



House of Commons

Committee of Public Accounts

Excess Votes 2011–12

Thirtieth Report of Session 2012–13



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Report, together with formal minutes

*Ordered by the House of Commons
to be printed 4 February 2013*

Committee of Public Accounts

The Committee of Public Accounts is appointed by the House of Commons to examine “the accounts showing the appropriation of the sums granted by Parliament to meet the public expenditure, and of such other accounts laid before Parliament as the committee may think fit” (Standing Order No 148).

Current membership

Rt Hon Margaret Hodge (*Labour, Barking*) (Chair)
Mr Richard Bacon (*Conservative, South Norfolk*)
Stephen Barclay (*Conservative, North East Cambridgeshire*)
Guto Bebb (*Conservative, Aberconwy*)
Jackie Doyle-Price (*Conservative, Thurrock*)
Chris Heaton-Harris (*Conservative, Daventry*)
Meg Hillier (*Labour, Hackney South and Shoreditch*)
Mr Stewart Jackson (*Conservative, Peterborough*)
Fiona Mactaggart (*Labour, Slough*)
Austin Mitchell (*Labour, Great Grimsby*)
Sajid Javid (*Conservative, Bromsgrove*)
Nick Smith (*Labour, Blaenau Gwent*)
Ian Swales (*Liberal Democrats, Redcar*)
Justin Tomlinson (*Conservative, North Swindon*)

The following Members were also Members of the committee during the parliament:

Dr Stella Creasy (*Labour/Cooperative, Walthamstow*)
Justine Greening (*Conservative, Putney*)
Joseph Johnson (*Conservative, Orpington*)
Eric Joyce (*Labour, Falkirk*)
Rt Hon Mrs Anne McGuire (*Labour, Stirling*)
Matthew Hancock (*Conservative, West Suffolk*)
James Wharton (*Conservative, Stockton South*)

Powers

The committee is one of the departmental select committees, the powers of which are set out in House of Commons Standing Orders, principally in SO No 152. These are available on the internet via www.parliament.uk.

Publications

The Reports and evidence of the Committee are published by The Stationery Office by Order of the House. All publications of the Committee (including press notices) are on the internet at www.parliament.uk/pac. A list of Reports of the Committee in the present Parliament is at the back of this volume. Additional written evidence may be published on the internet only.

Committee staff

The current staff of the Committee is Adrian Jenner (Clerk), Sonia Draper (Senior Committee Assistant), Ian Blair and James McQuade (Committee Assistants) and Alex Paterson (Media Officer).

Contacts

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Summary

The Committee of Public Accounts scrutinises the reasons behind individual Departments exceeding their allocated resources, and reports to the House of Commons on whether it has any objection to the amounts needed to rectify the reported excesses. The Committee may also make recommendations to Departments concerning the causes of these excesses.

In 2011-12, six bodies breached their expenditure limits:

- **The Department for Education** breached its Resource Annually Managed Expenditure Limit by £62.6 million because it was incorrectly accounting for its pension payments through Resource Expenditure and did not anticipate the provision required in its Statement of Financial Position to recognise the associated long term liability of the payments, and arrange sufficient cover in the Estimate.
- **The Department for Energy and Climate Change** breached its Capital Annually Managed Expenditure Limit by £6.2 million because it did not estimate the expenditure it would incur from the unwinding of discounts on its pension schemes.
- **The Department for International Development** breached its Capital Annually Managed Expenditure Limit by £1.6 million because it failed to generate any proceeds from the sale of its forty per cent stake in a fund management partnership by 31 March 2012.
- **Local Government Boundary Commission for England** breached its Resource Annually Managed Expenditure Limit by £47,000 because it recognised a new provision for staff termination benefits in its accounts for which it had insufficient cover in its Estimates.
- **Postal Services Commission** breached its Resource Annually Managed Expenditure Limit of £20,000 because it did not classify the anticipated income provided for in its Estimate for the unwinding of the discount applied to a pension liability, as Annually Managed Expenditure.
- **The Electoral Commission** breached its Resource Annually Managed Expenditure Limit by £5,000 because it did not have sufficient cover in its Estimate for the revaluation of its pension liability.
- **The Ministry of Defence** requires a token increase in its Resource Departmental Expenditure Limit because of a Defence Votes A excess. The Ministry did not have sufficient cover for the maximum number of personnel to be maintained for service with the Armed Forces, within a specific category, though the overall totals were not breached. Similar breaches occurred in Defence Votes A in 2010-11 and 2009-10.

