

Procedure Committee

Oral evidence: [Scrutiny of the Government's Supply Estimates, HC 190](#)

Tuesday 12 July 2016

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Members present: Mr Charles Walker (Chair); Edward Argar; Bob Blackman; Helen Goodman; Simon Hoare; Mr Alan Mak; Mr David Nuttall.

Questions 119 - 141

Witnesses

Dr John Benger, Clerk Assistant and Managing Director, Chamber and Committees, House of Commons Service, Colin Lee, Principal Clerk, Select Committees, House of Commons Service, and Marek Kubala, Clerk of Supply, House of Commons Service.

Written evidence from witnesses:

- [House of Commons Service](#)

Examination of witnesses

Witnesses: **Dr John Benger, Colin Lee, and Marek Kubala.**

Q119 **Chair:** Thank you for coming to talk to this small but elite group of members of the Procedure Committee. We have the finest men and women here to quiz you and to ask you searching questions. I do not want to say “hold you to account” because you are not being held to account; that would be an aggressive assertion on my behalf.

I think we are coming to the view that estimates could be reviewed a great deal better than they currently are. In fact, it could be argued that they are not reviewed at all at the moment, so anything would be progress on where we are at. You obviously have a view on this: thank you very much for your paper. You will have read the Committee’s evidence, the evidence that we have taken and the written evidence we have received. You will be forming your own views as to where we are heading, but please, before we start asking you questions, let us have your thoughts.

Dr John Benger: I suppose the first thing to say is that you are not the first Committee over the last, I don’t know, 200 years or so who have felt that the estimates process could do with a revival and is not satisfying some need for a higher level of scrutiny. It has been argued in the 19th century; it has been argued in the 20th century. It comes back with fairly considerable regularity.

I have two main thoughts. One is when you are going to reform, if you are going to make recommendations for reform, what is it that the process is currently not doing that you think it should be doing? So start off from some ideal of what an ideal scrutiny of estimates would be and then work back from that, rather than saying, “This is no good. This does not work”. What it is that you are trying to do?

The second thing that you may want to push me on, I think, is the content and presentation and the information within the current documentation, because it does seem to me that if you started from there and you said, “We find this”—I am only speculating—“a baffling, dense, incomprehensible, entirely meaningless document that is an uninviting read”, you should think about what sort of documentation would you find illuminating that might then inform the process of debate and decision.

Q120 **Chair:** It strikes me that most documents go unread in this place if they are not going to be debated, and there is no incentive to produce a document that is accessible if you know it is not going to be debated. Would it not be better if we managed to have proper debates on estimates days, and materials were prepared in debate packs that enabled interested colleagues, without an advanced degree or



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qualification in accounting, to take part? Would that be a relatively good starter for 10?

Dr John Benger: I think it would. We have in the past had widespread general debates on all the estimates. We gave up on those because they were not very good; they were very shapeless and it was not clear what the proposition really was that the House was determining. It is quite a long way downstream. The policy decisions, the key expenditure decisions, have been taken quite early on and by the time you get here, by the time they are made flesh in the estimates, you are a long way down. So given the initiative of the Crown, which as far as I can tell in your evidence you generally support, what is Parliament going to do with these estimates that it is not currently doing? What will success look like? I can see that the documentation and having a real debate is one thing, but is that, for example, to approve a particular Department's spending or is it in more detail than that?

Chair: The duty of Parliament is to hold Government to account, of course it is. That is one of its main duties. The fact of the matter is that significant sums of money are raised and spent on behalf of this country and Members of Parliament have very little involvement in that process. Now, it may well be that we have estimates days and they prove to be a disaster again or prove ineffective, but ultimately that is still not an excuse for not giving the Parliament the chance to demonstrate that it can hold the Executive to account for the money that it raises and spends and to ask searching questions that demand serious answers.

