House of Commons
Committee of Public Accounts

Universal Credit: progress update

Forty-second Report of Session 2014–15

Report, together with the formal minutes relating to the report

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Committee of Public Accounts

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The current staff of the Committee is Sarah Petit (Clerk), Claire Cozens (Committee Specialist), James McQuade (Senior Committee Assistant), Sue Alexander, Jamie Mordue and Jim Camp (Committee Assistants) and Janet Coull Trisic (Media Officer).

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Summary

The Department for Work & Pensions has spent £700 million on Universal Credit since the programme began in 2010. Very little progress has been achieved on the front line with fewer than 18,000 people claiming it by October 2014, although the Department expects this to rise significantly by February 2016. The Department 'reset' the programme in early 2013 following a Major Projects Authority review which expressed serious concerns about the programme lacking detailed plans, and it has now put Universal Credit on a sounder footing. HM Treasury has approved the 'strategic outline business case', the first of three stages in developing a full business case for the programme. The Department has adopted a "twin track" approach which it expects will bring forward the anticipated benefits of the programme compared to waiting until the long term systems are ready and which should allow the Department to implement a contingency plan at later date. The twin-track approach is complicated, as the Department is running two separate systems in parallel. In the short term, the Department is using IT systems developed before the reset to accept simple claims in an increasing number of locations. At the same time, it is developing and testing a new digital service, which it intends will deliver Universal Credit to all types of claimant in the long term. Since the reset, the Department has already fallen a further six months behind schedule for developing the digital service.

Introduction

The Department for Work & Pensions (the Department) is introducing Universal Credit to replace six means-tested benefits for working-age households. By the end of October 2014, the Department had spent £700 million on Universal Credit, and it expects to have invested £1.7 billion on the programme by 2022-23. The Department now anticipates there will be seven million people claiming Universal Credit by December 2019. The Department struggled with the early development of Universal Credit, and in February 2013 the programme was 'reset' to allow the Department to develop clearer plans. In November 2013, the Department adopted a twin-track approach to delivering Universal Credit. The Department has sought to learn from the live running of Universal Credit by expanding the current 'live service' for claimants who have straightforward initial claims which do not involve all 6 benefits. Live service was launched in April 2013, using IT systems developed before the reset. However by October 2014 there were only 17,850 people claiming Universal Credit. The Department has started developing a new 'digital service', capable of delivering the full scope of Universal Credit to all claimant types. The Department began testing the digital service through a limited trial in Sutton in November 2014, and it intends to start using the service nationwide from May 2016.

Conclusions and Recommendations

1. **The Department has now spent £700 million on Universal Credit**. The Department has justified spending large amounts of money on Universal Credit on the promise of benefits in the future, such as from higher employment, rather than on the actual delivery of benefits to date. However, we cannot at this stage judge the value for money of this expenditure. With just 17,850 claimants receiving Universal Credit in October 2014, out of around seven million expected in the longer term, the Department has only rolled it out to around 0.3% of the eligible population. The Department has spent £344 million with suppliers developing its live service systems, which are technically limited and expensive to operate because they require manual intervention. It expects to re-use just £34 million of these systems when it launches the digital service.

   Recommendation*: The Department must set out clearly what it has really gained from its spending so far, including from the piloting of the programme, and from the investment in live service IT systems.*

2. **The Department has become more open and improved its governance of Universal Credit, but it has further to go**. This is reflected in greater senior leadership team involvement in the programme, and survey results which show that over two thirds of staff now feel that senior management encourages challenge and welcomes suggestions. We were disappointed that the Department chose to fight a protracted legal case to prevent the publication of its programme milestones schedules against which it could be held to account publicly.

Recommendation: ***The Department should set out publicly its current milestones for what it expects to achieve at different points in the programme, and clearly explain any future changes to the scope, cost and timings of these.***

3. **HM Treasury has approved the 'strategic outline business case', the first of three stages in developing a full business case for the programme, but the business case process and actual delivery of Universal Credit are out of kilter**. Following the reset, the Department took well over a year to produce an adequate first stage 'strategic outline business case' that HM Treasury was willing to sign off. As a result, most of the Department's spending on the programme so far has been approved by HM Treasury through a series of funding requests for specific activities, while the overall picture of the programme was still being developed and firmed up.

