House of Commons
Committee of Public Accounts

The centre of government

Nineteenth Report of Session 2014–15

Report, together with the formal minutes relating to the report

Ordered by the House of Commons
to be printed 15 October 2014
Committee of Public Accounts

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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 Sarah Petit (Clerk), Claire Cozens (Committee Specialist), James McQuade (Senior Committee Assistant), Joellen Perry, Sue Alexander and Jamie Mordue (Committee Assistants) and Janet Coull Trisic (Media Officer).

Contacts

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A strong and effective centre of government is vital for the effective operation of government as a whole and for ensuring a focus on improved value for money for the taxpayer. However, there is a lack of clarity about the centre’s precise role, particularly the respective responsibilities of the Cabinet Office, HM Treasury and the Prime Minister’s Office (Number 10), and how they work together as a coherent centre. The centre sometimes intervenes to address issues with high-priority government programmes, but has too often failed to do so effectively or at an early enough stage. In part, this is because the centre does not have a joined-up single view of strategic risks across government, meaning it is often reactive in its response rather than able to anticipate potentially serious problems. There are gaps in key skills at the centre and across departments, such as financial management capability and contracting expertise, which are compounded because government repeatedly fails to learn lessons and share good practice from past experience.

After our evidence session in July the Government announced that the roles of Cabinet Secretary and Head of the Civil Service will be combined, and there will be a new Chief Executive post at the centre of government. Implementing these changes may provide an opportunity to make progress on the role of the centre and we intend to return to this topic in a further session before the end of this Parliament, by which time we expect to see significant progress on the recommendations we make below.
Conclusions and recommendations

1. The centre of government comprises the Cabinet Office, HM Treasury and Number 10. Together, these central bodies are responsible for coordinating and overseeing the work of government as a whole, to help government achieve its aims and priorities. The centre also works with departments to improve the efficiency and effectiveness of their operations, for example by providing direction on making cost savings, standards for financial management and reporting, and assurance over the delivery of major projects.

2. The current lack of clarity about the precise role and responsibilities of the centre jeopardises government’s ability to deliver value for money in key public spending areas. Correspondence we received indicates that agreement between the civil service and ministers on the role of the centre does not yet exist. The civil service remains committed to departmental autonomy whilst ministers want an effective, smart and challenging centre. This lack of agreement means that there is no clear definition of the role of the centre and the accountabilities for implementing cross-government initiatives are not always clear. We accept there needs to be a balance between central control and departmental autonomy. Nevertheless, too often we see a failure of the centre to intervene appropriately and quickly to avoid poor value for money for the taxpayer. Universal Credit is a case in point. The Cabinet Office, the Treasury and Number 10 need to focus more effectively on their central role and on working together as an integrated centre of government. We welcome the permanent secretaries’ commitment to provide us with a statement of the role of the centre.

Recommendation: The permanent secretaries’ statement on the centre should set out:

• the role of the centre as one integrated capability;
• the respective roles and responsibilities of the Cabinet Office, the Treasury and Number 10;
• how these three bodies work together; and
• how the centre works with other central government departments.

As a starting point, they should use the suggested responsibilities of the centre set out in the Comptroller and Auditor General’s report.¹

3. The centre is not working effectively with departments to maintain a focus on timely implementation of cross-government priorities. Departments are making unacceptably slow progress on some central efficiency initiatives such as shared services, resulting in taxpayers’ money being wasted. The centre needs to challenge departments more actively on their implementation of cross-government initiatives,

like debt collection, including by holding permanent secretaries more strongly to account for departmental performance. While Accounting Officers do have an obligation to deliver value for money across government, as well as within their own departments, they do not then have meaningful incentives to work in the wider interests of government as a whole.

**Recommendation:** *The centre should set out how it will improve performance management and incentives, to ensure that departments deliver cross-government priorities successfully and within the intended timescales.*

4. **The centre does not intervene early enough to prevent major departmental projects and programmes from failing.** The permanent secretaries told us that the centre does intervene in individual departments when departmental programmes or projects are at risk of failure or Accounting Officers have failed on the job; although this is not usually done in public and they acknowledged that their interventions tend to occur when there is a crisis. Our examinations of failings with major projects such as Universal Credit indicate the centre is not intervening effectively before serious problems arise. Central departments have various sources of intelligence about strategic risks, such as information from Treasury spending teams, Major Projects Authority assurance reviews, and Implementation Unit stocktakes, and should ensure that this information is used to anticipate significant risks and intervene appropriately. The centre also needs to ensure lessons are learned from past experience of project failures or poor performance, and that this process is formalised. For example, in letting recent renewables contracts, government appeared to have learned little from its experience of PFI contracts in terms of ensuring some clawback of any excessive returns.