There are three estimates days. You could take two estimates on each day, and flag up which estimates they are going to be. We have Northern Ireland, Wales and Scotland. That is six sessions; that is three days taken care of. There are of course major infrastructure Departments—transport, for example. I am sure that if there was an estimate for Transport, that would generate interest. So I do not think there is going to be any problem getting some people there who have an interest in the estimate being debated, but I think if you are just going to have a general estimates debate—"Hey-ho, the Government is spending this"—you are right that it will just be shapeless, amorphous and probably a waste of time. It will quickly morph into people talking about a small bypass road in their constituency which, albeit important to them, for the sake of the nation, is probably not so important.

Q121 **Simon Hoare:** We touched on this last week in evidence about the role of the Select Committees. I think there is always the temptation, is there not, that we never quite do this? Something exists, estimates days, and we say, "They are not quite working, let us reform or change them" rather than asking ourselves whether we should have them at all. Picking up on your point, what purpose are they going to serve? As we have been hearing evidence, I suppose the debate and the narrative has been evolving. It seems ever clearer to me that it would just be the Lower Sodbury bypass sort of debate and people making political copy—"This Department overspends"—or people just riding their own particular hobby



horses. Should there be a more robust approach to the estimates and departmental expenditure as a standing item within the Select Committees, either as a full Select Committee meeting or a sub-committee of a departmental Select Committee? If we are after the truth and want to fulfil that task of Members of Parliament holding the Executive to account, that seems to me possibly a better way of doing it.

Dr John Benger: I sympathise with that. It is, at least technically, a core task of Select Committees, the process of financial scrutiny. I think it is fair to say that some Committees have run with that more than others. I think it is also fair to say that there has been, to my mind, in my time here, distinct progress there, not least with the advent of the Scrutiny Unit. The Scrutiny Unit, with its very targeted briefings, gives quite a lot of information to Committees, and I think Committees have generally upped their game in terms of financial scrutiny.

Underlying that, the fact is that Members of Parliament and Select Committees are more interested in policy. That strikes me as being intrinsically unsurprising. The trick is, I guess, to align concerns over spending with policy issues and policy investigation. I think that was the original proposition behind the Liaison Committee having the three estimates days and, as it were, donating them to Select Committees.

Q122 **Simon Hoare:** Are you deliberately not making a recommendation or do you not have a recommendation to make?

Dr John Benger: I would not want to make recommendations if I could help it, but I think that, for example, the Study of Parliament Group, in their evidence to you, indicated a number of potential triggers for what might prompt an individual estimate to be debated or considered. I think it is perfectly possible that you could have a trigger, such as a Select Committee report recommending that this estimate be debated. Those estimates that are not subject to a trigger could go through on the nod in the motion, as they currently do. That is a perfectly feasible proposition, I think, if you wanted to recommend it.

Q123 **Chair:** What we cannot have though is Select Committees, which number up to 17, I think—perhaps there are others that are slightly larger—having a monopoly on interest in a particular estimate. Take, for example, Defence. There are many, many colleagues in this place who have an enormous interest in defence and not all of them can find a place on the Defence Select Committee. So there has to be a role for a national Parliament on a few occasions in the year, which are provided for, because we have three estimates days, to discuss departmental estimates.

Dr John Benger: I sympathise with that. One of the things that I was doing just earlier this week was reading through the accounts of Parliaments and Assemblies in India and Canada. It is quite striking how even quite short accounts of what they have been up to for the year are full of discussions of how they have considered estimates. It is a more



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live process in a number of, for example, Commonwealth Parliaments than it seems to be here. So I understand your frustration that there does not seem to be any real debate on it.

All I can say—and I am sorry if it sounds negative—is that frustration has been echoed over decades. I can quote you a predecessor Clerk of the House, this was Sir Edwards Fellowes, who said, “Motions ongoing in supply were at once a hindrance to that certainty of business which was the ideal of procedure committees, and also a bar to that full and proper discussion of the estimates, which all Houses of Commons are convinced has been achieved in the past, but which never seems capable of being repeated in the present”. He wrote that in about 1935, I think, so that was reflecting this golden age that was always just a little bit in the distance ahead or behind, which we struggle to reach.