Recommendation: ***HM Treasury must ensure that the Department continues to identify and critically assess a range of realistic options for delivering Universal Credit, and implements those which it selects.***

4. **The Department's twin-track approach is complicated and expensive, but is probably the correct course of action.** The Department has justified adopting the twin-track approach, rather than the cheaper option of waiting for the digital service to be developed, because it expects this will bring forward anticipated benefits from the programme. During the next 18 months, the Department plans to expand the scale of the programme significantly by: providing Universal Credit to 500,000 mainly single people nationwide; continuing pilots with couples and families in the North West of England; trying to scale up its new digital service; and continuing to run legacy systems for existing benefits. Managing this process, including the rapid recruitment and training of staff, will be a significant challenge, and the Department has already faced a rapid turnover of senior responsible owners. The Department is confident in its plans, however it has only recently started testing the digital service. The Office for Budget Responsibility assumes a further six month delay to the digital service in its independent estimates, and the Major Projects Authority recently gave the programme an amber-red rating.

Recommendation: ***The Department must ensure it does not allow the mixed approach to continue for longer that is required.***

5. **Both the Department and HM Treasury now regard live service as the programme's *de facto* contingency, even though the Major Projects Authority told us last year that it doubted those systems were scalable to handle the full range of claimants**. The Department believes that live service could be a viable alternative option if the digital service fails. Obviously, this would require yet more investment in live service systems, and the Department has not carried out detailed analysis of the potential cost of this, or whether problems previously identified with those systems, including security concerns, could be overcome. HM Treasury's support for the Department's twin-track approach is in part because this provides

the programme with some contingency, but it has expressed concerns about the value for money of further investment in live service systems.

Recommendation*: The Department must establish more robust and costed contingency plans for how it would handle further delays in the digital service, including a thorough examination of whether it would be practical and affordable to use the current live service for this role.*

6. **The Department needs to reflect on how it will tackle the potential problems of paying the housing benefit element of Universal Credit directly to claimants**. Some landlords and claimants have struggled with rent arrears when housing costs have been incorporated into single payments made directly to claimants. The Direct Payment Demonstration Project evaluation found that tenants paid 95.5% of all rent owed, compared to 99.1% of those not on direct payment. The Department plans to mitigate the risk of increased arrears by drawing on the findings from the Project and its earlier experiences of introducing direct payments to claimants living in the private rented sector. The Department is also facing additional costs and complications because of proposals to allow different rules for residents in Scotland eligible for the housing-related elements of Universal Credit. The Department said that it would need to make difficult changes to its systems to accommodate this, but that it did not know who was going to fund this work.

Recommendation*: We refer this issue to the Communities and Local Government Committee and ask their successors in the new Parliament to review whether paying the housing benefit element of Universal Credit directly to claimants is working.*

1 Managing Universal Credit

1. On the basis of a report by the Comptroller and Auditor General, we took evidence from the Department for Work & Pensions (the Department) and HM Treasury about progress in delivering Universal Credit.[1]

2. The Department is introducing Universal Credit to replace six means-tested benefits for working-age households. Universal Credit is an ambitious and challenging transformation programme, which the Department intends to encourage people into work through: better financial incentives; simpler processes; and clearer job search requirements. By the end of October 2014, the Department had spent around £700 million on Universal Credit, and it expects to have invested £1.7 billion in the programme by 2022-23. The Department now anticipates there will be seven million people claiming Universal Credit by December 2019, by when it plans to have transferred 93% of eligible claimants on to the new benefit.[2]

3. The Department struggled with the early development of Universal Credit. In February 2013, the Major Projects Authority expressed serious concerns in its project assessment review, leading to a 'reset' of the programme, between February and May 2013, to allow the Department to develop clearer plans. Building on these plans, in November 2013 the Department adopted a twin-track approach to delivering Universal Credit, which involves developing a new 'digital service' to provide Universal Credit in the long term, and in the meantime operating a 'live service' for a range of simpler claimant types. This approach has higher administrative costs than simply waiting for the digital service to be ready, but the Department estimates it will bring forward the benefits of the programme.[3]

4. The Department is developing its new digital service in-house, and intends that it will be capable of delivering the full scope of Universal Credit to all claimant types when it is launched in May 2016.[4] The Department started testing the digital service in a limited trial in Sutton in November 2014. It told us that during the first two weeks of the trial, it had received 17 claims, and that these 17 covered a wider range of claimants than would have qualified for Universal Credit through live service.[5]

5. The Department has also started expanding the current live service, in order to learn from the live running of Universal Credit for more types of claimant. At the end of October 2014, there were 17,850 people claiming Universal Credit through live service, which is 0.3% of the seven million people whom the Department plans will be claiming it by December 2019.[6] The Department started taking new claims from single jobseekers at the first of ten 'pathfinder' jobcentres in April 2013. It then began to expand live service