**Recommendation:** *The centre should:*

- **draw together its strands of intelligence to form an integrated, single view of strategic risks. Where such risks are identified, the centre needs to robustly challenge departments, intervening earlier and more effectively to prevent project failure; and**

- **explain how it will ensure that lessons from past experience are properly considered when planning new projects.**

5. **Key specialist skills are in short supply and are not distributed effectively between departments and the centre.** The effectiveness of government is undermined by shortages in specialist skills and capability, for example there are recognised gaps in commercial, contracting and financial management expertise. Some progress is being made, such as the Major Projects Leadership Academy’s training of senior project managers, more coordinated central leadership of corporate functions such as procurement and civil service HR, and the Civil Service Reform Plan’s focus on developing project management, digital and commercial skills. However, much of the talk about improving skills is still of future actions rather than what is being delivered now. Implementation of the Treasury’s financial management review is a clear example of where the centre must lead the push to build key skills and
capability across government. We look forward to seeing the Treasury’s promised action plan for implementing the financial management review.

Recommendation: The centre should:

- clarify what is the right balance between the skills and expertise that should reside in departments, and specialist capability that should be located centrally and deployed flexibly across departments when required (for example, when a major contract is being negotiated by a smaller department); and

- in its financial management review implementation plan, set out detail of the concrete actions the Treasury is taking to strengthen the finance function across government, through providing central expertise and helping departments improve their financial capability.
1. The role of the centre of government

1. On the basis of a report by the Comptroller and Auditor General, we took evidence from the Cabinet Secretary, the Head of the Civil Service, and the Permanent Secretaries of the Cabinet Office and the Treasury.\(^2\)

2. The centre of government is responsible for coordinating and overseeing the work of government, enabling it to achieve its aims and priorities and ensuring there is a central view of how government is operating as a whole. The centre also works with departments to improve the efficiency and effectiveness of their operations, for example, by providing direction on areas such as cost and efficiency savings, standards for financial management and reporting, and assurance over the delivery of major projects.\(^3\)

3. The key bodies at the centre of government are:

- The Cabinet Office, which is responsible for ensuring the effective operation of government and providing support to the Prime Minister, Deputy Prime Minister and the Cabinet;

- HM Treasury, which develops and implements the government’s financial and economic policy and, since 2008, has also led on responding to the financial crisis; and

- The Prime Minister’s Office (Number 10), which is formally part of the Cabinet Office but which has a distinct function as the political centre of government. It supports the Prime Minister to set and oversee the government’s strategy and policy priorities.\(^4\)

4. Since 2010, the Government has introduced a number of central controls or reform programmes. These include civil service reform, major project assurance, centralised financial controls over areas of spending (such as procurement, consultancy and IT), consistent data collection, shared back-office services and a revised approach to financial management. The Government’s aim in many of these changes was to enable a coordinated government approach, and to strengthen the ‘corporate’ centre. These changes operate alongside the existing system of departmental accountability, under which departmental Accounting Officers remain responsible for their departments’ spending.\(^5\)

5. Our recent correspondence with both the permanent secretaries and the ministers for the Cabinet Office and the Treasury indicated that there are differences of emphasis on the appropriate role of the centre. Our correspondence was prompted by concerns about the effectiveness of the centre, which we had raised in several of our past reports—in particular, the four reports on the centre of government that we published together in

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\(^3\) C&AG’s Report, paras 1, 1.3

\(^4\) C&AG’s Report, paras 1.2, 1.5

\(^5\) C&AG’s Report, paras 2.2-2.4
September 2013, on civil service reform, early action, government procurement, and integration across government.\(^6\)

6. We wrote to three permanent secretaries (Sir Bob Kerslake, Sir Nicholas Macpherson and Richard Heaton) in January 2014, to express our dissatisfaction with the Government’s response to our concerns about poor central leadership, which we had highlighted in the four centre of government reports.\(^7\) In the permanent secretaries’ reply of March 2014, they set out their view that while the centre has an important role to play, this is within the context of the “considerable” degree of departmental autonomy within our system of Cabinet government and Accounting Officer responsibility.\(^8\) In May 2014, the Minister for the Cabinet Office (Rt Hon Francis Maude MP) and the Chief Secretary to the Treasury (Rt Hon Danny Alexander MP) wrote to us, affirming their commitment to “a model of government where the centre is effective, smart and challenging”, and they recognised that more needed to be done to strengthen the centre’s capability. The ministers also, in contrast to the permanent secretaries, welcomed the Committee’s and the NAO’s focus on this area.\(^9\)