On the basis of our examination of the reasons why these bodies exceeded their voted provisions, we have no objection to Parliament providing the necessary amounts by means of an Excess Vote.

Conclusions and Recommendations

- 1. In 2011-12, the Department for Education breached its Resource Annually Managed Expenditure Parliamentary Control total by £62.6m.** The excess occurred as a result of a Parliamentary Estimate that did not take into account provisions for future pension payments. The failure of the Department to correctly account for pensions costs represents a weakness in financial management within the Department. **Under the terms of the Standing Order of the House of Commons number 55(2)(d), we recommend that Parliament provides the additional resources by means of an Excess Vote, as set out in Figure 1 on Page 7.**
- 2. The Department of Energy and Climate Change has breached its Capital Annually Managed Expenditure Parliamentary Control total by £6.2 million** because it did not include cover for the expenditure associated with the unwinding of the discount on a long term pension scheme debtor in its Estimate. The expenditure arose as a result of a change in accounting treatment for the government's share of the surplus on former British Coal pension schemes, which was agreed by HM Treasury in April 2012. As the Department did not consider the impact of accounting for the coal pension assets recorded in its financial statements sufficiently early to enable a timely resolution with HM Treasury, the Accounting Officer has undertaken a review and has concluded that these circumstances are not indicative of deficiencies in financial management or internal control. **Under the terms of the Standing Order of the House of Commons number 55(2)(d), we recommend that Parliament provides the additional resources by means of an Excess Vote, as set out in Figure 1 on Page 7.**
- 3. The Department for International Development breached its Capital Annually Managed Expenditure Parliamentary Control total by £1.6 million** because it failed to generate any proceeds from the sale of its forty per cent stake in a fund management partnership by 31 March 2012. The finalisation of the sale moved to April 2012 without the Department being aware of the consequences for its financial reporting. The failure to submit a Supplementary Estimate represents a weakness in budgetary control in the Department. **Under the terms of the Standing Order of the House of Commons number 55(2)(d), we recommend that Parliament provides the additional resources by means of an Excess Vote, as set out in Figure 1 on Page 7.**
- 4. Local Government Boundary Commission for England breached its Resource Annually Managed Expenditure by £47,000** because it recognised a provision for staff termination benefits in its accounts, for which it had insufficient cover in its Estimates. We do not consider this excess to be a result of a significant failure in budgetary control because the Commission had expected the redundancies to be finalised before the year end and the delay that arose could not reasonably have been anticipated or controlled. **Under the terms of the Standing Order of the House of Commons number 55(2)(d), we recommend that Parliament provides the additional resources by means of an Excess Vote, as set out in Figure 1 on page 7.**

5. **The Postal Services Commission breached its Resource Annually Managed Expenditure Control total by £20,000** because it did not record any income arising from the unwinding of a discount on a pension liability in accordance with revised HM Treasury guidance for the treatment of provisions in token funded bodies. We do not consider this excess to be a result of a significant failure in financial management, however the changes to unwinding provisions against Annually Managed Expenditure that were introduced during the year should have prompted management to submit a Supplementary Estimate before the Commission was closed down. **Under the terms of the Standing Order of the House of Commons number 55(2)(d), we recommend that Parliament provides the additional resources by means of an Excess Vote, as set out in Figure 1 on page 7.**
6. **The Electoral Commission breached its Resource Annually Managed Expenditure Parliamentary Control total by £5,000** because it did not have sufficient cover in its Estimate for the revaluation of its pension liability. We do not consider this excess represents a significant deficiency in the Commission's financial management or internal control. **Under the terms of the Standing Order of the House of Commons number 55(2)(d), we recommend that Parliament provides the additional resources by means of an Excess Vote, as set out in Figure 1 on Page 7.**
7. **The Ministry of Defence, in 2011-12, exceeded its Votes A maximum numbers of personnel to be maintained for service in the Armed Forces, specifically for the Men and Women in the Royal Air Force Reserve, by 780** because it did not include personnel who had retired from active service but were contractually obliged to be called as reserves if required. In addition, **the Ministry breached the same category of personnel in 2010-11 by 690 and 2009-10 by 710.** The failure to include all eligible reserve personnel in the calculation of maximum numbers represents a weakness in budgetary control. **Under the terms of the Standing Order of the House of Commons number 55(2)(d), we recommend that Parliament provides for changes in the maximum numbers of personnel by means of a token Excess Vote, as set out in Figure 1 on Page 7 for each of 2011-12, 2010-11 and 2009-10.**
8. **The introduction of the Clear Line of Sight Initiative has increased the risk of departments breaching approved spending limits.** However, it is evident from the nature of the breaches in 2011-12 that the main impact of including Annually Managed Expenditure as a Parliamentary Control total has resulted in increased Parliamentary scrutiny of the area of provisions. In addition, the impact of this change can be greater on smaller Supply financed entities which have been less able to manage the unpredictability of annual costs such as provisions and pension valuations.
9. **Although none of the excesses identified above represents a significant weakness in controls, given the size of the excess, we expect the Department for Education, the Department of Energy and Climate Change and the Department for International Development to write to us setting out what action they have taken to avoid exceeding their allocated resource in the future.**
10. **We also expect HM Treasury, as the UK's Ministry of Finance, to explain, in its reply to us, how they will ensure Supply financed entities operate within their**

