

Treasury Minutes

Government Response to the Committee of Public Accounts on the Forty-third to the Forty-sixth, Forty-eighth and Forty-ninth reports from Session 2024-26

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Government of the United Kingdom
HM Treasury

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Government Response to the Committee of Public Accounts on the Forty-third to the Forty-sixth, Forty-eighth and Forty-ninth reports from Session 2024-26

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

December 2025



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Government response to the Committee of Public Accounts Session 2024-26

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Forty-Third Report of Session 2024-26

Ministry of Defence

MoD's oversight of Reserve Forces' and Cadets' Associations

Introduction from the Committee

All UK armed forces—the Royal Navy, British Army, and Royal Air Force —recruit and employ Reservists and sponsor Cadet units. The 13 Reserve Forces and Cadet Associations (RFCAs), covering the whole of the UK, the Channel Islands and the Isle of Man, provide the Armed Forces with essential support and infrastructure for these Reserves and Cadets. Originally established in 1908, the RFCAs manage and maintain the 'Volunteer Estate' network of 2,478 (at January 2025) Reserve training sites and Cadet centres; engage with employers and society to promote the interests of the Reserves and Cadets; and support the development and running of Cadet forces. The RFCAs are not part of the Department but are central Government unclassified arm's-length bodies with Crown status. The RFCAs have established the Council as a joint committee to provide them with central coordination and a focus to fulfil their duties: the Council also manages the RFCAs' relationship with the Department. In 2023–24, the RFCAs received £146 million in public funding.

In 2019, the Department published the latest in its series of periodic comprehensive reviews of the RFCAs, which became known as the 'Sullivan review' after its author. The review examined the need for the RFCAs, the appropriateness of their delivery model and the effectiveness of their governance and management. The review made 80 recommendations for change, including regularising and streamlining the Council and the 13 RFCAs into a Non-Departmental Public Body (NDPB), to provide a "more efficient and effective service" to the Department, with "more accountable and business-like corporate governance", and to address financial, legal, safeguarding and estate safety risks. The Department said that it had made some good progress since the 2019 Sullivan review but acknowledged that there was clearly further to go.

Based on a report by the National Audit Office, the Committee took evidence on 16 June 2025 from the Ministry of Defence. The Committee published its report on 5 September 2025. This is the Government's response to the Committee's report.

Relevant reports

- NAO report: <u>Investigation into the MoD's oversight of the Reserve Forces' and Cadets'</u> <u>Associations</u> – Session 2024-25 (HC 746)
- PAC report: <u>MoD's oversight of Reserve Forces' and Cadets' Associations</u> Session 2024-25 (HC 893)
- Review of the Reserves Forces and Cadets Association 2019
- MOD sponsored cadet forces statistics 3 July 2025

Government response to the Committee

- 1. PAC conclusion: It is unclear how the Department will deliver the ambitious plans for expanding the role of the Reserves set out in the Strategic Defence Review (SDR).
- 1. PAC recommendation: The Department must set out by 31 March 2026 its plan for how it will:
- a. significantly enhance the skills, scale and agility of both the Active and the Strategic Reserves; and

b. provide Parliament with regular updates on its progress in achieving its ambition.

1.1 The government agrees with the Committee's recommendation.

Target implementation date: March 2026

- 1.2 The Ministry of Defence has a range of workstreams underway, aimed at enhancing the skills, scale and agility of both the Active and Strategic Reserve, in line with the 2025 Strategic Defence Review's recommendations.
- 1.3 The department is planning to introduce legislative measures in the next Armed Forces Bill, aimed at removing barriers preventing smooth transition from Regular to Reserve Service; and to ensure flexibility to move between employment types/categories. This, together with ongoing collaborative work in the Military Strategic Head Quarters to enhance, harmonise and simplify the terms under which our people serve, will help to increase the number of Active Reserves towards the 20% target, when the financial situation allows.
- 1.4 The Military Strategic Head Quarters, is leading work to plan the reinvigoration of the Strategic Reserve. This includes scoping how to step up engagement through annual training opportunities and exploring a digitised approach to Reserves management.
- 1.5 The department will provide updates on progress as requested by the Committee.
 - 2. PAC conclusion: The Government's plans to increase the number of Cadets by 30% by 2030 face several significant barriers.
 - 2a. PAC recommendation: The Department should develop a plan by June 2026 (one year after the publication of the SDR) for increasing the number of Cadets which sets out how it will:
 - ensure that young people from different backgrounds and all parts of the UK can join;
 - address barriers to expansion such as the number of adult volunteers; and
 - maintain robust safeguarding arrangements for the enlarged Cadet forces.
- 2.1 The government agrees with the Committee's recommendation.

Target implementation date: June 2026

- 2.2 The development of a programme plan for the growth in Cadet numbers is well underway. This process is being taken forward through regular meetings of the Heads of the individual Cadet Forces. A Director level Senior Responsible Officer has been appointed, and governance arrangements are evolving in light of Defence Reform.
- 2.3 Work is in train within the department, based on the current laydown of the Cadet forces across the UK, to determine the key target areas for growth, taking into account demographic changes and indices of deprivation.
- 2.4 A priority for the programme is to attract and retain sufficient numbers of suitable adult volunteers to deliver the Cadet experience. Early work includes the launch of an attitude survey of current volunteers to help in determining appropriate actions to improve the volunteer 'proposition'.
- 2.5 Work is being taken forward with Cadet safeguarding hubs to assess the need for increased capacity to manage the impact of Cadet growth (noting that a proportion of incidents

are in relation to safeguarding issues that take place outside Cadets but are reported to the Department as it is deemed by many young people to be a safe place).

- 2.6 The department will provide updates on progress as requested by the Committee.
 - 2b. PAC recommendation: The Department should also set out how it will report on its progress, including regional breakdowns for the number of Cadets, units and adult volunteers in the community Cadets and Combined Cadet Force (including by type of school).
- 2.7 The government agrees with the Committee's recommendation.

Target implementation date: June 2026

- 2.8 Annual Cadet statistics published on GOV.UK include numbers of Cadets and adult volunteers by Cadet Force, gender, and age. Defence Statistics produce data on numbers of units and regional breakdowns. The joint MOD/Department of Education (DfE) Cadet Expansion Project provides data on Combined Cadet Force units by region and type of school.
 - 3. PAC conclusion: The Department has not secured the legislative slot it needs for its preferred route forward, of streamlining the 13 RFCAs and the Council into a non-Departmental public body (NDPB).
 - 3. PAC recommendation: The Department should write to the Committee by 31 March 2026 with an update on its progress in establishing an NDPB. This should include details of how it will ensure the correct balance between the operational effectiveness of the NDPB with the benefits of having local volunteer input.
- 3.1 The government agrees with the Committee's recommendation.

Target implementation date: March 2026

- 3.2 Good progress continues within the department towards the establishment of a Reserves Forces and Cadet Association (RFCA) Non-Departmental Public Body (NDPB). This follows the recommendations of the 2019 Sullivan Review, which identified the need for stronger governance and a more consistent approach across the 13 regional RFCAs.
- 3.3 A key early step was the Ministry of Defence's designation of the Assistant Chief of the Defence Staff (Reserves & Cadets) as the Senior Responsible Owner (SRO), providing a clear point of leadership between the RFCAs and the department. Assurance and oversight have already improved through clearer service-level agreements, financial controls and reporting mechanisms.
- 3.4 The NDPB proposal remains one of the measures being developed for potential inclusion in the 2026 Armed Forces Bill. This will deliver the benefits expected of an NDPB model, including greater accountability, transparency and consistency of corporate governance. It supports the department's ambition for a modernised organisational structure that can continue to provide effective stewardship of the Reserve and Cadet estate, workforce and community engagement responsibilities.
- 3.5 The RFCAs' close connection with local employers, communities and volunteers remains central to operational effectiveness and resilience. Development of the NDPB model continues to ensure that these relationships and local volunteer input remain embedded at the heart of the future organisation's ways of working.

- 3.6 The department will provide updates on progress as requested by the Committee.
 - 4. PAC conclusion: The Department will need to continue to manage around the limitations of its current oversight arrangements for the RFCAs until it has established an NDPB.
 - 4. PAC recommendation: Alongside its Treasury Minute response, the Department should write to the Committee setting out how it will enhance accountability for the performance of the RFCAs under the current arrangements, pending the establishment of an NDPB.
- 4.1 The government agrees with the Committee's recommendation.

Target implementation date: March 2026

- 4.2 Accountability for the RFCAs has been enhanced since the 2019 Sullivan Review. Performance monitoring has been sharpened. The MOD appointed a single departmental sponsor (the Assistant Chief of the Defence Staff, Reserves & Cadets) to provide coordinated oversight of the RFCAs.
- 4.3 Service Level Agreements have been refreshed to include clearer, quantifiable Key Performance Indicators (KPIs) and each is owned by a named senior official. Furthermore, the Senior Responsible Owner led Sponsor Board meets regularly and monitors the performance of the RFCAs using Key Performance Indicators, thereby strengthening strategic oversight and aligning delivery expectations.
- 4.4 Furthermore, since the Hearing with the Committee, meaningful progress has been made to enhance accountability. On the financial side, an updated framework document has been agreed with the Treasury.
- 4.5 Progress has been made to ensure full compliance with Treasury rules, although additional work is still required in respect of the Annual Reports and Accounts, specifically around lease arrangements to ensure that the RFCAs report according to the Financial Reporting Manual.
- 4.6 There is further work to do. For example, the Council of the RFCAs is not itself a legal entity independent of the RFCAs: the current structure limits clarity of roles, responsibility and accountability. This will be addressed by the implementation of the NDPB.
- 4.7 The department will provide updates on progress as requested by the Committee.
 - 5. PAC conclusion: The Department does not have a modernised and fit-for-purpose volunteer estate to support the enhanced roles of the Reserves and Cadets.
 - 5a. PAC recommendation: To establish and maintain an optimised volunteer estate the Department should:
 - ensure due consideration is given to the volunteer estate in its balance of investment decisions as it develops its defence investment plan which it is committed to completing in autumn 2025.
- 5.1 The government agrees with the Committee's recommendation.

