HM Treasury

Treasury Minutes

Government Response to the Committee of Public Accounts on the Seventh to the Eleventh reports from Session 2023-24

CP 1057 March 2024

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Presented to Parliament
by the Exchequer Secretary to the Treasury
by Command of His Majesty

March 2024

CP 1057

This publication is available at www.gov.uk/official-documents.

Any enquiries regarding this publication should be sent to us at: public.enquiries@hmtreasury.gov.uk

ISBN 978-1-5286-4788-5

E03102170 3/24

Printed on paper containing 40% recycled fibre content minimum.

Printed in the UK by HH Associates Ltd. on behalf of the Controller of His Majesty's Stationery Office.

Government response to the Committee of Public Accounts Session 2023-24

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Seventh report of Session 2023-24

Department for Environment, Food and Rural Affairs

Resilience to flooding

Introduction from the Committee

In October and November 2023, heavy, persistent and widespread rain affected much of England when Storms Babet and Ciarán struck. The Environment Agency reported that, by the end of October, Storm Babet alone had caused 2,200 homes to be flooded. Surface water flooding is a growing issue with 3.4 million properties at risk in England. In July 2021, parts of London received a month's rainfall within a couple of hours and over 1,500 properties were flooded from surface water as a result. The government announced a new six-year capital investment programme (capital programme) for flood and coastal defence for the period April 2021 to March 2027. It committed to better protect 336,000 properties and help avoid £32 billion of wider economic damage by investing £5.2 billion in around 2,000 new flood defence projects. Government announced a further £370 million of capital funding for 2021–2027 in 2020 for innovative projects and to accelerate work on projects, taking the total capital funding for 2021–2027 to just under £5.6 billion. To monitor delivery of the programme, Defra and the Agency have developed a set of 18 metrics with the primary focus on the 'headline' metric of the number of properties better protected. In addition to central government funding, there is a range of other funding sources for flood risk management. Partnership funding is an important source of funding, where risk management authorities raise funds from the public and private sectors towards a flood defence project. the Agency estimates that £2.3 billion of partnership funding is needed to supplement central government funding for the period 2021–2027.

Based on a report by the National Audit Office, the Committee took evidence on 27 November from the Department for Environment, Food and Rural Affairs and the Environment Agency. The Committee published its report on 17 January. This is the government's response to the Committee's report.

Relevant reports

- NAO report: Resilience to flooding – Session 2023-24 (HC 189)
- PAC report: Resilience to flooding – Session 2023-24 (HC 71)

Government response to the Committee

1. PAC conclusion: Government has no overall measure of the resilience it expects to achieve and so does not know if it is making progress towards its ambition of a nation more resilient to flooding.

1. PAC recommendation: In its next annual report (for 2023-24), the Agency should provide a more holistic assessment of net progress towards a "nation more resilient to flooding", taking into account properties less well protected as well as those better protected. Defra should develop a measure which shows the net change in the number of properties at risk from flooding in order to give the true picture of England's resilience to future flood and coastal erosion risk and set a target for the net change it aims to achieve.

1.1 The government agrees with the Committee's recommendation.

Target implementation date: end of 2025

1.2 The Environment Agency (the Agency or EA) has been working with the Department for Environment, Food and Rural Affairs (DEFRA, the department) to develop a methodology for measuring and reporting 'net' change in flood risk at a national level, examples of which include (but are not limited to) climate change, asset deterioration and development in the flood plain (for increasing risk) and new defences (for decreasing risk). The new National Flood Risk Assessment (NaFRA2), due for publication by the end of 2024, will introduce this capability and will establish a new risk baseline against which change can be measured. The Agency expects to be able to report "net" change in risk from 2025 onwards, in line with the timescales agreed with the National Audit Office following their 2020 report Managing Flood Risk.

1.3 The government will undertake further work by the end of 2025 to assess the most appropriate measure for flood risk reduction from rivers, the sea and surface water and the merits of setting a target. Any metrics used will need to reflect wider resilience options and not just the provision and maintenance of infrastructure.

1.4 This work will be informed by NaFRA2 and the Agency's next Long Term Investment Scenarios for flood and coastal erosion risk management due at the end of 2025. The government set out the aim to conclude this work by end 2025 in its recent response to the National Infrastructure Commission's study into surface water flood risk.

2. PAC conclusion: The Environment Agency is forecasting that it will provide protection for at least 40% fewer properties than planned.

2a. PAC recommendation: In the Treasury Minute response to this report, the Agency should include a robust forecast of the number of properties that will be better protected by 2027, including how many properties in rural communities, taking into account all the risks that have been identified. It should also set out the best and worst case scenarios for these figures.

2.1 The government agrees with the Committee's recommendation.

Recommendation implemented

2.2 The Agency has undertaken a detailed assessment of deliverability of the capital programme. This involved getting the latest project information from local teams within the Agency, other risk management authorities and supply partners. From this, the Agency has undertaken an assessment based on project forecasts, confidence levels, and previous experience. Based on this assessment, the Agency's current forecast is that a target of 200,000 properties better protected would be a robust forecast for the programme by the end of March 2027.

2.3 At the end of the third year of delivery (March 2024), the Agency forecast that it will have achieved approximately 90,000 properties better protected, which would mean it has delivered 45% of the target half-way through the programme. The Agency forecasted by March 2025 it will have achieved 114,000 properties better protected and will also have over 60,000 properties linked to projects that will be in construction.

2.4 In the previous programme, between 2015 and 2021, the Agency and its partners completed more than 850 projects to better protect more than 314,000 homes as well as nearly 600,000 acres of agricultural land. The government's £5.2 billion flood programme between 2021 and 2027 benefits both urban and rural communities, with approximately 40% of schemes, and 45% of investment expected to better protect properties in rural areas. The investment in projects around the country is in line with government's partnership funding policy that values a range of benefits including properties protected, environmental improvements and economic benefits. Decisions on future capital spending on flood risk management will be subject to the next Spending Review.

2b. PAC recommendation: In the Treasury Minute response, Defra and the Agency should also set out what further changes are under consideration to make it easier to get smaller projects approved.

2.5 The government agrees with the Committee's recommendation.

Recommendation implemented

2.6 Policy choices and delivery improvements made in the £5.2 billion floods programme support smaller and more rural schemes. The Frequently Flooded Allowance ringfences £100 million in the programme to address some of the specific challenges faced by communities that have suffered repeated flooding, particularly those that are smaller and have struggled to secure necessary funding.

2.7 The Agency has also developed multiple measures to improve the delivery of smaller projects. The Agency has simplified the business case process for projects under £3 million including clearer business case templates (launched in November 2023). It has also increased delegations to enable local assurance and approval of projects with appropriate controls and introduced simpler evidence requirements for small projects where the case for action is clear (since June 2023).

2.8 The Agency is preparing further improvements to approvals processes to support smaller projects. For example, a new business case and appraisal approach for surface water projects is being considered which could allow multiple small projects in the same drainage area to be packaged together, reducing the average cost of producing a business case. The £25 million Natural Flood Management Programme is also streamlining business case and appraisal approaches for natural flood management which will make investment easier in future. The National Flood Risk Assessment (NaFRA2) will be available across England by the end of 2024 which will reduce the future costs and time incurred in the early stages of business case development by reducing the need for modelling studies.

2.9 The government and Agency's approach shows a continued commitment to deliver value for money for the taxpayer and to deliver schemes that reduce flood risk across the country.

3. PAC conclusion: Defra has not established what the appropriate balance is between building new defences and maintaining existing ones.

3. PAC recommendation: For the remaining years of the capital programme, the Agency should set out the value for money of different options for the balance between capital and maintenance budgets, and whether there is a case for transferring funds between the two. This should be reviewed annually. The results of the review should be reported to the Committee as soon as completed and used to inform Defra's and HM Treasury's funding decisions.

3.1 The government agrees with the Committee's recommendation.

Target implementation date: Spring 2025

3.2 The Agency is working on improved evidence to help identify the optimal balance of capital and maintenance in order to maximise value for money. The department agreed with HM Treasury to move £25 million from the capital budget into its maintenance budget for 2023–24.

3.3 Rebalancing budgets is best done in a managed way. Longer term fixed budgets provide stability and certainty, which allows costs efficiencies and productivity improvements through packaging of delivery. However, unexpected events or fluctuations in project delivery, such as storm damage and inflation, means that rebalancing midway through an investment programme can increase value for money. Such switches are always done on the basis of a rigorous assessment between the Agency, Defra and HM Treasury of the value for money, and outcomes achievable.

3.4 The department and the Agency will continue to work together to identify the optimal balance of capital and maintenance, and, following the next spending review, will write to the Committee by Spring 2025 with an updated assessment of value for money and impacts for the remainder of the 6-year programme.

4. PAC conclusion: The risks from surface water flooding are increasing, but Defra is not providing the necessary leadership and support for local authorities on how this will be addressed.

4a. PAC recommendation: Defra should urgently work with DLUHC to identify the skills and resources local authorities will need to implement Schedule 3 and where there are likely to be gaps particularly relating to the proper installation of sustainable drainage systems (SuDS).

4.1 The government agrees with the Committee's recommendation.

Recommendation implemented

4.2 The government committed in the Plan for Water (April 2023) to requiring standardised sustainable drainage systems (SuDS) in new developments, subject to final decisions on scope, threshold, and process, following consultation that will take place shortly.

4.3 The government recognises that there needs to be sufficient skills within the public and private sectors to support government ambitions to ensure that SuDS are an integral part of development, as well as expertise in their construction and maintenance.

4.4 Defra has published the Review of skills gap and training requirements for the implementation of SuDS and Schedule 3 to the Flood and Water Management Act (2010), this was completed in April 2023. This report assesses the current skill set within England, what additional skills are needed and how these skills will be developed and maintained in order to deliver more and improved SuDS. It will help local authorities and the wider SuDS industry in their preparedness for the implementation of SuDS in new developments.

4.5 The department is already working with DLUHC to ensure a smooth implementation of these commitments and will continue to do so.

4b. PAC recommendation: The Agency should prioritise its work to provide guidance and training for local authorities on surface water flooding, including sharing examples of good practice.

