HM Treasury

Treasury Minutes

Government Response to the Committee of Public Accounts on the Ninth to Eleventh reports from Session 2026-27

CP 1681

September 2026

Government of the United Kingdom
HM Treasury

Treasury Minutes

Government Response to the Committee of Public Accounts on the Ninth to Eleventh reports from Session 2026-27

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

September 2026

CP 1681

© Crown copyright 2026

This publication is licenced under the term of the Open Government Licence v.3.0 except where otherwise stated. To view this licence, visit nationalarchives.gov.uk/doc/open-government-licence/version/3.

Where we have identified any third party copyright information, you will need to obtain permission from the copyright holders concerned.

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

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

ISBN 978-1-5286-6828-6

E03693244 09/26

Printed on paper containing 40% recycled fibre content minimum.

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

Government response to the Committee of Public Accounts Session 2026-27

Report Title	Page
Ninth report: Large business tax compliance HM Revenue and Customs	2
Tenth report: Government shared services Cabinet Office	8
Eleventh report: Unlocking land for housing Ministry of Housing, Communities and Local Government	17

Ninth Report of Session 2026-27

HM Revenue and Customs

Large Business Tax Compliance

Introduction from the Committee

HMRC's large business directorate works with around 2,000 of the UK's largest business groups to ensure they comply with tax rules. This covers most business groups with turnovers over £200 million and also includes some smaller groups which HMRC views as having particularly complex tax affairs. In total, these businesses pay approximately two-fifths of the total taxes HMRC collects, including those paid directly and those paid on behalf of employees and customers.

Many large businesses have complex group structures, with each group on average made up of 50 separate entities. The majority also operate internationally, which brings considerable additional risks and challenges. Owing to their size and the complexity of their tax affairs, these businesses are in regular contact with HMRC, with around half of them being under investigation at any one time. As of October 2025, large businesses had £70.1 billion of taxes under consideration by HMRC.

Given the complex nature of large businesses and the scale of the tax revenues at stake, HMRC takes a more hands-on approach to its compliance work with them than it does with other taxpayer groups. The approach is known as 'cooperative compliance'. HMRC assigns a dedicated customer compliance manager to each large business and divides the large business population into 19 business sectors, so that its teams can focus on specific issues facing each sector. The large business directorate employs approximately 2,500 full-time staff, costing £166 million in staff pay in 2024-25.

Based on a report by the National Audit Office, the Committee took evidence from HM Revenue and Customs. The Committee published its report on 10 July 2026. This is the government's response to the Committee's report.

Relevant reports

- NAO report: Taxing Large Businesses – Session 2024-26 (HC 1647)
- PAC report: Large Business Tax Compliance – Session 2026-27 (HC 86)

Government response to the Committee

1. PAC conclusion: HMRC's approach to collecting tax from large businesses is generally working well and achieving good return on investment.

1. PAC recommendation: HMRC should update us in 12 months to set out the results from its pilots, and its plans for then expanding the cooperative compliance model, paying close attention to protecting the benefits of the existing model.

1.1 The government agrees with the Committee's recommendation.

Target implementation date: Summer 2028

1.2 HMRC will provide the Committee with an update within 12 months of the publication of the report setting out the interim findings from its cooperative compliance test and learn programme and the progress made in assessing options for future

expansion of the cooperative compliance model. A further update will be provided to the Committee by September 2028, following completion of the evaluation phase, setting out HMRC's conclusions, lessons learned and next steps for any future expansion of the model.

1.3 From September 2026, HMRC will commence a programme of test and learn activity designed to evaluate the application of cooperative compliance principles to selected customers currently managed outside the large business population. The programme will assess impacts on compliance outcomes, customer experience, operational delivery and value for money. The evidence gathering and evaluation phase is expected to run for up to 18 months, providing time to establish new ways of working, gather evidence, measure outcomes and assess operational impacts. Customer participation and engagement will be considered a longer-term commitment and will not be limited to the evidence-gathering period.

1.4 Findings from the test and learn programme will help inform any future decisions on expansion. In considering future options, HMRC will pay close attention to maintaining the strengths and benefits of the current cooperative compliance model, including proactive engagement, transparency, improved tax certainty and effective risk management for existing large business customers.

2. PAC conclusion: Despite having the power since 2016, HMRC has never put a business into special measures and has been slow to review whether the threshold for using it is set at the right level.

2. PAC recommendation: In its update to us in 12 months, HMRC should report on the findings of its review of the special measures regime, in particular setting out: a. what evidence it has on the deterrent effect of special measures, and any plans it has to improve this evidence; and b. what changes, if at all, it will seek to make to the threshold for using special measures and what impact it expects that change to have.

2.1 The government agrees with the Committee's recommendation.

Target implementation date: July 2027

2.2 HMRC will report back on this recommendation with the findings of the review of the special measures regime and the evidence of the deterrent effect.

3. PAC conclusion: HMRC is taking too long to resolve compliance investigations and bring in the taxes owed by large businesses.

3. PAC recommendation: In its Treasury Minute response, HMRC should set out what more it will do to accelerate the time taken to resolve compliance investigations, in particular those where the business decides to litigate.

3.1 The government agrees with the Committee's recommendation.

Target implementation date: Spring 2027

3.2 HMRC is committed to reducing the elapsed time of open enquiry cases into large business customers, and has been successful in bringing this down over recent years, as set out in the NAO report Taxing Large Businesses published in February 2026. HMRC continues to focus on improving enquiry working and recent initiatives

include the introduction of Digital Action Plans for all large business enquiries, driving up efficient and transparent case-working.

3.3 In line with its Transformation Roadmap, HMRC will draw on the investment made in technology, including Artificial Intelligence, to more speedily analyse large data sets. HMRC is also rolling out learning and systems improvements to build capability and professionalism in working enquiries, including the use of information powers to further accelerate enquiries.

3.4 HMRC recognises that once a Large Business customer exercises their right to appeal against an HMRC decision at the end of an enquiry, resolution will take longer. Throughout the litigation process HMRC will seek to resolve disputes as quickly and efficiently as possible in accordance with the Litigation and Settlement Strategy, including encouraging the use of Alternative Dispute Resolution to achieve resolution or narrow the points in dispute. HMRC will continue to explore further opportunities to resolve disputes and litigation with large business as efficiently as possible, including across our transformation portfolio.