Target implementation date: March 2026

- 5.2 The MOD ensures due consideration is given to the volunteer estate in its balance of investment decisions through a structured, evidence-based approach. It assesses the volunteer estate alongside the wider defence estate using criteria including operational relevance, value for money, safety and long-term sustainability. Condition surveys, usage data and risk assessments help identify where investment in the volunteer estate is most needed and will deliver greatest benefit, such as Cadet buildings and Reserve centres.
- 5.3 Funding decisions are prioritised according to impact, ensuring essential maintenance, statutory compliance, and improvements to training environments are considered fairly.
- 5.4 By taking the volunteer estate into account in its overall approach to investment decisions, the MOD aims to balance limited resources while maintaining safe, functional and fit-for-purpose facilities for volunteers, Reservists and Cadets.

5b.PAC recommendation: [To establish and maintain an optimised volunteer estate the Department should]

- Write to the Committee alongside its Treasury Minute response, regarding progress on its discussions with HMRC relating to the RFCAs' VAT status.
- 5.5 The government agrees with the Committee's recommendation.

Target implementation date: March 2026

- 5.6 The department submitted a formal submission to HMRC on 1 December 2025 to consider the case and provide further opinion and guidance on what evidence or actions are necessary to be able to recover VAT incurred by MOD on maintaining the volunteer estate.
- 5.7 The department will provide updates on progress as requested by the Committee.

6.PAC conclusion: The Department's arrangements for monitoring and reporting on the RFCAs' financial performance are inadequate.

- 6a. PAC recommendation: As a matter of urgency, the Department should:
- Agree and implement a HM Treasury-compliant financial framework.
- 6.1 The government agrees with this recommendation.

Recommendation implemented: August 2025

- 6.2 The department implemented this recommendation on 18 August 2025.
 - 6b. PAC recommendation: [As a matter of urgency, the Department should:]
 - publish the RFCAs' accounts for 2023–24 in a format that complies with the applicable HM Treasury and international accounting standards; and
- 6.3 The government disagrees with the Committee's recommendation.
- The department and RFCA are working together to lay the Financial Years 2023-24 and 2024-25 accounts as planned in 2025-26. This will provide the required transparency and ensure RFCA financial statements are presented to Parliament in a timely manner. In doing so, MoD acknowledges that certain areas are not currently compliant with the FReM. However, the department remains committed to supporting RFCA in implementing new and revised processes to achieve full compliance with the Treasury's Financial Reporting Manual.

- 6.5 Historic leasing issues will also be addressed, but this will take time and come with a financial cost. The department is working with RFCA to be fully International Financial Reporting Standard 16 compliant by financial year 2026-27.
 - 6c. PAC recommendation: [As a matter of urgency, the Department should:]
 - work with the Council to ensure that in future the RFCAs understand the requirements they must comply with and are equipped to do so.
- 6.6 The government agrees with the Committee's recommendation.

Target implementation date: March 2026

- 6.7 The department is committed to supporting the RFCAs and ensuring that they meet the required financial standards and has already funded a professionally qualified Finance Director as recommended in the 2019 review. The newly agreed Treasury compliant Framework document clearly sets out financial controls, reporting expectations and oversight arrangements. The department will work closely with the RFCAs to ensure full compliance with public financial requirements.
- 6.8 The department will provide updates on progress as requested by the Committee.

Forty-Fourth Report of Session 2024-26 HM Treasury

Governance and decision-making on major projects

Introduction from the Committee

Major projects are one of the main ways the government delivers its objectives. On 31 March 2024, the Government Major Projects Portfolio (GMPP), which comprises the government's largest, most innovative and most risky projects, included 227 projects at a combined whole-life cost of £834 billion. Within the GMPP are a small number of 'mega-projects', such as big railway or energy projects, that are particularly costly, innovative, risky, complex and/or strategically important.

Government's 10-year infrastructure strategy and forthcoming project pipeline set out the government's plans for infrastructure in the public and private sectors and its aims to reform the system for granting planning approval for infrastructure projects. The government intends to frame future delivery around five Missions, some of which cut across government departments. Mission boards have been set up to deliver against these priorities. Government's five missions are outlined on the government's website, for example the mission of "Kickstarting Economic Growth" has two milestones of "raising living standards in every part of the United Kingdom" and "Rebuilding Britain" which includes delivering new homes and critical infrastructure for economic growth.

The government set up the OVFM to reduce waste and inefficiency, scrutinise investment proposals and make suggestions for system reform. The OVFM recently published a report making recommendations about governance and budgeting for mega projects. In April 2025, NISTA was formally set-up as part of the Treasury, bringing together the functions of the Infrastructure and Projects Authority (IPA) and the National Infrastructure Commission (NIC). NISTA combines strategy and delivery of infrastructure and will be responsible for overseeing the implementation of the 10-year infrastructure strategy with industry, regulators and departments.

Based on a report by the National Audit Office, the Committee took evidence on 26 June 2025 from HM Treasury, the Office for Value for Money, and NISTA. The Committee published its report on 10 September 2025. This is the government's response to the Committee's report.

Relevant reports

- NAO report: <u>Governance and decision-making on mega-projects</u> Session 2024-25 (HC 545
- PAC report: <u>Governance and decision-making on major projects</u> Session 2024-25 (HC 642)

Government response to the Committee

- 1. PAC conclusion: It is welcome that the Treasury is implementing stronger governance, and taking more responsibility and accountability for planning and delivering mega projects.
- 1. PAC recommendation: The Treasury should write to the Committee in 12 months with an update on the effectiveness of the revised approach to governance of megaprojects.

1 1 The government agrees with the Committee's recommendation.

Target implementation date: September 2026

- 1.2 The Office for Value for Money (OVFM) published its <u>study on the governance and budgeting arrangements for mega projects</u> in June 2025. This set out a new bespoke approach to funding and governance that will be implemented for current and future mega projects. The Treasury will write to the Committee with an update on the effectiveness of this revised approach.
 - 2. PAC conclusion: There are many strategically important projects that will not fall within the OVFM and Treasury's definition of a mega project.
 - 2. PAC recommendation: Alongside its Treasury Minute response, the Treasury should write to us setting out the rationale for the £10 billion cost criterion for mega projects, and under what circumstances a project's complexity and importance could justify it being a mega-project even where the £10 billion cost threshold is not met.
- 2.1 The government agrees with the Committee's recommendation.

Recommendation implemented

- 2.2 The Treasury has written to the Committee alongside this report.
 - 3. PAC conclusion: We are not yet convinced there is a coherent approach to making decisions on major projects as part of wider plans for local areas and national missions.
 - 3. PAC recommendation: Alongside its Treasury Minute response, the Treasury should write to the Committee with explanations—with worked examples—for how it will ensure major and mega project governance will align with Mission and place-based governance in the delivery of the infrastructure strategy.
- 3.1 The government agrees with the Committee's recommendation.

Recommendation implemented

- 3.2 The Treasury has written to the Committee alongside this report.
 - 4. PAC conclusion: NISTA still has work to do to ensure that it gains assurance about progress with all major projects and that they are governed and assured effectively.
 - 4. PAC recommendation: In its Treasury Minute response, the Treasury should set out what it and NISTA will be doing to improve governance and assurance of all major projects in the future particularly at a Departmental level to ensure oversight boards have the relevant skills mix, including what system-wide interventions it is planning to make.
- 4.1 The government agrees with the Committee's recommendation.

Recommendation implemented

- A.2 NISTA currently arranges and manages independent assurance reviews that provide recommendations on the readiness of individual projects to progress to the next stage. These also help identify thematic or common issues facing major projects and support the development of system level interventions or the development of guidance for example the recent publication Improving Governance (for their website members) sets out the common challenges facing major projects and offers practical advice to address these, including strengthening oversight boards. NISTA is also refining its data management processes to make this analysis more systematic in future. Following recent developments, including publication of the Teal Book, 10 Year Infrastructure Strategy, OVFM and Stewart recommendations, NISTA will be reviewing and consulting on the assurance framework holistically to address these. Further information on next steps will be available once this review is complete to address these. Further information on next steps will be available once this review is complete.
- 4.3 The Treasury will strengthen the capability and skills of departments to govern and assure major projects by tying higher Delegated Authority Limits to departments upholding and evidencing compliance with standards. Working through the finance, commercial, digital and project delivery functions, the Treasury will require departments and ALBs to ensure that project and portfolio boards include accredited project professionals and senior specialists, and that SROs have the right experience and support.
 - 5. PAC conclusion: NISTA has a broad and stretching range of responsibilities, which will require it to juggle many competing demands on its resources.
 - 5a. PAC recommendation: NISTA should outline milestones for achieving its strategic objectives, including how it will allocate its resources to deliver its objectives, and ensure it retains a focus on priority areas such as digital and transformation projects.
- 5.1 The government agrees with the Committee's recommendation.

Target implementation date: Summer 2026

- NISTA was launched earlier this year to bring together the strategic expertise of the National Infrastructure Commission and the project delivery expertise of the Infrastructure and Projects Authority, creating a new single centre of expertise in relation to the planning for and delivery of major government projects and programmes. NISTA is a joint unit of HM Treasury and Cabinet Office, it will play a crucial role in advising ministers on major projects and infrastructure and will support departments in the planning, development and delivery phases of major projects in the contexts of defence, infrastructure and service transformation. Alongside this advisory role, it will set standards and improve the government's project capabilities, by continuing to develop guidance and tools, delivering leadership and learning programmes, and effectively communicating lessons learned in relation to both best practice and challenges experienced across the government portfolio.
- 5.3 Drawing on the principles set out in the 10 Year Infrastructure Strategy, NISTA will progress strategic thinking in relation to social infrastructure needs and spatial planning at a national level. In relation to the Government Major Projects Portfolio, and in some other distinct instances, NISTA will continue to facilitate independent assurance reviews, as well as providing a route to specialist support. NISTA will seek to draw in industry expertise and best practice in the UK and internationally in delivering its remit, as well as making appropriate use of the Expert Advisory Chair and Membership to inform and critically challenge work as it is progressed.