4.6 The government agrees with the Committee's recommendation.

Target implementation date: Spring 2025

4.7 The Agency recognises that lead local flood authorities (local authorities) are responsible for managing surface water flood risks. However, the Agency, alongside its operational role for managing flood risk from rivers and the sea have an important strategic overview/leadership role for all sources of flooding, including surface water. This is set out within the National Flood and Coastal Erosion Risk Management Strategy for England. This means the Agency is uniquely placed to convene those working on surface water, share best practice and enable training.

4.8 The Agency is already supporting local authorities with commitments included within the Flood and Coastal Erosion Risk Management Strategy Roadmap to 2026. A recent example are the webinars and training delivered jointly with the Town and Country Planning Association to over 200 local planning authorities to improve planning decisions.

4.9 The Agency has recently developed a Supporting Flood and Coast Projects site. This aims to give all risk management authorities equal access to support, tools, guidance and learning materials. E-learning modules are also being made available through this platform.

4.10 The Agency recognises that the needs of local authorities differ. Therefore, it will work with local authority representatives to understand their training needs and build on the existing work to fill any gaps identified. The Agency will also collate and share best practice from across all risk management authorities to enable more efficient and effective management of surface water flood risk.

5. PAC conclusion: Defra does not have sufficient understanding of the impact of its capital investment decisions on geographical distribution and we are concerned that smaller communities are losing out.

5a. PAC recommendation: Defra should set out how it intends to get a better understanding of the impact of its investment decisions on geographical distribution and on its progress in reviewing local government funding for flooding.

5.1 The government agrees with the Committee's recommendation.

Target implementation date: Summer 2025

5.2 By the summer of 2025, the Agency will conduct analysis of the geographical distribution of investment from the floods capital programme to understand the impact of investment decisions.

5.3 Since 2021, the Agency has published annual investment levels and numbers of properties better protected by their 15 geographical regions in their Flood and coastal erosion risk management reports. Given that flood schemes take multiple years to design, plan and build, it is difficult to judge the impacts of investment decisions on geographical distribution on an annual basis. Therefore, a longer-term analysis will be undertaken by the Agency as more data are gathered, which will be completed in Summer 2025.

5.4 The investment programme distributes funding across the country wherever the risk is greatest and the benefits are highest. It is forecast that every English region will receive more investment in flood and coastal defences from the current programme than the previous (2015-2021) programme. A consistent methodology is used, using a national funding formula under the Defra partnership funding policy, introduced in 2011, to allocate funding to schemes proposed by all risk management authorities. This ensures a fair distribution of funding based on agreed priorities, principles, and needs – there are no specific regional targets.

5.5 The government recognises the important role local authorities have to manage local flood and coastal risks. DLUHC is the department with responsibility for local government funding and has set out that it will not be proceeding with the Review of Relative Needs and Resources or Business Rates Reset during the current spending review period. The government remains committed to improving the local government finance landscape in the next Parliament.

5b. PAC recommendation: Defra should also set out how it is ensuring that it is following its own guidance on rural proofing and that its investment decisions are not disadvantaging smaller communities.

5.6 The government agrees with the Committee's recommendation.

Recommendation implemented

5.7 Rural proofing aims to understand the intended outcomes of government policy intervention in a rural context. The 2021-2027 £5.2 billion floods investment programme considers impacts on rural areas, with approximately 40% of schemes and 45% of investment better protecting properties in rural communities. Funding is consistently distributed across the country wherever the risk is greatest, and the benefits are highest – determined by detailed place-based analysis of:

- all benefits arising as a result of the investment,
- households moved from one category of flood risk to a lower category,
- households better protected against coastal erosion, and
- statutory environmental obligations met through flood and coastal erosion risk management.

In the previous programme, over half of the funding allocated was for wider economic benefits, including better protecting businesses, agriculture, schools, hospitals, and transport links.

5.8 Furthermore, in 2021, government announced the £100 million Frequently Flooded Allowance, ringfenced from the £5.2 billion floods investment programme. This was designed to address some of the specific challenges faced by frequently flooded communities, particularly those that are smaller and more dispersed and struggle to secure the funding they need to improve their resilience to flooding. Wider support also includes £25 million of funding to improve flood resilience through a new Natural Flood Management programme and Catchment Sensitive Farming advice and support for farmers.

5.9 Investment in England's flood and coastal erosion risk management is not limited to the floods investment programme. The government is investing in other actions that support flood and coastal erosion risk management, including the £200 million Flood and Coastal Resilience Innovation Programme - where 13 projects are specifically working to improve resilience in rural communities.

5c. PAC recommendation: Defra must complete and publish its significantly overdue work to identify areas which are likely to lack enough local authority resources and private sector contributions to manage flood risk within three months of the publication of this Report given the importance of this to smaller communities in particular.

5.10 The government agrees with the Committee's recommendation.

Target implementation date: March 2024

5.11 The department has completed an assessment of local flood and coastal risk and local authority spend which has been shared with the Committee and will be published shortly.

5.12 In the current capital programme (2021-2027) around £347 million of partnership funding has been secured so far – including approximately £128 million in private sector contributions. This more than doubles the £55 million in private sector contributions secured across the whole of the previous six-year programme (2015 to 2021). The government continues to consider measures it can take to mitigate the impact of inflation and other challenges on project delivery in the current programme, including private sector contributions and local authority resources. The actions that the Agency are already taking referenced in response to recommendations 2b and 4b will support local authorities and other risk management authorities to better deliver flood schemes in this flood investment programme.

5.13 In addition to the partnership funding secured, communities suffering repeated flooding can benefit from the £100 million Frequently Flooded Allowance, designed to help schemes that already qualify for Defra's Flood Defence Grant in Aid funding under the current capital programme, and meet the department's eligibility criteria of better protecting a frequently flooded community, but have not been able to secure the funding necessary to progress their scheme. The government has already provided over £900 million of the total Partnership Funding requirement for this programme.

5.14 Partnership funding figures are published annually in the Agency's annual flood and coastal erosion risk management reports, this will enable the department to continue monitoring private sector contributions moving forwards.

6. PAC conclusion: We are concerned that Flood Re is not providing the protection that was envisaged and that 2039 will likely be too soon to close down the Flood Re scheme given the increasing risk from flooding and slower progress on protecting properties.

6. PAC recommendation: Defra should write to the Committee within 12 months setting out how it is working with Flood Re to understand the implications of closing Flood Re in 2039, Defra's role in the transition plan, and where flood risk must get to in order for this to happen.

6.1 The government agrees with the Committee's recommendation.

Target implementation date: January 2025

6.2 The department will write to the Committee by January 2025.

6.3 Regulation 27 of the Flood Reinsurance (Scheme Funding and Administration) Regulations 2015 sets out that Flood Re must produce a report at least every five years which reviews the scheme, considering total levy and reinsurance premium thresholds and the need to manage transition by 2039. Flood Re intend to publish their next Quinquennial Review in July 2024 making recommendations, which the Secretary of State will consider.

7. PAC conclusion: We are concerned that new housing continues to be built in areas of high flood risk without adequate mitigations.

7a. PAC recommendation: The Agency, working with DLUHC and local planning authorities, should develop plans, including an assessment of any additional resources needed, to strengthen its follow-up process to ensure that the Agency's planning advice has been fully implemented.

7.1 The government agrees with the Committee's recommendation.

Recommendation implemented

7.2 The Agency is a statutory consultee on flood risk matters. In the vast majority of cases, Agency flood risk advice is followed by Local Planning Authorities (LPAs) when determining planning applications. Between April 2022 and March 2023, 96.3% of all planning decisions were in line with Agency advice on flood risk. This increases further when considering planning applications for new homes where 99.3% of applications complied with advice on flood risk.

7.3 DLUHC has responsibility for setting national policy on planning, compliance and enforcement. DLUHC has given LPAs a wide range of enforcement powers with strong penalties for non-compliance. However, it is the role of LPAs and not the Agency to decide what, if any, action to take depending on the particular circumstances of each case. DLUHC has also introduced a new package of enforcement measures through the Levelling Up and Regeneration Act, which will be implemented in due course. This includes extending the time limits to take enforcement action, increasing maximum fines and reducing loopholes to appeal against enforcement action.

7.4 In July 2023, government launched the £29 million Planning Skills Delivery Fund to help LPAs clear planning backlogs and get the skills in place that they need to respond to changes in the planning system. The wider Planning Capacity and Capability programme is also providing around £3 million in funding to support the pipeline into the profession across England.

7.5 In December 2023, the government increased planning fees by 35% for major applications and 25% for other applications. The government made clear that it expected LPAs to invest the additional income received from the fee increase into their planning services.

7b. PAC recommendation: The Department should write to us within 12 months to inform the committee of progress on plans to reduce development in areas of flood risk without adequate mitigations.

7.6 The government agrees with the Committee's recommendation.

Target implementation date: January 2025

7.7 The government's National Planning Policy Framework (NPPF) is clear that inappropriate development in areas at risk of flooding should be avoided by directing development away from areas at highest risk, including floodplains. Where development needs to be in locations where there is a risk of flooding as alternative sites are not available, local planning authorities and developers should ensure development is appropriately flood resilient and resistant, safe for its users for the development's lifetime, and will not increase flood risk elsewhere.

7.8 As a result of the Levelling Up and Regeneration Act 2023, work is also underway to elevate the legal status of national planning policies on flood risk through the introduction of National Development Management Policies. The government has committed to keep flood risk and planning policy under review to ensure it is sufficiently robust to keep future development safe from floods and to not increase risk elsewhere.

Eighth report of Session 2023-24

Ministry of Defence

Improving Defence Inventory Management

Introduction from the Committee

The Ministry of Defence (MoD) holds more than 640,000 types of inventory and more than 740 million individual items at a net book value of £11.8 billion. It spent £1.5 billion buying inventory in 2022–23. The MoD's inventory falls into three categories:

- Capital Spares – items used for repairing and enhancing or converting a larger equipment platform, such as wheels, rotary wings and windscreens. This also includes other low value items, such as tents or stretchers, which the MoD can issue and re-use;
- Raw Materials and Consumables (RMC) – items such as munitions, food, clothing and medical supplies and fuels; and
- Guided Weapons Missiles and Bombs (GWMB) - explosive inventory used in operations and training.

