House of Commons

Committee of Public Accounts

# Progress in implementing Universal Credit

## Twenty-Ninth Report of Session 2023–24

*Report, together with formal minutes relating to the report*

*Ordered by the House of Commons to be printed 22 April 2024*

**HC 458**
Published on 26 April 2024
by authority of the House of Commons

## The Committee of Public Accounts

The Committee of Public Accounts is appointed by the House of Commons to examine "the accounts showing the appropriation of the sums granted by Parliament to meet the public expenditure, and of such other accounts laid before Parliament as the committee may think fit" (Standing Order No. 148).

### Current membership

Dame Meg Hillier MP (*Labour (Co-op), Hackney South and Shoreditch*) (Chair)

Paula Barker MP *(Labour, Liverpool, Wavertree*)

Olivia Blake MP (*Labour, Sheffield, Hallam*)

Sir Geoffrey Clifton-Brown MP (*Conservative, The Cotswolds*)

Gareth Davies MP (*Conservative, Grantham and Stamford*)

Mr Jonathan Djanogly MP (*Conservative, Huntingdon*)

Mrs Flick Drummond MP (*Conservative, Meon Valley*)

Rt Hon Mark Francois MP (*Conservative, Rayleigh and Wickford*)

Peter Grant MP (*Scottish National Party, Glenrothes*)

Ben Lake MP (*Plaid Cymru, Ceredigion*)

Anne Marie Morris MP (*Conservative, Newton Abbot*)

Sarah Olney MP (*Liberal Democrat, Richmond Park*)

Sarah Owen MP (*Labour, Luton North*)

Ms Marie Rimmer MP (*Labour, St Helens South and Whiston*)

Gary Sambrook MP (*Conservative, Birmingham, Northfield*)

Matt Warman MP (*Conservative, Boston and Skegness*)

### Powers

Powers of the Committee of Public Accounts are set out in House of Commons Standing Orders, principally in SO No. 148. These are available on the Internet via www.parliament.uk.

### Publication



Committee reports are published on the Committee's website and in print by Order of the House.

### Committee staff

The current staff of the Committee are Lucy Bishop (Committee Operations Officer), Ameet Chudasama (Committee Operations Manager), Kay Gammie (Chair Liaison), Sarah Heath (Clerk), Tim Jarrett (Second Clerk), Rose Leach (Committee Operations Officer), Edward Sheridan (Media Officer), Calum Trenaman (Digital Account Manager), and Melissa Walker (Assistant Clerk).

### Contacts

All correspondence should be addressed to the Clerk of the Committee of Public Accounts, House of Commons, London SW1A 0AA. The telephone number for general enquiries is 020 7219 5776; the Committee's email address is pubaccom@parliament.uk.

You can follow the Committee on X (formerly Twitter) using @CommonsPAC.

# Contents

# Summary

The Department for Work & Pensions (the Department) makes bold claims about the benefits that Universal Credit is generating and we recognise that its evaluations show that Universal Credit has a positive impact on employment in the short term. We remain sceptical, however, that this evidence supports the Department's claims that Universal Credit is realising the scale of economic benefits, over £6 billion, that it projected in its latest business case.

The Department also intended that Universal Credit would generate significant benefits by reducing fraud and error, but cannot measure impact in this area. This Committee has been examining Universal Credit for more than a decade, tracking its implementation and impact. During that time we have regularly highlighted increasing levels of fraud and error and made recommendations for improvement. However, rather than providing us with assurance about the actions it is taking, the Department fell back again on its explanation of a societal increase in the propensity to commit fraud. We are not convinced why this must inevitably lead to growing losses to the taxpayer. We encourage our successor Committee to keep a close eye on this issue and to continue to hold the Department to account for its progress.

The Department is in the process of moving 900,000 claimants of legacy benefits to Universal Credit, having started with claimants of HM Revenue & Customs' Tax Credits. It says it is not concerned that so far 21% of claimants have not transferred to Universal Credit when invited to do so but it has limited assurance that people are not, as a result, missing out on benefits they are entitled to. It should not conclude that all is well simply because it received only 20 complaints about the migration process from April to December 2023. The Department now has the more challenging task of moving claimants of its own legacy benefits, some of whom are likely to be vulnerable. Although the Department expects only around 4% of these claimants will not switch to Universal Credit, we would be very concerned if large numbers of these people did not transfer and were to lose their benefits. It is vital that the Department helps these claimants to make the switch, including offering face-to-face support and making sure people fully understand the process, including the arrangements for transitional protection.

The Department is not scheduled to complete full implementation of Universal Credit until 2028 at the earliest following the Government's decision to delay the move of income-related Employment and Support Allowance claimants to Universal Credit to make savings in benefit payments. Because of this delay, some people will receive less benefit income in the coming years than they otherwise would have. The Department must capture the learning from its current programme about how to move vulnerable claimants effectively and safely to Universal Credit so it is well placed to undertake this activity in four years' time.

# Introduction

In 2010, the Department for Work & Pensions (the Department) announced its plans to reform the welfare system by introducing Universal Credit, an integrated benefit to support people in and out of work. Universal Credit is replacing six means-tested 'legacy benefits' for working-age people: Working Tax Credit, Child Tax Credit, Housing Benefit, Income Support, income-based Jobseeker's Allowance, and income-related Employment and Support Allowance. HM Revenue & Customs administers Tax Credits, local authorities administer Housing Benefit and the Department administers the remaining three legacy benefits. Through Universal Credit, the Department aims to encourage more people into work through better financial incentives, simpler processes and increasing requirements on claimants to search for jobs. It also expects Universal Credit to reduce fraud and error, as well as the costs of administering benefits. Over six million people across Great Britain now claim Universal Credit.

At March 2023, some 2.2 million households were still receiving legacy benefits. The Department intends to move 900,000 of these households to Universal Credit through a process it calls 'managed migration'. It started to roll out the migration at scale in April 2023, starting with Tax Credit claimants, and plans to complete the process by the end of 2024. The Department's plans include some contingency – it assumed in its business case that it would complete the programme of managed migration by March 2025. In the 2022 Autumn Statement, the Government announced that it had decided to delay the move of ESA claimants to Universal Credit until 2028 in order to save £1 billion in benefit payments. There will therefore be a lull in migration activity for around three years before the Department restarts the process in 2028.

# Conclusions and recommendations

1. **We are not convinced by the Department's claim that Universal Credit is achieving the scale of economic benefits set out in its business case.** In 2018, this Committee concluded that the Department could not measure whether Universal Credit was achieving its objective of getting 200,000 more people into work. It recommended that the Department should make sure that all claims for Universal Credit were supported by empirical evidence rather than theoretical models. Despite the limits of the evidence, in revising its business case in November 2022, the Department restated its estimate that Universal Credit would generate £10.4 billion of net benefits a year once fully implemented. The largest contribution to these benefits (£6.1 billion) is expected to come from increased employment and the related impact on economic output. The Department has some evaluation evidence to show that Universal Credit is having a positive impact on the labour market, and tried to use this evidence to convince us that its claim that substantial economic benefits are being realised is well founded. In making its argument, however, it cherry-picked the most positive scenario—the impact of Universal Credit on lone parents, which we recognise is an achievement—and made other assumptions, for example, on the number of Universal Credit claimants who will be in employment, which were not supported by empirical evidence.