5b. PAC recommendation: NISTA should make better use of data on the performance of major projects to inform its assurance work.

5.4 The government agrees with the Committee's recommendation.

Recommendation implemented

- 5.5 NISTA has made significant progress to date in connecting individual systems and has brought several performance data sources together in one place to be better visualised. This is enabling an improved ability to analyse performance data both at a project and overall portfolio level. NISTA intends to continue building on this work and has plans in place to produce project level insights that support better targeting of assurance and intervention activities to where they are most needed and would deliver most benefit.
- 5.6 NISTA is already exploring ways to best share and present project performance data to support the analysis of documentary evidence. This work will help to inform independent assurance review teams and allow them to utilise more information. NISTA will increasingly use major project performance data to generate portfolio level insights that help identify where system level interventions could be required to tackle more systemic blockers affecting multiple major projects.
- 5.7 NISTA is working closely with departments and ALBs to bring together data in a systematic, consistent way including through publishing Project Data Standards, implementing a common reporting platform, and upskilling colleagues across government on the use of data and AI skills. It is working with industry and professional bodies to develop and implement these.
 - 6. PAC conclusion: It is not clear how NISTA and the Treasury will be held to account for delivery of their infrastructure strategy and pipeline.
 - 6. PAC recommendation: In its Treasury Minute Response, the Treasury and NISTA should set out how they intend to report annually on progress against delivery of its strategy, as well as what arrangements it will make for this to be independently assured.
- 6.1 The government agrees with the Committee's recommendation.

Recommendation implemented

- 6.2 In the <u>10 Year Infrastructure Strategy</u>, UK Government committed to reporting on progress and to updating the strategy every two years to ensure it remains up to date and reflects progress made.
- 6.3 NISTA already reports annually for projects on the Government Major Projects Portfolio with the 2024-25 report published in August 2025. The infrastructure pipeline will also help to demonstrate progress against the Strategy, by providing a clear demonstration of how the objectives of the strategy are being translated into projects in delivery. The initial pipeline was published in July 2025 and will be updated at least every six months.
- 6.4 NISTA will consider how this and other existing reporting can be integrated with reporting against progress on the Strategy over time. It will continue to engage stakeholders across industry, academia and also with investors to explore how best to make reporting as useful as possible as part of the wider process around refreshing the strategy.

Forty-Fifth Report of Session 2024-26

Ministry of Justice

Improving family court services for children

Introduction from the Committee

Family justice is concerned with keeping children safe and helping families resolve disputes. It includes cases on protecting children, who children live with and how they spend time with their family, as well as divorce, adoption and associated financial arrangements.

Two categories of family justice cases concern legal disputes involving children: 'public law' and 'private law'. Public law cases are brought by local authorities to protect a child from harm. Private law cases involve parental disputes, such as the living or contact arrangements for their child. In 2024, 15,980 new public law cases and 51,473 new private law cases started in the courts. The National Audit Office (NAO) estimated that public bodies spent more than £1.8 billion on family justice in 2023–24.

Family justice involves the judiciary and several central government organisations and public bodies working together. DfE and MoJ are the lead policy departments for public law and private law, respectively. Local authorities are statutorily responsible for safeguarding children and social work. HMCTS is responsible for administration of the courts; and judges and magistrates hear the cases. Cafcass and its equivalent in Wales, Cafcass Cymru, advise the courts on what is safe for children and in their best interests. Independent solicitors and barristers represent families at court and may be funded by legal aid.

The Family Justice Board (FJB), jointly chaired by DfE and MoJ ministers, with wide representation including, from government organisations, the Welsh Government, and other bodies, was established in 2012 to help organisations, work together effectively, improve performance and hold organisations to account internally. At a local level, also in 2012 MoJ set up 44 Local Family Justice Boards (LFJBs), which bring together local practitioners including Cafcass, local authorities, legal professionals and the judiciary on a non-statutory basis, intended to draw on local knowledge, lead change and improve performance.

Based on a report by the National Audit Office, the Committee took evidence on 23 June 2025 from the Ministry of Justice and Department for Education. The Committee published its report on 12 September 2025. This is the government's response to the Committee's report.

Relevant reports

- NAO report: <u>Improving family court services for children</u> Session 2024-25 (HC 877)
- PAC report: Improving family court services for children Session 2024-25 (HC 883)

Government response to the Committee

1. PAC conclusion: Children and families are being let down by a family justice system, that is taking much longer than it should.

1. PAC recommendation: MoJ and DfE, should, over the next three months, working with partners as necessary, set out how they plan to improve family justice timeliness overall, including: clear objectives; measurable milestones; and a realistic timetable for achieving them.

1.1 The government agrees with the Committee's recommendation.

Target implementation date: December 2025

- 1.2 The Ministry of Justice (MoJ) and the Department for Education (DfE), working with system partners through the Family Justice Board, have already set clear targets for successfully improving timeliness for the last two financial years. Work is ongoing to develop and agree revised targets for further improving timeliness at a national and local level which will be shared with partners and published before the start of the next financial year. In response to the recommendation in the National Audit Office (NAO) report, the two departments are now developing a cross-system family justice strategy that will set out a clear and ambitious vision for improving outcomes for children and families. Departments will work with key partners to develop this and subject to Ministerial approval it will be published in April 2026.
- 1.3 The strategy will include clear objectives, a system-wide assessment of the key issues affecting performance and a review of current and planned initiatives to ensure alignment with strategic priorities. It will provide a framework for setting and reviewing performance indicators that reflect not only timeliness and efficiency, but also the quality-of-service user experience. Performance against the objectives will be regularly reviewed, and targets will be updated to reflect the evolving landscape and progress made ensuring that they remain both realistic and responsive.
 - 2. PAC conclusion: The family justice system is complex, but excessive fragmentation hinders transparency, leading to poor accountability for service improvement and overall performance.
 - 2. PAC recommendation: MoJ and DfE should assess the strengths and weaknesses of the current accountability arrangements for family justice, and report back by December 2025 on how this might be improved, including:
 - how accountability can be strengthened across the system by consolidating current responsibilities or increasing transparent reporting; and
 - how both departments can better support the Family Justice Board nationally, and Local Family Justice Boards locally, to improve performance.
- 2.1 The government agrees with the Committee's recommendation.

Target implementation date: December 2025

- 2.2 The Ministry of Justice and the Department for Education will assess the strengths and weaknesses of current governance arrangements with a view to improving accountability and transparency, along with better supporting the National and Local Family Justice Boards. Departments will write to the Committee in December 2025 outlining their plans.
 - 3. PAC conclusion: There are inefficiencies in systems and processes that worsen experiences and outcomes for children and families, making it harder to achieve best value for money.
 - 3a. PAC recommendation: MoJ and DfE should take steps to improve efficiency in family justice systems and processes by:
 - making a system-wide assessment of where process inefficiencies impact on performance:

3.1 The government agrees with the Committee's recommendation.

Target implementation date: April 2026

3.2 The MoJ and the DfE, working with system partners, are continually working to improve efficiency across the family justice system. This includes assessing where process inefficiencies impact performance and supporting families, particularly litigants in person, to better navigate the system. In the planned strategy publication, the departments will set out the implications of their assessment of process inefficiencies and appropriate next steps for improvement in April 2026.

3b. PAC recommendation: [MoJ and DfE should take steps to improve efficiency in family justice systems and processes by:]

- supporting families, in particular, litigants in person, to better navigate the system; and
- promoting alternative resolutions where possible.
- 3.3 The government agrees with the Committee's recommendation.

Target implementation date: July 2026

- 3.4 Digital tools and improved guidance are being developed to help people access advice and divert cases from court where safe and appropriate. Over £6 million in grant funding has been committed through to March 2026 to support wider legal support services, including those assisting individuals with family issues and navigating the courts without legal representation. Additional investment is being made in online support and digital innovation across civil, family and tribunal legal problems.
- 3.5 A key part of MoJ's and DfE's strategy to reduce delay is to ensure the right support is provided early so that those who do not need court find the right alternative. In November 2024, DfE published Keeping Children Safe, Helping Families Thrive which set out how this government will invest significantly in prevention services for children and families. DfE's approach to reform will break down barriers by shifting the focus of the children's social care system to earlier support to keep families together and ensuring that those cases that do end up in court are better prepared.

3c. PAC recommendation: [MoJ and DfE should take steps to improve efficiency in family justice systems and processes by:]

- clarifying how the additional £2 billion of new investment in children's social care will be spent, for example, in improving family support to help families stay together and avoid the court system.
- 3.6 The government agrees with the Committee's recommendation.

Target implementation date: Summer 2026

- 3.7 Following Spending Review 2025, the multi-year Settlement will make available over £2.4 billion for the Families First Partnership programme. This includes:
- Continuing the £523 million investment available in 2025-26 for each year of the multi-year settlement.
- £319 million from the Transformation Fund announced at the Spending Review.
- New funding of £547 million over the Settlement.
- 3.8 The plans and investment will ensure children can remain with their families, support more children to live with kinship carers or in fostering families, and fix the broken care market

to tackle profiteering and put children needs first. This work, particularly in the pre-proceedings space, will drive down demand in the family court, as fewer children end up in care proceedings, and ensure that cases ending up in court are better prepared through:

- The implementation of the social care commitments in the Children's Wellbeing and Schools Bill, including new Family Group Decision Making and Multi-Agency Child Protection Team measures.
- The Family Help and multi-agency child protection reforms, delivered through the Families
 First Partnership Programme, which combine the best elements of evidenced programmes
 into a single delivery model to create a seamless, non-stigmatising offer of support
 delivered by multi-disciplinary community-based teams. Family Help will prioritise earlier
 intervention and maintaining consistent relationships between children/families and
 practitioners.
- Investment enables local authorities to undertake large-scale system transformation. It will
 also mean local authorities can recruit more Family Support workers/ Family Help Lead
 Practitioners who can then spend more time with children and families, or fund
 commissioned services such as mental health or domestic abuse work. Details were
 published in March 2025.