Inventory management sits within the MoD's Support function, which is led by the Chief of Defence Logistics and Support (CDLS) and the Defence Support organisation within UK Strategic Command. However, many organisations contribute to the management of the MoD's inventory, including Defence Equipment and Support (DE&S), responsible for purchasing and delivering both equipment and support services to the Front Line Commands (namely the Army, Royal Navy, Royal Air Force and UK Strategic Command), which are responsible for the storage and distribution of inventory within their bases and at deployed locations.

Based on a report by the National Audit Office, the Committee took evidence on 13 November 2023 from the Ministry of Defence. The Committee published its report on 19 January 2024. This is the government's response to the Committee's report.

Relevant reports

- NAO report: Defence inventory management – Session 2022-23 (HC 1793)
- PAC report: Improving Defence Inventory Management – Session 2022-23 (HC 66)

Government response to the Committee

1. PAC conclusion: The MoD's Chief of Defence Logistics and Support does not have the powers needed to deal with the fragmentation of its inventory management.

1. PAC recommendation: In its Treasury Minute response, the MoD should set out the steps it has taken to provide CDLS and the Support function with the right levers and authority to implement its Support Strategy to achieve the 2025 strategic outcome "waypoints" (towards the 2035 goals).

1.1 The government agrees with the Committee's recommendation.

Target implementation date: Spring 2025

1.2 The need to address the formal authority of Functions, including authority of the Chief of Defence Logistics, forms a core part of the Defence Design Review, which is underway now, with detailed design due to start by March 2024, and an ambitious target to have completed design work by end of 2024. In the interim, a refresh of the Defence Support Strategy and Operating Model (by May and November 2024 respectively), along with a strong Support Function Narrative to be issued by 31 March 2024 will reinforce the full extent of the existing authorities.

1.3 This builds on the work which has been conducted over the last two years to provide the Chief of Defence Logistics and Support with the enhanced levers and authorities needed to discharge the responsibilities of Functional Owner for Support following a formal Support Review (March 2023). These include:

- increased Support input to senior decision-making boards; strengthening ties with key elements of Head Office and better communicating the role; and,
- a more formalised mechanism for Functional input to the Balance of Investment process is being developed for implementation in annual budget cycle for 2025.

1.4 These measures were endorsed at the Defence Support Board in September 2023. As part of the implementation of a new Defence Equipment & Support (DE&S) operating model, the Chief of Defence Logistics and Support is now a member of their executive committee. DE&S Director Logistics and Support Operating Centre and Defence Support's Director Joint Support are also now closely aligned, and co-chair the Defence Support Steering Group.

2. PAC conclusion: The MoD's inventory management systems remain outdated, and the quality of its data limits its ability to understand its inventory.

2. PAC recommendation: Within six months, the MoD should provide an update to us setting out progress against its plans for the Bridging the Gap project, as well as any other measures it is undertaking to improve the quality of its inventory data. This should specifically address the likelihood that a further contract extension will be required to complete the Future Logistics Information Services work, and the expected cost and duration of any such extension.

2.1 The government agrees with the Committee's recommendation.

Target implementation date: July 2024

2.2 The Ministry of Defence (the department) will provide the recommended update, covering the topics listed above, within six months of the date of the Committee's report.

2.3 In following up queries raised during the hearing, the Permanent Secretary has written to the Committee to notify it of error in the department's reporting of inventory stockpile holdings on its systems, which has been reflected in the NAO report that underpinned the Committee's work on this issue. The correct data, shown in the table below, demonstrates markedly more success in managing down its inventory holdings than have claimed.

Financial Year	Type of Items	Number of Items
2022-23	517k	457m
2021-22	523k	507m
2020-21	528k	550m
2019-20	557k	559m
2018-19	598k	559m
2017-18	640k	740m

3. PAC conclusion: The MoD's transformation plans are complex and ambitious, but its track record means we are sceptical about its ability to achieve them.

3. PAC recommendation: In its Treasury Minute response, the MoD should write to us setting out progress on its Support transformation programmes, how it is ensuring it has the right skills and experience to deliver them, and how it will engage with industry in doing so.

3.1 The government agrees with the Committee's recommendation.

Target implementation date: January 2025

3.2 There are four programmes within the Support transformation (now retitled Support Major Programmes) portfolio:

- Business Modernisation for Support (BMfS). This programme is in transition from design to delivery with the first major deliverable on track for autumn 2024, when all three Services move onto the same base inventory system for the first time, and two 40-year-old legacy systems are retired. Further progress is dependent on the department approval to grow the team to deliver the desired outcomes.
- Future Defence Support Services (FDSS). This programme is working towards a key investment decision milestone at the end of the year. Progress is dependent on the department's approval to grow the team to deliver the desired outcomes and which, if not forthcoming, will trigger an extension of the current Logistic Commodities and Service Transformation (LCST) contract.
- Sustainable Road Transport. This programme is proceeding towards the final investment decision point in late 2025. Progress is dependent on resourcing the team past its current end date of March 2025.
- Fuels Transformation Programme. This programme is in the delivery stage and due to close, as planned, by April 2025, when initiatives will transfer to single Service business-as-usual activity.

3.3 All programmes have an agreed commercial strategy that ensures appropriate industry engagement. Good use is also made of industry advisory bodies and industrial placements.

4. PAC conclusion: MoD will need to work closely with industry to ensure resilience in its supply chains.

4a. PAC recommendation: In its Treasury Minute response, the MoD should update on its plans for how it intends to work with industry ensure greater resilience in its inventory management, including its £2.4 billion of investment in supply chains.

Within six months, the MoD should inform the Committee by letter of the lessons learned from its review of the LCST contract and how it will take implement these.

4.1 The government agrees with the Committee's recommendation.

Target implementation date: July 2024

4.2 The department's implementation of the Defence Command Paper (Refresh) will lead to a closer collaboration with Industry. Specific activity will be delivered through several routes including the Munitions Strategy, Supply Chain Capability Programme and improved digital processes through BMfS which will enhance inventory management. The Supply Chain

Capability Programme will develop a defence capability to jointly design Supply Chains with industry early in the Capability Development process.

4.3 With regards to the latter action, there have been several reviews of the LCST contract, and a formal contract reset between all parties in 2022 implemented several lessons learned to generate mutual benefit for the department and contracted delivery partner. Over this past year a formal assessment of the lessons learned from the LCST contract has been shared with the Future Defence Support Services programme which is scheduled to replace LCST in 2028. These lessons will be forwarded to the Committee together with confirmation on plans to implement.

4b. PAC recommendation: Within twelve months the MoD should provide a progress report to the Committee on its plans for merging the LSCT contract and a number of similar contracts into FDCC programme. In particular, the MoD should set out how well the IT software programmes are being developed to support the logistics consolidation.

4.8 The government agrees with the Committee's recommendation.

Target implementation date: January 2025

4.9 The department will provide the recommended update, covering the specific areas above, within 12 months of the date of the Committee's report. This will coincide with a key investment decision milestone for the FDSS programme.

5. PAC conclusion: The MoD failed to consider the needs of its medical operations in outsourcing commodity procurement to Team Leidos and this has created significant risks for front-line personnel

5. PAC recommendation: In its Treasury Minute response, the MoD should write to us setting out how it will ensure that the requirements of medical personnel will be properly addressed in its future inventory management arrangements, and how it will resolve risks more quickly in future. This should include providing data on a quarterly or monthly basis of how performance in the supply of medical inventory has changed over the life of the LCST contract, including performance against any target inventory level requirements for different sub-sectors of medical equipment as well as the overall medical equipment inventory target. Alongside this, the MoD should set when it expects to consistently achieve each of these targets.

5.1 The government agrees with the Committee's recommendation.

Target implementation date: January 2025

5.2 There has been notable transformational change injected into the LCST contract over recent years including a £13.2 million uplift in staff employed inside the Delivery Partner (Team Leidos) together with additional staff established into key areas of UK Strategic Command.

5.3 The primary aim has been to segment medical activity from the broader scope of LCST and strengthen customer-supplier integration across the range of forecast, planning and operational activity. This additional investment has been coupled with analysis and planning that has led to improved requirement definition of medical equipment, alternate routes to market and key changes to the end-to-end supply chain policy & process. This has resulted in a sustained period of above contractual target (92%) Medical availability performance since September 2023. Process improvements are in place to ensure that short shelf-life medical materiel can meet the challenge presented by long duration maritime deployments. Similar process improvement, ensuring speed of procurement, has already been made to aero-medical equipment. Next steps include strategic engagement with the Department of Health and Social Care to elicit access to medical stockpiles and the introduction of smarter ways in which contingent medical operational stock might be maintained at readiness to support Defence activities. The Future Defence Support Services programme (which replaces LCST in 2028) is already well advanced in understanding the specific needs of Defence Medical, and particularly medical devices. Equipped with greater contractual leverage and alongside a Defence customer who has learned, it will substantially redress the challenges encountered by LCST.

5.4 The Permanent Secretary has written separately on this issue as part of follow up to queries raised in the Committee hearing.

6. PAC conclusion: While the MoD has reduced the amount of stock it holds, it still holds large amounts of excess and unserviceable inventory.

6. PAC recommendation: In its Treasury Minute response, the MoD should set out how it is improving its ability to understand which inventory items need disposing of, and ensuring this is done so consistently. It should also set out details of any targets it has to reduce the amount of the inventory overall and in particular areas.

6.1 The government agrees with the Committee's recommendation.

Target implementation date: July 2028

6.2 The department continues to tackle the challenge of identification and disposal of excess and obsolete inventory. Over the past 10 years, DE&S has established a series of successful standalone projects. Using learning from these projects, the department is creating a single centralised disposal team, tasked with processing disposals from depots. This will utilise existing suitably qualified and experienced staff and exploit best practice.