7. At our evidence session in July, the permanent secretaries confirmed their support for the stronger, more effective centre of government set out in the ministers’ letter. Sir Bob Kerslake said the permanent secretaries supported everything in the ministers’ letter, but wanted to emphasise the importance of the Accounting Officer role alongside the need for a smarter and more effective centre. Sir Nicholas Macpherson emphasised that their letter was about the framework for the centre and that within the framework, Accounting Officers also have an obligation to deliver value for money across the whole of the Exchequer.\(^10\) The permanent secretaries considered the centre was now stronger than it had ever been, and that departments could not have administered the scale of the cuts they have had to make without the support and expertise provided from the centre.\(^11\)

8. The permanent secretaries’ evidence confirmed the consensus within government about the importance of the centre’s work with departments to improve efficiency and implement government priorities. However, our view is that government still lacks a precise definition of the centre’s role and responsibilities, and a clear statement of accountabilities for cross-government initiatives. The permanent secretaries agreed to provide us with a definition of the role and responsibilities of the centre, to provide clarity on this fundamental point.\(^12\)

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7 Committee Chair’s letter to permanent secretaries, 22 January 2014

8 \[letter from Bob Kerslake, Nick Macpherson and Richard Heaton to Committee Chair, 24 March 2014\]

9 Francis Maude and Danny Alexander’s letter to Committee Chair, 13 May 2014

10 Qq 2-3, 6, 26

11 Qq 14, 22-23, 85

12 Qq 16-17
9. Sir Bob Kerslake told us that the role of the centre included: identifying with departments where the priorities are; setting up systems for the centre to assess departmental progress; and challenging departments about their plans for improvement. Sir Jeremy Heywood told us the centre had many different roles, including: policy coordination; turning political objectives into policy strategies; focusing departments on efficiency and reducing public spending; catalysing good practice through units such as the behavioural insights team; and oversight of implementation. Sir Jeremy considered that Universal Credit was a good example of an important central intervention by the Treasury, the Cabinet Office and the Major Projects Authority, where the centre provided an assurance role followed by an ongoing support role. The Comptroller and Auditor General’s report set out several responsibilities for the centre:

- Articulating a clear operating model for government;
- Providing strategic leadership of cross-government policies or programmes;
- Exploiting government’s collective strength;
- Identifying and implementing more efficient and effective ways of working;
- Incentivising the right behaviour, including promoting collaboration, integration and innovation;
- Understanding the cross-government picture and, where appropriate, making the best decisions for government as a whole;
- Improving governmental capability; and
- Presenting a coherent view.

10. Soon after our evidence session, the Government announced that the roles of Cabinet Secretary and Head of the Civil Service will be combined, and there will be a new Chief Executive post at the centre of government. The new Chief Executive will lead the next phase of civil service transformation and the government’s efficiency and reform agenda. The Chief Executive role will take on relevant functions of the Permanent Secretary of the Cabinet Office, and will report to the Cabinet Secretary.

13 Q 21
14 Q 4
15 Qq 31-32
16 C&AG’s Report, para 11
How the centre works with departments

11. In some areas, departments are not acting quickly enough to implement central measures intended to improve overall efficiency and save taxpayers’ money. Such measures include cross-departmental initiatives on financial management in government, civil service reform, ‘The Whole of Government Accounts’, shared back-office services and debt collection. The permanent secretaries accepted it was the role of the centre to enforce implementation of cross-government priorities, but acknowledged that this sometimes did not happen as fast as they would want.18

12. The centre could be more active in challenging departments over their slow progress in implementing cross-government initiatives, through stronger performance management and incentivising the right behaviour. Sir Nicholas Macpherson recognised that: “The centre has a critical role in both encouraging them but also to sort of kick them, occasionally, to ensure they do get better”.19 In particular, the centre could hold permanent secretaries more strongly to account for their department’s performance. The centre has substantial powers to do so, including the Treasury Permanent Secretary’s ability to remove Accounting Officer responsibility from permanent secretaries.20