Q124 Helen Goodman: It seems to me that your description of what is going on at the moment is accurate, but that there might be two different ways of thinking about how to look at the estimates. One way—and this is the way we are traditionally doing it more frequently and is also where the role of the PAC comes in—is to say, “Is this particular pot of money well-spent?” It might be a large pot of money or it might be a small pot of money. It does seem to me that if we are interested in the estimates, we should be looking at larger pots of money, not smaller pots of money, because they are not significant in financial terms, though they may be significant in policy terms. But there is also the strategic question of how Departments use their money. At the moment we do not have a very good handle on that.

To take Simon’s example, if we are looking at Defence, we know perfectly well that there are things that they have under control in-year and then there are long-term procurement decisions. Now, ideally one would be getting some understanding of where the flex is and where the flex is not. So on Monday we are going to have a debate about Trident. You could not get a more long-run strategically significant financial project than that, but I doubt that that will be very well informed in a financial sense, but it ought to be. To take the example of the Department of Health, I heard the other day that a quarter of the Department’s spend, I think, or possibly the balance sheet, is liabilities to deal with claims against medical errors in the NHS—huge amounts of money which go unexamined, but which if you were going to take a more strategic view you would say, “Steady on a minute. Rather than worrying so much about nurses’ pay, let us have a look at this great big chunk of money”.

You can only do that and you can only get some kind of strategic sense about how Departments are using the overall resource envelope if you have documents and an opportunity to sort of pull those together. At the moment, the estimates do not really do that and the debates do not. UK-Turkey relations and Turkey’s regional role are tremendously important, but not from a functional point of view.



Dr John Benger: I think that it is pretty thin fiction that estimates day debates are heavily concentrating on the estimates, I think that is widely understood.

If I may make just a couple of points, you mentioned the PAC. I am a former Clerk of the PAC from a long way back and a former Clerk of Supply, unfortunately. Through your evidence, quite a number of people have said, "We have very good post facto"—Latin seems to come out, for some reason—"scrutiny of expenditure. It is early on that it is bad". Now, I am a little sceptical about that. Certainly when I was Clerk at PAC—and I think in many ways it is now an even more formidable Committee than it was in the late 1980s, early 1990s when I did it—it was always maintained that that acted as a tremendous discipline against future misbehaviour. The prospect of appearing before the PAC is a pretty grim prospect for an accounting officer—the same accounting officers who are signing off these estimates. I think the preventative effectiveness of the PAC and the NAO combined—hundreds of accountants down in Victoria and a formidable committee with a fairly relentless approach—means that we get an improved performance further down. So I think the sheer effectiveness of the late stages may mean that the earlier stages are not such a worry, as you might expect. I think it does have a very healthy effect there.

The second point about the middle bit, as it were, is how can you tell whether spend on medical negligence is wasteful, appropriate, or whether it is right? I think departmental Select Committees can engage with those really tangible issues and link them to expenditure pretty well when they choose to. The difficult bit is the very early bit that you are talking about. How you can tell whether the balance of spending priorities is appropriate and whether or not there are early triggers, early signs in the estimates documentation such as you have them. My feeling is that they are not very helpful. If those were more informative, would Committees of MPs, would the House as a whole, be better-placed to do that early scrutiny that has proved so elusive?

Q125 **Chair:** We need to make progress here. We have accepted that the scrutiny of estimates is not any good; it does not really happen. We have accepted that it would be quite a good thing for it to happen. We are still debating whether or not the Select Committees provide the answer to all concerns, and I would argue that they do not. What is it that we need to do, for example, to ensure that this becomes more accessible for Members of Parliament who might have an interest in what Departments of State are spending? Because that would be quite a starting point.

