

House of Commons
Committee of Public Accounts

E-REVENUE

Fifty-second Report of Session 2001–02

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Fifty-second Report of Session 2001–02

*Report, together with
Proceedings of the Committee,
Minutes of Evidence and an Appendix*

Ordered by The House of Commons to be printed 17 July 2002

HC 707
Published on 29 August 2002 by authority of the House of Commons
London : The Stationery Office Limited
£10.00

Committee of Public Accounts

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Contacts

All correspondence should be addressed to The Clerk of the Committee of Public Accounts, Committee Office, 7 Millbank, London SW1P 3JA. The telephone number for general inquiries is: 0207-219-5708. The Committee's e-mail address is: pubaccom@parliament.uk.

Footnotes

In the footnotes of this Report, references to oral evidence are indicated by 'Q' followed by the question number; references to the written evidence are indicated by the page number as in 'Ev'.

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EVIDENCE (*Monday 18 March 2002*) (HC 707-i, Session 2001–02)

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Sir Nicholas Montagu KCB, Chairman, Mr Barry Glassberg, Director of e-Services, and Mr Terry Hawes, Programme Director, Inland Revenue; Mr Philip Gibby, Account Director, National Audit Office	Ev 1

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LIST OF REPORTS PUBLISHED IN SESSION 2001–02

FIFTY-SECOND REPORT

The Committee of Public Accounts has agreed to the following Report:

E-REVENUE

INTRODUCTION AND LIST OF CONCLUSIONS AND RECOMMENDATIONS

1. The Government is committed to making the United Kingdom the best place for doing e-business, and has set a target that all its services should be available electronically by 2005. The Inland Revenue is at the forefront of the development of e-services in the public sector, and aims to open up the opportunity for taxpayers and businesses to communicate and resolve their tax affairs electronically.

2. On the basis of the Report by the Comptroller and Auditor General,¹ we looked at the Inland Revenue's progress in introducing e-services, the need to manage development and implementation risks, and cost-effectiveness.

3. In the light of this examination, the Committee draws three overall conclusions.

- The Inland Revenue plans to have all its services available electronically by 2005, but is unlikely to achieve its target of 50 per cent take-up. Some factors are outside the Inland Revenue's control, such as access to the internet or digital TV. To promote a significant improvement in take-up the department will need to develop easier to use e-services that offer greater incentives for taxpayers to switch from existing paper-based systems. Users will also need to be confident that its e-services are fully secure.
- Innovation in introducing e-services involves identifying and taking managed risks, and some teething problems are to be expected. But systems that do not work well initially, or are insecure, sap public confidence and this takes time to rebuild. The Inland Revenue needs to pilot and test new systems more systematically, to minimise the types of teething problems experienced on the self assessment internet service. It also needs to tackle the backlog of evaluations of systems already introduced to ensure that lessons are identified, learned and disseminated.
- In the drive to meet the 2005 target, the Department should not compromise on the need to develop rigorous business cases for each service and for the overall e-strategy. These will enable the Inland Revenue to identify the relative costs and benefits for options for delivery, to see how benefits can best be delivered, to identify and manage the risks, and to monitor delivery of benefits and savings.

4. Our more specific conclusions and recommendations are as follows.

- (i) The Inland Revenue's target of a 50 per cent take up of its e-services is ambitious, but does not take into account the likelihood that the speed of take-up will vary across different services. The department should complete its work with the Treasury in setting more specific take-up targets for each e-service.
- (ii) The Inland Revenue's internet service for self assessment was developed quickly in order to meet the Chancellor of the Exchequer's commitment that it would be available in April 2000. Take-up has fallen well short of expectations, partly because teething problems made it difficult for interested taxpayers to use the system, and potential users lacked confidence in it. The Inland Revenue should make time for controlled piloting before implementing e-systems.