voted provisions, particularly as all the Excesses have occurred within Annually Managed Expenditure which has not previously been a voted total. HM Treasury should monitor the progress departments are making against their Estimates during the year and, where necessary, take appropriate action to prevent bodies exceeding their provision. HM Treasury should take stock of what lessons can be learnt from the 2011-12 excesses and the effectiveness of the spending controls in place. They should consider what further pressure they can exert to ensure all Supply financed bodies stay within their control totals and whether more support is needed, particularly for the smaller Supply financed bodies.

Excess Votes in 2011-12

1. This Report is part of the framework of Parliamentary control over government spending. Resource-based Supply requires Departments to estimate and manage the financial resources they need during each financial year on an accruals basis for commitments to provide services, and on a cash basis to meet commitments as they mature. Parliament authorises Departments' proposed cash spending and use of resources.

2. Resource-based Estimates reflect accruals and non-cash consumption of resources, such as depreciation. A cash limit is also voted by Parliament. A breach of any of the budgetary control limits or the cash limit results in the need for the expenditure to be regularised through the Parliamentary Excess Votes process. The Clear Line of Sight initiative, which applied for the first time in 2011-12, brought a number of changes to the processes supporting Parliament's approval of the Estimates and this includes a reduction in the number of opportunities for vote funded bodies to apply for additional funds through Supplementary Estimates. The initiative also led to Annually Managed Expenditure (AME), in addition to others, being treated as a control total against which a department could incur an excess. AME is spending that is outside the Departmental Expenditure Limit (DEL) but included in departmental budgets and is used to charge non-cash items such as depreciation and provisions. It is harder to estimate accurately and was historically not subject to as the same degree of scrutiny as DEL. In 2011-12, Parliament granted total net resources of £525.0 billion and total cash of £457.3 billion in Supply Estimates to 57 vote-funded bodies.¹

3. Under Standing Order of the House of Commons 55(2) (d)², the Committee of Public Accounts scrutinises the reasons behind any individual bodies exceeding their allocated resources, and reports to the House of Commons on whether it has any objection to making good the reported excesses. Once the Committee has reported, Statements of Excesses will be presented to Parliament, to be voted into the Supply and Appropriation (Anticipation & Adjustments) Act. The passing of this Act authorises the additional grant by Parliament to regularise the excesses incurred by Departments.

1 *Central Government Supply Estimates 2011-1*, April 2011, HC 921

2 *Standing Orders of the House of Commons Public Business*, September 2012, HC 614

Figure 1 shows the excesses incurred in 2011-12. Parliament is being asked to approve additional budget for the excess reported in the table.

Figure 1: Summary of 2011-12 Excesses³

| Department | Resource AME | | Capital AME | | Cash | |
|--|--------------|----------------------------|-------------|----------------------------|-------------|----------------------------|
| | Excess £ | Amount to be voted £ | Excess £ | Amount to be voted £ | Excess £ | Amount to be voted £ |
| Department for Education | 62,627,000 | 62,627,000 | | | | |
| Department of Energy and Climate Change | | | 6,165,000 | 6,165,000 | | |
| Department for International Development | | | 1,600,000 | 1,600,000 | | |
| Local Government Boundary Commission for England | 47,000 | 47,000 | | | | |
| Postal Services Commission | 20,000 | 20,000 | | | | |
| Electoral Commission | 5,000 | 5,000 | | | | |

| Ministry of Defence Resource DEL ⁴ | Excess £ | Amount to be Voted £ |
|--|-------------|-------------------------|
| 2011-12 | 1,000 | 1,000 |
| 2010-11 | 1,000 | 1,000 |
| 2009-10 | 1,000 | 1,000 |