6.3 Forming up in 2024, this team will expertly manage disposal services intelligently targeting problematic areas of the Defence inventory. The introduction of the single Base inventory system across Defence in 2024-25 will be a critical enabler ensuring process alignment across environments, improved visibility, and assurance of disposal candidates. Annual corporate targets will remain ensuring consistency in the forecast and processing of disposals; targets for the financial year 2023-24 stock reduction are on track to be met. Initial effort will concentrate on removing obsolete and excess inventory from non-explosive storage depots; later phases will turn to explosive storage and front-line command units.

6.4 The challenge presented through the disposal of unserviceable equipment (items currently unfit for issue) requires the department to take more risk on disposal decisions. This conflicts with the increasing emphasis on resilience, which is likely to be a limiting factor in the efficiency that can be achieved in inventory holdings. The department may need to re-assess its stock metrics and be more conservative in disposals, which would lead to the department potentially keeping more inventory in the future, as a lesson from Ukraine.

Ninth report of Session 2023-24

HM Treasury

Whole of Government Accounts 2020-21

Introduction from the Committee

The Whole of Government Accounts (WGA) is a set of financial statements prepared by His Majesty's Treasury in accordance with International Financial Reporting Standards (IFRS) and the Government Financial Reporting Manual (FReM). It brings together information on the financial performance and position of over 10,000 organisations across the UK public sector, including central government departments, local authorities, public corporations, devolved administrations, the NHS and academy schools. Over £1 trillion in expenditure is accounted for in the 2020–21 WGA. The WGA is therefore in a unique position to provide an overview of the public sector financial landscape and how it is evolving; offering an important tool for managing public finances and helping to ensure transparency and accountability. The 2020–21 WGA was published on 20th July 2023, 27 months after the reporting year-end and more than 4 months after HM Treasury's original plans to publish in March 2023. The Comptroller & Auditor General qualified his opinion on the 2020–21 accounts for the 12th consecutive year since they were first produced for the 2009–10 year.

Based on a report by the National Audit Office, the Committee took evidence on Thursday 9 November 2023 from HM Treasury. The Committee published its report on 26 January 2024. This is the government's response to the Committee's report.

Relevant reports

- PAC report: Whole of Government Accounts 2020-21 – Session 2023-24 (HC 65)
- NAO report: Report of the Comptroller and Auditor General on the WGA 2020-21
- HM Treasury Report: Whole of Government Accounts 2020-21 (HC 1588)

Government response to the Committee

1. PAC conclusion: HM Treasury's increasing delays in publishing the Whole of Government Accounts are decreasing its usefulness to Parliament, local authorities, and the public.

1. PAC recommendation: HM Treasury should write to the Committee alongside the publication of 2021-22 Whole of Government Accounts to report whether it is on track to ensure that the 2023-24 publication is delivered within 15 months and outline options which may allow HMT to deliver it earlier.

1.1 The government agrees with the Committee's recommendation.

Target implementation date: Spring 2024

1.2 HM Treasury will write to the Committee by the end of March 2024 to provide an update on the publication plans for future Whole of Government Accounts (WGA).

1.3 For the 2021-22 WGA, HM Treasury is planning to publish this at the end of March 2024, ahead of Easter Parliamentary recess, following anticipated National Audit Office (NAO) certification on 25 March 2024.

1.4 For the 2022-23 WGA, HM Treasury plans to publish in November 2024 and for the 2023-24 WGA, HM Treasury plans to publish in July 2025. The forward recovery plan assumes a 20-week accounts production period, with 13.5 weeks of audit.

1.5 The forward recovery plan for WGA is ambitious and the key risks and dependencies of this include data collection, the OSCAR II system, managing NAO capacity constraints, and parliamentary recess timetabling. Please see paragraph 6.2 for further information on OSCAR II.

1.6 WGA's recovery timetable is likely to be ahead of that of some other government departments. In this scenario, where statutory accounts may be laid later than the proposed WGA data collection windows, HM Treasury would look to collect draft data in the first instance with manual adjustments made for any material adjustment required post audit. In theory, if this data collection is very delayed, then some of this could fall into the unaudited data qualification.

1.7 There is a critical dependency on the rollover of the system between years and ensuring this happens quickly and without errors and defects. HM Treasury will plan these rollovers in advance, escalating as appropriate.

1.8 The timing of future Parliamentary recesses and potential for purdah periods, may also impact the forward plan. As soon as these dates are known, plans will be reviewed and altered as necessary. WGA can only be published when Parliament is sitting.

1.9 HM Treasury will continue to explore options which may allow the department to deliver the WGA earlier.

2. PAC conclusion: It is unacceptable that the increase in missing data is reducing the utility and reliability of the Whole of Government Accounts.

2a. PAC recommendation: HM Treasury must be more proactive in collecting the data required to complete the WGA, including:

- ***Engaging with bodies to better understand why they have not submitted data.***
- ***Requiring bodies to submit draft data even if audited data is not available.***
- ***Identifying appropriate consequences/sanctions for bodies that don't submit required data.***

2.1 The government agrees with the Committee's recommendation**.**

Target implementation date: Spring 2024

2.2 HM Treasury is committed to proactively working with all entities to ensure data is collected in a timely manner, and the department is proactively mitigating the risks around missing data. For example, HM Treasury requires bodies to submit draft data even if audited data is not available. HM Treasury is also regularly engaging with stakeholders at a senior level on the matter of unaudited local government statutory accounts, as per recommendation 3 below.

2.3 HM Treasury has run four separate webinars for local and central government preparers, that were attended by over 700 people. The aim of the webinars was to run through the data submission process and provide support for preparers across the different sectors. The department will continue to run webinars in the future.

2.4 HM Treasury is strengthening discipline in central government, including making timely WGA returns an explicit measure in the Accounting Officer end-of-year finance assessments.

This has put more rigour and accountability into the system. HM Treasury also contact underlying entities on a regular basis to monitor progress and assist with any issues, escalating to Director level where required, to ensure continuous engagement.

2.5 HMT will continue to try to ensure that we capture as much data as possible across the public sector in WGA, regardless of whether or not it has been audited.

2b. PAC recommendation: HM Treasury should, as part of the 2021-22 WGA, include within the governance statement details of how it is addressing the issue of missing data.

2.6 The government agrees with the Committee's recommendation.

Target implementation date: Spring 2024

2.7 HM Treasury agrees with the Committee that the WGA should clearly explain how the department is addressing the issue of missing data. The governance statement in the 2021-22 WGA discusses the issue of missing data and we will continue to do this in future publications.

2.8 The department has also included an expanded section in the performance report that focuses on how the issue of missing data has been addressed. This includes graphs showing the 5-year trends, the number of missing entities split by sector, and an estimate of the financial impact of the missing data on each line of the financial statements.

2.9 As WGA is not a traditional group consolidation, the WGA Accounting Officer is not ultimately responsible for the governance of each body consolidated into WGA. The WGA Accounting Officer instead places reliance on component accounting officers to fulfil their governance responsibilities.

3. PAC conclusion: We remain concerned that failures in the English local audit market are resulting in poorer quality data for Central Government, and are at risk of spreading to other sectors.

3. PAC recommendation: HM Treasury should write to the Committee by the end of February 2024 to explain how it is engaging at a senior level with the Department for Levelling Up, Housing and Communities, and the Financial Reporting Council, to ensure that they have a credible plan to resolve the local audit crisis.

3.1 The government agrees with the Committee's recommendation.

Recommendation implemented

3.2 HM Treasury wrote to the Committee at the beginning of March 2024, providing an update on how the department is engaging at a senior level with the other relevant stakeholders on this matter. This includes regular engagement and attendance at meetings with stakeholders across the sector, which have involved detailed and technical discussion about the options for clearing the local audit backlog.

4. PAC conclusion: HM Treasury does not have a clear plan for tracking ongoing COVID costs or evaluating COVID schemes in the longer term.

4a. PAC recommendation: HM Treasury should, within six months, set out a long-term plan for tracking COVID-related costs, such as requiring accounts disclosures for annual accounts of significant schemes beyond the cost-tracker.

4.1 The government agrees with the Committee's recommendation.

Target implementation date: Autumn 2024

4.2 HM Treasury recognises the value of continuing to track COVID-related costs beyond the Cost Tracker. In addition to the Cost Tracker, some departments publish regular updates on key items of spending, e.g. DCMS published a report on the Cultural Recovery Fund, and DBT publish quarterly repayment data on the largest COVID loan schemes.

4.3 HM Treasury will set out further details on how it will continue to track ongoing COVID-related costs after the publication of the HMT Covid Cost Tracker in summer 2024. This will allow us to understand which areas of COVID spending remain "live" and how best to continue tracking spend in these areas.

4b. PAC recommendation: HM Treasury should, by July 2024, provide a compendium of evaluation of COVID schemes from across Government, and cross cutting lessons to learn.

4.4 The government agrees with the Committee's recommendation.

Target implementation date: Autumn 2024

4.5 HM Treasury sees the value in evaluating the success of COVID schemes in achieving policy aims and remains committed to learning and sharing lessons from the response to the pandemic.

4.6 The government has written to the Committee regularly over the last four years explaining where improvements to processes can and have been made. For example, the government's response to recommendation 1 of the Committee's Forty-Sixth Report of Session 2021-22 provided an update on the steps taken to bolster the department's approach to risk management, including the creation of a Risk Management Strategy and Delivery Plan.

4.7 The then Chief Secretary also wrote to the Treasury Select Committee on 1 April 2021, copied to the Chair of the PAC, explaining the lessons learned by the department, on how responding to the pandemic required the department to administer the spending control framework more flexibly than during 'normal' times. HM Treasury continues to refine the spending framework annually to ensure it remains fit for purpose.

4.8 HM Treasury sees the value in bringing together evaluations of COVID schemes, including completed and in-flight evaluations, into a single compendium. HMT is content to provide a list of relevant evaluations in July 2024.

4.9 Separately, HM Treasury has committed to carry out an exercise to distil lessons from the experience of supporting businesses through the pandemic, drawing on existing evaluations and reports, and where relevant including cross-cutting lessons to learn. HM Treasury will provide the Committee with an update on its progress in April.

5. PAC conclusion: HM Treasury is not sufficiently proactive in identifying the data it requires for reporting thematic spend in the WGA, or communicating this with Departments.