¹ C&AG's Report, *e-Revenue* (HC 492, Session 2001-02)

- (iii) Currently the internet service for self-assessment offers insufficient added value to encourage taxpayers to use it instead of the paper based system. Further enhancements are planned in 2002, for example context sensitive help and an online calculator, but it will be some time before users can access their tax records. The Inland Revenue should develop new systems in closer consultation with users, so that their needs and aspirations can be taken into account.
- (iv) Experience to date suggests that some customer groups, such as people living outside London and the South East of England, retirement pensioners and the disabled are less likely to use e-services. The Inland Revenue should develop a strategy to improve access to e-services and encourage take up for these customer groups.
- (v) The Inland Revenue do not know why take-up of the internet service for self-assessment by agents representing some 4 million taxpayers has also been slow. The Departments should maintain close contact with users so that it understands the barriers to take-up and can respond to them. The new Customer Relationship Management system, which the Inland Revenue plans to buy this summer, should provide better tools and management information to help the department do so.
- (vi) There is a wide range of risks to the successful implementation of e-services. In addition to poor quality service and the lack of added value, concerns about system security over each taxpayer's data could reduce user confidence. The Inland Revenue's investigation into recent security weakness in the internet service for self-assessment will need to address issues of public confidence, as well as the technical problems.
- (vii) The Inland Revenue has introduced arrangements to manage the failures that have affected other public sector IT projects. Yet the department had still not completed formal evaluations for 13 of the products delivered since June 2001. It should complete these as soon as possible and disseminate the lessons.
- (viii) The Inland Revenue expects to spend £200 million on its e-strategy by March 2004, but does not have a full grip of the costs or potential savings for each e-service or for its overall e-strategy. The department should prepare rigorous business cases for all future e-services, in order to identify the key costs and benefits involved, system-specific estimates and targets for take-up, and action plans for delivering benefits and cost savings.

PROGRESS IN INTRODUCING E-SERVICES

Progress so far

5. The Government is committed to making the United Kingdom the best place for doing e-business, and has set a target that all its services should be available electronically by 2005. At November 2001 just over half of the 520 services which Government departments routinely provide to citizens and business were available on-line, although very few transaction-based services were available.²

6. The Inland Revenue is committed to meeting this target,³ and is at the forefront of the development of e-services in the public sector.⁴ Some 40 per cent of the Inland Revenue's

² C&AG's Report, *Better Public Services through e-Government* (HC 704-1, Session 2001-02), paras 7, 1.12

³ *ibid*, para 3; C&AG's Report, *e-Revenue* (HC 492, Session 2001-02), para 1.3; Q13

⁴ C&AG's Report, *e-Revenue* (HC 492, Session 2001-02), para 1.1

e-services are electronic and the department is on course for half of its services to be on-line by the end of 2002 and all services to be available electronically by 2005.⁵

7. Early Inland Revenue projects have focused on providing electronic versions of those services with a large customer base. There are also a number of projects to transform the way services are delivered so that the public can file their tax returns, access their data, make payments and communicate with the department electronically. The Inland Revenue is one of the first Government departments to provide transaction-based services, for example being able to submit tax returns electronically and to pay any outstanding amounts over the internet.⁶

8. As the e-Envoy told us recently, there is no point having services on-line which people do not use.⁷ The Inland Revenue has a target to achieve a 50 per cent take up of its e-services by the end of 2005, but performance has been disappointing. The target may be achieved for some customer groups, such as large businesses, but is unlikely to be met overall. The Inland Revenue considers that because the target was set at an early stage of the programme to cover all e-services, it was too crude and undefined. The department is now working with the Treasury to set evidence-based, realistic targets for each customer group.⁸

9. We examined progress for three key groups:

- Self Assessment taxpayers who file their own returns.
- Self Assessment taxpayers who rely on agents or accountants to file a return on their behalf.
- Businesses and other organisations that regularly submit Pay As You Earn tax data on behalf of their employees.

(a) Self Assessment taxpayers who file their own returns

10. There are 9 million taxpayers covered by self-assessment, of which 5 million submit their own returns. In July 2000 the Inland Revenue offered this group the opportunity to complete and send tax returns electronically via the internet.⁹ The service can be found at the Inland Revenue's website at <http://www.inlandrevenue.gov.uk>

11. The department estimated that up to 315,000 people were likely to use the e-service in the first year (2000–01). To encourage initial take-up, the Inland Revenue offered taxpayers a financial incentive of a £10 discount if they filed their return and paid any outstanding amounts electronically in 2000–01. Although 119,000 people registered to use the system, only 39,000 taxpayers used it, and of those 31,000 qualified for the discount. Despite a 94 per cent increase in 2001–02, take-up remains a long way behind even the revised milestones that the Inland Revenue need to meet to achieve 50 per cent take up (Figure 1).¹⁰