4. PAC conclusion: HMRC is placing great reliance on an ambitious IT transformation programme to improve its compliance operations, but it has not made it clear what benefits the large business directorate will see and when.

4. PAC recommendation: In its Treasury Minute response, HMRC should set out:

a. which aspects of its IT transformation programme will benefit large business tax compliance the most;

b. what spending from the overall £1.6 billion investment these aspects will receive; and

c. the key milestones for implementing these aspects, so that the Committee can more closely monitor progress.

4.1 The government agrees with the Committee's recommendation.

Target implementation date: Summer 2027

4.2 The aspects of HMRC's Transformation Roadmap expected to deliver the greatest benefit to large business compliance are improvements in data and insight capabilities, enhanced risk identification and targeting, modernised customer and case management services, and improved workforce planning and deployment of specialist resources. Together, these changes will support a more proactive, intelligence-led and risk-focused compliance approach, enabling HMRC to identify risks earlier, target interventions more effectively, deploy resources to areas of greatest risk and improve compliance outcomes. Current capabilities being developed include the digitisation of the Senior Accounting Officer (SAO) process, planned for launch in Q4 2026-27, and new capabilities to manage and analyse large volumes of customer information more efficiently. These are expected to accelerate document review, strengthen audit trails and evidential robustness, improve risk assessment and case handling consistency, and release specialist capacity to focus on higher-risk and more complex Large Business compliance interventions.

4.3 The £1.6 billion investment is part of an HMRC-wide transformation fund designed to modernise tax and customs systems, improve performance and help close the tax gap. As delivery is being taken forward through an agile and iterative approach,

investment decisions, scope and sequencing will continue to be refined as design and delivery progress. Consequently, it is not currently possible to attribute a definitive proportion of the funding to specific large business related transformation activity, nor to commit to fixed implementation milestones for individual components. Progress will be monitored through HMRC's established governance arrangements, including HMRC Investment and Design boards and ExCom. These forums provide oversight of business case approvals, delivery progress, risks, dependencies and benefits realisation, enabling timely intervention where required. HMRC will continue to provide updates as plans mature as part of its regular updates on its Transformation Roadmap.

5. PAC conclusion: It is difficult for Parliament and the public to be assured that HMRC settles large and long-running tax disputes fairly and consistently, given it reports only a limited amount of the testing that it carries out.

5. PAC recommendation: Building on recent recommendations we have made to HMRC on improving transparency and publicising its successes to deter egregious behaviour, HMRC should report back on how it plans to improve assurance to Parliament and the public on:

a. the scale and outcomes of the testing it carries out on large-business tax disputes;

b. the broader themes arising from these large disputes and the implications for other large businesses and HMRC; and

c. the successes and outcomes of its compliance work with large businesses.

5.1 The government agrees with the Committee's recommendation.

Target implementation date: Summer 2027

5.2 HMRC's governance processes for resolving tax disputes are well established and testing - both internally, and by the NAO - indicates these processes are applied consistently in the vast majority of cases, minimising the risk of unfair settlements. The NAO reached this conclusion in their report Taxing Large Businesses published in February 2026. A sample of large business tax settlements are subject to independent review as part of the tax assurance settlement programme, the results of which are reported to Parliament on an annual basis in HMRC's Annual Report and Accounts, specifically within the Tax Assurance Commissioner's report. In addition, large business settlements are often subject to internal governance by way of referrals to Tax Dispute Resolution Board, Tax Assurance Commissioners or Customer Compliance Group's Dispute Resolution Board, details of which are published in the Tax Assurance Commissioner's report (part of HMRC's Annual Report and Accounts).

5.3 HMRC is subject to statutory confidentiality obligations under section 18 of the Commissioners for Revenue and Customs Act 2005 and is therefore unable to disclose identifiable taxpayer information to Parliament for this purpose. However, HMRC will assess the extent to which it can report more detail on the scale and outcome of assurance testing undertaken, the broader themes arising from large business disputes and the successes and outcomes of its compliance work with large business. HMRC will write to the Committee setting out the conclusions of this review.

6. PAC conclusion: Even with a new international minimum tax rate being implemented, the scale of risks posed by large multinationals diverting profits across borders remains significantly high.

6. PAC recommendation: In its update to the Committee in 12 months, HMRC should set out the results and analysis from the first returns from businesses meeting their Pillar 2 reporting requirements. This should include:

a. the filing rate, and any work underway with those businesses who have failed to provide returns; and

b. insights gained on the scale and nature of international tax risks and how these can be better tackled.

6.1 The government agrees with the Committee's recommendation.

Target implementation date: September 2027

6.2 HMRC will report back on this recommendation with the available filing rate for first returns along with details of the response to non-filers. This report will set out how information from Pillar Two returns is being used to better understand and address international tax risks.

7. PAC conclusion: The UK tax system is incredibly complex and there is more for HMRC to do to reduce the compliance burden on large businesses.

7. PAC recommendation: HMRC should set out what further action it will take to support large businesses in navigating a complex and burdensome tax system.

7.1 The government agrees with the Committee's recommendation.

Recommendation implemented

7.2 The government published HMRC's Transformation Roadmap on 25 July 2025, setting out how HMRC plans to transform the tax and customs systems. An update was published on 27 July 2026. The government has a long-term ambition for a simpler tax system and is taking this forward through HMRC's priorities of improving day-to-day performance and customer experience, closing the tax gap, and reforming and modernising the tax and customs system.

7.3 HMRC recognises the tax and customs system is complex. For large businesses, the Customer Compliance Manager (CCM) model provides tailored support to help customers manage their tax affairs and comply with their obligations. HMRC continues to strengthen this approach through capability building and performance is monitored, including via the annual large business survey.

7.4 Providing businesses with greater certainty in their tax affairs is key. Building on existing certainty products, the government recently launched the Advanced Tax Certainty Service for businesses planning major UK investments.

7.5 Where legal interpretation disputes arise in circumstances where there is no avoidance, but where a customer's interpretation of the law and its application leads to a different outcome from that intended by legislation, the Transformation Roadmap sets out HMRC's approach. This includes clearer guidance and, where appropriate, consideration of legislative change in areas that are complex and prone to dispute.