5. PAC recommendation: HM Treasury should, within its Treasury Minute response, explain how it will use guidance to departments or accounts directions to ensure there is more consistent data available from departmental accounts for use in improving reporting within future WGAs on key strategic themes such as climate change and the impact of inflation.

5.1 The government agrees with the Committee's recommendation.

Target implementation date: Spring 2024

5.2 HM Treasury is committed to continuous improvement and will ensure that the WGA continues to reflect areas of topical interest. The 2021-22 WGA includes an update on climate-related financial disclosures and the impact of inflation on key metrics. In the Performance Report, the WGA signposts to other publications by government that can be used as a complement to the WGA. The Greening Government Commitments (GCCs) sets out the actions UK government departments and their agencies will take to reduce their impacts on the environment in the period 2021 to 2025. This includes commitments for departments to develop and deliver climate change adaption strategies.

5.3 HM Treasury will remain mindful that the WGA financial statements are a record of past financial performance and are based on the financial data collated from WGA returns. Data is not collated for the WGA performance report, though we include useful information on key strategic themes from published sources where appropriate. HM Treasury carefully consider adding additional disclosures to WGA where useful to the reader, while also being mindful that adding too many disclosures might make reporting complex and unwieldy.

5.4 The WGA should be seen as a component of a range of government reporting frameworks and is part of a broader framework of financial reporting and management. Each department has its own aims and objectives and so the reporting frameworks are flexible by design to give those preparing reports the autonomy and independence to present their unique objectives.

6. PAC conclusion: HM Treasury is not making the most of the information available within the WGA.

6. PAC recommendation: HM Treasury should, within its Treasury Minute response, explain how it intends to improve the accessibility of the information within the Whole of Government Accounts, for example through seminars with MPs, and providing access to the localised spending data now available through OSCAR II.

6.1 The government agrees with the Committee's recommendation.

Target implementation date: Spring 2024

6.2 HM Treasury is committed to improving accessibility of the information within the WGA. The department would welcome an opportunity to work with the NAO and Parliament by holding seminars and other training sessions.

6.3 HM Treasury chairs the User and Preparer Advisory Group (UPAG) which brings together users and preparers of government accounts provide independent recommendations and advice to the Treasury in furtherance of improving financial reporting in the public sector. HM Treasury has written to the Parliamentary Scrutiny Unit to explore the possibility of providing training and seminars to MPs and will continue to investigate other ways in which the accessibility of the information within WGA can be improved.

6.4 Beyond the WGA, OSCAR II is used to produce the Public Expenditure Statistical Analyses (PESA), which is the yearly publication on government spending. It brings together recent outturn data, estimates for the latest year, and spending plans for the rest of the current spending review period. It also shows spending by region. OSCAR II is also used to produce the Country and Regional Analysis (CRA) which presents statistical estimates for the allocation of identifiable expenditure between the UK countries and 9 English regions.

6.5 The OSCAR II dataset is also used to provide quarterly updates to monthly outturn data. The outturn information is taken from OSCAR data submitted by departments. The public are able to see monthly patterns in spend by organisations reporting data on OSCAR II. At the same time, users are also able to drill down beneath previously released high-level aggregates.

Tenth report of Session 2023-24

Department for Transport

HS2 and Euston

Introduction from the Committee

The High Speed Two (HS2) programme aimed to construct a new high speed, high-capacity railway between London, the West Midlands and the north of England. It consisted of different phases, with Phase 1 (between London and the West Midlands) most advanced. On 4 October 2023, the Prime Minister announced that Phase 1 would continue but that all other phases would be cancelled in response to increasing costs on the programme. The government would instead invest £36 billion (in 2023 prices) from the cancelled phases into other transport programmes and projects as part of its Network North: transforming British transport plan. The government also announced that the HS2 Euston station design would be simplified and that private sector investment would be found to deliver the project, releasing £6.5 billion (in 2023 prices) of planned expenditure. The Department for Transport is the sponsor of the HS2 programme and HS2 Ltd is responsible for delivering it.

The Department published an Accounting Officer Assessment, of whether completing Phase 1 of HS2 between Euston and Birmingham meets the value for money requirements of Managing Public Money. The Department concluded that it did, based on continuing Phase 1 from this point in time, excluding money spent to date (sunk costs estimated at £24.6 billion at 2019 prices), and taking account of the cost of remediation work (estimated at £11 billion at 2019 prices) required were Phase 1 to be cancelled. The Accounting Officer also wrote to us to explain the details of the assessment, setting out the methodology used and the uncertainties in several of the assumptions used. In that letter the Department also confirmed that if it considered Phase 1 as a whole then "Taking an estimated range for the total costs of Phase 1 and assessing them against the estimated total benefits (i.e. including sunk costs and excluding remediation costs) [it] would result in a BCR [Benefit Cost Ratio] range significantly below 1 and would represent poor Value for Money."

Based on a report by the National Audit Office, the Committee took evidence on 16 November 2023 from the Department for Transport and High Speed Two (HS2) Ltd. The Committee published its report on 7 February 2024. This is the government's response to the Committee's report.

Relevant reports

- NAO report: High Speed Two: Euston – Session 2022-23 (HC 1201)
- PAC report: HS2 Euston – Session 2022-23 (HC 1004)
- PAC report: HS2 and Euston – Session 2023-24 (HC 67)

Government response to the Committee

1. PAC conclusion: HS2 now offers very poor value for money to the taxpayer, and the Department and HS2 Ltd do not yet know what it expects the final benefits of the programme to be.

1a. PAC recommendation: In its revised business case, the Department should set out clearly how it has sought to maximise benefits from Phase 1, what benefits it will now plan to deliver and how it will measure success; and

1.1 The government agrees with the Committee's recommendation.

Target implementation date: during 2024

1.2 The Department for Transport (the department) is preparing to publish an updated programme business case in 2024. This business case will set out the updated benefits of the revised programme and how the department will continue to monitor the delivery of programme benefits, and will provide updated benefit-cost ratios.

1.3 The programme has a well-established process for measuring the significant benefits already being delivered through construction. The programme is currently supporting over 28,000 jobs, thousands of UK businesses and has created over 1,400 apprenticeships since 2017.

1.4 The department will continue to work across government to support the ongoing realisation of benefits, with particular focus on the operational benefits as the railway comes into service, and the regeneration benefits at places along the line of route including around the new stations.

1b. PAC recommendation: [In its revised business case, the Department] should also set out when it will produce its benefits realisation plan and, as part of that, how it will work across government and local authorities to deliver the outcomes it seeks.

1.5 The government agrees with the Committee's recommendation.

Target implementation date: during 2024

1.6 The department will set out how it intends to realise High Speed Two (HS2) benefits in the programme's updated business case. The updated business case will capture and outline the process of benefits management and realisation for the programme.

1.7 In a letter to the Committee dated 1 December 2021, the department indicated it would work with HS2 Ltd to publish a joint benefits management and evaluation strategy. The department will incorporate the information from this strategy within the updated programme business case, instead of publishing a separate document.

1.8 Beyond the updated business case, the department and HS2 Ltd will also continue to report publicly on the realisation of HS2 benefits, including through the department's six-monthly reports to Parliament.

2. PAC conclusion: Costs have continued to escalate and the Department and HS2 Ltd do not know how much the programme will now cost.

2. PAC recommendation: The Department and HS2 Ltd should set out in its next six-monthly update:

- ***Progress in recruitment of Executive and Non-Executive Board roles at HS2 Ltd.***
- ***How they are going to ensure that effective cost controls, oversight, transparency, design, and contracting are put in place so that cost overruns and delays which have been a constant problem throughout the whole HS2 project will now be brought under acceptable and properly accountable control.***
- ***Progress in reviewing existing contracts to ensure that contractors are now incentivised to minimise costs.***

2.1 The government agrees with the Committee's recommendation.

Target implementation date: Spring and autumn 2024

2.2 HS2 Ltd's leadership and its collective capability are critical to the success of HS2. The department commenced a recruitment exercise to identify new Non-Executive Directors in January 2024. Additionally, HS2 Ltd commenced a recruitment exercise to identify a new Chief Executive Officer in February 2024 and is also recruiting to a number of senior executive roles.

2.3 As noted in the Network North command paper of 4 October 2023, HS2 Ltd and the department are committed to:

- bearing down on the costs of Phase 1 and only delivering what is essential;
- embedding a singular focus on cost control in HS2 Ltd and its supply chain and being prepared to take difficult decisions on contracts, scope and benefits to hold to budget;
- reinforcing the leadership of HS2 Ltd, under Sir Jon Thompson, to change the culture on cost control with challenge from the department, HM Treasury and the Infrastructure and Projects Authority; and
- providing strengthened governance and control from the government whilst this reset is developed and delivered, with increased oversight and reduced delegation.

2.4 A plan has been developed by the department, HM Treasury and HS2 Ltd to implement the above commitments. The department will provide an update in its forthcoming six-monthly reports to Parliament.

2.5 HS2 Ltd and the department are working together and with the principal suppliers to ensure focus on cost-effective delivery of the remainder of the civil works. The department will provide an update on that work in forthcoming reports to Parliament, subject to commercially sensitive details.

3. PAC conclusion: The Department and HS2 Ltd do not yet know what the impact of the decision to cancel Phase 2 will be on the HS2 programme and how HS2 Ltd will need to adapt so it can be successfully delivered.

3a. PAC recommendation: The Department and HS2 Ltd should set out in its next six-monthly update:

- ***Progress in establishing what it needs to do to amend Phase 1 and manage the closedown of the other phases.***

3.1 The government agrees with the Committee's recommendation.

Target implementation date: Spring 2024

3.2 The government is progressing its plan to implement amendments to Phase 1 of the HS2 programme, and to progress the closedown of the remaining phases.

3.3 The department is working through options to enhance the railway junction between HS2 infrastructure and the existing West Coast Main Line at Handsacre, near Lichfield, to improve the connection for passengers and freight customers. The department is also undertaking a review of HS2 infrastructure in delivery to ensure that the government is bearing down on costs and only delivering what is essential.

3.4 Following the government's decision to cancel HS2 Phase 2, the department and HS2 Ltd have started to bring the work on Phase 2a, Phase 2b Western Leg and HS2 East to a stop in an orderly, safe, respectful, and efficient way whilst ensuring value for money.