⁵ Q16

⁶ C&AG's Report, *e-Revenue* (HC 492, Session 2001–02), para 3; Q16

⁷ 54th Report from the Committee of Public Accounts, *Improving Public Services through e-Government* (HC 845, Session 2001–02), Q6

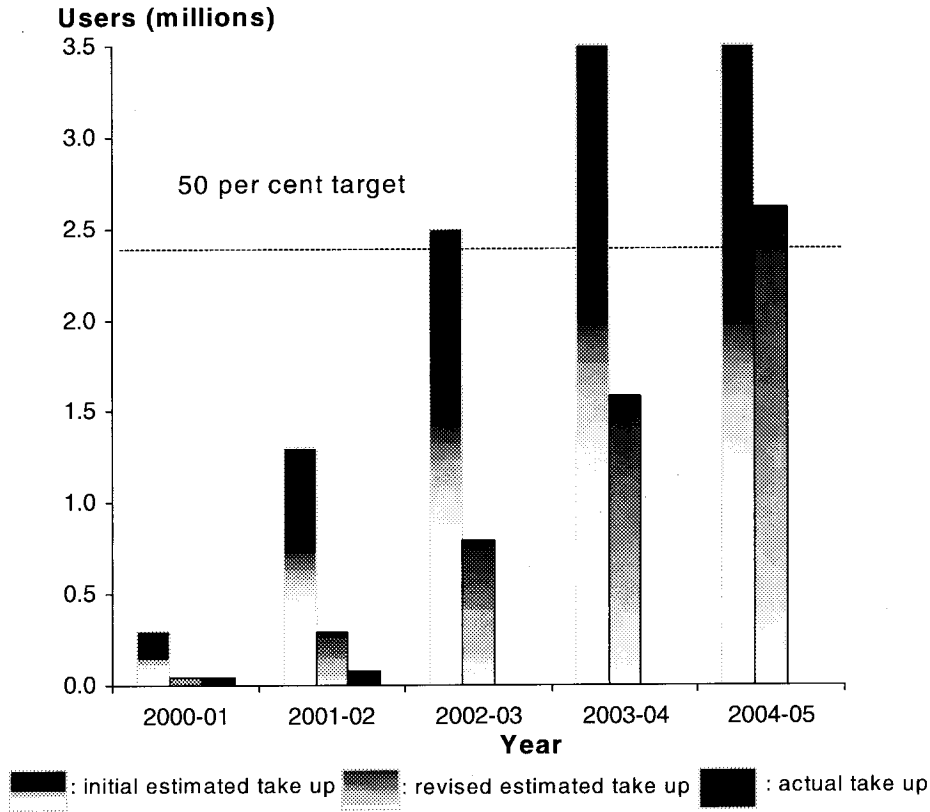
⁸ C&AG's Report, *e-Revenue* (HC 492, Session 2001–02), para 11; Qs 3, 16–17, 65, 70, 175

⁹ C&AG's Report, *e-Revenue* (HC 492, Session 2001–02), Appendix 1, para 2

¹⁰ *ibid*, para 2.6; Qs 3, 18–26, 130–132

Figure 1: Expected take up of the Self Assessment filing by internet e-Service

Take up of the service will need to rise sharply in the next few years to meet the Department's target. The Department revised the projected figures in the light of actual take-up in 2000-01.



Source: Inland Revenue

12. Among the key factors behind this low take-up were teething problems in users gaining access. On average nearly four out of five attempts to submit tax forms electronically were unsuccessful. The service was not perfect when it was introduced, but the Inland Revenue considers that many of the initial problems were caused by minor keying errors. Some taxpayers found it difficult to register because they did not know their tax number, and Mac users were unable to use the service. Others pressed the submit key repeatedly.¹¹ The Inland Revenue did not consider that these teething problems merited withdrawing the system, although they would do so if an unacceptably high number of users found the system was incapable of doing what it set out to do.¹² Many of the problems have been remedied and 4 out of 5 attempts to submit are now successful.¹³

¹¹ C&AG's Report, *e-Revenue* (HC 492, Session 2001-02), para 1.11; Qs 3-5, 8-9, 193-202