Dr John Benger: I agree. I looked at them and I revived those happy memories when I used to try to translate these things into Bills. There is a phrase that really struck me, which is the Government Digital Service's motto, which is absolutely at the heart of what the Government Digital Service does. It is in paragraph 1 of its strategy, "User needs, not Government needs". Now, it strikes me that that is almost exactly the



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other way around, that document. That is a document that I am sure is brilliant. If you are an accountant, a finance bod in a Government Department, I have no doubt that that is absolutely fine, beautiful. Accountants, I am sure, would take one look at that and say, "I am completely relaxed about it". For me, just a humble official, for you as Members, my guess is it does not necessarily meet your user needs.

You have already mentioned the example of the Scottish Government, the Scottish Parliament, and what they have had to look at and I think you have seen a sample page or two of their material. That struck me, just as a lay bystander, as being more intelligible and easier to follow. You have had recommendations, I think, from the OECD that the estimates could consider things at programme level—that is another possibility—and you have also had an offer from the OECD, which has formidable expertise in this area, to look at the documentation and to make recommendations and to analyse that and say where it could be improved. If I were you, I would take up that offer, I would ask them to go ahead and do a piece of work. They seem enthusiastic. I am sure that the House authorities would support that and make them welcome and offer what assistance we can. We have the Scrutiny Unit, we have staff in various Select Committees. That, to me, would be a helpful first step. Even thinking about user needs and thinking of the Digital Service—how do they test things? How do they know what people want and use? Because it seems to me you are well-placed to know what would be useful and what is not useful, even from some of the discussions we have had from Members around the table.

Q126 Chair: Sir Amyas Morse from the National Audit Office is going away and having a think about it and he is going to come up with some suggestions. How quickly do you—having been around for long time—think these changes can happen, just out of interest,? How quickly?

Dr John Benger: Radical changes to the formatting and content of the estimates? I do not know whether they have champagne in the Treasury, but I imagine the champagne corks would not be popping at the prospect of going away and radically revising an estimate. It is really complicated stuff and we have to remember that part 1 of the estimates takes legislative form; it is effective in law. So it cannot be done in five minutes, but we have had major changes in the form of accounts, the move to resource accounts, and the Clear Line of Sight project. Even in the last 15 years there have been two significant fundamental changes, so it can be done. How long it would take? I think you would need to decide what it is you wanted them to be.

Q127 Chair: Just a final question and then I will bring in Ed. Look, if the Treasury want to publish that, that is absolutely fine. If they want to continue publishing that large volume, that is absolutely fine, but alongside it they have to publish the idiot's guide or the bluffer's guide or something that allows Members of Parliament, say who have an interest in DCMS expenditure or Defence expenditure or Transport expenditure, to



understand what is going on. That is not difficult.

Colin Lee: In recent years an estimates memorandum was published alongside the main estimates document. That does provide some of the narrative background, and some explanation of changes over time, but that is still some way short of some of the improvements that we have seen in other financial information such as the use of graphics, pie-charts and other visual information, which is used, for example, in spending review documents. Although those documents are also prepared to a very tight deadline, I think they are of a much higher standard than the estimates document.

If this flows from spending reviews, another big change would be a move towards—and this was suggested by Dr Wehner in evidence, drawing on a New Zealand example—future year spending, comparing the forthcoming year, or the current year as it is by the time of the main estimates with last year. Although they have plans for the next year, they do not vouchsafe them in that document.

Q128 **Edward Argar:** Just picking up on that, we have heard about the way the Scottish Parliament presents its estimates and its budgeting. I appreciate that that is not entirely like for like, given the different level of complexity and the fact that in a sense that was starting from a clean sheet. But is there any formal requirement either by the House or by accounting law or by regulations affecting Government that forces HM Treasury to prepare and present the estimates in that form? I accept that it may have evolved and been very neat from an accountancy perspective, but is there any formal requirement other than that perhaps the Treasury does not want to go to the effort of changing it?