1 C&AG's Report, *Universal Credit: progress update*, Session 2014-15, HC 786, 26 November 2014

2 Q 21; C&AG's Report, Key facts, paragraph 1 and Figure 28

3 C&AG's Report, paragraphs 2-3 and 5

4 C&AG's Report, paragraph 1.3 and Figure 4

5 Q 65; C&AG's Report, paragraphs 2.19 to 2.20

6 Qq 48-52; C&AG's Report, paragraph 1.3

across North West England in June 2014. By December 2014 live service was operating in around 100 jobcentres, and had started taking new claims from some couples and families with children.[7]

6. In September 2014, the Department announced that it would roll out live service for single claimants nationwide between February 2015 and April 2016, which it estimated would cost the government £149 million in additional administrative spending. The Department told us that this further expansion was beneficial because it would introduce Universal Credit in to every jobcentre in the country, and would familiarise all local authorities, which are key delivery partners for Universal Credit, with the new benefit.[8]

7. The Department has used 100% manual checking of live service payments at various point in the past, and it had to reintroduce 100% checks in June 2014 because of problems created by a software update. The Department told us that if it had to carry out full manual checking on every case as live service expands across the country, the programme would be almost unaffordable.[9]

8. Live service uses the IT systems which were developed by suppliers largely before the reset.[10] When we took evidence on Universal Credit in September 2013, the Major Projects Authority told us that it doubted whether these systems were scalable to handle the full range of claimants.[11] The live service systems are technically limited and, compared to the Department's planned digital service, cost £610 million more a year to operate because of the manual intervention they require.[12] Since 2010, the Department has spent £344 million with suppliers developing these systems, including £41 million since the reset to enhance them as live service has expanded. The Department expects to reuse just £34 million of these systems when it introduces the digital service in May 2016.[13]

9. The Department is investing further in live service systems to increase efficiency ahead of national roll-out to single claimants from February 2015, and it told us that in summer 2015 it would consider extending the use of live service to couples and families nationwide. It now believes that live service could be a viable alternative option if the digital service fails. This would require even more investment in the systems, however, and the Department has not carried out detailed analysis of what the potential cost of this would be. Furthermore, the Department has not assessed the work required to overcome the problems previously identified with those systems, including security concerns, or to what extent functionality would be limited.[14]

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7 C&AG's Report, Key facts

8 Q 73; C&AG's Report, paragraphs 1.19 to 1.21

9 Qq 81-84; C&AG's Report, paragraph 3.20

10 C&AG's Report, paragraph 3

11 Committee of Public Accounts, *Universal Credit: early progress*, Thirtieth Report of Session 2013-14, HC 619, November 2013, Ev 1 Qq 3-5 and, Ev 4 Q 40 and Q 43

12 C&AG's Report, paragraph 2.10

13 Q 28; C&AG's Report, Figure 25

14 Qq 47 and 113; C&AG's Report, paragraph 2.11

10. HM Treasury told us that one reason it was more comfortable with the twin-track approach was because live service provides Universal Credit with some contingency. However, it has expressed concerns about the value for money of further investment in live service systems.[15]

11. Following the reset in early 2013, the Department took well over a year to produce a 'strategic outline business case'. The Department first submitted this in April 2014, but HM Treasury had three key concerns which the Department needed to address. These were that: little progress had been made on the later stages of the plan to transfer people claiming legacy benefits, particularly tax credits, on to Universal Credit; there was no single coherent integrated plan or clear target operating model; and considerable work was needed to prove the new digital approach was viable and affordable. HM Treasury said that it had worked well with the Department to address these issues, and had agreed the strategic outline business case in September 2014. HM Treasury explained that, up to September 2014, it had approved a series of incremental funding requests for specific activities, while the Department was developing and firming up the bigger picture of the programme as a whole.[16]

12. The Department has two more stages to complete to have a full business case for the programme signed-off by HM Treasury. It has agreed a provisional timetable for providing an outline business case to HM Treasury in summer 2015, but it has not yet agreed a date for providing a full business case. HM Treasury said that with a programme of this type, it normally takes between a year and 18 months to provide a full business case once an outline one has been agreed.[17]

13. HM Treasury explained that the numbers in the current business case are the Department's estimates of costs and benefits, and it said that these had not yet been fully validated through actual people coming on to Universal Credit. HM Treasury told us that the outline business case is the point at which the Department will begin to firm up these numbers, as the Department will then have a better idea about the technical feasibility of the digital service, and it will have more information about the types of people who have claimed Universal Credit through the live service.[18]