7.6 HMRC is committed to reporting progress against the Transformation Roadmap's commitments through regular Transformation Roadmap updates.

Tenth Report of Session 2026-27

Cabinet Office

Government Shared Services

Introduction from the Committee

Since 2004, central government has sought to cut the cost of running its back-office functions like human resources, finance, procurement and payroll by having departments and arm's-length bodies (ALBs) share the platforms that provide these services instead of procuring them individually. Most recently, this was set out in the Cabinet Office's 2018 Shared Services Strategy, which was revised in 2021. By implementing modern, standardised, and cloud-ready processes and digital systems for back-office operations across government, the Cabinet Office hopes to achieve large efficiency savings and create a civil service fit for the digital future.

Shared services delivery requires many different government stakeholders to work together. The Cabinet Office owns the strategy. It has assigned departments and ALBs to one of five shared services platforms, called 'clusters', that are responsible for coordinating delivery. Clusters vary in their size and composition. For Matrix, Synergy and Unity, each cluster's senior responsible owner and lead department must work with multiple other departments to agree common governance, standards, processes and technology. Defence, the Ministry of Defence's cluster, will also provide services for a non-civilian workforce. The Overseas cluster is already operating in business as usual and primarily serves the Foreign, Commonwealth & Development Office.

Since 2021, HM Treasury has committed some £1.15 billion to the Shared Services Strategy, including £846 million to Matrix, Synergy and Unity as part of Spending Review 2025. HM Treasury has also led work with government's central functions, to ready departments' data and processes in preparation for shared services. An estimated 470,000 civil servants are affected by the transformation, and clusters had planned to onboard departmental users to their platforms between July 2026 and March 2029. Onboarding of the first departments has since been delayed to December 2026.

The committee also received written submissions from different sources including researchers and the Public and Commercial Services Union. A list of the written evidence received is available on the inquiry page of the Committee's website. Particular issues and concerns drawn to our attention included:

- historic challenges in ensuring interoperability between interdependent government digital services;
- divergence between clusters when consulting civil servants and deciding whether to outsource the back-office operations which they will provide; and
- Synergy's decision to award critical HR and payroll services to Capita, despite the provider's poor performance administering the Civil Service Pension Scheme.

After the committee's evidence session in May they also received further correspondence from the Cabinet Office dated 3rd June 2026, which covered several of the issues discussed in our oral evidence session. However the committee concluded this correspondence did not provide sufficient clarity on key issues raised during the session, including the basis for the Strategy's reported benefits, the quantification of costs, and the reasons for ongoing delivery delays.

Based on a report by the National Audit Office, the Committee took evidence on 14 May 2026 from the Cabinet Office, HM Treasury and the Department of Work and Pensions. The Committee published its report on 15 July 2026. This is the government's response to the Committee's report.

Relevant reports

- NAO report: Update on government shared service – Session 2024-26 (HC 1718)
- PAC report: Government shared services – Session 2026-27 (HC 85)

Government response to the Committee

1. PAC conclusion: In its current form, we are concerned that the Shared Services Strategy will fail.

1. PAC recommendation: The Cabinet Office and the Civil Service Transformation board should urgently conduct a comprehensive review of the Shared Services Strategy, including an assessment of whether delivery remains viable and should proceed. Upon completion, this review should be shared with the Committee.

1.1 The government agrees with the Committee's recommendation.

Target implementation date: April 2027

1.2 Since the Strategy was launched in 2021 it has been subject to a number of independent reviews, including by Ernst and Young (2023), the Infrastructure and Projects Authority (2024), the National Infrastructure and Service Transformation Authority (2025) and through the National Audit Office (2022 and 2026). Whilst all reviews identified challenges and areas for improvement, they were supportive of the Strategy's direction and viability.

1.3 A further comprehensive and independent expert led review of the Strategy has been commissioned by the Chief Operating Officer of the Civil Service. In line with its terms of reference, the review will conduct an evaluation of viability across three core pillars; Strategic Alignment and Value for Money; Deliverability; and Governance and Accountability.

1.4 The review will provide an overall assessment of the progress made against the Strategy, its ongoing deliverability and where the Cabinet Office can best support delivery. This will be supported by analysis, evaluation and recommendations against each of the three core pillars. The review will be shared with the Committee by April 2027. If there are commercial sensitivities, this will be done in confidence.

1.5 The Strategy remains government policy. During the review, departments will remain actively engaged within their designated cluster programmes.

2. PAC conclusion: We are astounded that the Cabinet Office appears unable to clearly articulate the value for money case of its Shared Services Strategy

2a. PAC recommendation: The Cabinet Office should urgently publish a case for change outlining how its Shared Services Strategy will deliver value for money, including:

a. the economic case, comparing the current way forward's benefits and costs to viable alternatives;

b. a roadmap which clearly sets out timetables, dates and costs until all elements of government in scope of the strategy would be onboarded; and

c. a complete terms of reference for the stakeholders across government delivering shared services.

In addition, the Cabinet Office should provide:

d. a review comparing the value for money of different clusters' approaches to delivery, including outsourcing;

2.1 The government agrees with the Committee's recommendation.

Target implementation date: April 2027

2.2 Following recommendation 2 of the Committee's fiftieth report of session 2022-23 - Government Shared Services the department published an updated case for change. This was completed and the Committee updated on implementation via a Treasury Minute progress report in May 2024. This case for change concluded that the Strategy is a key enabler for greater efficiency and value for money across government, reducing waste and increasing productivity and providing around £4 billion of direct cost savings and other efficiencies through upgrading government technology, improved user experience and greater use of automation and artificial intelligence. The department shared further evidence about the case in a letter dated 3 June 2026.

2.3 In response to the Committee's recommendation, the department will update the case for change.

2.4 This will be informed by the comprehensive and independent review of the Strategy. It will evaluate the economic case, compare the current Strategy's costs and benefits with viable alternatives including counterfactual costs of alternative approaches to shared services and/or departments reverting to individual modernisation plans. It will also evaluate current accountability structures including stakeholders' roles and responsibilities, and compare the value for money of clusters' approaches to delivery, including insourcing and outsourcing.

2.5 The department will then use the review to update the case for change and to develop and confirm a refreshed and comprehensive onboarding roadmap for delivery of the Strategy.