¹² Qs 120-129, 193-202

¹³ Qs 6, 195

13. Although take-up has been lower than planned, the Inland Revenue's progress is not dissimilar to experience in the private sector and in some public bodies overseas. For example, First Direct and Abbey National expect take-up of their e-services to grow by around 20 per cent up to 2005, while the California Franchise Tax Board in the United States of America has taken six years for its electronic tax return service to achieve a 21 per cent take up.¹⁴

(b) Self Assessment taxpayers who rely on agents or accountants to file a return on their behalf

14. The remaining 4 million taxpayers covered by self assessment rely on accountants and other tax agents to file their returns on their behalf. The Electronic Lodgement Service, introduced in 1997 enables these agents to file returns using an electronic data interchange. There is also an internet service available from the department's web site.¹⁵

15. Here too, take up has been disappointing. Only 3,000 agents, representing 340,000 taxpayers used the Electronic Lodgement Service in 2001–02 and only 1,194 agents used the internet service. The Inland Revenue could not tell us why take-up was so slow, despite the benefits of filing returns in the cheapest, fastest and most economical way, but they plan to continue to work closely with tax agents to encourage them to e-file.¹⁶

(c) Business and other organisations that regularly submit Pay As You Earn tax data on behalf of their employees

16. The Inland Revenue communicates with more than one million employers to administer the Pay As You Earn tax system. Each month the employers send the department tax details for some 22 million employees.¹⁷ The launch of an electronic data interchange system in October 1997 enables the secure transfer of large amounts of data from an employer's computer system direct to the Inland Revenue's computer system.

17. Business interest in the electronic data interchange service for PAYE tax has been promising. Some 660 organisations contacted the Inland Revenue to inquire about this new service and 49 are using it. The participating organisations represent over 5,000 payroll schemes involving some 6 million employees.¹⁸ In response to the Carter Review, published in November 2001, there will be a three stage move towards universal electronic filing of employer returns, with incentive payments to assist and encourage smaller employers to make greater use of IT.¹⁹

THE SCOPE FOR IMPROVED TAKE-UP

18. Progress in improving take up of e-services will require further analysis of public attitudes and the perceived barriers that deter people from opting to use the services. As the e-Envoy recently told us, it is crucial that a department, in delivering its services, understands the people to whom it is delivering those services and responds to their needs.²⁰

19. There is a range of factors that might discourage people and businesses from using the Inland Revenue's transaction based e-services. Our examination of NHS Direct found

¹⁴ C&AG's Report, *e-Revenue* (HC 492, Session 2001–02), para 2.4; Qs 3, 11

¹⁵ *ibid*, para 2.6; Qs 35–39

¹⁶ Qs 35–40, 66–70

¹⁷ C&AG's Report, *e-Revenue* (HC 492, Session 2001–02), Appendix 3, para 1

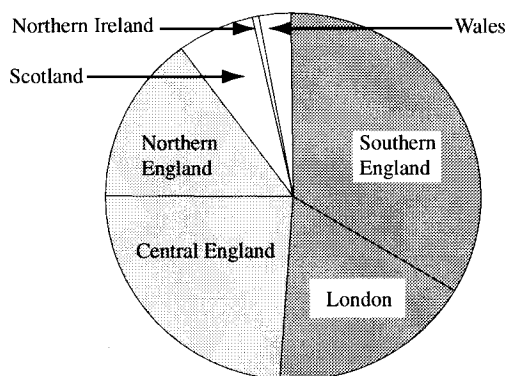
¹⁸ *ibid*, Appendix 3, para 6

¹⁹ *Review of Payroll Services 2001*, Pre-Budget report by Patrick Carter; Inland Revenue Press Notice, *Budget 2002*, 17 April 2002

²⁰ 54th Report from the Committee of Public Accounts, *Improving Public Services through e-Government* (HC 845, Session 2001–02), Q12

that some groups, such as younger people, people over 65, ethnic minorities, less advantaged social groups and people with disabilities are less likely to use that e-service.²¹ And the profile for those self assessment taxpayers filing their returns electronically tends towards white males living in London or Southern England (Figure 2).²²

Figure 2: The number of taxpayers across the United Kingdom using the Self Assessment internet service



The diagram shows that just over half of the returns are from people living in London or the South of England