   **Recommendation 1:**

   a) ***The Department's claims about the economic benefits of its programmes, including Universal Credit, should make clear the limitations of its evidence base and the assumptions it has applied so people understand the degree to which the claims are supported.***

   b) ***HM Treasury and the Cabinet Office, working with the Evaluation Task Force, should reflect on the experience of Universal Credit, and the ability of departments to assure Parliament and the public about the extent to which economic benefits included in business cases to justify government investment have been achieved. It should include the lessons it identifies in revised guidance.***

2. **The Department's evaluations show that Universal Credit is having a positive impact on the labour market, but these have assessed only the short-term impact on claimants.** The Department's studies have evaluated the short-term impact for individuals who made a claim for Universal Credit in 2018 or earlier. The findings include that single people are two percentage points more likely to have been in employment at any point in the six months after starting their Universal Credit claim than new Jobseeker's Allowance claimants; and single parents are five percentage points more likely to have been in work within six months of making a new Universal Credit claim compared with being on legacy benefits. The Department says that any diminishing impact for individuals beyond the six-month period is offset by more people being in work in subsequent cohorts of claimants, and it is therefore confident that Universal Credit is having a sustained and long-term impact on the labour market. We note, however, the Department does not know whether individual claimants remained in employment beyond the period covered by the evaluations and does not know anything about the nature of the jobs they took.

**Recommendation 2:** ***The Department should regularly track the outcomes of Universal Credit claimants, which could involve a longitudinal study, including what kinds of employment they take up and for how long, as well as their earnings and hours, and publish the results at regular intervals of at least once every twelve months.***

3. **Many vulnerable people risk falling into financial hardship if the proportion of legacy benefit claimants not switching to Universal Credit remains at its current level.** Around one in five households on Tax Credits who received a migration notice have not moved to Universal Credit and so have had their benefit stopped. The median value of Tax Credits received by people who did not claim Universal Credit was £3,200 a year. The Department has a limited understanding of why some people do not switch to Universal Credit, but says it is reassured by having received only 20 complaints about the migration process from April to December 2023. But this does not provide sufficient assurance that people are not falling into hardship. The Department is now planning a survey of people who have not claimed UC, having before not been routinely in contact with people to ask why they are not claiming. Organisations who work with benefit claimants are also concerned about the proportion of legacy benefit claimants not transferring to Universal Credit and the financial impact it may have on them. The Department expects the non-claim rate for households claiming its legacy benefits, who are being migrated from April 2024, will be much lower at around 4%. However, even a small proportion of people not transferring to Universal Credit could translate into a substantial number of people facing financial hardship.

**Recommendation 3:** ***The Department should publish by the end of August 2024 the Universal Credit non-claim rates by type of legacy benefit, and set out the action it is taking in the event that the non-claim rates are higher than expected. Before the end of the year, the Department should also publish the results of the survey of those Tax Credit claimants who did not apply for Universal Credit alongside a statement of what lessons it would learn.***

4. **The Department's in-house support for claimants moving to Universal Credit has so far been limited, particularly face-to-face provision, and will need to improve as more vulnerable claimants move from its legacy benefits.** The Department's practical support for Tax Credit claimants moving to Universal Credit has mainly been through its telephone helpline, which received more than 30,000 calls between May and September 2023. The Department also provides face-to-face support at jobcentres and through home visits, although it had conducted just 23 home visits over the same time period. Organisations who work with benefit claimants are concerned about whether enough support is available and about how effective the support is. Ahead of moving claimants of its legacy benefits to Universal Credit from April 2024, the Department has been working to develop an enhanced support package aimed at making sure more vulnerable people claim the benefits they are entitled to. This will include expanding the number of home visits. The Department is recruiting more visiting officers and aims to have 33 supporting the migration programme by June 2024 and 56 by December 2024. It also plans to contact claimants who do not apply for Universal Credit before any decision is made to stop their legacy benefits.

**Recommendation 4: *The Department should set out what it will do to monitor the adequacy and effectiveness of the in-house support it provides to claimants moving to Universal Credit, particularly whether it has sufficient capacity to meet the need for face-to-face support.***

5. **The Department is reducing its grant funding for the external Help to Claim service at the same time as more claimants will need advice and support to move from legacy benefits to Universal Credit.** The 'Help to Claim' service, provided through grant funding agreements between the Department and Citizens Advice, has been a source of independent support and advice to people making a Universal Credit claim since 2019. The Department expects more people will use the Help to Claim service in the next two years (191,000 claimants in 2024–25 and 161,000 claimants in 2025–26) than will have used it in the current year (131,000 claimants in 2023–24). Despite this, it has been reducing its funding for the Help to Claim service – from £38 million in 2019–20 to £22 million in 2023–24 and £19 million per year on average over the next two years. Initially, the service provided online, telephone and face-to-face support, but since 2022 the service has not been funded to offer face-to-face support. Organisations who work with benefit claimants are concerned about the reduction in the Help to Claim service and about the fact that it no longer includes face-to-face support.

**Recommendation 5: *The Department should explain how it will keep under review the operation of the Help to Claim service and the actions it will take should the service be unable to meet demand, in particular of vulnerable claimants.***

6. **The Department has not explained clearly how transitional protection works so benefit claimants, and the organisations that advise them, do not fully understand how amounts are calculated.** The Department provides 'transitional protection' designed to ensure people are not worse off on Universal Credit at the point of moving. It tops up a claimant's Universal Credit entitlement where it is lower than the legacy benefit being replaced. However, organisations who work with benefit claimants are concerned about transitional protection, in particular about how the Department calculates amounts that are due, how accurate its calculations are, and the risk that people are receiving incorrect payments which they cannot check themselves. The Department acknowledges that transitional protection is complex and difficult to explain. It has produced a guide for stakeholders and wants to turn that into something that is more understandable for people who are not welfare advice experts.

**Recommendation 6: *The Department should explain better in its guidance and the migration notices it sends to claimants how transitional protection is calculated, using simple language and examples based on real cases.***

7. **With the move of Employment and Support Allowance claimants to Universal Credit now deferred to 2028, it will be vital for the Department to capture and act upon the learning from its current programme about how to migrate vulnerable claimants effectively.** The Government announced, in the 2022 Autumn Statement, that it was delaying the move of income-related Employment and Support Allowance claimants to Universal Credit until 2028 to save £1 billion in benefit payments. Employment and Support Allowance claimants include some of the more vulnerable

claimants due to move to Universal Credit. The Department has estimated that 51% of these claimants would be better off on Universal Credit by around £130 a month on average. Claimants can switch voluntarily before 2028 but will not receive transitional protection if it turns out they are worse off on Universal Credit. The Department highlights that claimants can access three benefit calculators, available through the gov.uk website, to get an estimate of their entitlement under Universal Credit. The decision to delay the move of Employment and Support Allowance claimants means that the transfer of all legacy benefit claimants to Universal Credit will not be completed until 2028, although the current migration programme is due to finish in 2025. The Department expects it will need to move around 600,000 claimants in 2028 but has not yet developed a plan for this.