2b. PAC recommendation:

In addition, the Cabinet Office should provide:

e. additional details about the contract that Synergy awarded to Capita, including confirmation of whether the contract was awarded at 40% below its 'should cost' model, and if not then how did the award compare with that model (writing to the Committee in confidence, alongside the Treasury Minute, if concerned about commercial sensitivities)

2.6 The government agrees with the Committee's recommendation.

Target implementation date: Recommendation implemented

2.7 Accountability for the delivery of each of the cluster programmes, and the future running of services, is with the lead departments and the programmes; cluster programmes have developed and approved business cases, secured funding and are delivering the improvements. In response to this recommendation, the Synergy programme and the Department for Work and Pensions (DWP) are accountable.

2.8 The Synergy Programme contract award to Capita followed a robust, two-year commercial procurement process, undertaken in compliance with government procurement regulations and informed by specialist expertise from across the four departments in the Synergy cluster. The process balanced service quality and cost, reflecting the critical nature of the services involved, with the business case scrutinised by HM Treasury.

2.9 The 'should cost' model was a comparator developed as a holding position in the procurement process until the procurement outcomes were finalised. It was used later as a benchmark to compare against the bids received from suppliers.

2.10 In the early business case processes, industry benchmarking indicated that significant savings could be made in transactional services following the implementation of automated processes based on self-service. The programme chose to keep the 'should cost' at a higher conservative level until the procurement demonstrated those benefits.

2.11 Both bidders were more than 35% under the 'should-cost' model, demonstrating the conservative nature of the early estimates. The bids were assessed through the procurement against scope, quality, cost, risk and deliverability.

2.12 The programme considered whether Capita's bid was sustainable and deliverable, including thorough commercial assurance of the tender. The award was made based on overall value for money, not simply lowest cost.

2c. PAC recommendation:

In addition, the Cabinet Office should provide:

f. details on what additional work has been done to provide assurance that Capita will deliver fully on its Synergy contract commitments.

2.13 The government agrees with the Committee's recommendation.

Target implementation date: Recommendation implemented

2.14 In addition to the robust commercial process, additional assurance is provided by effective mechanisms in the contract, strong commercial and contract management

processes, tight control of mobilisation and implementation, and assurance on committed resources.

2.15 Synergy is establishing positive relationships with Capita – they are signatories to the Synergy Partnership Charter – overseeing positive ways of working and collaboration that complement a robust governance framework. Programme senior leaders meet Capita leaders regularly to ensure cross-organisational collaboration and monitor delivery of Capita contract commitments. The Principal Accounting Officer responsible for Synergy is the Department for Work and Pensions (DWP) Permanent Secretary. The DWP Permanent Secretary and Secretary of State sought additional assurances directly from the Capita Chief Executive Officer.

2.16 The contract includes standard provisions for performance management including rectification plans, step-in rights, and termination for cause or convenience. Additional measures include delay payments, milestone retention, gainshare, and service credits.

2.17 In the event any serious issues arise, Synergy has escalation procedures and last-resort termination options.

2.18 Synergy has negotiated specific transition arrangements with the incumbent supplier, meaning that Shared Services Connected Limited (SSCL) and Capita must work in partnership to support a managed transfer of services, with mutual obligations designed to protect continuity of service.

2.19 Final 'cutover' (or go-live) decisions will remain under programme control, not supplier control. Each department will move only when agreed service, data, process, testing, payroll and operational-readiness criteria have been met. This means there is no 'hard stop' and services will not move to the new model until stability is established.

3. PAC conclusion: The Cabinet Office does not have the mandate to deliver its strategy successfully

3. PAC recommendation: The Cabinet Office should appoint a single person to be in charge of delivering government shared services, with accountability and the required mandate for doing so. This appointee will be required to update the Committee annually on progress against delivery of the strategy.

3.1 The government agrees with the Committee's recommendation.

Target implementation date: April 2027

3.2 The accountability for the delivery of each of the five cluster programmes sits with those clusters. Each has a lead department, Accounting Officer, Director General and Senior Responsible Owner.

3.3 Machinery of Government changes published on 22 July 2026 confirmed that a new OneGov Delivery Agency will be established within the department's family to manage operational services at arm's length, including shared services. It will be led by Second Permanent Secretary Clive Maxwell as Chief Executive Officer, with Jane Harbottle appointed as a new Director General to provide leadership to address the operational delivery challenges faced by shared services. This includes areas of dependency such as pensions and recruitment. This provides senior, experienced, operational and delivery capacity.

3.4 In light of these changes, the independent review of the Strategy, which will conclude in Winter 2026, will evaluate how to best enable the new agency's ability to

actively manage delivery and dependencies moving forward. Final decisions on governance will be taken once the review has concluded and published its findings and recommendations.

3.5 The department commits to provide annual updates in writing to the Committee on progress against delivery.

4. PAC conclusion: HM Treasury and the Department of Education are not formally committed to onboarding to their assigned shared services cluster, thereby undermining the strategy.

4. PAC recommendation: The Cabinet Office should urgently clarify:

a. the role of the Transformation Board in securing and maintaining departments' commitment to shared services; and

b. its position on the obligations for departments that currently use modern cloud-based back-office systems to onboard to their assigned shared service cluster;

In the Treasury Minute Response, we expect confirmation of HM Treasury and the Department for Education's position on onboarding to Matrix, including the rationale behind this.

4.1 The government agrees with the Committee's recommendation.

Target implementation date: Spring 2027

4.2 The Shared Service Strategy launched in 2021, is a Ministerial-approved strategy and is government policy. Further to this, the department received commitment from departmental accounting officers to the Strategy and clustering throughout business case approvals. The Shared Services Board is working with clusters and departments to ensure this commitment remains in place.

4.3 The Transformation Board has been superseded by the Heads of Department Committee; this acts as the escalation route through which the Shared Services Board can raise issues regarding departmental commitment with accounting officers who are ultimately responsible for individual departmental decisions.

4.4 The Cabinet Office acknowledges that departments which have invested in modern cloud-based Enterprise Resource Planning (ERP) systems may be hesitant regarding onboarding due to perceived loss of functionality, transition costs and different efficiency gains. However, the Strategy envisages all departments joining and any decision to opt out or change cluster would need to be considered against a government-wide value for money test.