Dr John Benger: There is. The Government Resources and Accounts Act 2000 sets out the framework in which this stuff must be produced. Now, the degree of prescriptiveness of that I would need to check, but there is certainly a basis for it. Moreover, the format for all of these changes we have had, like Clear Line of Sight and so on, was agreed after negotiations with predecessor Committees of yours—the PAC, the Treasury Committee and so on—so lots of discussion has gone into that. That said, I do not think it would be by any means procedurally impossible to change it in reasonably short order if there was a willingness on the part of the Treasury to do that.

Q129 **Edward Argar:** That is very useful. I think it has come through from the questioning today and from evidence we have heard previously that accountancy neatness is only one issue. Compliance with requirements is of course important, but a second issue that is as important, if not more so, is that we have a responsibility as parliamentarians to press the Government to ensure that the information contained in documents is accessible and understandable, not only to fellow Members on behalf of our constituents, but to the wider public out there. They have a right to know and understand how the Government and this House is agreeing that their taxes should be spent and they should not need an advanced



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degree in accounting to understand it.

Dr John Benger: No, I agree.

Q130 **Chair:** What about the timing of these estimates days if we are to get hold of the three?

Dr John Benger: I will ask Marek, who has been running the stats for us. He is the current Clerk of Supply.

Marek Kubala: I have looked at the timings from the last five years, and putting aside 2015—which was an anomaly because of the election; the main estimates came later—the main estimates are laid in late April and debated in early July. So you have roughly two and half months, which is reasonable. But it is really with the supplementary estimates that you get the squeeze.

Q131 **Chair:** That is in March. It is February to March.

Marek Kubala: It is in March, yes. They are laid in mid-February. It is usually between two and three weeks that the whole process has to be followed out and there is usually the February recess in there as well, so it comes to about seven sitting days on average. Bear in mind that the Scrutiny Unit has to do its analysis, Select Committees have to decide to put bids in, the Liaison Committee has to make decisions, and Members need to be informed about the debates seven sitting days ahead, effectively. So that is where the real squeeze is.

Q132 **Chair:** I think I am right in saying that the estimate has no bearing on the debate anyway—the February estimate in March.

Marek Kubala: But arguably if there was a longer time, it might encourage them.

Q133 **Chair:** Look, I hear what Simon says about Select Committees and having sub-committees of Select Committees to debate estimates, but I think, as you rightly said, that Select Committees tend to prefer talking about policy and things that get them on television as opposed to dry stuff. I could be wrong on that, but I suspect that is the case. It would be somewhat of an improvement if we provided for clearer information to come out of that report in a timely fashion.

I think Amyas Morse and others can come up with a template of what the Government should be providing—and also use their experience to identify what the Government would not want to provide. They could also ask them to provide good information, and we could try to structure those days when you can debate estimates in a way that generates interest and makes for a quality debate. Is that an unreasonable expectation for this Committee to have?

Dr John Benger: I do not think it is. There are a range of options open to you, I think. It could be argued that Select Committees have many more opportunities than they did back in 1982, when the current system



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was originated. There are Westminster Hall Backbench Business Committee days and Chair's statements in the House, that sort of thing. I suppose the BBCom is one possible avenue. You might want to see whether you offered them some say in the content.

Q134 **Chair:** You would do a swap, you would give the Liaison Committee—

Dr John Benger: Exactly, you would put those back in there.

Chair: —a free go and then BBCom would accept bids for estimate days.

Dr John Benger: It is just a possibility. It is a new functioning organ, it is used to evaluating competing bids and prioritising them, so that would be a possibility, I think. But in short, I do agree, I think it is perfectly feasible.

Q135 **Chair:** Look, here is something we could look at, and I am not entirely deaf to Simon's concerns: I think what could be a constant is how the information is distilled into a form that Members of Parliament can access and understand. Then maybe you have a pilot period for a year or two—we are very big on pilots in this Committee—where you see whether giving BBCom estimates and the chance to apportion debates on estimates would indeed be a success. I imagine the one for Scotland might be a success, because they are rather good at turning up. We would have to see what happened to the other ones chosen. I suspect defence would go down rather well. Do you think that would be a happier halfway house?