Department for Education: Excess on Resource Annually Managed Expenditure⁵

4. The Department makes pension payments of £12 million in relation to premature retirement compensation costs to teachers of ex-grant maintained schools and colleges and for staff of former non-departmental public bodies. The Department had been incorrectly accounting for the payments as expenditure at the point the payments were made in its Statement of Comprehensive Net Expenditure and had not recognised a liability in the

3 There were no excesses reported against Resource or Capital DEL in 2011-12

4 This reflects the need to revise the Ministry of Defence's DEL Expenditure Ambit to reflect increases in the maximum numbers of personnel to be maintained in a specific service category.

5 *Department for Education Consolidated Annual Report and Accounts 2011-12, HC 42*

Statement of Financial Position equal to the future payments required as a result of retirements taking place. The Department accepted that its accounting treatment was incorrect and made an adjustment to recognise a provision of £68 million. The excess of £62.6 million arose because the creation of the pension provision resulted in an additional charge against the Department's Resource Annually Managed Expenditure, which had a Parliamentary limit of £1million.

5. The failure to account for the pensions correctly represents a weakness in financial management because the Department did not create a provision for its pension commitments.

6. Total voted resource for the Department was £56.3 billion. After taking into account the excess noted above, the Department reported an underspend net of £105 million against its vote.

Department of Energy and Climate Change: Excess on Capital Annually Managed Expenditure ⁶

7. The Department of Energy and Climate Change received income of £77.8 million from its share of the surplus on former British Coal pension schemes. Whilst the Department's Estimate correctly requested cover for this income, it did not request cover for the related expenditure of unwinding the discount on the associated long term pension debtor in the accounts which represents the future receivables due from the schemes.

8. Resolving the Supply consequence of the change was complicated and involved discussions with the auditors and HM Treasury. Guidance on how the Department should account for the expenditure related to the pension scheme was agreed with HM Treasury in April 2012 which did not allow the Department the opportunity to revise its Estimate. As a result, the Department breached its control total by £6.2 million.

9. The Department did not fully consider the impact of accounting for the coal pension assets recorded in its financial statements sufficiently early to enable a timely resolution with HM Treasury. The Accounting Officer has undertaken a review and has concluded that these circumstances are not indicative of deficiencies in financial management or internal control.

10. Total voted resource for the Department was £7.5 billion. After taking into account the excess noted above, the Department reported an underspend of £1.5 billion against its vote.

Department for International Development: Excess on Capital Annually Managed Expenditure ⁷

11. The Department had anticipated the sale of a forty per cent shareholding in a fund management partnership before 31 March 2012. The negotiations for the sale had been on-going for two years. The Department had expected the sale to complete during the year

6 *Department of Energy and Climate Change Annual Report and Accounts 2011-12, HC 63*

7 *Department for International Development Annual Report and Accounts 2011-12, HC 33*

but, on 20 March, senior management were informed that that completion would be delayed until 2012-13. The date to finalise the sales contract slipped into April 2012 without the Department being aware of the consequences for its financial reporting.

12. Although the sale was near completion, the Department was unable to prove that there was a legally binding contract in place as at 31 March 2012 and as a result, the income from the sale could not be recognised as income for the Department in 2011-12. This led to the breach of the Capital Annually Managed Expenditure estimate of £1.6 million.

13. The failure of the Department to submit a Supplementary Estimate represents a weakness in budgetary control.

14. Total voted resource for the Department was £6.9 billion. After taking into account the excess noted above, the Department reported an underspend of £270 million against its vote.

Local Government Boundary Commission for England: Excess on Resource Annually Managed Expenditure⁸

15. The Commission had expected a number of redundancies to occur during the year and had also expected the terms of these redundancies to be finalised before the year end. It therefore expected to report a liability in the annual accounts and for all related expenditure to be charged against the Resource Departmental Expenditure Limit. However the terms of the redundancies had not been finalised at the year end and as a result they could not be treated as liabilities in the accounts, but were treated as provisions. The Commission had not anticipated a provision to be required and had therefore not secured cover for this under its Annually Managed Expenditure limit, and as a result it incurred a £47,000 excess against AME.