Source: *Returns submitted by 31 January 2002, Inland Revenue*

20. The Inland Revenue promises further improvements in take-up, by:

- Increasing, for self assessment taxpayers, the extent to which electronic forms are pre-populated with personal data – the tax reference number, the taxpayer’s address and possibly earning data from last year. There will also be page by page error checking and an on-line calculator to help and to communicate with the department by e-mail. However, the real benefit to taxpayers will come when the Inland Revenue is able give taxpayers access to their “tax account”, to show what information they already have on taxes collected and invite the user simply to confirm the amounts are complete and accurate. The Inland Revenue expect this will be possible by 2005.²³
- Rolling out, for businesses, a Corporation Tax portal to enable each organisation to see what payments they have made and tax liabilities remaining.²⁴
- Buying a Customer Relationship Management system in Summer 2002, which should provide better tools and management information to support customers.²⁵ The department’s approach is to target each taxpayer group according to their needs and aspirations, and to tailor services accordingly.²⁶

²¹ C&AG’s Report, *NHS Direct in England* (HC 505, Session 2001–02), para 10; 40th Report from the Committee of Public Accounts, *NHS Direct in England* (HC 610, Session 2001–02), Qs 7, 45

²² Qs 48, 182–192

²³ C&AG’s Report, *e-Revenue* (HC 492, Session 2001–02), para 2.16; Qs 14, 77, 176

²⁴ Qs 56–57

²⁵ C&AG’s Report, *e-Revenue* (HC 492, Session 2001–02), para 2.18

²⁶ Qs 48–52

21. Developing contacts and approaches with a range of intermediaries, such as Citizens Advice Bureau and in future supermarkets to help people to use its e-services.²⁷

22. As regards the case for and quantum of any future incentives to encourage take-up, however, the Inland Revenue takes the view that this is a policy decision for Ministers.²⁸

MANAGING THE RISKS OF DEVELOPING AND IMPLEMENTING E-SERVICES

23. The Inland Revenue's e-strategy (July 2001) sets out a challenging programme of work between 2001 and 2005 (Figure 3). Success rests largely on how the department manages the associated risks, some of which are outside their direct control (Figure 4).²⁹

Figure 3: e-Service projects

Inland Revenue has a range of future projects to improve its e-services. This list illustrates the key projects planned and the year they should be available to customers.

Consolidation of existing services	Year	New customer services	Year
Self Assessment migration to Gateway	2001	Corporation Tax filing and other company services	2001-03
PAYE developments	2001-03	Oil Tax Office electronic enhancements	2001-03
Payments via internet (credit and debit cards and direct debit)	2001-02	Development of tax credit e-services	2003-05
Self Assessment full range of forms	2003-05		
Further filing services (eg inheritance tax)	2003-05		
Staff Services	Year	Infrastructure and organisational changes	Year
Desktop internet browsing	2001-02	Integrated online services by customer segment	2001-05
Internal e-mail for non-networked offices	2001-02	Re-engineering PAYE	2003-05
Internal e-Forms	2001-02	Joined up Government, such as 'life events'	2003-05

Source: *Inland Revenue, October 2001*

²⁷ Qs 12, 44-47, 57-58

²⁸ Qs 41-44, 54-55, 79

²⁹ C&AG's Report, *e-Revenue* (HC 492, Session 2001-02), para 18 and Figure 11

Figure 4: The main risks to the e-Services programme

The success of the Inland Revenue's e-services programme will depend on a number of factors, some of which are outside their direct control

Risks outside Inland Revenue's control



- Possible delays in the development of new technologies, such as broadband access to the internet or digital television, might restrict taxpayers' access to Inland Revenue's e-services.
- Possible delays in the development of a wide range of useful electronic services by the private sector and Government might dampen public enthusiasm for electronic services.
- Security breaches, such as computer viruses and people hacking into web sites to access confidential information dent public confidence in using any electronic services.
- Doubts about the legal status of transactions across the internet might deter people from using electronic services.

Risks within Inland Revenue's control



- Inland Revenue's targets to make all services electronic by the end of 2005 might encourage the development of e-services that mirror existing non-electronic services rather than the investment of additional time to develop better quality e-services for taxpayers.
- The e-services programme might not offer taxpayers a better quality service unless staff elsewhere in Inland Revenue recognise that the development of e-services will require changes in the way the whole organisation works.
- Development work on each project might prove nugatory unless work keeps pace with the speed of change elsewhere to electronic services.
- It might be difficult to recruit sufficient and appropriate staff to develop the e-services programme.
- Any technical problems or security concerns with the development of each of Inland Revenue's e-services might deter taxpayers from using the services.