3d. PAC recommendation: [MoJ and DfE should take steps to improve efficiency in family justice systems and processes by:]

- putting in place arrangements to learn from and embed good practice.
- 3.9 The government agrees with the Committee's recommendation.

Target implementation date: April 2026

- 3.10 The forthcoming family justice strategy will set out further detail on where there is scope to go further and how arrangements to learn from and embed good practice can be strengthened when published in April 2026. The strategy will be developed in collaboration with key partners across the family justice system and will reflect the important role that Local Family Justice Boards play in driving local improvement and aligning national priorities with local delivery.
 - 4. PAC conclusion: Shortages in the number of district judges and social workers are contributing to delays, and to significant regional differences in timeliness of resolving cases.
 - 4. PAC recommendation: In its Treasury Minute response MoJ, together with DfE, HMCTS and Cafcass, should clarify to the Committee:
 - the capacity required for family courts to meet current demand on a timely basis; and
 - how, and by when, family justice partners will resolve the workforce shortages in district judges and social workers, including details for locations where shortages are most acute.
- 4.1 The government agrees with the Committee's recommendation.

Recommendation implemented

4.2 The Ministry of Justice, HM Courts and Tribunals Service, the Department for Education, Cafcass and Cafcass Cymru are working together to assess and address capacity and workforce challenges across the family justice system. The capacity required for the family courts is discussed each year with the judiciary through the concordat progress in light

of available data on demand and taking into account agreed assumptions on productivity. The previous Lord Chancellor announced the sitting days and family court capacity for the current financial year in March 2025

- 4.3 Court capacity is regularly reviewed to ensure that judicial days are being sat in alignment with agreed allocations. Family court capacity includes District Judges, the circuit bench and magistrates. Overall, the number of judges who may sit some or all of their time in family has increased since 2018.
- 4.4 Departments will know in spring 2026 the outcome of the regionally targeted District Judge recruitment which focuses on the regions with greatest need: early indications are encouraging. Recruitment for family Circuit Judges, and fee paid Recorders and Deputy District Judges continues to be positive. MoJ continues to work with partners to assess latest need and plan recruitment accordingly.
- 4.5 Cafcass is taking steps to improve the recruitment and retention of family court advisers, particularly in areas experiencing persistent shortages.
- 4.6 The Department for Education is investing in the recruitment, training and development of child and family social workers to ensure sufficient capacity and skills to safeguard vulnerable children. On 30 September 2024, local authorities employed 34,300 full-time equivalent social workers, the highest number since records began in 2017. Vacancy rates fell to 17.3% and turnover to 13.8%, their lowest since 2020. DfE trains around 850 new social workers annually and provides professional development to 3,000 practitioners. A new two-year induction programme will replace the current one-year offer, better preparing new entrants. Statutory guidance on agency social worker use, effective from October 2024, and provisions in the Children's Wellbeing and Schools Bill will further stabilise the workforce and reduce reliance on agency staff.
 - 5. PAC conclusion: MoJ and DfE do not have the data they need to fully understand the reasons for poor performance and design well targeted improvements.
 - 5. PAC recommendation: MoJ and DfE, working with HMCTS, Cafcass and Local Authorities, in consultation with the Judiciary, should set out a joined-up data and evidence strategy over the next six months. This strategy should outline how the department will collect better data on:
 - most important causes of delays and inefficiencies;
 - tracking a child's progress through the system from end to end;
 - differential outcomes for user groups; and
 - the 'whole system' costs of family justice.
- 5.1 The government agrees with the Committee's recommendation.

Target implementation date: April 2026

- 5.2 The MoJ and the DfE, working with HM Courts and Tribunals Service, Cafcass and Cafcass Cymru, through the Family Justice Board, will set out plans for improving data and evidence in 2026-2027 which will align with the wider cross system family justice strategy. This strategy will set out how the government will improve data sharing, identify and address key data gaps, and strengthen the ability to track outcomes across the family justice system.
- 5.3 The strategy will include plans to better understand more granular data to support earlier identification of bottlenecks and inform targeted improvement work. While there are existing plans to improve data collection on causes of delay and outcomes for different user groups, the government recognises that tracking a child's journey through the system from end to end is a significant and complex undertaking. The piloting of a unique child identifier,

through the Children's Wellbeing and School's Bill, is an important first step toward this goal – although full implementation will take time.

- While cost data are already well developed across key areas of family justice including courts, legal aid, and for Cafcass, it is challenging to disaggregate local authority costs. DfE is introducing a new data module in the Children in Need (CiN) census 2026-2027 to include data on pre-proceedings and Family Group Decision Making (FGDM). This new module was announced in a letter to local authorities and case management system providers on 30 September 2025, following an extensive period of consultation with the sector. The inclusion of pre-proceedings and Family Group Decision Making data in the Children in Need census reflects a growing recognition of the need for better national insight into how these processes are used across local authorities. CiN guidance, including on new data modules will be published here: Children in need census: guide to submitting data GOV.UK
- 5.5 The strategy will also draw on ongoing work in priority areas, including improving the experience of children and survivors of domestic abuse in private law proceedings, preproceedings practice and to improve understanding of differential experiences and outcomes across demographic and socioeconomic groups, ensuring greater fairness, transparency and insight into disparities within the system.
 - 6. PAC conclusion: 'Pathfinder' pilots present an opportunity to improve private law performance, but MoJ has not yet made necessary preparations to roll the pilot out nationally.
 - 6. PAC recommendation: MoJ should, in conjunction with the DfE, within the next 12 months publish a plan and timeline for the wider roll out of pathfinder, including an assessment of how the model will affect spending and how it intends to reallocate funding to Cafcass and local authorities as necessary.
- 6.1 The government agrees with the Committee's recommendation.

Target implementation date: September 2026

6.2 The MoJ will publish a plan and timeline for the wider roll out of the Pathfinder model, following the conclusion of departmental funding decisions through the Spending Review 2026-2027 and the development and approval of the business case.

Forty-Sixth Report of Session 2024-26

Ministry of Housing, Communities and Local Government

Improving local areas through developer funding

Introduction from the Committee

Before starting to construct houses or other buildings, developers must generally apply for planning permission. The department sets national policy for the planning system, mainly through the National Planning Policy Framework (NPPF) and accompanying planning practice guidance. Administering the planning system is largely devolved to local planning authorities (LPAs), including preparing local plans, which set out policies and proposals for new development, determining planning applications and enforcing planning obligations.

LPAs can require developers to make financial or other (in-kind) contributions to them as part of the process of granting planning permission. These 'developer contributions' are intended to ensure that the impacts of development are appropriately mitigated, and the right infrastructure is in place to support new development. They help to fund affordable housing, and infrastructure such as new roads, health facilities, schools and open spaces. The department's most recent analysis of infrastructure funding statements (IFSs), which should be published annually by LPAs, estimates the value of developer contributions agreed during 2022–23 at around £5.5 billion.

There are two main ways an LPA can secure developer contributions.

- It enters a negotiated Section 106 agreement with developers, requiring them to deliver certain 'planning obligations' to make a development acceptable in planning terms.
- It imposes a Community Infrastructure Levy (CIL) on new development. Developers must pay the CIL if the LPA has chosen to set a charge in its area.

Based on a report by the National Audit Office, the Committee took evidence on 30 June 2025 from the Ministry of Housing, Communities and Local Government. The Committee published its report on 17 October 2025. This is the Government's response to the Committee's report.

Relevant reports

- NAO report: <u>Improving local areas through developer funding</u> Session 2024-25 (HC 945)
- PAC report: Improving local areas through developer funding Session 2024-26 (HC 886)

Government response to the Committee

1. PAC conclusion: The Department does not have a sufficient understanding of why the developer contributions system is not working effectively.

1. PAC recommendation:

- The Department should improve its data collection from infrastructure funding statements to provide a more complete and timely understanding of the situation; and
- The Department should also ensure that LPAs are completing infrastructure funding statements in line with their statutory duties.
- 1.1 The government agrees with the Committee's recommendation.

Target implementation date: Autumn 2026

- 1.2 The statutory requirement for local authorities to publish infrastructure funding statements (IFSs) helps local communities and developers see how contributions from development have been spent and understand what future funds will be spent on. While the primary responsibility for these documents sits with local authorities and their primary purpose is to enhance local transparency and accountability, the government recognises that data from IFSs could be used to improve understanding of how the developer contributions system is working. This would sit alongside existing and accredited official statistics, such as those on affordable housing supply in England. The department will therefore explore proportionate and efficient ways of collecting and analysing data from IFSs, alongside other relevant sources of evidence.
- 1.3 Any authority that receives contributions is legally required to publish an IFS annually on their website. Guidance on producing an IFS is already available on the Planning Advisory Service (PAS) website an organisation that is funded and supported by the government. Earlier this year, the Chief Planner also wrote to all local planning authorities (LPAs) to remind them of their statutory duty, and a reminder has been included in the Chief Planner's Newsletter, with an additional invitation to LPAs to share their IFS directly with the department.
 - 2. PAC conclusion: The number of local planning authorities with an up-to-date local plan has fallen significantly since 2019.
 - 2a. PAC recommendation: In its Treasury Minute response, the Department should provide the Committee with further details of:
 - how it will use its statutory powers to ensure that LPAs produce an up-to-date local plan; and
- 2.1 The government agrees with the Committee's recommendation.