**Recommendation 7:** ***The Department should, in preparation for moving income-related Employment and Support Allowance claimants to Universal Credit, explain how it is capturing the lessons from its current migration programme so that it is ready for their migration in 2028.***

# 1 Progress in achieving the benefits of Universal Credit

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

2. In 2010, the Department announced its plans to reform the welfare system by introducing UC, an integrated benefit to support people in and out of work. UC is replacing six means-tested benefits for working-age households: Working Tax Credit, Child Tax Credit, Housing Benefit, Income Support, income-based Jobseeker's Allowance, and income-related Employment and Support Allowance (ESA).[2] Together, these six benefits are known as 'legacy benefits'. HM Revenue & Customs administers Tax Credits, local authorities administer Housing Benefit and the Department administers the remaining three legacy benefits. The Department introduced UC to address two problems with the legacy welfare system: poor work incentives, and complexity. Through UC, the Department aims to encourage more people into work through better financial incentives, simpler processes and increasing requirements on claimants to search for jobs.[3]

3. Over six million people across Great Britain now claim UC. At March 2023, some 2.2 million households were still receiving legacy benefits. The Department plans to move, through what it calls a 'managed migration' process, around 900,000 of these households to UC by December 2024. It started to roll out the migration exercise nationally in April 2023 starting with Tax Credit claimants. The Department's plans include some contingency – it assumed in its business case that it would complete the programme of managed migration by March 2025.[4]

4. The timetable for implementing UC has been extended several times since 2010, when the Department set out to transfer eight million households to UC by 2017. It struggled with the early development of the system, which led it to resetting the programme in 2013. The Department rolled out UC for new claims nationwide in 2018 and, in its 2018 full business case, assumed a completion date of March 2022. Before the COVID-19 pandemic, the Department, for various reasons, extended the timetable from March 2022 to September 2024. After the pandemic, in November 2022, the Department updated its business case for UC and set a new completion date of March 2025.[5] Implementation is not now expected to be complete until 2028, at the earliest, following the Government's decision, announced in the 2022 Autumn Statement, to delay the move of claimants on income-related ESA to UC in order to make savings. There will be a lull in migration activity for around three years before the Department restarts the process in 2028.[6]

1 C&AG's Report, Progress in implementing Universal Credit, Session 2023–24, HC 552, 27 February 2024
2 C&AG's Report, para 1.2; Department for Work & Pensions, Universal Credit: welfare that works, Cm 7597, November 2010
3 C&AG's Report, paras 2, 1.2, 1.14
4 C&AG's Report, paras 4, 10, 2.2, 2.9
5 C&AG's Report, paras, 1.3, 1.4
6 C&AG's Report, para 9

5. Since the Department's business case in 2018, the expected cost of implementing UC has increased by £912 million (45%) to £2.9 billion. This estimate does not include costs relating to the move of ESA claimants to UC in 2028.[7]

## The scale of benefits claimed

6. The Department's objective is for UC to support 200,000 more people to enter the labour market once it is fully implemented.[8] In 2018, the previous Committee concluded that the Department could not measure this objective and recommended that, in future, the Department should make sure that all claims for UC were supported by empirical evidence rather than theoretical models.[9] In November 2022, the Department updated its business case for UC to take account of economic and policy developments since 2018, including the COVID-19 pandemic.[10] It concluded that the value for money case for UC remained strong, with a net present value of £39.3 billion from 2022–23 to 2026–27. The Department retained its estimate that UC would achieve £10.4 billion of net benefits a year once fully implemented, including £0.5 billion of net operational savings. It expected the largest contribution (£6.1 billion) to come from increased employment (£1.4 billion) and the related impact on economic output (£4.7 billion).[11]

7. We asked the Department whether it could assure us the expected benefits of UC are achievable and free of optimism bias. The Department told us that the rollout of UC would generate operational savings of £0.5 billion per year, as the digital system and automation made UC more efficient to administer than legacy benefits.[12] It said that UC had already allowed it to realise some notable operational savings, which totalled £349 million in 2022–23. The Department also referred to the drop in UC unit costs (the average cost of administering a UC claim), which fell from £593 in April 2018 to £195 in April 2023. The reduction in unit cost was partly the result of changes in the nature of the UC caseload, with a fall in the proportion of cases that involve the greatest level of input to help claimants find work. The Department told us that the operational savings achieved to date were more than it had set out to achieve and asserted that total savings from 2022–23 to 2026–27 would exceed the £2.9 billion investment in implementing UC.[13]

## Labour market impact

8. The Department has some evidence to indicate that UC is having a positive impact on the labour market based on its evaluations of the short-term impact. Its first four evaluations covered single claimants without children – the most recent of these, based on data from 2018, found new UC claimants were two percentage points more likely to have been in employment at any point in the six months after starting their claim than new Jobseeker's Allowance claimants. In February 2024, the Department completed a fifth

7 C&AG's Report, paras 9, 1.6, 1.7
8 Qq 1, 33; C&AG's Report, para 1.17
9 Committee of Public Accounts, Universal Credit, Sixty-Fourth Report of Session 2017–19, HC 1183, 26 October 2018
10 C&AG's Report, Figure 1
11 Qq 1–2, 4; C&AG's Report, para 1.14 and Figure 6
12 Qq 1, 5
13 Qq 1–3; C&AG's Report, para 1.29, Figure 7

evaluation, also based on data from 2018, which found single parents were five percentage points more likely to have been in work within six months of making a new UC claim compared with being on legacy benefits.[14]

9. We asked how the Department's evaluations of whether UC is more likely to get people into work compared with legacy benefits enabled it to estimate how much people contributed to the economy.[15] The Department said it was now difficult to compare the labour market impact of UC with legacy benefits, as it had closed legacy benefits to new claims so there was no counterfactual.[16] It asserted that it could use the findings from its evaluation of the impact of UC on lone parents to derive the figure of 200,000 extra entrants to the labour market set out in the UC business case. Specifically, it said that there would be eight million people on UC when it was fully rolled out, maybe half of whom would be in work; applying the impact of five percentage points to four million people would produce a figure of 200,000.[17] We note, however, that in making this argument the Department chose to use the most positive of its evaluation findings and made a number of other assumptions.