16. The excess is not considered to be as a result of a significant weakness in budgetary control because the Commission had fully expected the redundancies to be finalised before the year end and the delay was caused by an individual case within the group which could not reasonably have been anticipated or controlled by the Commission.

17. Total voted resource for the Commission was £2.5 million. After taking into account the excess noted above, the Commission reported an underspend of £190,000 against its vote.

Postal Services Commission: Excess on Resource Annually Managed Expenditure⁹

18. The Commission had a £20,000 provision in its Estimates for income arising from the unwinding of a discount on pension liabilities that it expected to incur during the year. None of the provision was utilised because, in accordance with other token funded bodies, it was given derogation by HM Treasury which no longer required unwinding of provisions against Annually Managed Expenditure. On 30 September 2011, the

8 *Local Government Boundary Commission for England Annual Report and Accounts 2011-12*, HC 515

9 *Postal Services Commission Annual Report and Accounts 2011-12*, HC 160

Commission was closed and absorbed into Ofcom, the Independent regulator and competition authority for the UK communications industries. The Commission was unable to submit a Supplementary Estimate in the spring because it no longer existed at that time, and as a result breached its control total by £20,000.

19. The breach represents a weakness in budgetary control because the change in unwinding provisions against Annually Managed Expenditure that was introduced during the year should have prompted management to consider submitting a Supplementary Estimate before the Commission had closed down.

20. Total voted resource for the Commission was a £35,000. After taking into account the excess noted above, the Commission reported an underspend of £86,000 against its vote.

Electoral Commission: Excess on Resource Annually Managed Expenditure¹⁰

21. The Commission carries two provisions in its Statement of Financial Position. One is an early retirement provision and the second is a pension provision for former Commissioners of the Local Government Commission for England.

22. In preparing its Annually Managed Expenditure Resource Estimate, the Commission expected to utilise £20,000 against these two provisions. This was recorded as a negative Estimate in the Statement of Parliamentary Supply, because the utilisation of the provision represented a saving to Parliament rather than a cost. During the year, the Commission utilised £25,000 in relation to its provisions and therefore was in a favourable position. However, an additional charge of £10,000 was made against its Annually Managed Expenditure limit in April 2012, following a formal revaluation of its pension liability. This increased outturn against Resource Annually Managed Expenditure to a total of minus £15,000, leaving expenditure in breach of the control limit by £5,000.

23. The final opportunity for the Commission to review its budgets was in February 2012 when the Supplementary Estimates were finalised. However, at that time the revaluation of the pension liability had not been received, and so the Commission did not have an opportunity to reflect the actuary's adjustments in its forecasts.

24. Total voted resource for the Commission was £19 million. After taking into account the excess noted above, the Commission reported an underspend of £2.1 million against its vote.

Ministry of Defence Votes A: Excess on Resource Departmental Expenditure Limit¹¹

25. The Ministry of Defence's Votes A is presented annually to Parliament to seek statutory authority for the maximum numbers of personnel to be maintained for service with the Armed Forces. If it is anticipated that the numbers could be breached, a Supplementary Defence Votes A is required to increase the limit.

¹⁰ *Electoral Commission Annual Report and Accounts 2011-12*, HC 489

¹¹ *Ministry of Defence Annual Report and Accounts 2011-12*, HC 62

26. The Ministry's *Department Annual Report and Accounts for 2011-12* was laid before Parliament on 6 December 2012, with no reported excess in service manpower. Work subsequently undertaken by the Ministry revealed that they had exceeded the maximum number of Men and Women to be maintained in the Royal Air Force Reserve, although the Ministry's overall personnel maximum numbers had not been breached. Further analysis highlighted that there were similar breaches in 2010-11 and 2009-10. The Ministry exceeded its maximum number of Men and Women being maintained in the Royal Air Force Reserve by an estimated 780 in 2011-12, 690 in 2010-11 and 710 in 2009-10.

27. The Excess in the category of Royal Air Force Reserve personnel is for personnel that have a call-out liability under the Reserve Forces Act 1996 and does not have any cost implications for the Department. However, to obtain the required Parliamentary authority for an increase in the maximum numbers of personnel, it is necessary to seek a token increase in its Resource Departmental Expenditure Limit (DEL) of £1,000 for each of the years 2009-10, 2010-11 and 2011-12 by way of an excess vote to amend the DEL Expenditure ambit of the Ministry's Vote to reflect the changes in personnel maxima.