13. The permanent secretaries told us they believed the centre does intervene when projects are at risk of failure; questioning whether Senior Responsible Owners are up to the job and whether the centre needs to provide further support to the project. These actions tend to be more in private. Sir Nick Macpherson told us that, “When projects fail or are running into difficulties, there is a huge amount of activity in the centre, often led by my friend the Cabinet Secretary, where capability and capacity are at the heart of the conversation.”21

14. Sir Jeremy Heywood told us that the Major Projects Authority, the Treasury and the Government Digital Service had all played a clear assurance role in bringing to the Secretary of State’s attention that the Universal Credit project was significantly off track. The centre then provided support, which included seconding the then head of the Major Projects Authority to help re-programme the project, the Government Digital Service’s help with the project’s digital underpinnings, and the Crown Commercial Service’s help with commercial renegotiations on the contracts.22 However, Sir Bob Kerslake told us that the project business case had not been signed off.23

15. The centre is able to gather intelligence about strategic risks from a number of sources, such as information from Major Projects Authority assurance reviews, Implementation Unit stocktakes, and Treasury spending team data.24 However we are concerned that the
centre does not take an overall strategic view of risks at an early enough stage, as we have seen in the cases of NHS reform and Universal Credit. Sir Nick pointed to the structures now in place such as the MPA and the role of the Cabinet Secretary in chasing progress, and stated his ambition that after the next election, “we will have really good processes to ensure that we do not end up as we have with Universal Credit.” Sir Jeremy Heywood told us that they have introduced regular (monthly or once every 6 weeks) departmental stock-takes looking at the whole portfolio of a department’s projects. He said that these will often flag up issues which may then lead to a more intensive discussion about that particular project, and a follow-up meeting with a broader set of departments if the issue is one of wider applicability.

16. The centre needs to ensure it also learns the lessons from past experience of project failures or poor performance. Sir Nicholas Macpherson agreed that the centre of government needs to learn lessons from contracts that fail, and accepted that it needs to make progress in this area. However, in letting recent renewable energy contracts, government appears not to have applied lessons from its previous experience of PFI contracts. For example, the contracts did not include provisions to enable government to claw back excess profits from contractors.

17. The permanent secretaries recognised that many governments have struggled with how to ensure departments take forward cross-departmental issues with the same vigour as issues that fall to one department. Sir Jeremy Heywood acknowledged that the centre was making less progress in finding a “magic bullet” to get cross-departmental working in place right through departments. He considered that this was dependent upon Ministers working co-operatively together, and on permanent secretaries coming together to agree to bring together teams from within their departments. Sir Jeremy also considered that there remained a cultural problem, as people within each department were inclined to defend a departmental line.

18. The Troubled Families programme is an example of where a cross-departmental approach has been adopted, as a result of strong political commitment from the centre to get departments to work together on a big cross-cutting issue. Sir Bob Kerslake highlighted several further conditions for effective “whole-of-government” working. These included setting up a dedicated central team, clearly stated expectations, and a shared commitment to a common cause. Sir Nicholas Macpherson signalled that the cross-departmental approach of programmes such as Troubled Families would inform the next Spending Review in 2015.
19. Sir Bob Kerslake considered that local growth deals with local enterprise partnerships were one of the most powerful examples of effective cross-government working. He emphasised that the centre created a single local growth team which brought together staff from the departments linked to economic growth, such as the Department for Business, Industry and Skills and the Department for Communities and Local Government, alongside the Cabinet Office. Local growth deals were negotiated by a team working on behalf of government, not just on behalf of individual departments.34

20. The different parts of the centre also need to work together more effectively, particularly in presenting a coherent “united front” to departments. The permanent secretaries considered that the Cabinet Office and the Treasury were now “better coordinated and more capable” than in the past, with greater alignment between them.35 Sir Jeremy Heywood described the Implementation Unit and Major Projects Authority, as “almost joint units”, and noted that the Efficiency and Reform Group has been led by a combination of Cabinet Office and the Treasury Ministers from the outset. Sir Jeremy added that, “Part of the reason why it is working is that we have got a very clear trajectory of savings that just have to be delivered. That is a jointly owned path.”36 However, there are some areas we have examined, such as government debt collection, where the Cabinet Office and the Treasury have not always aligned their efforts. Sir Nicholas Macpherson acknowledged that from the perspective of an individual department, it was “irritating” to have separate conversations with different bodies at the centre, and reiterated that the Cabinet Office and the Treasury needed to work in a very integrated way.37