4.5 Accountability and decisions regarding onboarding timelines are the responsibility of the Accounting Officers for each department. For Matrix cloud users, this assessment and decision will inform the next programme business case due for approval in Spring 2027.

4.6 HM Treasury has confirmed that the department remains committed to the Shared Services Strategy and joining the Matrix cluster.

- Consistent with previous Matrix cluster business cases, a final onboarding decision will be informed by the ongoing Onboarding Assessment, expected by the end of 2026, which evaluates timing, feasibility and cost.

- This assessment will inform the Matrix Programme Business Case, covering departments who already use cloud-based ERP (HM Treasury and Department of Education) and support an evidence-based Accounting Officer decision in line with Managing Public Money principles.

4.7 The Department for Education has confirmed that as per earlier Accounting Officer letters, the department remains fully committed to the Strategy and providing an onboarding timeline once evidence is available which:

- Supports a robust value-for-money assessment based on total exchequer costs and benefits;
- Addresses payment feasibility of c.£80 billion grant funding to schools and colleges;
- Demonstrates cluster operational delivery.

5. PAC conclusion: The Cabinet Office is failing to manage effectively the interdependencies with other government change programmes

5. PAC recommendation: The Cabinet Office should:

a. Review its decision not to address NISTA's recommendation by implementing a government corporate services board with a mandate for mediating between clusters, functions and interdependent change programmes; and

b. present the Committee with an action plan to address risks with interdependent change programmes.

5.1 The government agrees with the Committee's recommendation.

Target implementation date: April 2027

5.2 The review of the Strategy that will be undertaken in response to the Committee's first recommendation will provide recommendations on the most appropriate governance for the next phase of delivery. In advance of this, the existing shared service governance, which was revised in line with NISTA recommendations in Summer 2025 will continue.

5.3 This encompasses a Director General-led Shared Services Board and a lower-tier Service & Technical Design Authority chaired by the department's director of shared services (SSfG) and attended by cluster programme Senior Responsible Owners and senior representatives from government functions and NISTA [the Civil Service Heads of Department Committee chaired by the Cabinet Secretary acts as a route of escalation].

5.4 Supported by the SSfG's enterprise portfolio management approach, this has strengthened the ability to identify, track and manage dependencies and risks between clusters, functions and interdependent change programmes. The SSfG portfolio management team is actively working with clusters and Strategy governance to continuously improve the way in which risks with interdependent change programmes are mitigated.

5.5 The outcome of the review is due in Winter 2026 and will be provided to the Committee, alongside an action plan to address risk with interdependent change programmes informed by the review's findings.

6. PAC conclusion: Implementation of the strategy is being delayed by the lack of reliable, consistent government HR and commercial data

6a. PAC recommendation: The Government People Function should commit to a roadmap and timeline for implementing all NOVA processes.

6.1 The government agrees with the Committee's recommendation.

Target implementation date: April 2029

6.2 The People Function within the Cabinet Office is committed to ensuring implementation of all NOVA Taxonomy Processes**.** This consists of NOVA Human Resources (HR) data and process standards, which are the mandatory 'SHALL' components of the NOVA framework as per the Government Functional Standard GovS:003 People (Updated 30 June 2025).

6.3 The agreed roadmap to implementation is underway, with all cluster programmes having committed to aligning the designs of their enterprise resource planning (ERP) systems to NOVA Taxonomy Processes. Excluding the two currently operational clusters, Overseas and Defence, all departments are expected to have implemented the NOVA Taxonomy Processes, including the HR data standards, at the projected go-live date of their ERP systems. These dates remain subject to adjustment, based on respective cluster programme decisions.

6.4 The ERP systems for Overseas (FCDO) and Defence (MoD) Clusters went live in 2022. The People Function is working with these clusters to update their respective ERP systems and pursue alignment with the NOVA HR data standards - the NOVA HR data standards were agreed in 2024 after the ERP systems were implemented. Both clusters have formally confirmed their commitment to aligning with the NOVA Functional Reference Model. As part of the NOVA Convergence Project a NOVA Taxonomy Processes adoption plan will be produced for Overseas and Defence clusters respectively by March 2027.

6.5 The successful achievement of this convergence is strictly contingent upon the allocation of requisite financial and resource investment for both Clusters; for MoD in particular, this is expected to be secured via the Department Investment Plan.

Table 1: Delivery timeline dates by cluster.

Cluster	**Department**	**Projected ERP Go Live Date (Correct as of August 2026)**
Defence	Ministry of Defence	Live
Overseas	Foreign, Commonwealth and Development Office	Live
Matrix	Department for Digital, Culture, Media and Sport	December 2026
Matrix	Cabinet Office	April 2027
Unity	HM Revenue and Customs	June 2027

Unity	Department for Transport	June 2027
Synergy	Department for Work and Pensions	August 2027
Matrix	Department for Business, Innovation, Science and Trade	September 2027
Matrix	Department for Energy Security and Net Zero	September 2027
Synergy	Department for Environment, Food and Rural Affairs	February 2028
Matrix	Department for Education	March 2028
Matrix	HM Treasury	March 2028
Synergy	Ministry of Justice	May 2028
Synergy	Home Office	August 2028
Unity	Ministry of Housing, Communities and Local Government	April 2029

6b. PAC recommendation: The Government Commercial Function should commit to engaging with NOVA, and implementing its revised functional standard.

6.6 The government agrees with the Committee's recommendation.

Target implementation date: June 2027

6.7 The Government Commercial Function (GCF) is committed to engaging with the NOVA platform and has initiated the formal integration of its revised functional standard. The GCF is currently finalising version 8 of the Source to Contract (S2C) Functional Reference Model (FRM), which incorporates feedback from across government, aligns with recent legislative requirements and builds on wider professional and global working practices.

6.8 This version is being configured into the cross-government NOVA platform to ensure compliance with the 'designed once, used many times' efficiency standard, thereby removing barriers to data convergence and enabling better cross-system insights. Instructions have been issued to the Government Finance Function's NOVA team and their delivery partner to commence this integration work.

6.9 The creation, approval, and coding of version 8 into the NOVA platform is scheduled for completion in Q3 2026/27. Once the integration is complete and the system is live, the S2C FRM version 8 will be formally mandated for adoption across government departments. This initiative ensures the Commercial Function fully joins the community of functional subject matter experts to deliver a single, integrated standard of best practice. The Government Commercial Functional Strategy details further steps being taken to consolidate and drive wider efficiencies.