Colin Lee: Can I just put in one word for Select Committees in this context? While it is often very difficult, particularly in the context of the supplementary estimates, to examine the estimates, engage in correspondence with Departments to elicit more information and then report before the timetable, it has been done. I can think of an example towards the end of last Parliament with the Justice Committee reporting on the Serious Fraud Office estimates. The supplementary estimate was larger than the main estimate, which tells you that something very unusual was happening in spending. So I think in designing a new system, even if the Backbench Business Committee has a role, it is important to retain some incentive for Select Committees. If they are going to do financial scrutiny and do it well and within the estimates timetable, they will have a strong case for time on the Floor of the House.

Dr John Benger: Ideally primetime, because the point about an estimates day is that the Whips will whip it. They want to whip it through, so it is going to be in primetime; it is going to be on a Monday or a Tuesday. If you just park it on a Thursday, it is possible that it will have a smaller audience.

Q136 **Chair:** I think this is interesting. We have not of course strayed into a Budget Committee, which you will be familiar with. In the few minutes left to us—I think there is going to be a vote at 3.15 pm—may I ask, because you are three wise men, able to exercise independent thought,



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free from the Whips and other pressures, what is your view on the Budget Committee?

Dr John Benger: Originally, back in 1982 when the reforms were made, there was going to be an Estimates Business Committee, which determined the content of estimates days, and that got moved to the Liaison Committee. I think one issue would be competition, frankly, with the Treasury Committee, defining where the locus of this Budget Committee ends and where the Treasury Committee begins. That is one thought I have.

The second thing is giving it a sufficiently technical role, so that it does not stray into just being a wide analysis of public expenditure. Colin, do you have views? You have thought about this more than I have.

Colin Lee: The only thing I would say—and obviously we have seen the case made by Sir Edward and John Pugh, and Professor Heald in his evidence also advanced a similar case—the PAC has come a long way in developing its complementarity with departmental Select Committees. I think it works very effectively. We have seen a number of cases where NAO information has been readily available to departmental Committees and there has been a complementarity between the work of PAC and departmental Select Committees. So you could see something similar developing with the Budget Committee, but that still leaves the unresolved fiscal area, where the Treasury Committee, as a departmental Committee, is the lead Committee on the overall fiscal judgments, of which spending forms a part. To have a second Committee in that area does give rise to the risks that John referred to.

Q137 **Chair:** I would just conclude that it does seem extraordinary that a national Parliament that oversees, what, £680 billion worth of expenditure—

Dr John Benger: More like £770 billion, of which about £550 billion is in the estimates, yes.

Chair: Parliament oversees £770 billion and does not really take that close an interest in how it is spent. So we all turn up for the Budget, we whoop and holler, make a lot of noise, are quite rude to each other and then we sort of disappear until the autumn statement and do the same thing again. It just does not seem unreasonable that for three days colleagues exercise their great minds and turn their attention to how this money is being spent. We would not cover every Department in three days; you might get to do six of these things.

Dr John Benger: There is no procedural reason why you cannot do more than two on a day, even under the current procedures, but I entirely take your point. If you looked at the amount of debate in column inches on the estimates themselves, rather than on the policy area vaguely connected to the Select Committee report, and you divided whatever it is, the £550 billion, and we go through the estimates by that time, it would look a



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fairly startling figure. I think per second it would be fairly extraordinary. You should get your Clerk to do it. I would encourage you to do so.

- Q138 **Chair:** I do think Mr Hoare made a good point, though. The danger is that if you debated more than two on a day, Governments can have urgent questions or statements—

Dr John Benger: Yes, it is not protected time.

Chair: —and there is a danger that if you were just pushing a load through, you would just get that unstructured debate. You need to give colleagues the opportunity to get their teeth into something and push and probe and have a number of speeches that can develop an idea, so I think two at most would be my preference.