Recommendation implemented

- 2.2 The department continues to work with local authorities and other stakeholders to identify and resolve blockers to getting up-to-date local plans in place, providing tailored support to target specific issues. In addition, a minimum of £14 million funding has been announced for this financial year to help local planning authorities get ambitious plans in place as soon as possible. To maintain oversight of plan-making, the department has asked all local authorities producing plans in the current plan-making system to review and update their planmaking timetables and send a copy of their timetable to the department by the end of 2025.
- 2.3 The government is committed to taking tough action to ensure up-to-date local plans are put in place and has made clear its willingness to make full use of available intervention powers. Naturally intervention action is considered on a case-by-case basis, and the use of these powers would depend on the relevant and specific local issues. The most recent intervention took place in Stockport where under section 15 of the Planning and Compulsory Act 2004, where the Secretary of State directed amendments to Stockport's local plan timetable.
- 2.4 The department is in the process of procuring suppliers to support the ministerial commitment to make full use of intervention powers where necessary.
 - 2b. PAC recommendation: In its Treasury Minute response, the Department should provide the Committee with further details of:
 - if it will examine the local plan making system to make it simpler and shorter, drawing up a revised local plan.

2.5 The government agrees with the Committee's recommendation.

Recommendation implemented

- 2.6 In February 2025, the department published the <u>government response</u> to the July 2023 consultation on the implementation of reforms to the plan-making system.
- 2.7 On 27 November, the government published <u>more detailed information</u> about the design of the legislation that will underpin the new plan-making system together with a series of vital new resources to help plan-makers prepare. The department also announced how it intends to roll out the changes across the country from early next year.
- 2.8 The new plan-making system will make it faster for local authorities to get simple, meaningful plans in place. This will provide local authorities with greater clarity about how local plans should be prepared and supported by evidence and establish a clear 30-month timeline for plans to be prepared and kept up to date.
- 2.9 The government will expect all local plans to follow a standardised structure in line with the permissible content defined in legislation and "core content" set out in policy. This will reduce the time taken to prepare plans, provide more consistency and make plans easier for users to navigate.
- 2.10 National planning policy and guidance will clarify what evidence is required and when. This will help prevent abortive work and reduce delays. The department is also taking a digitally-led approach to support plan-making and the streamlining of evidence gathering, including the development of standardised tools, methodologies and templates, such as those published on <u>Create or Update a Local Plan</u>.
 - 3. PAC conclusion: There are additional local planning authorities for whom starting to operate the Community Infrastructure Levy would be both feasible and beneficial.
 - 3. PAC recommendation: The Department should work more proactively with the Planning Advisory Service, to identify LPAs where CIL ought to be viable and encourage wider take-up of the CIL where this is appropriate.
- 3.1 The government agrees with the Committee's recommendation.

Target implementation date: Autumn 2026

- 3.2 The Community Infrastructure Levy (CIL) is a discretionary levy, which LPAs may choose to adopt based on a range of local factors. This includes giving consideration to ensuring various forms of development remain viable in local areas, where economic factors will differ across different localities. Over half of LPAs already have a CIL in place, and the department expects that more areas will consider adopting CIL following Royal Assent to the English Devolution and Community Empowerment Bill. This Bill will give all Mayoral Strategic Authorities the power to raise a Mayoral CIL, subject to having a Spatial Development Strategy in place.
- 3.3 The department supports LPA capacity and capability through the PAS and through the provision of funding, including providing direct support for administration of local development contributions processes. The department will continue ongoing work with PAS to consider ways in which it can support local authorities make best use of the tools available to them, including CIL, and to support the implementation of the government's planning reforms.
 - 4. PAC conclusion: We are unconvinced that the Department is adequately addressing staffing capacity and capability issues within local planning authorities.

- 4. PAC recommendation: Alongside the Treasury Minute, the Department should write to the Committee setting out, in detail, how the Capacity and Capability Programme will improve the pipeline of new planners and help LPAs to retain experienced planners.
- 4.1 The government agrees with the Committee's recommendation.

Target implementation date: March 2026

- 4.2 The department is committed to strengthening planning capacity and capability across local authorities through the Planning Capacity and Capability (C&C) Programme. This programme provides targeted support to build a resilient, skilled, and diverse workforce able to meet housing and growth ambitions. It funds recruitment and retention, supports training and upskilling, and prepares local planning authorities for planning reform.
- 4.3 The C&C Programme focuses on three key priorities:
- Expanding the pipeline of new planners through the Pathways to Planning graduate scheme and Public Practice to attract mid-career professionals. Additional funding will launch a Planning Careers Hub to open new routes into the profession and improve retention.
- Retaining and developing experienced planners, including around £2.8 million in 2025-26 for the Planning Advisory Service to deliver specialist training, leadership development, and tailored guidance.
- Supporting planning reform, ensuring the workforce has the skills and capacity to deliver proactive, efficient planning services and contribute to the delivery of 1.5 million homes.
- 4.4 At the 2025 Autumn Budget, the government announced £48 million of additional investment to strengthen planning capacity across the public sector. Of this, £28.8 million is dedicated to the C&C Programme, enabling scale-up over the next three years. This will fund 350 additional planners, on top of the original commitment to recruit 300, bringing the total to around 1,325 planners by the end of this Parliament. Wider cross-government initiatives will take the total number of planning recruits supported by the Budget to around 1,400. Engagement with sector partners continues to inform programme design and future interventions.
 - 5. PAC conclusion: Without updated guidance, local planning authorities will still struggle to challenge financial viability assessments submitted by developers and may fail to receive the amount of developer contributions they are entitled to.
 - 5. PAC recommendation: The Department should ensure that its revised guidance on viability balances the need for site-by-site flexibility in negotiations with the need to dissuade developers from gaming the system. The Department should provide an update on its progress in its Treasury Minute response.
- 5.1 The government agrees with the Committee's recommendation.

Target implementation date: Summer 2026

- 5.2 The government will be consulting on a revised National Planning Policy Framework before the end of this year. The government intends to publish updates to viability planning practice guidance (PPG) alongside the consultation and seek views on where further changes should be made to support revised policy.
- 5.3 The government's existing PPG on viability is already clear that the role for viability assessment is primarily at the plan making stage. It is up to applicants to demonstrate whether

particular circumstances justify the need for a viability assessment at the application stage. Such circumstances could include, for example, where development is proposed on unallocated sites of a wholly different type to those used in viability assessment that informed the plan; where further information on infrastructure or site costs is required; where particular types of development are proposed that may significantly vary from standard models of development for sale (for example build to rent or housing for older people); or where a recession or similar significant economic changes have occurred since the plan was brought into force.

- 6. PAC conclusion: Given the shortage of social housing, it is unacceptable that unsold homes funded through Section 106 agreements are sitting empty.
- 6. PAC recommendation: In its Treasury Minute response, the Department should set out how it will diagnose the extent of the Section 106 affordable housing problem more confidently, and how it will ensure the Section 106 Affordable Housing Clearing Service is working much more effectively.
- 6.1 The government agrees with the Committee's recommendation.

Target implementation date: Spring 2026

- 6.2 The department recognises the Committee's concern and is taking steps to robustly diagnose the scale and causes of the build-up of unsold and uncontracted Section 106 (S106) units. Estimates vary, but it is not in dispute that thousands of unsold S106 homes have built up over recent years. This is as a result of the complex interplay between a range of factors ranging from affordable housing providers' constrained financial capacity to concerns, both perceived and real, about the quality, standard, and price of available Section 106 homes.
- 6.3 In December 2024, the government launched the <u>Homes England Clearing Service</u> to connect buyers and sellers of S106 homes and gather data on delivery challenges. However, participation has been optional, and uptake limited.
- 6.4 While there are positive signs of an increasing appetite among affordable housing providers to take on uncontracted and unsold S106 homes post-spending review, there remains a serious problem that must be dealt with. The government is progressing work at pace on a holistic policy package, to be confirmed shortly, that will deal with the legacy problem of existing uncontracted S106 units and also, prevent the problem recurring. Through these measures, the department will deepen its understanding of the underlying issues in the S106 market, with an intention to have a clearer picture in the next few months, as the Committee recommends and lay the foundations for a simpler, more transparent, and more resilient system whilst protecting social and affordable housing delivery.
 - 7. PAC conclusion: The Department does not facilitate effective communication or the sharing of best practice between stakeholders.
 - 7. PAC recommendation: In its Treasury Minute response, the Department should provide the Committee with further details of how it will sponsor more effective communication between: government departments that have a stake in developer contributions; local planning authorities and other local bodies; and the devolved nations, to share best practice.
- 7.1 The government agrees with the Committee's recommendation.

Recommendation implemented

- 7.2 The department recognises the importance of effective engagement across government departments and with diverse stakeholders. The department will look to build upon and extend existing channels of engagement. It will remain the case that the developer contributions is a predominantly locally-led process, where priorities are rightly determined at the local level; noting that contributions from developers must sit alongside considerations of the overall viability of development schemes.
- 7.3 The department sponsors PAS to provide expert support to LPAs on a range of planning matters. This includes tailored support to 70 councils between 2021 and 2025 to improve their governance and delivery of developer contributions. Extensive resources have been published on the PAS website, including a good practice guide for Infrastructure Funding Statement, guides for local authorities to improve the governance of developer contributions and how to navigate infrastructure delivery planning. In addition, the government's Chief Planner meets regularly with the Chief Planners of the devolved administrations, and the Chief Planner's Newsletter provides guidance, policy and legislative updates, and advice to LPAs in England on a regular basis.

Forty-Eighth Report of Session 2024-26

Operational Delivery Profession

Smarter delivery of public services

Introduction from the Committee

In 2024–25, central government departments were expected to spend over £450 billion on the day-to-day 'current' running costs of public services, grants and administration. This is approximately 35% of public spending. Operational capability will enable government to be smarter in how it manages and improves services, and to find innovative ways of getting the best value from that spend, in the face of emerging challenges.2 Key aspects of operational capability include taking a whole system approach, understanding and dealing with demand, using performance information to improve, and embedding a systematic approach to innovation and improvement.