14. Estimated costs remain uncertain, and have fluctuated significantly. For example, in 2011 the Department estimated that the cost of handling each case would be £183, but by 2014 its estimate had increased by 25% to £230. The Department said that it did not yet have all the data it needed to bottom out what the actual final cost of handling cases will be.[19]

15 Qq 30-32; C&AG's Report, paragraph 2.11

16 Qq 1-2 and 17; C&AG's Report, Figure 3

17 Qq 4, 10 and 12

18 Qq 7 and 13-14

19 Qq 54-58; C&AG's Report, paragraph 2.13 and footnote 16

15. The Department told us that both claimants and employers were very positive about Universal Credit because it is more flexible and very work-focused, and it claimed it had begun to see some signs that people on Universal Credit were more likely to find work than those claiming Jobseeker's Allowance.[20] HM Treasury also told us there was some anecdotal evidence that Universal Credit was starting to have beneficial employment effects for people claiming it.[21] However, the Department's estimated employment benefits and other societal benefits from Universal Credit are heavily dependent on a number of assumptions, and there is a time lag between Universal Credit being rolled out and it achieving labour market impacts. HM Treasury told us that as the programme progresses, it will be very important to have stronger corroboration over the expected benefits.[22]

2 Risks to delivering Universal Credit

16. In our last report on Universal Credit, we highlighted a lack of openness and a flawed culture of good news reporting in the Department, which had contributed to the failings that led to the reset.[23] The Department told us that both governance and leadership have improved. Its senior leadership team was now spending vast quantities of its time on Universal Credit, including regular visits to jobcentres to see it working in practice. Staff survey results had also shown an improved perception of the programme's senior management. In 2014, 70% of staff said that senior management encourages challenge and welcomes their suggestions, compared to 30% in 2013; similarly, in 2014, 75% expressed confidence in the actions of senior leaders, compared to 30% the previous year.[24]

17. We observed, however, that a lack of openness remains within the Department, as does an unwillingness to face up to past failings. The Department refused to accept the extent of previous failings, despite the overwhelming evidence we heard last year that the programme's management had been extraordinarily poor prior to the reset, and the small numbers claiming Universal Credit.[25] Furthermore, since early 2012, the Department has been fighting a protracted legal case to prevent the publication of documents relating to the management of Universal Credit. The Department argued that if it published its risk registers, staff might become less candid and therefore the efficacy of these important documents would be reduced. However, it sought to use this same argument to oppose the publication of its milestone schedules, even though having these in the public domain would be helpful in making sure everyone's expectations regarding progress were set in the right place.[26]

20 Qq 102 and 112

21 Qq 21-22

22 Qq 7 and 14; C&AG's Report, paragraph 1.18

23 Committee of Public Accounts, *Universal Credit: early progress*, Conclusions and recommendations, paragraph 4, and Part 1, paragraph 9

24 Qq 102-103, 114 and 118; C&AG's Report, paragraph 4.4

25 Qq 141-142; Committee of Public Accounts, *Universal Credit: early progress*, Conclusions and recommendations, paragraph 2

26 Qq 120-125

18. The Department's twin-track approach for delivering Universal Credit is complicated. By April 2016, the Department will be: using live service to provide Universal Credit nationwide through 700 jobcentres to 500,000 people; running continued pilots with couples and families in the North West of England; and trying to scale up its new digital service. At the same time, the Department and HM Revenue & Customs will continue to run legacy systems for existing benefits, including Jobseeker's Allowance and tax credits.[27] This will be a significant challenge, and the Department said that the programme's senior responsible owner is "already up to his eyes" just preparing for live service expansion in 2015.[28]

19. The Department needs to recruit 600 or 700 people before February 2015, and to train about 10,000 by April 2016, to roll out Universal Credit nationwide to jobseekers with more straightforward claims. The Department is confident that it can do this. It has acknowledged, however, that the training approach it used during 2014 to successfully expand Universal Credit across North West England would not be feasible on a national scale, and it has sought to make savings by identifying a more cost-efficient approach to training. The Department has reduced its planned training budgets by 68% (from £117 million to £37 million) up to April 2016, and it has also halved the time it allows new staff to familiarise themselves with Universal Credit, reducing costs by £14 million.[29] The Department, however, was unable to explain how it would maintain its current quality of service when Universal Credit is dealing with hundreds of thousands of people in the future, compared to fewer than 18,000.[30]