- Q139 **Simon Hoare:** Just a thought that comes to me—maybe the panel would like to give an answer or maybe not. We seem to be, I think you are right, pretty relaxed about Parliament holding the Executive to account. Do you think that that might just be a by-product of the fact that we are probably seasoned to know that there is going to be some slippage and there is going to be a little problem with an IT project here and there, but fundamentally we have huge faith in our civil servants and confidence in the incorruptibility of Ministers? It is not as if we are trying to dig around halfway down the column to find that Minister X has paid brother-in-law Y or whatever for this particular contract, which you might in some countries? I just wonder whether it is not just a by-product of confidence in the robustness and transparency of our system. Or is it mental laziness?

Colin Lee: I have two thoughts on that. First, on the propriety of the expenditure, I think the mechanisms developed over 150 years with the Comptroller and Auditor General have given the House an enormously high level of assurance over propriety of expenditure. Where that has gone wrong, it has normally been highlighted very quickly. The dissatisfaction I think is with the fact that the sense of control is so limited. I think Members would be more engaged if they had a sense of control. The mechanisms of the Scottish Parliament that have been alluded to and of the National Assembly for Wales, which are similar, exist because there is a draft Budget and Committees and others know that they can make suggestions and influence the final outcome. There is going to be a draft and then there is going to be a new version. It is not that we are assured—we do have a means of assurance about propriety. The frustration for Members is that they devote a lot of time to it. Does it make a jot of difference?

- Q140 **Helen Goodman:** I think Simon's point is interesting, because it seems to me that the format of our estimates derives from the days when people were worried about whether Bloggins was paying off his brother-in-law or whatever. There are issues, of course, particularly with contracting out, but the bigger problem we have today in thinking about whether money is being well-spent or not is about the balance of



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programmes—whether we are spending to save. An awful lot of the time we spend vast amounts of money on clearing up a mess of some kind, where a smaller amount of money upstream would have been much better. So we want to be able to get a handle on those things, because those are the problems now, not the problem that you were describing. That is why reformatting the documents matters as well as having the time.

Dr John Benger: I think, if I may say so, it is a very good idea to ask Amyas Morse to look at it. One reason why the NAO, and the PAC abetting them, are so effective is that they spent all this time certifying these accounts. They do not just do value for money studies. I know the VFM studies tend to be the ones that grab the headlines more, but they are the accountants. They look at the accounts; sometimes they qualify the accounts. So they understand how the figures translate into action. I think it is quite an intriguing idea to ask, "What are the early signs that you would detect, what information would you have found useful earlier on in the process, which would flash up warning signals in the way you indicated."

Q141 **Chair:** Two things: first, we are the auditors of UK plc, as Members of Parliament. It is what we are elected to do. We are the auditors of UK plc and we should not subcontract that to others in its entirety. Certainly we should have experts, I am all for experts, but it is our fundamental role to make sure the taxpayers'—that is our constituents'—money is spent as effectively as possible by Government.

I remember the Gershon Review; do you remember the Gershon Review? He is an extraordinary man. I remember meeting him once and he said to me, "The Government was saying, 'We have a problem. We have to spend £1 billion solving that problem'. There was no follow-up whether the problem was resolved or not, but it did well for a couple of days in the *Daily Mail*". Seriously, it might be worth this Committee having a chat with Peter Gershon. Do you agree?

Dr John Benger: Why not?

Chair: Yes, let us get Peter Gershon in. He is probably a lot older than he was when he did the review.

Simon Hoare: And/or possibly Peter Levene.

Chair: Peter Levene? I shall nod appreciatively at that name, not quite knowing who Peter Levene is.

Helen Goodman: He was the defence procurement guy.

Chair: Excellent. I now know, brilliant. Do you think that would be good? It would be good, wouldn't it? Let us do that. Shall we have one more of these sessions and talk to some people who have been at the sharp end?



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All right, colleagues, thank you very much. That was fascinating and thank you for retaining your good humour throughout. Lots of people crack under the cross-examination of Simon Hoare, but you did show great resilience. Thank you very much.