28. The Ministry will also lay a Supplementary Votes A to obtain Parliamentary authority for these increased personnel maxima.

HM Treasury's role

29. HM Treasury is responsible for ensuring that central government departments spend only those funds which have been voted to them. They do this through a series of budgetary controls designed to keep spend within Parliamentary approved limits.

30. The Clear Line of Sight initiative, which applied for the first time in 2011-12, brought a number of changes to the processes supporting Parliament's approval of the Estimates and this includes a reduction in the number of opportunities available for departments to apply for additional funds through Supplementary Estimates. These changes were designed to make departments' in-year spending control more transparent and effective and improve financial management.

31. It is evident from the nature of the breaches in 2011-12 that Clear Line of Sight has improved transparency by highlighting to Parliament the issues faced by Supply financed entities in, for example, the accurate accounting for provisions. Departments should review the reasons for the excess in this transitional year and consider how to improve their in-year financial management to prevent similar breaches in the future. Also, the impact of having Annually Managed Expenditure as a control total against which a department can incur an excess may be greater on smaller entities who may be less equipped to manage the unpredictability of annual costs such as provisions and pension valuations.

Formal Minutes

Monday 4 February 2013

Members present:

Mrs Margaret Hodge, in the Chair

Guto Bebb
Chris Heaton-Harris
Meg Hillier
Fiona Mactaggart

Austin Mitchell
Nick Smith
Ian Swales
Justin Tomlinson

Draft Report (*Excess Votes 2011–12*), proposed by the Chair, brought up and read.

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

Paragraphs 1 to 31 read and agreed to.

Summary agreed to.

Conclusions and recommendations agreed to.

Resolved, That the Report be the Thirtieth 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.

[Adjourned till Wednesday 6 February at 3.00 pm]

List of Reports from the Committee during the current Parliament

The reference number of the Government's response to each Report is printed in brackets after the HC printing number.

Session 2012–13

| | | |
|----------------------|--|---------|
| First Report | The Government Procurement Card | HC 1915 |
| Second Report | Mobile Technology in Policing | HC 1863 |
| Third Report | Efficiency and reform in government corporate functions through shared service centres | HC 463 |
| Fourth Report | The completion and sale of High Speed 1 | HC 464 |
| Fifth Report | The Regional Growth Fund | HC 104 |
| Sixth Report | HM Revenue & Customs: Renewed Alcohol Strategy | HC 504 |
| Seventh Report | Immigration: The Points Based System – Student Routes | HC 101 |
| Eighth Report | Managing early departures in central government | HC 503 |
| Ninth Report | Preparations for the London 2012 Olympic and Paralympic Games | HC 526 |
| Tenth Report | Implementing the transparency agenda | HC 102 |
| Eleventh Report | Improving the efficiency of central government office property | HC 288 |
| Twelfth Report | Off-payroll arrangements in the public sector | HC 532 |
| Thirteenth Report | Financial viability of the social housing sector: introducing the Affordable Homes Programme | HC 388 |
| Fourteenth Report | Assurance for major projects | HC 384 |
| Fifteenth Report | Preventing fraud in contracted employment programmes | HC 103 |
| Sixteenth Report | Department of Health: Securing the future financial sustainability of the NHS | HC 389 |
| Seventeenth Report | Department of Health: The management of adult diabetes services in the NHS | HC 289 |
| Eighteenth Report | HM Treasury: The creation and sale of Northern Rock plc | HC 552 |
| Nineteenth Report | HM Revenue & Customs: Annual Report and Accounts 2011-12 | HC 716 |
| Twentieth Report | Department for Energy and Climate Change: Offshore electricity transmission—a new model for infrastructure | HC 621 |
| Twenty-first Report | The Ministry of Justice's language service contract | HC 620 |
| Twenty-Second Report | British Broadcasting Corporation: Off-payroll contracting and severance package for the Director General | HC 774 |

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| Twenty-Third Report | Department for Work and Pensions: Contract management of medical services | HC 744 |
| Twenty-Fourth Report | Nuclear Decommissioning Authority: Managing risk at Sellafield | HC 746 |
| Twenty-Fifth Report | Funding for local transport: an overview | HC 747 |