10. The Department told us that it could not measure the economic benefits of extra people being in work as it could not create two versions of the economy – one with UC and one without. However, it said that its comparative evaluations had consistently shown that UC outperformed Jobseeker's Allowance, which was itself, according to the OECD, one of the most efficient labour market regimes in the world. The Department also highlighted the increase in the lone parent employment rate, from around 45% in the mid-1990s to around 66% now, as evidence that the policy interventions of successive governments, including UC, were having the desired effect.[18]

11. The Department's evaluations have considered only the short-term impact of UC on the labour market.[19] We asked about the longer-term impact on claimants' employment status, beyond the six months after they started their claims. The Department acknowledged that it had measured the effects of UC on individuals only in the short term, but argued that this did not mean that UC does not have a sustained and long-term impact on the labour market. It referred to a 'cohorting effect', whereby any decreasing impact for individuals over time is offset by more people in subsequent cohorts of claimants being in work.[20]

12. We also asked the Department about the types of jobs people took up after claiming UC and whether the jobs were secure. The Department told us that its evaluations showed only whether claimants were more likely to be in employment. It added that its first evaluation did consider the levels of earnings that people had, and that in principle it was possible to track the earnings and hours in work of claimants who were now in employment.[21]

14 C&AG's Report, para 11
15 Q 33
16 Qq 1, 4; C&AG's Report, para 1.20
17 Q 1
18 Q 4
19 C&AG's Report, para 11
20 Q 6
21 Qq 34–35

## Reducing fraud and error

13. The Department's objective is for UC to save around £1.3 billion every year when fully implemented, from reduced losses due to fraud and error. However, changes during and since the COVID-19 pandemic, including in the nature of UC cases and the Department's easing of controls, have led the Department to conclude it can no longer produce a counterfactual to assess the impact of UC on fraud and error compared with legacy benefits.[22]

14. The proportion of UC overpaid was 12.8% (£5.5 billion) in 2022–23, down from 14.7% (£5.9 billion) in 2021–22 but still significantly above pre-pandemic levels.[23] We have previously reported on the increasing levels of fraud and error and made recommendations to help the Department address the problem, including in our recent report on the Department's 2022–23 Annual Report and Accounts.[24] We questioned whether, given the high levels of fraud and error compared with the past, UC really is less prone to fraud and error compared with the legacy benefit systems.[25] The Department told us that the use of real-time information in the context of UC had enabled it to eliminate fraud and error from earned income, while fraud and error from self-employed income was about £1 billion in 2022–23. It also said that fraud from childcare had reduced to virtually zero under UC.[26] As in previous evidence sessions, however, the Department also stressed that there has been a general increase in the underlying propensity for people to commit fraud, which regardless of the systems under consideration, was driving up levels of fraud and error.[27]

22 Q 13; C&AG's Report, paras 1.21–1.22
23 C&AG's Report, para 1.23
24 Committee of Public Accounts, The Department for Work & Pensions Annual Report and Accounts 2022–23, Fourth Report of Session 2023–24, HC 290, 6 December 2023
25 Q 12
26 Qq 1, 13; C&AG's Report, Report on Accounts: Department for Work & Pensions, July 2023, para 2.7
27 Qq 12, 38–39

# 2 Moving legacy benefit claimants to Universal Credit

## Proportion of people not moving to Universal Credit

15. At December 2023, nearly all the migration notices that the Department had sent (99.5%) had gone to households in receipt of Tax Credits alone. Of the 148,700 cases closed, 31,500 households (21%) had not applied for UC and their legacy benefit had been stopped. The Department found during its testing that take-up for Tax Credit claimants was lower than for claimants of other legacy benefits, and, as a result, it expects the proportion of people not moving to UC to fall when it begins migrating claimants of the other benefits from April 2024.[28]

16. The Department told us that, before the migration started, it had no evidence to use to assess how many Tax Credit claimants would not transfer to UC. At the time, the public finances had been under challenge so it had decided to make a safe assessment of what the non-claim rate would be, as it did not want to under-forecast the costs of UC. Its public expenditure forecast assumed an overall non-claim rate of 3% for all legacy benefit types, based on what had happened with the earlier move from incapacity benefit to ESA. It did not break the rate down between different types of benefit.[29] The Department also told us that the non-claim rate for households claiming Tax Credits had remained fairly consistent during testing and as it rolled out the migration process at scale.[30] In November 2023, the Department revised its migration plans and now expects 26% of households claiming Tax Credits, and 4% of households claiming other legacy benefits or combinations of benefits, will not move to UC.[31]

17. We asked the Department why so many people were not moving to UC. The Department said it had been doing research on this, including during the testing phase, and had changed how it did some things as a result – for example, it had made it clearer in its migration notice that people would not be automatically moved to UC. It told us there were a number of reasons why people may not apply for UC, including Tax Credit claimants no longer being eligible for support because of changes in their circumstances and people choosing not to claim because their award would be small and not worth the extra engagement with the state that UC would bring.[32] The Department also said it had found no evidence during its research that the migration process presented barriers to claiming, and that around 20% could be the natural non-claim rate for Tax Credit claimants invited to move to UC.[33] It highlighted that it was also planning a survey in April 2024, with Ipsos seeking to contact everybody who had not claimed UC, although it did not expect many people would respond to explain why.[34]

18. The Department does not fully understand why some people on legacy benefits do not transfer to UC.[35] It told us that it drew some comfort about the non-claim rate from

28 C&AG's Report, paras 2.11, 2.12, Figure 12
29 Qq 93–94
30 Q 75
31 C&AG's Report, para 2.11
32 Qq 18–21
33 Q 21
34 Qq 20, 76
35 C&AG's Report, para 14

the very low level of complaints received.[36] On the day of our evidence session, it published statistics showing that, from April to December 2023, it received 20 complaints about the migration process.[37] We asked whether there was a point at which the Department would consider the non-claim rate was too high. The Department said it would be concerned if people were going to their MP, for example, and reporting they had not understood the migration process and had been left without support.[38]

19. Organisations who work with benefit claimants submitted written evidence raising concerns about the non-claim rate and the implications if people did not move to UC. Citizens Advice, for example, said that the non-claim rate was alarmingly high and the resulting loss of income was likely to have a significant impact on the households involved.[39] Similarly, the National Association of Welfare Rights Advisers referred to their members' concerns about the number of Tax Credit claimants who were failing to migrate and highlighted that the average loss of income was around £300 per month.[40] The Department told us that the median value of the Tax Credits received by people who had not claimed UC was £3,200 per year.[41]

## The Department's in-house support for claimants

20. The Department provides practical support for claimants moving from legacy benefits to UC through a variety of channels including online through the gov.uk website, via a free telephone helpline, and face-to-face at jobcentres and through its home visiting service. So far, the Department's support for Tax Credit claimants moving to UC has been mainly through its telephone helpline, which received more than 30,000 calls from May to September 2023. In contrast, over the same period, the Department had conducted just 23 pre-claim home visits.[42]