The Operational Delivery Profession was created in 2011, with the responsibility to develop the capabilities of staff in the civil service, with profession-specific skills, and providing them with career development opportunities. A cross-government Operational Delivery Profession Team (ODPT) to support the profession was established in 2016. The current cross-government Head of Profession is the Permanent Secretary for the Department for Work and Pensions (DWP) and there are 35 Heads of Profession in organisations across government to support him in implementing the ODP's strategy.

There are over 290,000 members of the ODP across central government. It is the largest profession in government; it has members in all organisations and is based in all regions. Its members are the public face of the civil service, often living and working in the communities they serve. The ODP's members in public-facing roles work in prisons, issue passports, process benefits claims, work in jobcentres, administer the tax system, and process people at the UK Border, as well as in many more varied roles.5 The ODP has recently launched its strategy for 2025–28, which aims to continue expanding formal and informal learning for all of its members across all civil service grades.

Based on a report by the National Audit Office, the Committee took evidence on Monday 14 July 2025 from the Department for Work and Pensions, the Planning Inspectorate and the Home Office. The Committee published its report on Wednesday 22 October 2025. This is the ODP's response to the Committee's report.

Relevant reports

- NAO report: Lessons learned: <u>Smarter delivery improving operational capability to provide better public services</u> Session 2024-25 (HC 952)
- PAC report: <u>Smarter delivery of public services</u> Session 2024-26 (HC 889)

Operational Delivery Profession's response to the Committee

- 1. PAC conclusion: The Operational Delivery Profession's (ODP's) importance to the delivery of public services is not reflected in its external visibility, which means that opportunities are being missed to attract talented individuals to operational roles.
- 1. PAC recommendation: The ODP should set out how it will raise the external profile of operational delivery as a desirable career path in particular for students, sharing the benefits of membership and key successes, including by publishing an annual report which sets out how it is performing against its objectives.

1.1 The Profession agrees with the Committee's recommendation.

Target implementation date: September 2026

- 1.2 The Operational Delivery Profession (ODP the Profession) continues to promote operational delivery roles across departments, recognising that individuals currently base recruitment decisions on departments rather than profession.
- 1.3 The Profession will track application numbers of the ODP Fast Stream, launched in 2024, and the existing apprenticeship offer, which are open to both local authority colleagues and civil servants. Targeted marketing and social media gather insight and promote roles and highlight the benefits of a career in ODP.
- 1.4 The Profession raises its profile via senior talent recruitment including attraction from the private sector, secondment schemes and a senior development offer including the Senior Community of Practice (SCoP) and bespoke senior leadership programmes both of which are open to the wider public sector.
- 1.5 The Profession will suggest departments include 'Introduction to ODP' in new and existing schools' outreach programmes, where it is not yet covered, and track impact. Recommendations will be made to departments for all ODP role recruitment packs to articulate the Profession's purpose and benefits. The Profession will collaborate and learn from others, such as the Project Delivery Profession, who are achieving success in this space.
- 1.6 The Profession will increase focus on regional activity, identifying opportunities to work with operational delivery departments to maximise opportunities to promote the Profession as a career path. This will include exploring the use of Jobcentres in areas with high levels of government operational delivery activity to actively promote ODP recruitment and apprenticeships.
- 1.7 The annual business plan will include metrics to assess the impact of profile-raising activities and report on progress. The Profession will make this more widely available at the end of each financial year, with the 2025-26 plan due to be shared by August 2026.
 - 2. PAC conclusion: There are examples of innovation happening across government but more needs to be done to harness the ideas of the 290,000 members of the ODP for improving service delivery.
 - 2. PAC recommendation: The ODP should require all its Departmental Heads of Profession to set out how they will ensure that their staff have the time, skills, tools and support to raise ideas, learn from each other, and get involved with improving services.
- 2.1 The Profession agrees with the Committee's recommendation

Target implementation date: September 2026

- 2.2 The Profession will continue to measure take-up of the resources Heads of Profession (HoPs) and other stakeholders use to engage their staff in improving services. These include the Professional Skills Framework, Centre of Excellence website and Senior Community of Practice (SCoP).
- 2.3 The Profession will also continue to use existing HoP forums to discuss and share best practice relating to:
- driving continuous improvement activity at all levels in operational delivery;

- building operational delivery capability in problem solving and change leadership and management;
- use of case studies within the National Audit Office (NAO) report, <u>Smarter delivery</u> <u>improving operational capability to provide better public services</u>: driving staff to explore solutions to common operational challenges;
- championing participation in civil service-wide initiatives such as 'One Big thing Al for All':
- supporting operational staff to allocate time to invest in learning, attend cross-government ODP learning events, such as ODP Fest, and webinars;
- embedding standard ODP support structures including HoP role profiles and expectations;
- leading by example by hosting departmental learning and career development events.
- 2.4 Work is also underway to introduce service standards that will enable benchmarking, collaboration, and shared learning across departments and agencies, while respecting individual departmental contexts.
 - 3. PAC conclusion: The ODP is not doing enough to join up with the wider public sector, including local government, which plays a large part in the delivery of public services, or with the private sector.
 - 3. PAC recommendation: The ODP should set out how it will encourage innovation and join up delivery between:
 - central government and local government, by more routinely placing members in local government roles, using its capability development and learning offers to facilitate better connections, providing career paths, and sharing learning; and
 - central government and the private sector through facilitating two-way secondment opportunities and knowledge sharing.
- 3.1 The Profession agrees with the Committee's recommendation.

Recommendation implemented

- 3.2 The Profession is now actively working with the wider public sector, including local government, by sharing relevant elements of the profession offer, including the Professional Skills Framework and access to the Centre of Excellence.
- 3.3 The Profession will continue to promote development and collaboration opportunities through events such as ODP roadshows and the Senior Community of Practice (SCoP), where learning is drawn from across government, the wider public sector, and private sector organisations.
- 3.4 The Profession will continue to invite wider public sector colleagues, including those from local government, to participate in the OpDel Excel programme for Director and Deputy Director-level colleagues. It will also continue to collaborate with the wider public sector on aspects of the profession offer, such as the recent collaboration with local government to codesign the new operational delivery apprenticeship.
- 3.5 The Profession has explored and identified opportunities to increase public and private sector engagement, by working with the Whitehall and Industry Group (WIG) and departments will be encouraged to engage in programmes such as GovXchange, which encourages secondments between ODP colleagues and their counterparts in local government.
- 3.6 The Profession is also linking into departmental secondment activity and has launched an awareness and promotional campaign to highlight the benefits of loans, secondments, and

managed moves, particularly for Senior Civil Servants, between the civil service and the private sector.

- 4. PAC conclusion: There are gaps in core operational delivery capabilities in government organisations which impact on the cost and quality of services it delivers.
- 4. PAC recommendation: The ODP should monitor how effectively the approach set out in its strategy is building the capabilities that are needed to deliver improvements to the cost and quality of government services.
- 4.1 The Profession agrees with the Committee's recommendation.

Target implementation date: September 2026

- 4.2 The 2025-2028 ODP Strategy sets out a clear plan to improve operational delivery capability and enhance government services. While the Profession recognises the inherent challenge of evidencing a direct causal relationship between ODP activities and outcomes for citizens, it will seek to carefully measure the impact of all ODP products and services.
- 4.3 Central to the strategy is the ODP Professional Skills Framework (PSF), which provides departments with a consistent foundation for building capability, outlining the skills required for each ODP job family at every grade and link to relevant learning solutions. The Profession regularly reviews the learning curriculum, qualifications, and development programmes to ensure alignment with both the PSF, and emerging and future skill demands to enable effective delivery to citizens.
- 4.4 The Profession is developing metrics to monitor progress against the strategy; initial measures will be baselined by September 2026 and monitored throughout the strategy's lifecycle. As the strategy matures additional measures will be incorporated to reflect the evolution of the strategy. The Profession will work with cross-government partners and consider academic and other sources in identifying measures which can reflect the impact and effectiveness of profession deliverables, including both quantitative data and qualitative insight.
- 4.5 The profession will consider a range of measures and indicators including cost avoidance, acknowledging that in providing products and services centrally this reduces duplication and inefficiency in departments procuring individually, thereby reducing cost to government.
- 4.6 The Profession is also currently developing common methodologies to measure operational delivery outcomes, enabling benchmarking, collaboration, and shared learning across organisations, while respecting individual departmental contexts. This work will facilitate greater understanding of service delivery performance and, subject to Cabinet Office endorsement, will assist Cabinet Office in holding departments to account on delivery of government services.
 - 5. PAC conclusion: It is vital that the ODP keeps pace with advances in new technology and artificial intelligence and the implications for the changing skills its members need.

- 5. PAC recommendation: The ODP should work with the Government Digital and Data Profession to define the digital skills that ODP professionals require, and include them in the new skills framework, to support government organisations to navigate the impact of new technology and artificial intelligence and adopt it to deliver better services.
- 5.1 The Profession agrees with the Committee's recommendation.

Target implementation date: December 2026

- 5.2 The Profession recognises the importance of partnering with key stakeholders, including the Government Digital and Data Profession, Whitehall and Industry Group (WIG) and HoPs, to understand and impact emerging and future technologies. The Profession is also represented on the Cabinet Office led Data-Driven Innovation / Artificial Intelligence (DDI/AI) skills advisory board.
- 5.3 A workforce challenges study is also underway to identify future skills needs in operational delivery. This research will explore the skills required as technology advances and citizen expectations shift, and how these skills can be effectively procured and delivered.
- 5.4 The Professional Skills Framework, learning curriculum and senior leadership programmes and activity will be regularly updated to reflect new skills, opportunities and required learning. The Profession will continue to encourage HoPs to promote cross-government and AI initiatives in their departments and agencies, such as 'One Big Thing AI for All', ensuring operational delivery has a voice and that information on new technology adoption is shared appropriately and sensitively.
- 5.5 Through ongoing engagement with HoPs, the Profession will remain reactive to the balance between innovation and technological change, and foundational service delivery, as use of new technology and enhanced communication skills become key to delivery of quality services to citizens.
 - 6. PAC conclusion: The Surge and Rapid Response Team (SRRT) is a valuable resource but should be there for genuine need and not as a containment for the lack of operational capability needed to deal with demand that should have been predicted or absorbed.
 - 6. PAC recommendation: The ODP should conduct analysis of who is using the SRRT and why they are using it to identify where they need to work with departments to increase their operational capability to better deal with variation in demand.
- 6.1 The Profession agrees with the Committee's recommendation.