Safeguarding directions on Phase 2a were lifted on 18 January 2024 and Phase 2b safeguarding (covering the former Western and Eastern Legs) will be amended by summer 2024, to allow for any safeguarding needed for Northern Powerhouse Rail. HS2 Ltd is developing detailed plans that will set out the scope of work for closedown activities, including remediation works to be undertaken and thereafter provide the costs and key milestones to complete the closedown of Phase 2a, Phase 2b Western Leg and HS2 East.

3.5 The department will provide an update in its next six-monthly report to Parliament.

3b. PAC recommendation:

- ***The work HS2 Ltd has done in re-establishing the organisation to deliver the revised programme, including identifying the skills and capability it requires.***

3.6 The government agrees with the Committee's recommendation.

Target implementation date: during 2024

3.7 As set out in its November 2023 report to Parliament, the department is supporting the HS2 Ltd Executive Chair in delivering a comprehensive change programme in HS2 Ltd so that it is well placed to deliver the revised programme. A key part of this is ensuring the right skills and capability are in place.

3.8 The department will provide an update in its next six-monthly report to Parliament.

4. PAC conclusion: Developing Euston is dependent on attracting private finance to pay for it, but the Department does not yet have any plan for how to do so and has to make investment decisions soon to protect long-term value for money.

4a. PAC recommendation: The Department should:

- ***develop plans for a range of private investment scenarios, including different levels of public finance, as part of its consideration of how to progress with the station at Euston; and***

4.1 The government agrees with the Committee's recommendation.

Target implementation date: Summer 2024

4.2 The government's ambition remains to make the best use of funding from alternative sources to enable the delivery of HS2 to Euston and the creation of a transformed Euston Quarter.

4.3 Work is currently underway to develop funding packages and financing mechanisms that best meet the objectives of the Euston Quarter while delivering value for money for the taxpayer. The approach aims to use private sector discipline and maximise the level of private investment to deliver the descoped transport infrastructure at a lower cost alongside more ambitious housing and regeneration opportunities.

4b. PAC recommendation:

- ***decide soon how to proceed with the tunnelling from Old Oak Common to Euston to best protect value for the taxpayer.***

4.4 The government agrees with the Committee's recommendation.

Target implementation date: Winter 2024

4.5 As set out in the Network North command paper of 4 October 2023, the government remains committed to delivering HS2 between Birmingham and Euston as planned.

4.6 The government's ambition is to make best use of funding from alternative sources to enable the delivery of HS2 to Euston. The government continues to define and develop a range of development models and financing mechanisms to best meet the objectives of the Euston Quarter while delivering value for money for the taxpayer.

4.7 This includes the consideration of options to pay for the section of HS2 from Old Oak Common to Euston. The department and HS2 Ltd are currently working on these options with preparatory works continuing in the meantime ahead of the commencement of tunnelling.

5. PAC conclusion: The Department and HS2 Ltd do not yet know when they will dispose of land and property no longer needed and how they will balance different interests.

5. PAC recommendation: The Department and HS2 Ltd should, alongside the Treasury Minute response, report to the Committee their plan for land and property disposal. This plan should include:

- ***how they will factor in the need for value for money for the taxpayer and the needs of those who have been affected; and***
- ***how they will learn the lessons from land and property sales already occurring as part of Phase 1 and from other property disposal programmes across government.***

5.1 The government disagrees with the Committee's recommendation.

5.2 The department is not yet able to share its plan with the Committee but will do so by summer 2024. The department is developing the programme for selling land acquired for Phase 2 that is no longer required and it will take some time to ensure this programme is properly set up.

5.3 The programme will ensure it both delivers value for money for the taxpayer and considers the interests of those who have been affected, and local communities more generally; for example, the government will ensure the programme does not disrupt local property markets.

5.4 The government recognises that achieving value for money will require considering both financial considerations, in particular the sale price achieved and the cost of managing properties in the interim, and wider factors, including acting in accordance with broader government policy considerations such as in relation to housing and economic development.

5.5 The government recognises the particular concerns of owners who have had land compulsorily acquired which is no longer needed and will look to expedite work relating to this land as the disposals programme is developed, acting in accordance with the Crichel Down Rules.

5.6 Although there have been only a small number of land and property sales on Phase 1 so far, lessons learnt will be applied as the much larger Phase 2 programme is developed. The department will draw on relevant expertise across government.

6. PAC conclusion: The Department has yet to finalise what the redirected £36 billion (in 2023 prices) originally intended for the cancelled HS2 phases will fund or decide on when these projects can be expected to start.

6. PAC recommendation: The Department should, alongside its Treasury Minute response, report to the Committee on how it intends to report and update the list of projects by region that will be funded through money redirected to Network North, over what timescale projects will be delivered, and how it will ensure value for money will be achieved.

6.1 The government agrees with the Committee's recommendation**.**

Recommendation implemented

6.2 Network North is a collection of schemes that sit across the department's portfolio. As schemes are at varying stages of maturity and development, progress will be reported against individual schemes as and when they are appropriately matured, and reporting will cover funding, location and timescales.

6.3 All Network North schemes will be subject to the development and approval of business cases to ensure value for money consideration and will undergo formal governance in line with relevant fiscal and legal duties.

Eleventh report of Session 2023-24

Home Office, Department of Health and Social Care

Reducing the harm from illegal drugs

Introduction from the Committee

The sale and use of illegal drugs costs UK society some £20 billion a year and inflicts significant harm on individuals, their families and wider communities. Around three million people in England and Wales use illegal drugs, with 10% of these people using the most harmful drugs, specifically opiates and crack cocaine. In 2021 almost 3,000 people in England died because of drug misuse, with thousands more suffering complex health problems. The distribution of drugs also generates significant levels of violence, with around half of homicides linked to gangs involved in the distribution and sale of drugs. The emergence of 'County Lines' has seen increasing violence as gangs compete for market share, and the exploitation of vulnerable people.

In December 2021, the government published a new 10-year drugs strategy – From harm to hope. The government is seeking to reduce drug use to a 30-year low and reduce drug-related deaths and crime. It has allocated £903 million of additional funding over the period 2022–23 to 2024–25, including £105 million to disrupt the supply of drugs; £768 million to help create a "world class treatment and recovery system"; and £30 million to create a "generational shift" in the demand for illegal drugs. The Home Office leads on UK drug policy, UK borders and organised crime, policing and crime reduction in England and Wales. The Department of Health & Social Care (DHSC) is responsible for overseeing the substance misuse treatment and recovery sector. In 2021, the government established the cross-government Joint Combating Drugs Unit (JCDU) to co-ordinate and oversee the implementation of its strategy. In addition to the Home Office and DHSC, the other departments involved are the Ministry of Justice (MoJ), the Department for Work & Pensions (DWP), the Department for Levelling Up, Housing & Communities (DLUHC), and the Department for Education (DfE). Local authorities are responsible for commissioning local drug and alcohol treatment services.

Based on a report by the National Audit Office, the Committee took evidence on 4 December 2023 from the Home Office, DHSC and the JCDU. The Committee published its report on 9 February 2024. This is the government's response to the Committee's report.

Relevant reports

- NAO report: Reducing the harm from illegal drugs: Session 2022-23 (HC 1864)
- PAC report: Reducing the harm from illegal drugs: Session 2023-24 (HC 72)

Government response to the Committee

1. PAC conclusion: The progress achieved to-date will be wasted if the JCDU and departments fail to develop a compelling case for the sustained investment needed to reduce the harms from illegal drugs.

1. PAC recommendation: The JCDU should work with the departments to build the case for sustained investment – based on a deeper understanding of the cost of not addressing the harms from illegal drugs - to ensure that the strategy is appropriately prioritised at the next spending review.

1.1 The government agrees with the Committee's recommendation.

Target implementation date: by the end of 2024

1.2 There has been significant progress in delivering the Drug Strategy since the start of additional funding in April 2022. As of November 2023, the government's key achievements include:

- increasing the number of quality treatment places by nearly 19,000, with treatment places for young people increasing by 16%;
- delivering the closure of 2,100 exploitative county lines, meeting the 3-year target in 18 months;
- improving continuity of treatment for prison leavers to record levels of 51.8%.
- expanding drug testing on arrest, with 38 forces accepting funding in 2023-24 meaning double the number of forces reporting its use;
- increasing the number of prisons with Incentivised Substance-Free Living units to 68; and
- improving the recovery offer including expanding the Individual Placement and Support Programme on employment to cover 52% of all local authorities.

1.3 To build on this progress and continue delivering against our long-term outcomes, the Joint Combating Drugs Unit (JCDU) and departments – Home Office (HO), Department of Health and Social Care (DHSC), Ministry of Justice (MoJ), Department for Levelling Up, Housing and Communities (DLUHC), Department for Work and Pensions (DWP), and Department for Education (DfE) - are focused on developing a strong joint case for investment at the next spending review. Ongoing evaluation of projects and programmes is already in place, led by departments, while the JCDU has commissioned an evaluation of local and national delivery against the whole-system approach. Assessments from these evaluations will be complemented by analysis and tracking of outcomes in the National Combating Drugs Outcomes Framework and learning from evidence across wider programmes. This work will increase understanding of progress to date, the economic impact, and where the government may need to adjust its approach to enable it to achieve the 10-year ambition.

1.4 On the basis of a comprehensive and agile response to assessing the evidence, JCDU and departments will work together to make an assessment on future ambitions and develop proposals for the next phase of the strategy. This will also include assessing wider factors, such as international evidence and the responsiveness of the strategy to combat emerging and new drugs.

2. PAC conclusion: Achieving the long-term aim of reducing drug-related harms will only be possible if departments work collaboratively and adapt their approach to the evolving threats.

2. PAC recommendation: The JCDU and departments should assess how the next phase of the strategy can build on progress in the first three years and embed a system level focus on the difficult issues involved in tackling drug-related harms. In doing so, they will need to address structural barriers (e.g., to recovery and continuity of care), take account of changing threats and set clear accountabilities for delivery.