21. Organisations who work with benefit claimants have raised concerns about the sufficiency and effectiveness of the support provided by the Department to people moving from legacy benefits under the migration process.[43] In written evidence, the National Association of Welfare Rights Advisers told us that there seemed to be a lack of support being put in place for more vulnerable claimants, and that the Department did not appear to have a clear plan or process about how vulnerable claimants should be supported.[44] The Child Poverty Action Group stated that the Department did not provide appropriate support for claimants because it did not use the information it held on claimant vulnerability consistently.[45]

22. The Department expects to provide more support when it begins moving more vulnerable legacy benefit claimants to UC from April 2024. In September 2023, it began a phase of testing involving 2,000 households on Housing Benefit, Income Support,

36 Q 20
37 Department for Work & Pensions, Move to Universal Credit complaint statistics: April 2023 to December 2023, 11 March 2024
38 Q 27
39 PUC0004
40 PUC0002
41 Q 23
42 C&AG's Report, para 2.17
43 C&AG's Report, para 2.18
44 PUC0002
45 PUC0005

income-based Jobseeker's Allowance, or a combination of benefits.[46] The Department told us that, in light of the testing, it had worked hard to develop an enhanced support package for more vulnerable legacy benefit claimants.[47] We asked the Department to clarify what support would be put in place for someone going through the migration process. The Department said that it would now be writing to claimants 11 weeks after sending a migration notice to remind them to claim, before attempting three outbound calls and writing to let them know it would be arranging a home visit from its visiting officers if it did not get a response from these calls.[48] Additionally, the Department told us that, before stopping people's legacy benefits, it would review all termination decisions to ensure it had exhausted all possible avenues of support.[49] It also said that it could always extend a household's migration notice beyond the usual three months if it had not been able to provide support.[50]

23. We asked the Department whether it was confident it could track people down and support them to continue to claim benefits, and how many more visiting officers it was planning to recruit. The Department said it was confident that it could provide the necessary support and that it had the necessary resources. It plans to have 33 (full-time equivalent, or FTE) visiting officers supporting the managed migration programme by July 2024 and 56 (FTE) by December 2024 when it expects home visits to peak.[51] It estimates about 10% of claimants moving to UC will need visiting officers.[52]

## The Help to Claim service

24. The 'Help to Claim' service has been a source of independent support and advice to people making a UC claim since April 2019. The Department funds Citizens Advice to support people to claim UC, either as a new claimant or someone moving from a legacy benefit, with support available from before people make a claim until they receive their first payment. The Department expects that more people will use the Help to Claim service in the next two years (191,000 claimants in 2024–25 and 161,000 claimants in 2025–26) than will have used it in 2023–24 (131,000 claimants).[53]

25. The Department is providing total funding of £192.4 million for the Help to Claim service from 2019–20 to 2025–26.[54] It has been reducing annual funding – from £38 million in 2019–20 to £22 million in 2023–24 and £19 million per year on average over the next two years.[55] Until March 2022, the Department funded Citizens Advice to provide support through online, telephone and face-to-face channels. Since then, however, it has not funded face-to-face support, having decided instead to provide this type of support at its jobcentres or through its home visiting service.[56]

46 C&AG's Report, paras 2.6, 2.19
47 Q 55
48 Q 60
49 Q 65
50 Q 83
51 Qq 70, 78, 80; Letter from the Permanent Secretary of the Department for Work & Pensions to the Chair of the Public Accounts Committee, 22 March 2024
52 Q 80
53 C&AG's Report, paras 2.20–2.21
54 C&AG's Report, Figure 13
55 Letter from the Permanent Secretary of the Department for Work & Pensions to the Chair of the Public Accounts Committee, 22 March 2024
56 C&AG's Report, para 2.21

26. We asked the Department whether it had conducted an impact assessment of the removal of face-to-face support from the Help to Claim service. The Department said that it had looked at how people received support and found that the vast majority got support through their family and friends, or from the Department's jobcentres or telephone helplines. It highlighted that its testing had found that Jobseeker's Allowance claimants liked to use their existing relationships with jobcentres and argued that this was an effective way of supporting people face to face. The Department told us that around 3% of customers received support from Citizens Advice or other agencies.[57]

27. We asked whether it was more cost-effective for the Department to expand its home-visiting service as opposed to putting extra resources into the Help to Claim service. The Department told us that it was committed to supporting claimants, particularly those who were moving from its legacy benefits, to make sure they could make a claim, and described its visiting teams as vital in supporting people. It also said that it would monitor the situation and that it could move resources around should it need to.[58]

28. In written evidence, organisations who work with benefit claimants raised concerns about the fact that the Help to Claim service no longer included face-to-face support. The National Association of Welfare Rights Advisers said that the Department had reduced support at the very time when it was clear that there was going to be a higher need and commented that jobcentre staff did not have the resources, the benefits knowledge, the time or the independence to support vulnerable claimants.[59] The Child Poverty Action Group also highlighted the loss of in-person Help to Claim support, noting that advice services were not resourced sufficiently to provide effective support.[60]

## Transitional protection for claimants moving to Universal Credit

29. The Department provides financial support to claimants it moves under the managed migration process, known as 'transitional protection', to make sure they are not worse off on UC at the point of moving than they were on legacy benefits. The Department calculates a claimant's UC entitlement and then adds a top-up amount (called the 'transitional element') equivalent to the difference between this entitlement and the value of the legacy benefits being replaced. The Department expects to provide over 330,000 (38%) of the households it moves to UC through the current migration process with transitional protection, at an estimated cost of £1.2 billion up to the end of March 2027.[61]

30. In written evidence, organisations who work with benefit claimants raised concerns about how the transitional protection arrangements were working, specifically about how the Department calculated amounts due, how accurate its calculations were, and the risk that people were receiving incorrect payments which they could not check themselves due to a lack of transparency. Citizens Advice, for example, said that it had helped 1,500 people with issues around transitional protection in 2023, but that uncertainty around how the transitional element was calculated had impacted the advice it had been able to

57 Qq 81–82
58 Q 83
59 PUC0002
60 PUC0005
61 C&AG's Report, paras 2.22–2.23

provide.[62] The Housing Systems told us that it had found the Department's approach to calculating the transitional element to be inconsistent and that it had seen examples of amounts being calculated incorrectly.[63]

31. We asked the Department what it was doing to help vulnerable individuals understand the transitional protection arrangements. The Department told us that during its testing phase it had found that claimants struggled to understand how transitional protection worked – it was a simple concept but a complex policy to explain. It said that stakeholders had asked if it could produce a guide on complex cases and it had worked with them to do that. It was now trying to turn the guide into a publication that non-welfare advice experts could understand.[64]

32. The Department also told us that it had automated much of the transitional protection process so that calculations were done on the system by a tested algorithm, but the system relied on the right information being input. It highlighted that it informed claimants how much of their UC award was the transitional element but did not provide all the transitional protection rules because it did not think it would help claimants to understand how the amount had been calculated. If people were not happy with the calculation, they could ask the Department about it or seek advice from a welfare rights organisation. The Department said that it was not picking up many incorrect cases but, where calculations were wrong, the mistakes were caused by it being told, and inputting, incorrect data.[65]