Eleventh Report of Session 2026-27

Ministry of Housing, Communities and Local Government

Unlocking land for housing

Introduction from the Committee

On the basis of a report by the Comptroller and Auditor General, we took evidence from the Ministry of Housing Communities and Local Government (the Department) and Homes England on Unlocking land for Housing.

The government has set a milestone to deliver 1.5 million new homes over this Parliament to July 2029. This will require building more than 300,000 homes per annum on average, a level of housebuilding that was last achieved in the 1960s. The government says a chronic undersupply of land underpins the housing crisis. It believes there is suitable land in England for housebuilding that is not being developed by the market as it is not profitable or attractive enough for developers to build on in its current form. This can be due to factors such as the need for remediation work, a lack of infrastructure such as roads, or pieces of land making up a site being owned by different people or companies.

The Department aims to address these market failures, boost the supply of land for housing development and ultimately increase the supply of housing via several 'unlocking land' programmes. The Department has allocated £10.5 billion to its unlocking land programmes since 2016–17, supporting 768 projects aiming to provide 713,000 homes. Unlocking land and building homes takes a long time but as at December 2025 only 140 out of the 768 projects had completed. The Department reports that, as at the end of December, 57,671 homes had been delivered by housing developers on land unlocked by these programmes.

In March 2026 the Department launched the £21 billion National Housing Delivery Fund (NHDF). This new fund will combine and continue the funding and work of its legacy programmes for unlocking land. However, the Department expects the scope of the NHDF to be broader than unlocking land programmes alone, including things such as supporting small housebuilders. The legacy programmes and the NHDF provide a range of support including grants, loans, land acquisition and capacity support. The Department is accountable for the support delivered by its delivery partners which includes Homes England, the government's housing and regeneration agency in England.

We also received written submissions from a range of different sources including voluntary sector bodies, a local authority and researchers as well as wider government stakeholders. The written evidence we received is available on the inquiry page of the Committee's website. Some issues raised were not covered by our inquiry such as whether land availability is the main barrier and how land values influence incentives for development. Issues and concerns drawn to our attention covered in our inquiry included:

- that success should be measured by homes delivered not land unlocked;
- weaknesses in data, transparency and tracking the numbers of homes delivered;
- the need for a more strategic, proactive approach to identifying and prioritising sites and building on place-based strategies;
- the importance of aligning funding and delivery with local and devolved local government structures; and

- the need to match funding for example, grants, loans or infrastructure investment to the specific barriers on each site.

Based on a report by the National Audit Office, the Committee took evidence on 21 May 2026 from the Ministry of Housing, Communities and Local Government and Homes England. The Committee published its report on 17 July 2026. This is the government's response to the Committee's report.

Relevant reports

- NAO report: Unlocking land for housing – Session 2024-26 (HC 1645)
- PAC report: Unlocking land for housing – Session 2026-27 (HC 87)

Government response to the Committee

1. PAC conclusion: Neither the Ministry of Housing, Communities & Local Government (the Department) nor Homes England have set out how they will judge whether the National Housing Delivery Fund (NHDF) has been successful, or how many homes they expect will be built on land unlocked by the NHDF, or by when.

1. PAC recommendation:

a. Alongside its Treasury Minute response to this report the Department should write to us and explain the success criteria for each of its broad aims, against which it will assess the performance of the NHDF. This should include milestones for the achievement of these aims, and the key risks to the success of each aim.

b. Within six months and annually thereafter the Department should report to the committee on:

- ***the number of homes completed on land unlocked by the NHDF; and***
- ***the number of homes expected to be built on land unlocked by the NHDF and how and why this forecast has changed since any previous updates.***

c. The Department should write to the committee to confirm the business case for the NHDF has been finalised and provide the committee with an explanation of the key issues and risks identified.

1.1 The government agrees with the Committee's recommendation.

Target implementation date: Autumn 2027

1.2 Formal delivery targets for the National Housing Delivery Fund (NHDF), including the number of homes expected to be built on land unlocked by the NHDF, are being agreed through the Programme Business Case (PBC), a summary of which will be published in due course.

1.3 Delivery against these targets will be monitored through ongoing governance, with agreed escalations if performance falls. There will also be the option to review the targets if required, for example due to changes in programme scope or economic conditions, to ensure they continue to drive performance.

1.4 Given the long-term nature of NHDF interventions, housing delivery from new NHDF projects is likely to be limited in six months' time. In Autumn 2027, when projects are more mature, the government will be able to report to the Committee on the housing information available across the NHDF Portfolio, including the number of

homes built so far and the total number expected to be built on land unlocked by the NHDF. The government will report to the Committee annually on both metrics thereafter.

1.5 To strengthen reporting, additional resource funding has been provided to Homes England to enhance management information and forecasting capability. Enhanced reporting arrangements will begin from Q4 2026/27 and are expected to be embedded by Autumn 2027, improving the quality and consistency of housing delivery data and forecasts. By Autumn 2027, the department also expects further NHDF programmes to have progressed business cases, providing a broader evidence base for reporting.

2. PAC conclusion: The Department and Homes England have not been fully transparent about their plans for tracking the number of homes built on land unlocked by legacy programmes.

2. PAC recommendation:

a. As part of its Treasury Minute response the Department should set out its methodology for tracking the number of homes built on land unlocked by legacy programmes, and how it plans to evaluate the success of this methodology

b. Within the next twelve months the Department should report to the committee with the final number of homes completed on the remaining legacy funds.

2.1 The government agrees with the Committee's recommendation.

Target implementation date: September 2027

2.2 Homes England is committed to measuring a range of delivery metrics across the NHDF, including improving the information it holds on legacy projects (those contracted under pre-NHDF programmes like the Home Building Fund (HBF)), to be able to better evidence housing delivery.

2.3 Homes England will capture site boundaries for legacy NHDF projects to support a data-driven approach to monitoring housing delivery across all NHDF projects. Boundary data will be provided by external data specialists and held by Homes England in a central platform, enabling the agency to track delivery consistently across sites. Homes England expects the process to be in place by September 2027.

