



House of Commons

Committee of Public Accounts

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# **Improving social housing through transfer**

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**Fortieth Report of  
Session 2002–03**





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Committee of Public Accounts

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# Improving social housing through transfer

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**Fortieth Report of  
Session 2002–03**

*Report, together with formal minutes,  
oral and written evidence*

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## The Committee of Public Accounts

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The Reports and evidence of the Committee are published by The Stationery Office by Order of the House. All publications of the Committee (including press notices) are on the Internet at [http://www.parliament.uk/parliamentary\\_committees/committee\\_of\\_public\\_accounts.cfm](http://www.parliament.uk/parliamentary_committees/committee_of_public_accounts.cfm). A list of Reports of the Committee in the present Session is at the back of this volume.

### Committee staff

The current staff of the Committee is Nick Wright (Clerk), Christine Randall (Committee Assistant), Leslie Young (Committee Assistant), and Ronnie Jefferson (Secretary).

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## Summary

Since 1988 around three quarters of a million homes have been transferred from local authorities to registered social landlords with the aim of improving the condition of social housing and the quality of housing services provided to tenants. Transfers have taken place under two programmes: the Large Scale Voluntary Transfer (LSVT) programme, which started in 1988 and is still running; and the smaller Estates Renewal Challenge Fund (ERCF) programme which ran from September 1996 to March 2000. Responsibility for both programmes now rests with the Office of the Deputy Prime Minister (the Office).

Local authorities decide whether to transfer homes, taking account of tenants' views. The local authority applies to the Office for a place on the annual transfer programme. The Office assesses transfer applications, and provides advice, guidance and assistance to local authorities in developing transfer schemes. The selected registered social landlord for each transfer raises private finance to buy the housing stock and renovate it. The sector's regulator, the Housing Corporation (the Corporation) scrutinises the registered social landlord's business plans and governance, management and staffing arrangements to determine whether landlords are financially sound and will manage the properties appropriately.

On the basis of a Report by the Comptroller and Auditor General,<sup>1</sup> we took evidence from the Office and the Corporation. We considered the cost and financial effects of transfers, the valuation of transferred properties and how far transfers had been in the interests of tenants.

We draw the following main conclusions from our examination.

- Successive governments have followed a policy of transferring housing from local authorities to the registered social landlord sector. By making use of private finance, housing has been renovated in the absence of such provision in public expenditure programmes. Transfer was supposed to be cost neutral for the registered social landlord, and a complicated model to calculate the transfer value was put in place. But the fixed assumptions within the Office's model, the uncertainties inherent in forecasting future cash flows over a period of 30 years, and post transfer events such as the refinancing of loans, mean that cost neutrality will not have been achieved in practice.
- The Office's requirement that local authorities use a standard model to calculate the transfer value of homes may, therefore, have led to the undervaluation of the homes transferred so far, resulting in a greater contribution from the taxpayer than was necessary to deal with, for example, the backlog of repair. The model uses a fixed life of 30 years for homes regardless of their age and condition at transfer, excludes a residual value for the land and buildings, and uses a discount rate higher than registered social landlords' actual costs of capital. The fixed model should be substituted by a more flexible approach which takes greater account of the

1 C&AG's Report, *Improving Social Housing through Transfer* (HC 496, Session 2002–03)

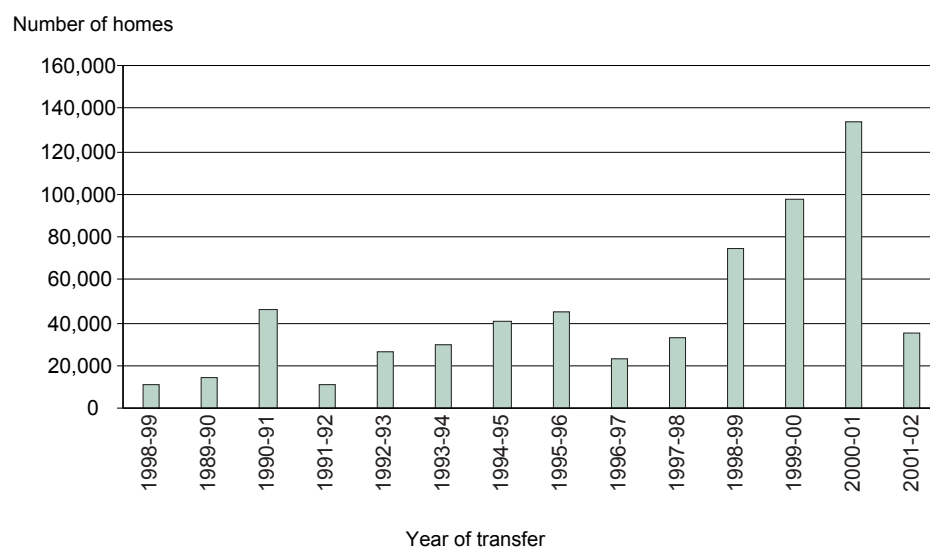
condition and location of the housing stock transferred, and the likely cost of finance for an acquiring landlord.