62 PUC0004
63 PUC0006
64 Q 77
65 Q 77

# 3 Moving Employment and Support Allowance claimants to Universal Credit

33. In the 2022 Autumn Statement, the Government announced that it would delay the move of claimants on income-related ESA to UC until 2028 to save £1 billion.[66] The Department told us that the economic circumstances at the time had been such that there was a need to find fiscal savings and an interest in finding reductions in spending on benefits.[67] The delay in moving ESA claimants is expected to generate savings in benefit payments because, taken as a whole, the people involved would have received more under UC than under ESA.[68]

34. The Department has estimated that 51% of ESA claimants, who are likely to include some of the more vulnerable claimants due to migrate to UC, would have been better off on UC by around £130 a month on average.[69] In June 2022, it forecast that there were about 1.2 million people receiving ESA, of whom about 600,000 would have a higher entitlement on UC, about 100,000 would experience no change, and 500,000 would have a lower entitlement on UC and would need transitional protection to top up their payments.[70] We asked whether this meant that some 600,000 claimants are losing their entitlement to extra benefit payments every month until 2028, and the Department confirmed this was the case. It highlighted that the savings arose from the fact that ESA claimants who would have been better off on UC would not now be transferred until 2028.[71]

35. ESA claimants can move to UC voluntarily before 2028 but would not qualify for transitional protection should their UC entitlement be lower than their legacy benefit income.[72] We asked whether it is possible for people to get a reliable estimate of their UC entitlement to allow them to make an informed decision about whether to move voluntarily. The Department highlighted that there are three benefit calculators, run by various groups and all available through the gov.uk website, that people can use to get an estimate of their entitlement under UC.[73] It also confirmed, however, that the expected savings from delaying the move of ESA claimants depended on most of those who would be better off on UC not switching voluntarily.[74]

36. The Government's decision to delay the move of ESA claimants to UC until 2028 means that the Department will not complete implementation of UC until at least six years later than it planned in 2018.[75] The Department told us that the number of people on

66 C&AG's Report, para 17. In addition to income-related Employment and Support Allowance, a separate benefit called "New Style Employment and Support Allowance" can also be claimed. This chapter concerns only income-related Employment and Support Allowance.
67 Q 43; C&AG's Report, para 3.4
68 C&AG's Report, para 18
69 C&AG's Report, para 19
70 Q 49; Department for Work & Pensions, Completing the move to Universal Credit, 6 June 2022
71 Q 45; C&AG's Report, Figure 14
72 C&AG's Report, para 19
73 Q 50; Benefits calculators available on gov.uk
74 Q 51
75 C&AG's Report, para 9

ESA was falling as people reached pension age and moved off the benefit. It expected that by 2028 there would be around 600,000 claimants left to migrate. It has not yet developed a plan for moving these claimants to UC.[76]

76 Q 49; C&AG's Report, para 17

# Formal minutes

## Monday 22 April 2024

### Members present

Dame Meg Hillier, in the Chair

Sir Geoffrey Clifton-Brown

Mr Jonathan Djanogly

Mr Mark Francois

Peter Grant

Ben Lake

Anne Marie Morris

Matt Warman

### Progress in implementing Universal Credit

Draft Report (*Progress in implementing Universal Credit*), proposed by the Chair, brought up and read.

*Ordered*, That the draft Report be read a second time, paragraph by paragraph.

Paragraphs 1 to 36 read and agreed to.

Summary agreed to.

Introduction agreed to.

Conclusions and recommendations agreed to.

*Resolved*, That the Report be the Twenty-ninth Report of the Committee to the House.

*Ordered*, That the Chair make the Report to the House.

*Ordered*, That embargoed copies of the Report be made available (Standing Order No. 134).

### Adjournment

Adjourned till Wednesday 24 April at 1.00 p.m.

# Witnesses

The following witnesses gave evidence. Transcripts can be viewed on the inquiry publications page of the Committee's website.

## Monday 11 March 2024

**Peter Schofield CB**, Permanent Secretary, Department for Work and Pensions; **Neil Couling CB CBE**, Change and Resilience Director General and Senior Responsible Owner for Universal Credit, Department for Work and Pensions; **Helga Swidenbank**, Director of Disability Services, Working Age and Move to UC, Department for Work and Pensions Q1–100

# Published written evidence

The following written evidence was received and can be viewed on the inquiry publications page of the Committee's website.

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

1 Child Poverty Action Group (PUC0005)

2 Citizens Advice (PUC0004)

3 d'Este, Dr Rocco (Senior Lecturer in Economics, University of Sussex) (PUC0007)

4 Housing Systems (PUC0006)

5 Low Incomes Tax Reform Group of the Chartered Institute of Taxation (PUC0008)

6 Mental Health Foundation (PUC0009)

7 Mind (PUC0001)

8 National Association of Welfare Rights Advisers (PUC0002)

9 The Money and Mental Health Policy Institute (PUC0003)

10 Z2K (Zacchaeus 2000 Trust) (PUC0010)

# List of Reports from the Committee during the current Parliament

All publications from the Committee are available on the publications page of the Committee's website.

### Session 2023–24

| Number | Title | Reference |
|---|---|---|
| 1st | The New Hospital Programme | HC 77 |
| 2nd | The condition of school buildings | HC 78 |
| 3rd | Revising health assessments for disability benefits | HC 79 |
| 4th | The Department for Work & Pensions Annual Report and Accounts 2022–23 | HC 290 |
| 5th | Government's programme of waste reforms | HC 333 |
| 6th | Competition in public procurement | HC 385 |
| 7th | Resilience to flooding | HC 71 |
| 8th | Improving Defence Inventory Management | HC 66 |
| 9th | Whole of Government Accounts 2020–21 | HC 65 |
| 10th | HS2 and Euston | HC 67 |
| 11th | Reducing the harm from illegal drugs | HC 72 |
| 12th | Cross-government working | HC 75 |
| 13th | Preparedness for online safety regulation | HC 73 |
| 14th | Homes for Ukraine | HC 69 |
| 15th | Managing government borrowing | HC 74 |
| 16th | HMRC performance in 2022–23 | HC 76 |
| 17th | Cabinet Office functional savings | HC 423 |
| 18th | Excess Votes 2022–23 | HC 589 |
| 19th | MoD Equipment Plan 2023–2033 | HC 451 |
| 20th | Monitoring and responding to companies in distress | HC 425 |
| 21st | Levelling up funding to local government | HC 424 |
| 22nd | Reforming adult social care in England | HC 427 |
| 23rd | Civil service workforce: Recruitment, pay and performance management | HC 452 |
| 24th | NHS Supply Chain and efficiencies in procurement | HC 453 |
| 25th | Scrutiny of sound financial practice across Government | HC 673 |
| 26th | The BBC's implementation of Across the UK | HC 426 |
| 27th | Government resilience: extreme weather | HC 454 |
| 28th | Student loans issued to those studying at franchised higher education providers | HC 455 |

| | | |
|---|---|---|
| 1st Special Report | Eighth Annual Report of the Chair of the Committee of Public Accounts | HC 628 |