2.1 The government agrees with the Committee's recommendation.

Target implementation date: April 2025

2.2 At the core of the government's strategy is a commitment to a long-term approach, evolving and learning from the evidence and emerging threats over the 10-year period. Building on this commitment and the National Audit Office's recommendations, JCDU and departments have well-established plans for longer term delivery and evaluation, and have put in place the governance to ensure the JCDU and departments take a whole-system approach to learning from what works.

2.3 The government is taking robust action to develop a whole-system approach to reducing drug-related harm. For example, the cross-government Synthetic Opioids Taskforce is leading and coordinating the system-wide response to the increased risk posed by synthetic opioids to the United Kingdom. It is supporting collaborative efforts including the DHSC-led development of an early warning and drugs harm surveillance system to enable a more long-term, resilient response to emerging threats.

2.4 Additionally, DHSC has led on the development of a 10-year workforce strategic plan to build back quality in the treatment workforce and has accelerated its Drug and Alcohol Related Deaths action plan to take account of the risks of synthetic opioids. Wider government programmes aim to join up services to address structural barriers to recovery. For example, improving links between prison and community treatment services through the nationwide recruitment of Health and Justice Partnership Coordinators and the implementation of a new information-sharing project to enable probation to support prison leavers' attendance at treatment appointments. There is also ongoing work to enhance the recovery orientation of local treatment and recovery systems and improve support for co-occurring substance misuse and mental health needs. Collaboration across departments and agencies is key to delivering this work.

2.5 Plans will be kept under review and adapted to take account of the evolving evidence base. This will ensure the government delivers what works and progresses towards its long-term strategic goals.

3. PAC conclusion: Uncertainty over funding allocations has made it difficult for local authorities to commission and deliver the high-quality treatment and recovery services that are needed.

3. PAC recommendation: To improve certainty around funding for drug treatment services, the DHSC and Home Office should:

- ***ensure allocations of drug-related funding and public health grant are confirmed well before the start of the relevant financial year; and,***
- ***consider what comfort they can provide to local authorities to allow them to plan for the longer term and deliver the right investments to make a difference in their areas.***

3.1 The government agrees with the Committee’s recommendation.

Recommendation implemented

3.2 The government’s vision is to create a world class treatment and recovery system in line with the recommendations of Dame Carol Black’s independent review and the 10-year Drug Strategy. The government is committed to supporting local areas to plan, commission and deliver high quality and effective drug treatment services over the long term.

3.3 The government acknowledges that having clarity over financial allocations is an important enabler for local planning and will give as much notice as is feasible of allocations for future years. DHSC, which is responsible for distributing drug-related funding, published the allocations for the supplementary Drug Strategy grants for 2024-25 in November 2023, to help local authorities and their delivery partners have clarity about available funding in good time. The Public Health Grant allocations for 2024-25 were published on 5th February 2024. DHSC will continue to work closely with local authorities to understand risks, help mitigate impacts and support their future plans and to utilise the evidence-based menu of interventions. This will guide investment decisions and enable early mobilisation of delivery.

3.4 As the Committee are aware, HM Treasury carries out spending reviews to determine how to spend public money, usually over a multi-year period, in line with the government’s priorities and wider fiscal position. The government continues to reiterate its commitment to delivery of the 10-year ambition set out in the Drug Strategy and work is ongoing to develop a strong case for investment beyond March 2025, including by commissioning impact and economic evaluations of the treatment and recovery portfolio.

4. PAC conclusion: There are variations in local outcomes which the JCDU and DHSC have not yet addressed.

4. PAC recommendation: The JCDU and DHSC should build a comprehensive understanding of variations in local approaches, disseminating examples of good practice and innovation; providing support to local authorities that need it; and engage with local authorities to understand and address the incentives created by the strategy's performance metrics.

4.1 The government agrees with the Committee's recommendation.

Target implementation date: March 2025

4.2 The JCDU gave local areas the flexibility they need to shape their Combating Drugs Partnerships, reflecting their varying levels of maturity and local need. A Shared Outcomes Fund evaluation, now underway, will improve the government's understanding of how the whole-system approach is being delivered locally.

4.3 The JCDU disseminates good practice regularly, including through new guidance, webinars, regional/sector specific events, and an online forum for Combating Drugs Partnerships to support networking and improvements in local delivery. This has increased the sharing of practice with several local areas specifically collaborating to improve their Drug and Alcohol Related Death processes.

4.4 DHSC is undertaking targeted work with the 19 local authority areas identified as having the greatest need to improve outcomes, including agreeing tailored performance improvement plans. For example, London, as the poorest performing region on continuity of care between prison and community treatment, is being supported with a focused action plan.

4.5 DHSC also continues to work with all local areas to address unmet need and drug misuse deaths and to drive improvements in continuity of care. This includes the recently rolled out Unmet Need Toolkit which can be used by local areas to assess gaps in referral pathways.

4.6 HM Prison and Probation Service is supporting local areas to improve join up, including through recruitment of Health and Justice Partnership Coordinators nationwide and Drug Strategy Leads in key prisons, as well as through rollout of the Probation Notification and Actioning Project, helping probation support attendance at treatment.

4.7 JCDU and departments will continue to engage with local partners to oversee delivery, including through regular meetings with the Association of Directors of Public Health lead for drugs and alcohol, local authority commissioners, and providers. This dialogue, along with DHSC's extensive impact evaluations, helps ensure departments understand how the metrics set out in the Drug Strategy shape delivery and performance across key pathways.

5. PAC conclusion: The JCDU and departments have not put sufficient emphasis on the importance of addressing the specific needs of different cohorts of people who use drugs.

5. PAC recommendation: The JCDU and departments should ensure that the barriers faced by differing cohorts of people who use drugs (such as women, young people, people from minority ethnic backgrounds) are properly understood and assure themselves that local authorities are sufficiently targeting these groups.

5.1 The government agrees with the Committee's recommendation.

Target implementation date: April 2025

5.2 The Drug Strategy sets out the government's overall ambition to 'monitor impacts across the strategy's whole system approach to track progress towards better outcomes and avoid any unintended consequences, such as widening inequalities'. This commitment has included specific work on addressing different patterns of use and service access needs in treatment and recovery experienced by people from protected groups. Work commissioned by DHSC found that while some of the differences could be explained by other factors, such as age and deprivation, there are cultural barriers to accessing and engaging with treatment and support services, including stigma and lack of culturally competent services. This is why the strategy sets out the ambition for a system that will promote equality and meet the needs of all communities, including people from ethnic minority backgrounds and women.

5.3 The role of local partnerships is essential here. Drug Strategy guidance for local delivery partners, published in June 2022, sets out how 'equality of access and quality' should be adopted as a key principle by Combating Drugs Partnerships. Local authorities are responsible for commissioning services which meet the needs of different groups and populations. Current work by DHSC to support them to do this includes:

- enhancing data tools to better inform local needs assessments;
- providing targeted support to local areas;
- supporting workforce development;
- implementation of a new commissioning quality standard;
- commissioning relevant research; and
- sharing good practice.

5.4 Across the strategy the government will further develop the supporting measures in its national outcomes framework to better understand differential impacts across protected groups and what more it can do to address them.

6. PAC conclusion: Despite previous attempts to reduce the demand for illegal drugs, the JCDU and departments still do not understand how to change behaviours and prevent people from taking drugs.

6. PAC recommendation: As a matter of urgency, the JCDU should co-ordinate work to develop an evidence-based plan for achieving the strategy's aim of reducing demand for illegal drugs to a 30-year low. It should draw research together to provide a compelling evidence base, understand the impact of local initiatives and work with other departments to build on related government strategies (e.g. deprivation, vulnerable families, mental health, homelessness etc).

6.1 The government agrees with the Committee's recommendation.

Target implementation date: April 2025

6.2 The Drug Strategy highlighted the need to build the evidence in the initial phase to support the government's thinking on what more can be done to reduce the demand for illegal drugs over the longer-term. Alongside this, the government has and will continue to invest in a range of activities both that are specific to drugs, and which take a broader focus but support the ambition to reduce demand. This includes:

- ensuring drug education is compulsory as part of the Relationships, Sex and Health Education (RSHE) curriculum in state-funded schools;
- primary research exploring the drivers of drug use in young people;
- secondary research on how best to reduce recreational drug use amongst adults;
- supporting vulnerable children and families with their holistic needs, including through family hubs; and
- developing a guide for local Combating Drugs Partnerships (CDP) setting out evidence-based approaches, interventions, and resources that can be employed to support the implementation of local prevention activity. This draws out the important role of the CDP in working with other linked areas, such as children's services.

6.3 The government recognises there is more to do, and that this is for a range of departments. Work is underway to bring together the evidence to better understand what works to shift the dial on drug use. This includes:

- delivering a new cross-government innovation fund to test and learn interventions;
- exploring international approaches;
- ongoing work led by DfE to evaluate the RSHE curriculum;
- evaluation of CDP and wider projects and programmes across departments; and
- advice on prevention commissioned from the Advisory Council on the Misuse of Drugs.

6.4 Departments will continue to work together to develop the evidence base, reflect on the challenges and review where efforts can be best targeted to prevent use. This includes working with related strategies to assess where departments can join up further to achieve long-term sustainable change.

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Treasury Minutes Archive[1]

Treasury Minutes are the government's response to reports from the Committee of Public Accounts. Treasury Minutes are Command Papers laid in Parliament.