20. Since the reset, the Department has struggled to attract suitably qualified staff to develop the digital service in-house. As a result, the development of the digital service has already fallen six months behind schedule, and the Department has barely started testing it. The Department explained that during the current six-month 'test the service' phase, it intended to examine how claimants react to the digital service, and whether the new system can cope. The Department plans to follow this with two more six month phases, firstly to improve efficiency, and then to make the systems scalable, before digital service is launched nationally in 2016.[31]

21. Although the Department said it would continue to proceed carefully and only when it was confident the next step was doable, both it and HM Treasury think it is a fair assessment that Universal Credit will be delivered in 2019.[32] The Office for Budget Responsibility, however, has assumed there will be a further six month delay to the digital service, in its independent estimates which accompanied the 2014 Autumn Statement. HM Treasury explained that the Office for Budget Responsibility had reached this view because

27 Qq 72 and 126-127; C&AG's Report, Figures 4, 10 and 11

28 Q 113

29 Qq 98-99; C&AG's Report, paragraph 3.17

30 Q 103

31 Q 73; C&AG's Report, paragraphs 2.16 to 2.17

32 Qq 20, 105 and 113

the latest Major Projects Authority's review of Universal Credit, in September 2014, had given the programme an amber-red rating and raised a number of uncertainties about it.[33]

22. Some landlords and claimants have struggled with rent arrears where housing costs have been incorporated into a single Universal Credit payment made directly to claimants. Housing associations across the country have highlighted possible 50% increases in rent arrears as a result, and some have established provisions in their budgets to account for this.[34]

23. The Department explained that it had set up a number of projects across the country, working with local authorities, to look at what happens when benefits such as Housing Benefit are paid directly to claimants. At the time of our evidence session the Department was unable to discuss the findings of these projects, as the results had not then been published. Nevertheless, it did describe how, when introducing direct payments in the private rented sector between 2008 and 2010, it had designed a payment system for vulnerable people which allowed it to identify problems quickly, keep people in their homes and ensure landlords did not suffer a massive growth in rent arrears. The Department also explained that while direct payment to the claimant would be the default position, in some cases it would retain the option of paying the landlord instead.[35]

24. After our evidence session the Department published the findings of its 'Direct Payment Demonstration Project' and the Department wrote to us with a summary of these findings. We were disappointed that the Department was rather selective in its summary. For example it chose not to mention that: 72% of tenants on Housing benefit said they preferred it to be paid to their landlord directly; the proportion of tenants reporting they were behind with their rent increased from 16% in summer 2012 to 30% in early 2014; and 5 of the single most important reasons for rent arrears were related to the direct payment of Housing Benefit.[36]

25. The Department confirmed that the Smith Commission's report on the further devolution of powers to the Scottish Parliament said that the Department would continue to run Universal Credit on a UK-wide basis. However, the Department explained that the Commission had identified scope for the Scottish Government and Scottish Parliament to vary some, mostly housing-related, aspects of Universal Credit, such as the under-occupancy charge. The Department said it now had to work out with the Scottish Government how to accommodate this flexibility, including who would build and fund a second system capable of operating a modified Universal Credit which had different parameters depending on where a claimant lives.[37]

33 Qq 18-19; C&AG's Report, paragraph 1.11

34 Qq 131 and 135; C&AG's Report, paragraph 3.7

35 Qq 129-130

36 Written evidence from the Department for Work and Pensions, January 2015; https://www.gov.uk/government/publications/direct-payment-demonstration-projects-final-reports

37 Qq 109-111

Formal Minutes

Wednesday 11 February 2015

Members present:

Mrs Margaret Hodge, in the Chair

Mr Richard Bacon	Stewart Jackson
Guto Bebb	Dame Anne McGuire
Mr David Burrowes	Stephen Phillips
Stephen Hammond	Austin Mitchell
Chris Heaton-Harris	John Pugh
Meg Hillier	Nick Smith

Draft Report (Universal Credit: progress update), 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 Forty-second 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 23 February at 3.00pm

Witnesses

Wednesday 10 December 2014 *Question numbers*

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

Robert Devereux, Permanent Secretary, Department for Work and Pensions; **Neil Couling**, Senior responsible owner, Universal Credit programme; and **Sharon White**, Second Permanent Secretary, HM Treasury Q1-114

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. UCF numbers are generated by the evidence processing system and so may not be complete.

1 Department For Work And Pensions (UCF0001)

2 National Audit Office (UCF0002)

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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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Thirty Fifth Report	Financial Sustainability of NHS Bodies	HC 736

Thirty Sixth Report	Implementing reforms to civil legal aid	HC 808
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