2.4 Homes England is making it a requirement that all future NHDF funding recipients supply information to facilitate the generation of a site boundary to enable housing monitoring. Homes England engaged the National Audit Office (NAO) to agree this data-driven approach and the NAO is content that it addresses the Committee's challenge. Homes England will continue to engage with the NAO throughout the implementation process. To assess the accuracy of the approach, Homes England will analyse the approach on direct interventions (such as land disposal) and use this as a comparison point for indirect interventions (such as infrastructure loans) to validate the methodology.

2.5 While MHCLG and Homes England will not be able to report the final figures of homes delivered on legacy projects in the next 12 months, as not all infrastructure interventions will have completed and housing completions are projected over the next 20-25 years, MHCLG and Homes England do commit to providing annual updates to the Committee on progress.

3. PAC conclusion: It will be important that the Department and Homes England have clear plans to adapt how the NHDF operates to the changes in local government structures.

3. PAC recommendation: By the end of the year, the Department and Homes England should write jointly to the committee setting out their expectation on how their approach to unlocking land will be impacted by changes in local government structures, and what plans they have to mitigate any such impact, and how Homes England's new target operating model will adapt to the new landscape of unitary authorities.

3.1 The government agrees with the Committee's recommendation.

Target implementation date: December 2026

3.2 A large portion of the NHDF is already devolved to mayoral strategic authorities (MSAs). The department has devolved £1.3 billion in funding through the Integrated Settlement (IS) to the first seven established mayoral strategic authorities (EMSA). The department has also devolved a further £234 million through an extension of the Brownfield Housing Fund to non-established MSAs.

3.3 Over the coming years, the department will work alongside existing and new MSAs to further understand their funding needs and the impacts that local government structural changes will have. Homes England is responsible for administering the NHDF in the geographies beyond EMSAs, ensuring support for the rest of the country, and the department and the agency will continue to work closely to understand whether any changes to local government structures will impact their ability to administer this funding.

3.4 In addition, Homes England has agreed Strategic Place Partnerships (SPPs) with all EMSAs and all but three of the current MSAs. Homes England will become a more focused national delivery body and a more responsive local partner working under mayoral strategic leadership. SPPs will be replaced by new bespoke Place Delivery Agreements (PDAs) with all EMSAs by April 2027, setting out shared priorities, investment, milestones and responsibilities. They will be supported by Joint Delivery Units where mayors want them, bringing national expertise and local teams together to unlock sites, support regeneration and drive delivery.

4. PAC conclusion: We remain unconvinced that the Department and Homes England have a strategic approach to allocating the NHDF to ensure a balanced portfolio of projects in a range of locations which support the objectives of the NHDF.

4. PAC recommendation: As part of its Treasury Minute response, the Department and Homes England should clearly articulate how the NHDF will:

- ***select and balance projects to maximise impact in a range of locations, in particular, those with Strategic Place Partnerships.***
- ***decide which type of investment to make in projects to achieve the greatest impact and value for money.***

4.1 The government agrees with the Committee's recommendation.

Target implementation date: January 2027

4.2 The NHDF is a portfolio of housing and infrastructure interventions operating across England at national, regional, and local levels. The NHDF brings together existing committed programmes and strategic sites, alongside new investment activity across EMSAs, other MSAs, Homes England, and One Public Estate (OPE). This ensures funding is allocated across all regions and not concentrated in a single geography or delivery route.

4.3 Within EMSA areas, NHDF funding is provided through the IS, giving mayors the powers to make investment decisions in their areas. This allows them to balance projects against the NHDF objectives, including supporting housing delivery in the near and longer term, while also taking opportunities for growth and placemaking. Outside EMSA areas, some funding has been devolved to the next tier of MSAs, but they can also access the NHDF funding that is delivered through Homes England and OPE (to support areas without an EMSA), alongside nationally and regionally significant interventions such as New Towns, Cambridge, Ebbsfleet and Euston. This provides a diversified portfolio across places, delivery routes, and project types rather than reliance on a single funding stream.

4.4 Homes England maintains a substantial pipeline of housing and infrastructure opportunities which are assessed on a continuous market engagement basis. As demand for funding across the NHDF exceeds available budgets, this enables investment to be directed towards the most deliverable and highest value for money projects.

4.5 The SPP is allowing Homes England and mayoral authorities who receive funding through the IS to coordinate pipeline development, share expertise and avoid duplication, allowing the specialist skills of Homes England to be applied in a supportive capacity. This provides a solid platform for Homes England's new bespoke place-based offer through PDAs, which will replace SPPs across EMSAs, supported by the Joint Delivery Units referred to at para 3.4.

5. PAC conclusion: The Department failed to put in place external evaluation at the launch of the NHDF, risking gaps in early data collection and limiting opportunities or timely improvements.

5. PAC recommendation:

a. As part of its Treasury Minute response, the Department should update the committee on progress letting contracts for the evaluation of the NHDF.

b. The Department should write to the Committee setting out in detail how its evaluation of the NHDF will work once it has finalised its plans.

5.1 The government agrees with the Committee's recommendation.

Target implementation date: Autumn 2027

5.2 The department has made significant progress in establishing arrangements for NHDF monitoring and evaluation. An Evaluation Strategy and Plan is complete, setting out a structured approach to assessing delivery, outcomes and value for money across the portfolio. The strategy includes regular review points with HM Treasury (HMT) and the National Infrastructure and Service Transformation Authority (NISTA) that align to programme governance arrangements, ensuring evidence and lessons learned inform delivery decisions throughout the life of the fund.

5.3 Funding and business case approvals for a scoping and feasibility study for an external evaluation of the NHDF have been secured, and it will be commissioned via

call-off contract in Autumn 2026. The study, which will last between 9-12 months and is expected to report in Spring/Summer 2027, will provide initial findings and recommendations on evaluation design, data requirements and baseline measures. It will refine the evaluation design to ensure that it is proportionate, deliverable and provides meaningful evidence on what works to unlock land and accelerate housing delivery. Its purpose is to ensure that the department adopts the most appropriate evaluation approach for a complex and diverse portfolio of interventions. Findings from the scoping and feasibility study will inform the commissioning, design and timing of the full evaluation.

5.4 The department will continue to collect monitoring and performance data from NHDF delivery partners, building the evidence base and enabling evaluation activity to run alongside delivery. This ensures that evidence and learning are generated throughout the life of the fund rather than deferred until delivery has concluded.