3 Government skills and capability

21. Government has recognised for some time that its effectiveness is hindered by shortages of key specialist skills and capability, such as commercial, contracting, project management and financial expertise.38 Some progress has been made on the four priority areas for developing government skills set out in the Civil Service Reform Plan: project and programme management; digital skills; procurement and commercial skills; and leading change.39 For example, the Major Projects Leadership Academy has trained 300 senior project managers, and the ‘functional leadership’ initiative has seen more coordinated central leadership of corporate functions such as legal services, human resources and procurement.40

22. However, the permanent secretaries recognised that there was still much progress to be made on improving capability. Sir Jeremy Heywood told us it was the area with the greatest room for improvement in terms of strengthening the centre. He added that there was still a long way to go before government had strength and depth in all of the key functions

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34 Q 59
35 Q 30, 85
36 Q 91
37 Q 97
38 Q 18-20; HM Government, The Civil Service Reform Plan, June 2012, p 22
39 Q 18
40 Q 15, 44
performed by the centre, particularly in the Cabinet Office. Sir Nicholas Macpherson commented in particular on the need to improve turnover rates at the centre, noting that expertise and continuity on both the political and official sides makes a big difference.

23. Improving central skills and capability is crucial so that departments can continue to benefit from sources of specialist expertise, such as those within the Efficiency and Reform Group. Central efforts to work with departments to improve efficiency and reduce costs were galvanised by the climate of fiscal austerity, but the success of those efforts was also a result of high levels of ministerial continuity, aligned political leadership, and good personal relationships at the top. The permanent secretaries noted that the coherence provided by this unique set of circumstances could only be maintained if the centre builds the right capability, so that departments value and seek out the specialist support and advice provided by the central units: for example, the Crown Commercial Service for procurement expertise and the Government Digital Service for digital advice.

24. The permanent secretaries acknowledged their duty to build government capability, and ensure that skills and expertise are deployed where required. Richard Heaton said it was “unequivocally” the responsibility of permanent secretaries, led by the Head of the Civil Service, to create a civil service that has the capabilities government needs. Sir Bob Kerslake added that the centre’s role in this respect was to identify with departments where the priorities are, set up systems to assess where departments have got to, and challenge them about their plans for improvement. He recognised it would require a mix of hiring in people from outside the civil service and paying them more where necessary, but also investing in building up the skills of the existing civil service.

25. Implementation of the Treasury’s financial management review is a clear example of where the centre has a role in building key financial skills and capability across government. Sir Nicholas Macpherson told us this has several aspects: the Treasury will have to ensure that government has the right talent and that it is in the right place; that future financial capacity is developed; and that the centre is more proactive in performance managing finance directors across government. On the last point, Sir Nicholas said that the Treasury “can have a far stronger grip on what is going on in departments”. He also confirmed that the Treasury would adopt a model of having specialist finance expertise available at the centre for departments to use, as part of raising the status of finance in government. Sir Nicholas undertook to share with us the detailed action plan for implementation of the financial management review, as the basis for discussion about progress on implementation.
Members present:

Mrs Margaret Hodge, in the Chair

Mr Richard Bacon
Guto Bebb
David Burrowes
Jackie Doyle-Price
Chris Heaton-Harris

Mr Stewart Jackson
Anne McGuire
Austin Mitchell
Nick Smith
Stephen Phillips

Draft Report (The centre of government), proposed by the Chair, brought up and read.

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

Paragraphs 1 to 25 read and agreed to.

Conclusions and recommendations agreed to.

Summary agreed to.

Resolved, That the Report be the Nineteenth 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 Monday 20 October at 3.00 pm]
Witnesses

Monday 07 July 2014

The following witnesses gave evidence. Transcripts can be viewed on the Committee’s inquiry page at www.parliament.uk/pac.

Sir Bob Kerslake, Head of the Civil Service and Permanent Secretary, Department for Communities and Local Government; Sir Nicholas Macpherson, Permanent Secretary, HM Treasury; Sir Jeremy Heywood, Cabinet Secretary; and Richard Heaton, Permanent Secretary, Cabinet Office

List of printed written evidence

The following written evidence was received and can be viewed on the Committee’s inquiry web page at www.parliament.uk/pac. CGO numbers are generated by the evidence processing system and so may not be complete.

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

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