Recommendation implemented

- 6.2 The Surge and Rapid Response Team (SRRT) do hold detailed data and insights on organisations across government, including their internal flexible resourcing processes. It regularly collaborates with workforce planners across government to understand organisations' current and future demand needs and to inform SRRT workforce planning. In doing so it also helps support organisations in building their operational capability to better manage demand fluctuations to ensure they only seek SRRT support when absolutely needed and after they have exhausted internal options to deal with the demand.
- 6.3 The team was created in 2015 to provide operational support to departments to deal with variation in demand arising from either planned peaks or unexpected pressures that

cannot be resourced internally. Over the last 10 years SRRT have undertaken more than 700 deployments into 65 different government organisations, supporting some of the highest priority resourcing requirements and crises.

- 6.4 The use of SRRT avoids the need for departments to use more expensive contingent labour options and the added expense of extensive re-skilling. Or alternatively having to build resourcing levels up to meet planned or unplanned peaks of activity leading to oversupply of permanent resource and additional costs.
- 6.5 Any request for SRRT support is ranked as high, medium or low priority to ensure resource is only targeted to the highest priority areas across government. The criteria were introduced to ensure the most appropriate use of resource and are reviewed on a regular basis. This includes a process to ensure SRRT support is targeted and time-bound, reinforcing that it is not a substitute for other resourcing solutions including permanent resource.
- 6.6 As part of the overall service offer, SRRT will continue to work with departments, sharing learning from others to ensure that best use is made of civil service resources through effective workforce planning and identification of best value resourcing options to deal with unexpected or peak demand.

Forty-Ninth Report of Session 2024-26

Cabinet Office

Administration of the Civil Service Pension Scheme

Introduction from the Committee

As of 31 March 2024, the Scheme had 1.7 million members, including both current and former civil servants, with a total liability for future pension benefits of £189 billion. It is an unfunded defined benefit scheme. MyCSP administers the Scheme on behalf of the Cabinet Office under a contract that was first agreed in 2012, a contract costing £238 million since 2016. MyCSP is a mutual joint partnership between employee partners, who own 25% of the company, and a private sector partner, Equiniti.

During MyCSP's administration of the contract, changes to public service pensions have impacted on what members need from their administrator. The 2018 McCloud judgment found that the 2015 government pensions reforms discriminated against younger members of public service pension schemes. In response, the government created the 'Remedy' programme to implement remedies to all affected members across the public sector. The Cabinet Office has spent an additional £31.7 million funding MyCSP to implement remedies to around 400,000 affected scheme members.

The Cabinet Office awarded the contract to administer the Scheme to Capita in November 2023, meaning that since December 2023 there has been a transition period in progress, with Capita expecting to take over administration of the Scheme in December 2025. The total value of the new contract is £239 million for seven years with an option to extend for a further three. This will be Capita's second time administering parts of the Scheme, having run the pension payroll service and deferred member administration prior to 2014. Capita is also the administrator of the Teachers' Pension Scheme, responsible for its public sector pension administration and dealing with Remedy. Capita was due to end that role in 2025, but that has now been extended to 2026.

Based on a report by the National Audit Office, the Committee took evidence on 7th July 2025 from the Cabinet Office and MyCSP. The Committee published its report on 24th October 2025. This is the government's response to the Committee's report.

Relevant reports

- NAO report: <u>Investigation into the administration of the Civil Service Pension Scheme</u> Session 2024-25 (HC 951)
- PAC report: <u>Administration of the Civil Service Pension Scheme</u> Session 2024-26 (HC 888)

Government response to the Committee

- 1. PAC conclusion: Since at least 2023, customer service levels have been unacceptable as MyCSP has struggled to retain sufficient staff numbers. Capita is planning to employ even fewer staff.
- 1. PAC recommendation: The Cabinet Office should explain in its Treasury Minute response how it has assured itself that there will be sufficient resources available to administer the scheme from 1st December 2025 if:

- the promised transition to Capita's IT platform occurs as planned; and
- that transition does not occur as planned.
- 1.1 The government agrees with the Committee's recommendation.

Recommendation implemented

- 1.2 The financial cost model provided by Capita as part of the contractual bid document identifies the minimum level of staff across all disciplines to run the services taking account of continuous improvement opportunities, technological advances and increases in automation over time. This includes both transition and Service Commencement up to the full potential 10 years of the contract. Capita will provide 6 monthly updates on their staffing levels. Clearly outlining vacancies and deficiencies to ensure that there will be no disruption to these activities. The Cabinet Office require a detailed breakdown of the resource profiling for the minimum of the following areas:
- BAU work
- Exit Schemes
- Payroll migrations
- In flight projects, including Employer statement of Work
- 1.3 In addition to the identified and agreed minimum staffing levels mentioned above, which is slightly less than the numbers expected to TUPE from MyCSP to Capita from 1st December, Capita is recruiting an additional 60% of staff to bolster the team to deal quickly with any backlogs of work in progress. This includes Exit Schemes and any other urgent projects such as Remedy. A large number of the additional 60% are already recruited and going through training. In addition to this Capita is working on further flexible staffing arrangements to cover elasticity in demand over the next 12 months.
- 1.4 The second bullet to this recommendation no longer requires an answer as it has been confirmed that the service transitioned to Capita on the 1st December.
 - 2. PAC conclusion: More than half of members who are drawing their pension and affected by Remedy are facing unacceptable waits until as late as 2027 to have their pension options set out for them.
 - 2. PAC recommendation: The Cabinet Office should set out in its Treasury Minute response its plan for dealing with the remaining members who are drawing their pension and affected by Remedy. That plan should include how it intends to communicate to members when they can expect to receive information allowing them to make their choices.
- 2.1 The government agrees with the Committee's recommendation.

Target implementation date: ongoing from April 2026

- 2.2 The Cabinet Office continues to work on the implementation of the Remedy, including the circa 132,100 impacted members who are drawing their pension and are to be provided with revised options for the Remedy period (2015 to 2022).
- 2.3 The Cabinet Office has so far, under the contract with MyCSP, provided 58,400 (44%) of impacted members with their revised options.
- 2.4 The Cabinet Office has already initiated work with the new pensions administrator (Capita) to complete the remaining 56% and this work is progressing at pace. Capita is undertaking crucial discovery work to inform the most optimal IT design and development requirements along with the operational capability requirements needed to progress the

remaining cases as effectively and efficiently as possible. The discovery phase is expected to conclude in December 2025. Once concluded detailed delivery plans can be developed with associated timescales for when members can expect to receive information allowing them to make their choices.

- 2.5 Alongside the discovery work significant time and effort is being dedicated to developing robust communication packages to ensure that once plans are developed, members are fully informed about the entire process including the target timescales to expect revised options. The government expects to be in a position to communicate this during the first quarter of 2026. The aim is to foster transparency and manage expectations effectively amongst all stakeholders.
 - 3. PAC conclusion: The Cabinet Office has not demonstrated it has sufficient capacity and capability to manage the MyCSP contract effectively and has now failed on two occasions to adequately manage the transition from one supplier to another.

3a. PAC recommendation: The Cabinet Office should set out in its Treasury Minute response:

- how it intends to ensure that it has appropriate commercial capacity and contract management skills such that it can hold the administrator to account.
- 3.1 The government agrees with the Committee's recommendation.

Recommendation implemented

- 3.2 The Cabinet Office has embedded a robust contract management policy that provides a standardised approach for the administering and management of contracts going forward.
- 3.3 The Contract Management Policy applies to all Cabinet Office staff who are involved in the management of supplier contracts; It applies to all contracts and any other documents that create legally binding obligations on Cabinet Office for the procurement of goods, services and works which may include procurements which are simple in nature and low risk. Further, it applies to a contract throughout the contract lifecycle until all contractual obligations have been completed and the contract completes exit or transition.

Key principles:

- Assures that a standard approach to Contract Management is undertaken, including compliance with legislative and administrative arrangements.
- Ensures contracts are managed in a manner that facilitates business delivery while minimising risk.
- Ensures contracts are managed thereby maximising financial and operational performance.
- Provides assurance that all staff are adequately skilled and trained, and understand their roles and responsibilities related to managing contracts.
- 3.4 The Contract Management Policy is designed with Contract Tiering and our Contract Segmentation Approach as its' key design principle.
- 3.5 As a gold tier contract the Civil Service Pension Scheme must meet the requirements of the contract management policy. This includes the contract manager being qualified at expert level in contract management.
- 3.6 The contract also has an SRO who is responsible for ensuring commercial and contractual performance obligations are being met within the contractual requirements.

- 3b. PAC recommendation: [The Cabinet Office should set out in its Treasury Minute response:]
- what measures it intends to put in place to ensure adequate customer service from suppliers in the transition period between contracts.
- 3.7 The government agrees with the Committee's recommendation.