## Session 2022–23

| Number | Title | Reference |
|---|---|---|
| 1st | Department for Business, Energy & Industrial Strategy Annual Report and Accounts 2020–21 | HC 59 |
| 2nd | Lessons from implementing IR35 reforms | HC 60 |
| 3rd | The future of the Advanced Gas-cooled Reactors | HC 118 |
| 4th | Use of evaluation and modelling in government | HC 254 |
| 5th | Local economic growth | HC 252 |
| 6th | Department of Health and Social Care 2020–21 Annual Report and Accounts | HC 253 |
| 7th | Armoured Vehicles: the Ajax programme | HC 259 |
| 8th | Financial sustainability of the higher education sector in England | HC 257 |
| 9th | Child Maintenance | HC 255 |
| 10th | Restoration and Renewal of Parliament | HC 49 |
| 11th | The rollout of the COVID-19 vaccine programme in England | HC 258 |
| 12th | Management of PPE contracts | HC 260 |
| 13th | Secure training centres and secure schools | HC 30 |
| 14th | Investigation into the British Steel Pension Scheme | HC 251 |
| 15th | The Police Uplift Programme | HC 261 |
| 16th | Managing cross-border travel during the COVID-19 pandemic | HC 29 |
| 17th | Government's contracts with Randox Laboratories Ltd | HC 28 |
| 18th | Government actions to combat waste crime | HC 33 |
| 19th | Regulating after EU Exit | HC 32 |
| 20th | Whole of Government Accounts 2019–20 | HC 31 |
| 21st | Transforming electronic monitoring services | HC 34 |
| 22nd | Tackling local air quality breaches | HC 37 |
| 23rd | Measuring and reporting public sector greenhouse gas emissions | HC 39 |
| 24th | Redevelopment of Defra's animal health infrastructure | HC 42 |
| 25th | Regulation of energy suppliers | HC 41 |
| 26th | The Department for Work and Pensions' Accounts 2021–22 – Fraud and error in the benefits system | HC 44 |
| 27th | Evaluating innovation projects in children's social care | HC 38 |
| 28th | Improving the Accounting Officer Assessment process | HC 43 |
| 29th | The Affordable Homes Programme since 2015 | HC 684 |

| Number | Title | Reference |
|---|---|---|
| 30th | Developing workforce skills for a strong economy | HC 685 |
| 31st | Managing central government property | HC 48 |
| 32nd | Grassroots participation in sport and physical activity | HC 46 |
| 33rd | HMRC performance in 2021–22 | HC 686 |
| 34th | The Creation of the UK Infrastructure Bank | HC 45 |
| 35th | Introducing Integrated Care Systems | HC 47 |
| 36th | The Defence digital strategy | HC 727 |
| 37th | Support for vulnerable adolescents | HC 730 |
| 38th | Managing NHS backlogs and waiting times in England | HC 729 |
| 39th | Excess Votes 2021–22 | HC 1132 |
| 40th | COVID employment support schemes | HC 810 |
| 41st | Driving licence backlogs at the DVLA | HC 735 |
| 42nd | The Restart Scheme for long-term unemployed people | HC 733 |
| 43rd | Progress combatting fraud | HC 40 |
| 44th | The Digital Services Tax | HC 732 |
| 45th | Department for Business, Energy & Industrial Strategy Annual Report and Accounts 2021–22 | HC 1254 |
| 46th | BBC Digital | HC 736 |
| 47th | Investigation into the UK Passport Office | HC 738 |
| 48th | MoD Equipment Plan 2022–2032 | HC 731 |
| 49th | Managing tax compliance following the pandemic | HC 739 |
| 50th | Government Shared Services | HC 734 |
| 51st | Tackling Defra's ageing digital services | HC 737 |
| 52nd | Restoration & Renewal of the Palace of Westminster – 2023 Recall | HC 1021 |
| 53rd | The performance of UK Security Vetting | HC 994 |
| 54th | Alcohol treatment services | HC 1001 |
| 55th | Education recovery in schools in England | HC 998 |
| 56th | Supporting investment into the UK | HC 996 |
| 57th | AEA Technology Pension Case | HC 1005 |
| 58th | Energy bills support | HC 1074 |
| 59th | Decarbonising the power sector | HC 1003 |
| 60th | Timeliness of local auditor reporting | HC 995 |
| 61st | Progress on the courts and tribunals reform programme | HC 1002 |
| 62nd | Department of Health and Social Care 2021–22 Annual Report and Accounts | HC 997 |
| 63rd | HS2 Euston | HC 1004 |

| Number | Title | Reference |
|---|---|---|
| 64th | The Emergency Services Network | HC 1006 |
| 65th | Progress in improving NHS mental health services | HC 1000 |
| 66th | PPE Medpro: awarding of contracts during the pandemic | HC 1590 |
| 67th | Child Trust Funds | HC 1231 |
| 68th | Local authority administered COVID support schemes in England | HC 1234 |
| 69th | Tackling fraud and corruption against government | HC 1230 |
| 70th | Digital transformation in government: addressing the barriers to efficiency | HC 1229 |
| 71st | Resetting government programmes | HC 1231 |
| 72nd | Update on the rollout of smart meters | HC 1332 |
| 73rd | Access to urgent and emergency care | HC 1336 |
| 74th | Bulb Energy | HC 1232 |
| 75th | Active travel in England | HC 1335 |
| 76th | The Asylum Transformation Programme | HC 1334 |
| 77th | Supported housing | HC 1330 |
| 78th | Resettlement support for prison leavers | HC 1329 |
| 79th | Support for innovation to deliver net zero | HC 1331 |
| 80th | Progress with Making Tax Digital | HC 1333 |
| 1st Special Report | Sixth Annual Report of the Chair of the Committee of Public Accounts | HC 50 |
| 2nd Special Report | Seventh Annual Report of the Chair of the Committee of Public Accounts | HC 1055 |