Source: *National Audit Office*

24. Drawing on the development of best practice in the management of Government IT projects, following this Committee's earlier examination of a series of project failures, the Comptroller and Auditor General identified five important factors necessary to minimise these risks:

- Clear, active visible leadership from the top;
- E projects need to be part of a wider business change;
- Project risk analysis;
- Skilled staff to develop and deliver each project effectively; and
- Monitoring the outcome of each project and the resultant live service to learn lessons.³⁰

25. The successful development of e-services involves taking risks and minimising the impact on the organisation if things go wrong. Key features of the Department's approach to managing risk, drawing on best practice in the private sector, are a build and learn approach, working with users to improve services and engaging more widely with the software industry and intermediaries, which can provide front-end services to customers.³¹

26. The incremental development approach of build and learn requires a restricted number of people to trial the system at first. For example, 20 companies are testing the Corporation Tax portal for businesses on a trial basis. Such an approach involves restricting initial publicity and, where applicable, identifying selected individuals or organisations to test the service. However, the Inland Revenue had taken the view that such an approach would not have been right for self-assessment, because it was a major government undertaking.³²

27. Although build and learn enables the developer to learn as the product develops, it is still important to carry out post implementation reviews. This Committee has previously commented on the importance of such reviews to ensure lessons are learnt and applied to other projects.³³ However, the Inland Revenue had yet to undertake formal evaluations for 13 of the products delivered since June 2001.³⁴

28. The Inland Revenue has also sought to implement system security standards that match best practice. As part of this, the department invited the Defence Evaluation and Research Agency to test external security and received positive assurance that the site was secure and that the Agency could not gain access to any confidential information. The Inland Revenue assured us, however, that it was not complacent, and kept the position constantly under review.³⁵

29. In May 2002, after our hearing, the Inland Revenue halted its self assessment internet service after visitors to the website reported seeing information about other taxpayers. The department made it clear that customer security is vitally important and announced that the service would remain unavailable while its technical staff were investigating a possible security lapse.³⁶ There is however a risk that such a lapse could damage customer confidence in the organisation's e-services and affect future take up levels.

³⁰ C&AG's Report, *e-Revenue* (HC 492, Session 2001-02), para 3.6

³¹ *ibid*, Appendix 5, para 15; Q56

³² Qs 112-118

³³ 1st Report from the Committee of Public Accounts, *Improving the delivery of IT projects* (HC 65, Session 1999-2000)

³⁴ C&AG's Report, *e-Revenue* (HC 492, Session 2001-02), para 3.25

³⁵ Qs 71-72, 74, 142

³⁶ Statement on the Inland Revenue web site home page (www.inlandrevenue.co.uk)

COST EFFECTIVENESS

30. The development of e-services by Inland Revenue is a long term investment to put in place an infrastructure to deliver e-services and to provide a better service to taxpayers.³⁷ The infrastructure includes a telephone and e-mail helpdesk to deal with customer enquiries and a further team of staff to work with EDS, the Inland Revenue's strategic IT partner, to design and develop its e-services.³⁸ The department spent £104 million by the end of March 2002 developing its e-services, and expects to be within its budgeted cost of £200 million by March 2004.³⁹

31. Each project is assessed at the start to determine the most cost effective method of providing a suitable e-service and is subject to a business case. However, it is difficult to estimate future demand for each product, not least because the progress of the e-service industry is difficult to predict. For example, the dot.com boom of 1999 and 2000 petered out in 2001, with many newly established web-based companies going out of business and the development of a broadband connection remains disappointing, with less than 0.5 per cent of the population having such access. The unpredictability of demand means it is difficult to estimate when each e-service will break even, and the Inland Revenue has yet to set take-up targets for each service.⁴⁰

32. The department has estimated that it will save money each year through lower running costs from specific e-services. For example, each taxpayer that opts to file a self assessment return electronically saves the department £3 in administration costs. The Inland Revenue also estimate that once take up of the self assessment e-service reaches 50 per cent, it will be possible to make structural changes to save some 1,300 posts (£30 million a year, at current prices).⁴¹ However the Inland Revenue has yet to identify all the capital and revenue costs involved in its e-services, the full potential for savings, or the likely payback period for specific services or the overall e-services strategy.⁴²