Recommendation implemented

- 3.8 The Cabinet Office has a number of levers in the new contract that can be utilised if service were to deteriorate in any period including any transition period.
- 3.9 The new contract contains 38 Performance Indicators (PI), broken down into Key Performance Indicators (KPIs) and Subsidiary Performance Indicators (SPIs). These cover all aspects of Service delivery, including data accuracy, member communications, statutory requirements, benefits calculations and accuracy, employer interfaces, transfers in and out, overpayments, complaints and IDRP, revisions, quotes etc.
- 3.10 If the level of performance of the Supplier during a Service Period is below the Target Performance Level in respect of a KPI, or the Supplier fails to rectify an applicable Minor KPI Failure within the Tail Fail Period, Service Points shall accrue to the Supplier as defined in the contractual Key Performance Indicator.
- 3.11 Thresholds for failure fall into three primary categories: Minor, Serious and Severe. Minor failures do not normally invoke Service Points, unless it is a repeat failure or is not rectified within the Tail Fail Period. Serious and Severe failures will invoke Service Points based upon the severity of the failure.
- 3.12 The government has reviewed the current contract and ensured that they have tightened the commercial leverage available linking to the above measures to ensure poor performance can be appropriately penalised.
- 3.13 This includes call answer rate and the payment of pensions and lump sums.
 - 4. PAC conclusion: In order to ensure a smooth transition from MyCSP to Capita it is important that appropriate consideration is given to the rights of staff members transferring across.
 - 4. PAC recommendation: The Cabinet Office should set out in its Treasury Minute response what its approach is to ensure that suppliers that it contracts with are committed to giving adequate recognition to the voice of employees, for example, through union recognition.
- 4.1 The government disagrees with the Committee's recommendation.
- 4.2 The Cabinet Office utilises the Model Services Contract for contracts of significant value (over £20 million). Within the contract there is a clause for Social Value that successful bidders must comply with.
- 4.3 The Social Value Model was updated in March 2025, The Social Value Model is a menu of options from which In-scope Organisations select the most appropriate social value outcomes and criteria for their contract.
- 4.4 Under the <u>Social Value Model</u> on GOV.UK the first mission covers fair working conditions and makes reference to trade unions in 2 sections under 'Model award criteria':

- Fair working conditions.
- Identifying and managing the risks of modern slavery.
- 4.5 These sections ensure that new workers are informed of their right to join a trade union and demonstrating that the contract workforce: has access to an independent democratic trade union or other forms of worker representation and has access to grievance mechanisms to report incidents or suspected incidences of modern slavery relating to the contract through whistleblowing and reporting.

4.6 In conclusion:

- Under the Employment Act 1982 it is prohibited from forcing suppliers to recognise trade unions
- The Model services contract states that suppliers must abide by Employment law.
- The Social Value Act states that workers must have fair working conditions including the right to join a trade union or other forms of worker representation but does not mandate that suppliers have to recognise a trade union.

5. PAC conclusion: There is a clear risk that Capita will not be ready to take over administration of the Scheme as planned on 1st December 2025.

5. PAC recommendation:

- The Cabinet Office needs to fully develop contingency plans should Capita be unable to take over the administration on 1st December 2025.
- The Cabinet Office should write to the Committee with an update on the transition plans following the decision to go ahead with the transition.
- 5.1 The government agrees with the Committee's recommendation.

Recommendation implemented

- 5.2 The Cabinet Office has requirements in place with the current provider MyCSP in the event of a failure in the implementation cutover. This includes the provision to roll back the system with MyCSP should issues arise across the cutover period, this will allow the government to continue to deliver the service with MyCSP until 31st December 2025. Additionally, the government has options with MyCSP to extend support until the end of May 2026, should this be required.
- 5.3 The Cabinet Office made a decision that the services will transfer to Capita on the 1st December 2025. It is unlikely that the government will extend the MyCSP contract as a result of this.
- 5.4 The Cabinet Office has ensured that there is sufficient contingency in the Capita systems to ensure the delivery of service is increased this includes tightening of the commercial levers which will hold Capita to account for failures.
- 5.5 Capita has worked collaboratively with relevant stakeholders and suppliers to develop strategies for identification and resolution of problems and risks. The Cabinet Office is confident that the service proposed and tested by Capita is robust and will generate real change to the members via increased automation and digitisation.
- 5.6 The Cabinet Office has informed the Committee chair of the decision to proceed with the transition to Capita.

- 6. PAC conclusion: There has been a small market of pension administrators bidding for the contract, potentially limiting the Cabinet Office's ability to secure value for money for the scheme administration.
- 6. PAC recommendation: The Cabinet Office should set out in its Treasury Minute response its overall commercial strategy for pension administration including consideration of the benefits and costs of administering the scheme in-house.
- 6.1 The government disagrees with the Committee's recommendation
- 6.2 The Procurement Act of 2023 outlines the requirements for ensuring equal treatment and transparency across the procurement process. The Cabinet Office is legally required to follow the guidelines as set down by the Act.
- 6.3 The Cabinet Office follows the standard procurement procedure when deciding on the needs of the contract this includes.
- Identifying the need
- Performing market analysis
- Developing a sourcing strategy
- 6.4 During early stages of any procurement several options are reviewed, these include reviewing whether an in-house solution is a viable option as well as the outsourcing options before any decision on procurement direction is made.
- 6.5 All options are then assessed against a series of critical success criteria to determine the most appropriate solution for the service.
- 6.6 The Cabinet Office will continue to comply with the Procurement Act 2023 and any future iterations for all future procurement exercises relating to Pensions.

Treasury Minutes Archive¹

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

Session 2024-26

Committee Recommendations: 397
Recommendations agreed: 376 (95%)
Recommendations disagreed: 21

Publication Date	PAC Reports	Ref Number
April 2025	Government response to PAC reports 1-4, 6-9	CP 1306
May 2025	Government response to PAC reports 5,10-17	CP 1328
June 2025	Government response to PAC reports 18-22	CP 1341
July 2025	Government response to PAC reports 23-26	CP 1367
August 2025	Government response to PAC reports 27-34	CP 1382
September 2025	Government response to PAC reports 35-42	CP 1404
December 2025	Government response to PAC reports 43-46 48 and 49	CP 1469

Session 2023-24

Committee Recommendations: 271
Recommendations agreed: 252 (93%)
Recommendations disagreed: 19

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
April 2024	Government response to PAC reports 12-18	CP 1070
May 2024	Government response to PAC reports 19-24	CP 1085
September 2024	Government response to PAC reports 26-29, 31, 33-38	CP 1151
October 2024	Government response to PAC reports 25, 26, 30 and 32	CP 1174

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

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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
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
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

208 (89%)

Recommendations agreed: 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

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Session 2019

Committee Recommendations: 12

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
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

262

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

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 government updates towards 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 2025	Session 2017-19: updates on 2 PAC reports Session 2019-21: updates on 1 PAC report Session 2021-22: updates on 5 PAC reports Session 2022-23: updates on 24 PAC reports Session 2023-24: updates on 30 PAC reports Session 2024-26: updates to 25 PAC reports	CP 1453
March 2025	Session 2017-19: updates on 3 PAC reports Session 2019-21: updates on 1 PAC report Session 2021-22: updates on 9 PAC reports Session 2022-23: updates on 41 PAC reports Session 2023-24: updates on 36 PAC reports	CP 1284
May 2024	Session 2017-19: updates on 5 PAC reports Session 2019-21: updates on 1 PAC report Session 2021-22: updates on 10 PAC reports Session 2022-23: updates on 53 PAC reports Session 2023-24: updates on 6 PAC reports	CP 1102
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 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

Publication Date	PAC Reports	Ref Number
	Session 2010-12: updates on 1 PAC report	
	Session 2013-14: updates on 1 PAC report	
November 2020	Session 2016-17: updates on 7 PAC reports	CP 313
	Session 2017-19: updates on 73 PAC reports	
	Session 2019: updates on 2 reports	
	Session 2010-12: updates on 2 PAC reports	
	Session 2013-14: updates on 1 PAC report	
February 2020	Session 2015-16: updates on 3 PAC reports	CP 221
	Session 2016-17: updates on 14 PAC reports	
	Session 2017-19: updates on 71 PAC reports	
	Session 2010-12: updates on 2 PAC reports	
	Session 2013-14: updates on 4 PAC reports	
March 2019	Session 2014-15: updates on 2 PAC reports	CP 70
March 2019	Session 2015-16: updates on 7 PAC reports	CP 70
	Session 2016-17: updates on 22 PAC reports	
	Session 2017-19: updates on 46 PAC reports	
	Session 2010-12: updates on 2 PAC reports	
	Session 2013-14: updates on 4 PAC reports	
lub 2040	Session 2014-15: updates on 2 PAC reports	C== 0660
July 2018	Session 2015-16: updates on 9 PAC reports	Cm 9668
	Session 2016-17: updates on 38 PAC reports	
	Session 2017-19: updates on 17 PAC reports	
	Session 2010-12: updates on 2 PAC reports	
	Session 2013-14: updates on 5 PAC reports	
January 2018	Session 2014-15: updates on 4 PAC reports	Cm 9566
·	Session 2015-16: updates on 14 PAC reports	
	Session 2016-17: updates on 52 PAC reports	
	Session 2010-12: updates on 3 PAC reports	
	Session 2013-14: updates on 7 PAC reports	
October 2017	Session 2014-15: updates on 12 PAC reports	Cm 9506
	Session 2015-16: updates on 26 PAC reports	
	Session 2016-17: updates on 39 PAC reports	
	Session 2010-12: updates on 1 PAC report	
	Session 2013-14: updates on 5 PAC reports	0 0407
January 2017	Session 2014-15: updates on 7 PAC reports	Cm 9407
	Session 2015-16: updates on 18 PAC reports	
	Session 2010-12: updates on 6 PAC reports	
	Session 2012-13: updates on 2 PAC reports	
July 2016	Session 2013-14: updates on 15 PAC reports	Cm 9320
, , ,	Session 2014-15: updates on 22 PAC reports	
	Session 2015-16: updates on 6 PAC reports	
	Session 2010-12: updates on 8 PAC reports	
	Session 2012-13: updates on 7 PAC reports	
February 2016	Session 2013-14: updates on 22 PAC reports	Cm 9202
	Session 2014-15: updates on 27 PAC reports	
	Session 2010-12: updates on 26 PAC reports	
March 2015	Session 2012-13: updates on 17 PAC reports	Cm 9034
	Session 2013-14: updates on 43 PAC reports	311 3004
	Session 2010-12: updates on 60 PAC reports	+
July 2014	Session 2010-12: updates on 37 PAC reports	Cm 8899
Echruary 2012		Cm 9530
February 2013	Session 2010-12: updates on 31 PAC reports	Cm 8539