5.5 Homes England has developed evaluation plans for the elements of NHDF it delivers, and this work will be aligned with the wider portfolio-level evaluation (which includes non-HE delivery partners) to ensure a coherent evidence base and avoid duplication.

Treasury Minutes Archive[1]

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

Session 2026-27

Committee Recommendations: 87
Recommendations agreed: 85 (98%)
Recommendations disagreed: 2

Publication Date	PAC Reports	Ref Number
July 2026	Government response to PAC reports 2-3 [76-79 Session 24-26]	CP 1649
August 2026	Government response to PAC reports 1,4-8	CP 1668
September 2026	Government response to PAC reports 9-11	CP 1681

Session 2024-26

Committee Recommendations: 661
Recommendations agreed: 615 (93%)
Recommendations disagreed: 46

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
January 2026	Government response to PAC reports 50-55 (and 56 BBC)	CP 1488
March 2026	Government response to PAC reports 57-61	CP 1533
April 2026	Government response to PAC reports 62-67	CP 1522
May 2026	Government response to PAC reports 68-75	CP 1587
July 2026	Government response to PAC reports 76-79 [2-3 Session 26-27]	CP 1649

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

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

Session 2022-23

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

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

Session 2021-22

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

Publication Date	PAC Reports	Ref Number
August 2021	Government response to PAC reports 1-6	CP 510
September 2021	Government response to PAC reports 8-11	CP 520
November 2021	Government response to PAC reports 7,13-16 (and TM2 BBC)	CP 550
December 2021	Government response to PAC reports 12, 17-21	CP 583
January 2022	Government response to PAC reports 22-26	CP 603
February 2022	Government response to PAC reports 27-31	CP 631
April 2022	Government response to PAC reports 32-35	CP 649
April 2022	Government response to PAC reports 36-42	CP 667
July 2022	Government response to PAC reports 49-52	CP 722

Session 2019-21

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

Publication Date	PAC Reports	Ref Number
July 2020	Government responses to PAC reports 1-6	CP 270
September 2020	Government responses to PAC reports 7-13	CP 291
November 2020	Government responses to PAC reports 14-17 and 19	CP 316
January 2021	Government responses to PAC reports 18, 20-24	CP 363

Publication Date	PAC Reports	Ref Number
February 2021	Government responses to PAC reports 25-29	CP 376
February 2021	Government responses to PAC reports 30-34	CP 389
March 2021	Government responses to PAC reports 35-39	CP 409
April 2021	Government responses to PAC reports 40- 44	CP 420
May 2021	Government responses to PAC reports 45-51	CP 434
June 2021	Government responses to PAC reports 52-56	CP 456

Session 2019

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

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

Session 2017-19

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

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

Publication Date	PAC Reports	Ref Number
March 2017	Government responses to PAC reports 26-27 and 29-34	Cm 9429
March 2017	Government responses to PAC reports 35-41	Cm 9433
October 2017	Government responses to PAC reports 42-44 and 46-64	Cm 9505

Session 2015-16

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

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

Treasury Minutes Progress Reports Archive

Treasury Minute 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
June 2026	Session 2017-19: updates on 2 PAC reports Session 2019-21: updates on 1 PAC report Session 2021-22: updates on 3 PAC reports Session 2022-23: updates on 12 PAC reports Session 2023-24: updates on 19 PAC reports Session 2024-26: updates to 50 PAC reports	CP 1593
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

Publication Date	PAC Reports	Ref Number
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
November 2020	Session 2010-12: updates on 1 PAC report Session 2013-14: updates on 1 PAC report Session 2016-17: updates on 7 PAC reports Session 2017-19: updates on 73 PAC reports Session 2019: updates on 2 reports	CP 313
February 2020	Session 2010-12: updates on 2 PAC reports Session 2013-14: updates on 1 PAC report Session 2015-16: updates on 3 PAC reports Session 2016-17: updates on 14 PAC reports Session 2017-19: updates on 71 PAC reports	CP 221
March 2019	Session 2010-12: updates on 2 PAC reports Session 2013-14: updates on 4 PAC reports Session 2014-15: updates on 2 PAC reports Session 2015-16: updates on 7 PAC reports Session 2016-17: updates on 22 PAC reports Session 2017-19: updates on 46 PAC reports	CP 70
July 2018	Session 2010-12: updates on 2 PAC reports Session 2013-14: updates on 4 PAC reports Session 2014-15: updates on 2 PAC reports Session 2015-16: updates on 9 PAC reports Session 2016-17: updates on 38 PAC reports Session 2017-19: updates on 17 PAC reports	Cm 9668
January 2018	Session 2010-12: updates on 2 PAC reports Session 2013-14: updates on 5 PAC reports Session 2014-15: updates on 4 PAC reports Session 2015-16: updates on 14 PAC reports Session 2016-17: updates on 52 PAC reports	Cm 9566
October 2017	Session 2010-12: updates on 3 PAC reports Session 2013-14: updates on 7 PAC reports Session 2014-15: updates on 12 PAC reports Session 2015-16: updates on 26 PAC reports Session 2016-17: updates on 39 PAC reports	Cm 9506
January 2017	Session 2010-12: updates on 1 PAC report Session 2013-14: updates on 5 PAC reports Session 2014-15: updates on 7 PAC reports Session 2015-16: updates on 18 PAC reports	Cm 9407
July 2016	Session 2010-12: updates on 6 PAC reports Session 2012-13: updates on 2 PAC reports Session 2013-14: updates on 15 PAC reports Session 2014-15: updates on 22 PAC reports Session 2015-16: updates on 6 PAC reports	Cm 9320
February 2016	Session 2010-12: updates on 8 PAC reports Session 2012-13: updates on 7 PAC reports Session 2013-14: updates on 22 PAC reports Session 2014-15: updates on 27 PAC reports	Cm 9202

Publication Date	PAC Reports	Ref Number
March 2015	Session 2010-12: updates on 26 PAC reports Session 2012-13: updates on 17 PAC reports Session 2013-14: updates on 43 PAC reports	Cm 9034
July 2014	Session 2010-12: updates on 60 PAC reports Session 2012-13: updates on 37 PAC reports	Cm 8899
February 2013	Session 2010-12: updates on 31 PAC reports	Cm 8539

978-1-5286-6828-6
E03693244