³⁷ Qs 143–149, 165, 206, 209

³⁸ C&AG's Report, *e-Revenue* (HC 492, Session 2001–02), paras 3.20–3.22

³⁹ Qs 60–62, 153–154

⁴⁰ C&AG's Report, *Better Public Services through e-Government* (HC 704, Session 2001–02), para 1.6; Qs 103, 107

⁴¹ Qs 79–84, 107, 157, 177–180

⁴² Qs 143–149, 206–211

MINUTES OF PROCEEDINGS OF
THE COMMITTEE OF PUBLIC ACCOUNTS

SESSION 2001-02

MONDAY 18 MARCH 2002

Members present:

Mr Edward Leigh, in the Chair

Mr Richard Bacon
Mr Ian Davidson
Geraint Davies
Mr Barry Gardiner

Mr Brian Jenkins
Mr David Rendel
Jon Trickett
Mr Alan Williams

Sir John Bourn KCB, Comptroller and Auditor General, was further examined.

The Committee deliberated.

Mr Rob Molan, Second Treasury Officer of Accounts, was further examined.

The Comptroller and Auditor General's Report on e-Revenue (HC 492) was considered.

Sir Nicholas Montagu KCB, Chairman, Inland Revenue, was further examined; Mr Barry Glassberg, Director of e-Services, and Mr Terry Hawes, Programme Director, Inland Revenue, were examined; Mr Philip Gibby, Account Director, National Audit Office, was examined (HC 707-i).

* * * * *

[Adjourned until Monday 25 March at half past Four o'clock.

* * * * *

WEDNESDAY 17 JULY 2002

Members present:

Mr Edward Leigh, in the Chair

Mr Richard Bacon
Geraint Davies
Mr Frank Field
Mr Nick Gibb
Mr Brian Jenkins
Mr Nigel Jones

Mr George Osborne
Mr David Rendel
Mr Gerry Steinberg
Jon Trickett
Mr Alan Williams

Mr Tim Burr, Deputy Comptroller and Auditor General, was further examined.

The Committee deliberated.

* * * * *

Draft Report (e-Revenue), proposed by the Chairman, brought up and read.

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

Paragraphs 1 to 3 read and agreed to.

Paragraph 4 postponed.

Paragraphs 5 to 32 read and agreed to.

Postponed paragraph 4 read and agreed to.

Resolved, That the Report be the Fifty-second Report of the Committee to the House.

Ordered, That the Chairman do make the Report to the House.

Ordered, That the provisions of Standing Order No. 134 (Select Committees (Reports)) be applied to the Report.

* * * * *

[Adjourned until Monday 21 October at Four o'clock.]

REPORTS BY THE COMMITTEE OF PUBLIC ACCOUNTS
SESSION 2001–02

		<i>Publication Date</i>
1	Managing Risk in Government Departments (HC 336)	23/11/01
	Government Reply (Cm 5393)	14/02/02
2	Improving Construction Performance (HC 337)	05/12/01
	Government Reply (Cm 5393)	14/02/02
3	The Cancellation of the Benefits Payment Card Project (HC 358)	06/12/01
	Government Reply (Cm 5393)	14/02/02
4	The Renegotiation of the PFI-type Deal for the Royal Armouries Museum in Leeds (HC 359)	12/12/01
	Government Reply (Cm 5450)	28/02/02
5	Ministry of Defence: Major Projects Report 2000 (HC 368)	28/11/01
	Government Reply (Cm 5450)	28/02/02
6	Ministry of Defence: Major Projects Report 2000—The Role of the Equipment Capability Customer (HC 369)	28/11/01
	Government Reply (Cm 5450)	28/02/02
7	Sale of Part of the UK Gold Reserves (HC 396)	19/12/01
	Government Reply (Cm 5470)	14/03/02
8	Office of Water Services (OFWAT): Leakage and Water Efficiency (HC 397)	04/01/02
	Government Reply (Cm 5470)	14/03/02
9	Tackling Obesity in England (HC 421)	16/01/02
	Government Reply (Cm 5477)	20/03/02
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