fourth Report	HM Revenue and Customs: Handling telephone enquiries	HC 389
Twenty-sixth Report	Progress in improving stroke care	HC 405
Twenty-seventh Report	Ministry of Defence: Treating injury and illness arising on military operations	HC 427
Twenty-eighth Report	Preparations for the London 2012 Olympic and Paralympic Games	HC 443
Twenty-ninth Report	Scrutiny of value for money at the BBC	HC 519
Thirtieth Report	Tackling problem drug use	HC 456
Thirty-first Report	Department for Business, Innovation and Skills: Helping Over-indebted consumers	HC 475
Thirty-second Report	HM Revenue and Customs' estate private finance deal eight years on	HC 312
Thirty-third Report	Nine reports from the Comptroller and Auditor General published from July 2009 to March 2010	HC 520