Session 2023-24

Committee Recommendations: 94
Recommendations agreed: 87 (92%)
Recommendations disagreed: 7

Publication Date	PAC Reports	Ref Number
February 2024	Government response to PAC reports 1-6 [80 Session 22-23]	CP 1029
March 2024	Government response to PAC reports 7-11	CP 1057

Session 2022-23

Committee Recommendations: 551
Recommendations agreed: 489 (89%)
Recommendations disagreed: 62

Publication Date	PAC Reports	Ref Number
July 2022	Government response to PAC reports 1, 3 & 10	CP 722
August 2022	Government response to PAC reports 2, 4-8	CP 708
September 2022	Government response to PAC reports 9, 13-16	CP 745
November 2022	Government response to PAC reports 11, 12, 17	CP 755
December 2022	Government response to PAC reports 18-22	CP 774
January 2023	Government response to PAC reports 23-26	CP 781
February 2023	Government response to PAC reports 27-31	CP 802
March 2023	Government response to PAC reports 32-36	CP 828
May 2023	Government response to PAC reports 37-41	CP 845
June 2023	Government response to PAC reports 42-47	CP 847
July 2023	Government response to PAC reports 48-54	CP 902
August 2023	Government response to PAC reports 55-60	CP 921
September 2023	Government response to PAC reports 62-67	CP 941
November 2023	Government response to PAC reports 68-71	CP 968
January 2024	Government response to PAC reports 72-79	CP 1000
February 2024	Government response to PAC reports 80 [1-6 Session 23-24]	CP 1029

Session 2021-22

Committee Recommendations: 362
Recommendations agreed: 333 (92%)
Recommendations disagreed: 29

Publication Date	PAC Reports	Ref Number
August 2021	Government response to PAC reports 1-6	CP 510
September 2021	Government response to PAC reports 8-11	CP 520
November 2021	Government response to PAC reports 7,13-16 (and TM2 BBC)	CP 550
December 2021	Government response to PAC reports 12, 17-21	CP 583

[1] List of Treasury Minutes responses for Sessions 2010-15 are annexed in the government's response to PAC Report 52

Publication Date	PAC Reports	Ref Number
January 2022	Government response to PAC reports 22-26	CP 603
February 2022	Government response to PAC reports 27-31	CP 631
April 2022	Government response to PAC reports 32-35	CP 649
April 2022	Government response to PAC reports 36-42	CP 667
July 2022	Government response to PAC reports 49-52	CP 722

Session 2019-21

Committee Recommendations: 233
Recommendations agreed: 208 (89%)
Recommendations disagreed: 25

Publication Date	PAC Reports	Ref Number
July 2020	Government responses to PAC reports 1-6	CP 270
September 2020	Government responses to PAC reports 7-13	CP 291
November 2020	Government responses to PAC reports 14-17 and 19	CP 316
January 2021	Government responses to PAC reports 18, 20-24	CP 363
February 2021	Government responses to PAC reports 25-29	CP 376
February 2021	Government responses to PAC reports 30-34	CP 389
March 2021	Government responses to PAC reports 35-39	CP 409
April 2021	Government responses to PAC reports 40- 44	CP 420
May 2021	Government responses to PAC reports 45-51	CP 434
June 2021	Government responses to PAC reports 52-56	CP 456

Session 2019

Committee Recommendations: 11
Recommendations agreed: 11 (100%)
Recommendations disagreed: 0

Publication Date	PAC Reports	Ref Number
January 2020	Government response to PAC report [112-119] 1 and 2	CP 210

Session 2017-19

Committee Recommendations: 747
Recommendations agreed: 675 (90%)
Recommendations disagreed: 72 (10%)

Publication Date	PAC Reports	Ref Number
December 2017	Government response to PAC report 1	Cm 9549
January 2018	Government responses to PAC reports 2 and 3	Cm 9565
March 2018	Government responses to PAC reports 4-11	Cm 9575
March 2018	Government responses to PAC reports 12-19	Cm 9596
May 2018	Government responses to PAC reports 20-30	Cm 9618
June 2018	Government responses to PAC reports 31-37	Cm 9643
July 2018	Government responses to PAC reports 38-42	Cm 9667
October 2018	Government responses to PAC reports 43-58	Cm 9702
December 2018	Government responses to PAC reports 59-63	Cm 9740
January 2019	Government responses to PAC reports 64-68	CP 18
March 2019	Government responses to PAC reports 69-71	CP 56

Publication Date	PAC Reports	Ref Number
April 2019	Government responses to PAC reports 72-77	CP 79
May 2019	Government responses to PAC reports 78-81 and 83-85	CP 97
June 2019	Government responses to PAC reports 82, 86-92	CP 113
July 2019	Government responses to PAC reports 93-94 and 96-98	CP 151
October 2019	Government responses to PAC reports 95, 99-111	CP 176
January 2020	Government response to PAC reports 112-119 [1 and 2]	CP 210

Session 2016-17

Committee Recommendations:	393	
Recommendations agreed:	356	(91%)
Recommendations disagreed:	37	(9%)

Publication Date	PAC Reports	Ref Number
November 2016	Government responses to PAC reports 1-13	Cm 9351
December 2016	Government responses to PAC reports 14-21	Cm 9389
February 2017	Government responses to PAC reports 22-25 and 28	Cm 9413
March 2017	Government responses to PAC reports 26-27 and 29-34	Cm 9429
March 2017	Government responses to PAC reports 35-41	Cm 9433
October 2017	Government responses to PAC reports 42-44 and 46-64	Cm 9505

Session 2015-16

Committee Recommendations:	262	
Recommendations agreed:	225	(86%)
Recommendations disagreed:	37	(14%)

Publication Date	PAC Reports	Ref Number
December 2015	Government responses to PAC reports 1 to 3	Cm 9170
January 2016	Government responses to PAC reports 4 to 8	Cm 9190
March 2016	Government responses to PAC reports 9 to 14	Cm 9220
March 2016	Government responses to PAC reports 15-20	Cm 9237
April 2016	Government responses to PAC reports 21-26	Cm 9260
May 2016	Government responses to PAC reports 27-33	Cm 9270
July 2016	Government responses to PAC reports 34-36; 38; and 40-42	Cm 9323
November 2016	Government responses to PAC reports 37 and 39 (part 1)	Cm 9351
December 2016	Government response to PAC report 39 (part 2)	Cm 9389

Treasury Minutes Progress Reports Archive

Treasury Minutes Progress Reports provide updates on the implementation of recommendations from the Committee of Public Accounts. These reports are Command Papers laid in Parliament.

Publication Date	PAC Reports	Ref Number
December 2023	Session 2017-19: updates on 9 PAC reports Session 2019-21: updates on 2 PAC reports Session 2021-22: updates on 18 PAC reports Session 2022-23: updates on 48 PAC reports	CP 987
June 2023	Session 2013-14: updates on 1 PAC report Session 2017-19: updates on 11 PAC reports Session 2019-21: updates on 5 PAC reports Session 2021-22: updates on 29 PAC reports Session 2022-23: updates on 27 PAC reports	CP 847
December 2022	Session 2013-14: updates on 1 PAC report Session 2017-19: updates on 16 PAC reports Session 2019-21: updates on 14 PAC reports Session 2021-22: updates on 38 PAC reports Session 2022-23: updates on 8 PAC reports	CP 765
June 2022	Session 2013-14: updates on 1 PAC report Session 2017-19: updates on 27 PAC reports Session 2019-21: updates on 34 PAC reports Session 2021-22: updates on 30 PAC reports	CP 691
November 2021	Session 2013-14: updates on 1 PAC report Session 2016-17: updates on 3 PAC reports Session 2017-19: updates on 33 PAC reports Session 2019: updates on 2 PAC reports Session 2019-21: updates on 47 PAC reports Session 2021-22: updates on 5 PAC reports	CP 549
May 2021	Session 2010-12: updates on 1 PAC report Session 2013-14: updates on 1 PAC report Session 2015-16: updates on 0 PAC reports Session 2016-17: updates on 4 PAC reports Session 2017-19: updates on 47 PAC reports Session 2019: updates on 2 PAC reports Session 2019-21: updates on 28 PAC reports	CP 424
November 2020	Session 2010-12: updates on 1 PAC report Session 2013-14: updates on 1 PAC report Session 2015-16: updates on 0 PAC reports Session 2016-17: updates on 7 PAC reports Session 2017-19: updates on 73 PAC reports Session 2019: updates on 2 reports	CP 313
February 2020	Session 2010-12: updates on 2 PAC reports Session 2013-14: updates on 1 PAC report Session 2015-16: updates on 3 PAC reports Session 2016-17: updates on 14 PAC reports Session 2017-19: updates on 71 PAC reports	CP 221

March 2019	Session 2010-12: updates on 2 PAC reports Session 2013-14: updates on 4 PAC reports Session 2014-15: updates on 2 PAC reports Session 2015-16: updates on 7 PAC reports Session 2016-17: updates on 22 PAC reports Session 2017-19: updates on 46 PAC reports	CP 70
July 2018	Session 2010-12: updates on 2 PAC reports Session 2013-14: updates on 4 PAC reports Session 2014-15: updates on 2 PAC reports Session 2015-16: updates on 9 PAC reports Session 2016-17: updates on 38 PAC reports Session 2017-19: updates on 17 PAC reports	Cm 9668
January 2018	Session 2010-12: updates on 2 PAC reports Session 2013-14: updates on 5 PAC reports Session 2014-15: updates on 4 PAC reports Session 2015-16: updates on 14 PAC reports Session 2016-17: updates on 52 PAC reports	Cm 9566
October 2017	Session 2010-12: updates on 3 PAC reports Session 2013-14: updates on 7 PAC reports Session 2014-15: updates on 12 PAC reports Session 2015-16: updates on 26 PAC reports Session 2016-17: updates on 39 PAC reports	Cm 9506
January 2017	Session 2010-12: updates on 1 PAC report Session 2013-14: updates on 5 PAC reports Session 2014-15: updates on 7 PAC reports Session 2015-16: updates on 18 PAC reports	Cm 9407
July 2016	Session 2010-12: updates on 6 PAC reports Session 2012-13: updates on 2 PAC reports Session 2013-14: updates on 15 PAC reports Session 2014-15: updates on 22 PAC reports Session 2015-16: updates on 6 PAC reports	Cm 9320
February 2016	Session 2010-12: updates on 8 PAC reports Session 2012-13: updates on 7 PAC reports Session 2013-14: updates on 22 PAC reports Session 2014-15: updates on 27 PAC reports	Cm 9202
March 2015	Session 2010-12: updates on 26 PAC reports Session 2012-13: updates on 17 PAC reports Session 2013-14: updates on 43 PAC reports	Cm 9034
July 2014	Session 2010-12: updates on 60 PAC reports Session 2012-13: updates on 37 PAC reports	Cm 8899
February 2013	Session 2010-12: updates on 31 PAC reports	Cm 8539

978-1-5286-4788-5
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