## Session 2021–22

| Number | Title | Reference |
|---|---|---|
| 1st | Low emission cars | HC 186 |
| 2nd | BBC strategic financial management | HC 187 |
| 3rd | COVID-19: Support for children's education | HC 240 |
| 4th | COVID-19: Local government finance | HC 239 |
| 5th | COVID-19: Government Support for Charities | HC 250 |
| 6th | Public Sector Pensions | HC 289 |
| 7th | Adult Social Care Markets | HC 252 |
| 8th | COVID 19: Culture Recovery Fund | HC 340 |
| 9th | Fraud and Error | HC 253 |
| 10th | Overview of the English rail system | HC 170 |

| Number | Title | Reference |
|---|---|---|
| 11th | Local auditor reporting on local government in England | HC 171 |
| 12th | COVID 19: Cost Tracker Update | HC 173 |
| 13th | Initial lessons from the government's response to the COVID-19 pandemic | HC 175 |
| 14th | Windrush Compensation Scheme | HC 174 |
| 15th | DWP Employment support | HC 177 |
| 16th | Principles of effective regulation | HC 176 |
| 17th | High Speed 2: Progress at Summer 2021 | HC 329 |
| 18th | Government's delivery through arm's-length bodies | HC 181 |
| 19th | Protecting consumers from unsafe products | HC 180 |
| 20th | Optimising the defence estate | HC 179 |
| 21st | School Funding | HC 183 |
| 22nd | Improving the performance of major defence equipment contracts | HC 185 |
| 23rd | Test and Trace update | HC 182 |
| 24th | Crossrail: A progress update | HC 184 |
| 25th | The Department for Work and Pensions' Accounts 2020–21 – Fraud and error in the benefits system | HC 633 |
| 26th | Lessons from Greensill Capital: accreditation to business support schemes | HC 169 |
| 27th | Green Homes Grant Voucher Scheme | HC 635 |
| 28th | Efficiency in government | HC 636 |
| 29th | The National Law Enforcement Data Programme | HC 638 |
| 30th | Challenges in implementing digital change | HC 637 |
| 31st | Environmental Land Management Scheme | HC 639 |
| 32nd | Delivering gigabitcapable broadband | HC 743 |
| 33rd | Underpayments of the State Pension | HC 654 |
| 34th | Local Government Finance System: Overview and Challenges | HC 646 |
| 35th | The pharmacy early payment and salary advance schemes in the NHS | HC 745 |
| 36th | EU Exit: UK Border post transition | HC 746 |
| 37th | HMRC Performance in 2020–21 | HC 641 |
| 38th | COVID-19 cost tracker update | HC 640 |
| 39th | DWP Employment Support: Kickstart Scheme | HC 655 |
| 40th | Excess votes 2020–21: Serious Fraud Office | HC 1099 |
| 41st | Achieving Net Zero: Follow up | HC 642 |
| 42nd | Financial sustainability of schools in England | HC 650 |
| 43rd | Reducing the backlog in criminal courts | HC 643 |

| Number | Title | Reference |
|---|---|---|
| 44th | NHS backlogs and waiting times in England | HC 747 |
| 45th | Progress with trade negotiations | HC 993 |
| 46th | Government preparedness for the COVID-19 pandemic: lessons for government on risk | HC 952 |
| 47th | Academies Sector Annual Report and Accounts 2019/20 | HC 994 |
| 48th | HMRC's management of tax debt | HC 953 |
| 49th | Regulation of private renting | HC 996 |
| 50th | Bounce Back Loans Scheme: Follow-up | HC 951 |
| 51st | Improving outcomes for women in the criminal justice system | HC 997 |
| 52nd | Ministry of Defence Equipment Plan 2021–31 | HC 1164 |
| 1st Special Report | Fifth Annual Report of the Chair of the Committee of Public Accounts | HC 222 |

## Session 2019–21

| Number | Title | Reference |
|---|---|---|
| 1st | Support for children with special educational needs and disabilities | HC 85 |
| 2nd | Defence Nuclear Infrastructure | HC 86 |
| 3rd | High Speed 2: Spring 2020 Update | HC 84 |
| 4th | EU Exit: Get ready for Brexit Campaign | HC 131 |
| 5th | University technical colleges | HC 87 |
| 6th | Excess votes 2018–19 | HC 243 |
| 7th | Gambling regulation: problem gambling and protecting vulnerable people | HC 134 |
| 8th | NHS capital expenditure and financial management | HC 344 |
| 9th | Water supply and demand management | HC 378 |
| 10th | Defence capability and the Equipment Plan | HC 247 |
| 11th | Local authority investment in commercial property | HC 312 |
| 12th | Management of tax reliefs | HC 379 |
| 13th | Whole of Government Response to COVID-19 | HC 404 |
| 14th | Readying the NHS and social care for the COVID-19 peak | HC 405 |
| 15th | Improving the prison estate | HC 244 |
| 16th | Progress in remediating dangerous cladding | HC 406 |
| 17th | Immigration enforcement | HC 407 |
| 18th | NHS nursing workforce | HC 408 |
| 19th | Restoration and renewal of the Palace of Westminster | HC 549 |

| Number | Title | Reference |
|---|---|---|
| 20th | Tackling the tax gap | HC 650 |
| 21st | Government support for UK exporters | HC 679 |
| 22nd | Digital transformation in the NHS | HC 680 |
| 23rd | Delivering carrier strike | HC 684 |
| 24th | Selecting towns for the Towns Fund | HC 651 |
| 25th | Asylum accommodation and support transformation programme | HC 683 |
| 26th | Department of Work and Pensions Accounts 2019–20 | HC 681 |
| 27th | Covid-19: Supply of ventilators | HC 685 |
| 28th | The Nuclear Decommissioning Authority's management of the Magnox contract | HC 653 |
| 29th | Whitehall preparations for EU Exit | HC 682 |
| 30th | The production and distribution of cash | HC 654 |
| 31st | Starter Homes | HC 88 |
| 32nd | Specialist Skills in the civil service | HC 686 |
| 33rd | Covid-19: Bounce Back Loan Scheme | HC 687 |
| 34th | Covid-19: Support for jobs | HC 920 |
| 35th | Improving Broadband | HC 688 |
| 36th | HMRC performance 2019–20 | HC 690 |
| 37th | Whole of Government Accounts 2018–19 | HC 655 |
| 38th | Managing colleges' financial sustainability | HC 692 |
| 39th | Lessons from major projects and programmes | HC 694 |
| 40th | Achieving government's long-term environmental goals | HC 927 |
| 41st | COVID 19: the free school meals voucher scheme | HC 689 |
| 42nd | COVID-19: Government procurement and supply of Personal Protective Equipment | HC 928 |
| 43rd | COVID-19: Planning for a vaccine Part 1 | HC 930 |
| 44th | Excess Votes 2019–20 | HC 1205 |
| 45th | Managing flood risk | HC 931 |
| 46th | Achieving Net Zero | HC 935 |
| 47th | COVID-19: Test, track and trace (part 1) | HC 932 |
| 48th | Digital Services at the Border | HC 936 |
| 49th | COVID-19: housing people sleeping rough | HC 934 |
| 50th | Defence Equipment Plan 2020–2030 | HC 693 |
| 51st | Managing the expiry of PFI contracts | HC 1114 |
| 52nd | Key challenges facing the Ministry of Justice | HC 1190 |
| 53rd | Covid 19: supporting the vulnerable during lockdown | HC 938 |

| Number | Title | Reference |
|---|---|---|
| 54th | Improving single living accommodation for service personnel | HC 940 |
| 55th | Environmental tax measures | HC 937 |
| 56th | Industrial Strategy Challenge Fund | HC 941 |