- The Office has undertaken hypothetical calculations of the cost to the taxpayer of renovation through transfer compared to the cost of renovation through local authority retention. These calculations suggest that the additional cost of renovation through transfer is £1,300 a home spread over 30 years or £1.3 billion for the transfer of a million homes over 5 years. This additional cost partly represents the higher cost of capital in the private sector and the transaction costs of setting up a transfer. The additional cost is justified by the Office on the grounds of non-quantifiable benefits such as earlier renovation, greater tenant participation, and risk transfer from the public to the private sector.
- Transfers have largely delivered the expected benefits of improving homes, but achievement of aims such as greater tenant choice, participation and increased tenant satisfaction are less clear. Tenants may, for example, be represented on Boards of registered social landlords but they have lost their right to vote for a different landlord. With a lower Treasury discount rate, and with the weaknesses in the model described above, the additional cost of transfer is likely to be larger than the £1300 per home calculated by the Office. The Office needs to demonstrate more rigorously that the additional costs of transfer represent good value for money.
- Until recently, the “off the public sector balance sheet” finance represented by transfer was generally local authorities’ only option to carry out repairs and renovation needed on their housing stock. A range of options is, however, available now, such as better funded retention and renovation by local authorities, direct access to the Private Finance Initiative, and the establishment of Arm’s Length Management Organisations. The Government’s recent review of social housing<sup>2</sup> recommended the removal of the barriers to these different options. The Office, together with local authorities, should therefore consider all available options, and determine which deliver the best overall value for money for the taxpayer in achieving the desired objectives for the tenants and housing in question.

# 1 The costs and financial effects of transfer compared to the alternatives

1. The transfer of housing from local authorities to registered social landlords has been a key feature of housing policy since transfers began in 1988. The number of homes transferred has grown considerably, especially in recent years (**Figure 1**).

**Figure 1:** Social housing transferred each year between 1988–89 and 2001–02



**Note:**

Until 2000–01, local authorities accepted on to the annual transfer programme had to complete their transfers within the year. Since then, the Office has allowed local authorities two years to prepare for transfer. This change contributed to the fall in the number of homes transferred in 2001–02 compared with 2000–01. The Office expects 167,000 homes to be transferred in 2002–03.

*Source: National Audit Office*

2. Housing transfers are more expensive for the taxpayer than local authority repair and renovation. The Office estimated in 2001 that the additional cost of transfer was some £1,300 a home, spread over 30 years, or some £1.3 billion if a million homes were transferred. This figure may be an underestimate. The cost of future transfer programmes may be higher still, as the majority of transfers will be of poorer housing in urban areas, with higher costs of renovation being financed by the taxpayer.<sup>3</sup>

3. The Office noted that over the life of the programme around 750,000 houses had been transferred, improving poor quality housing for some 1.5 million people. £5.6 billion had been raised for local authorities to invest in either social housing or other capital investments for the benefit of their areas, and £6 billion had been raised to take forward the housing repair programme. Additionally, evidence existed of improved management costs, speedier repairs for tenants, and high levels of tenant satisfaction.<sup>4</sup>

<sup>3</sup> C&AG's Report, para 3.36; Qq 1–4, 18–19, 74–77

<sup>4</sup> Q 5

4. The Office could not demonstrate that these unquantifiable benefits justified the additional costs of transfer, but noted that additional finance would not have been available for local authority programmes because of public expenditure ceilings. It recognised that individual transfers might not represent good value for money, in which case it asked the local authority to look at other options.<sup>5</sup>

5. The calculation of the additional cost of transfer compared to local authority retention and renovation was based on the Treasury's standard discount rate of 6%, used throughout government in option appraisals to compare cash flows occurring over future time periods. The Treasury has issued new guidance which reduces the discount rate to 3.5%, to be adjusted as appropriate to reflect optimism bias<sup>6</sup> and risk transfer. This lower rate could increase the additional cost of a transfer programme across a 30 year period because the long term financial benefits of retention increase in value as discount rates fall. The Office had not calculated how the revised Treasury discount rate would affect the comparative costs of transfer and local authority retention. It noted the need to take into account wider social and environmental benefits of transfer, and for lenders to be willing to lend at such rates.<sup>7</sup>

6. Tenants may face little choice but to vote for transfer if they want their housing renovated and repaired. The local authority might be their first choice but if the local authority has no financing available to it, tenants have to accept transfer to achieve better homes. The Office agreed that until the early 1990s there was limited choice for tenants, but that current programmes made available different choices for local authorities. These choices include Arm's Length Management Organisations, and access to private finance initiative schemes and local authorities' other capital receipts to provide additional funding to their housing investment programme allocations.

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5 Qq 22, 24, 27–29

6 Optimism bias represents the tendency to optimism in forecasting the progress and outcome of projects

7 Qq 30–38

## 2 The valuation of transferred homes

7. When homes are transferred, the registered social landlord will normally pay the local authority a transfer price, based on the net discounted value of the homes over a 30 year period. The registered social landlord raises finance or uses its own resources to fund the acquisition, in return for a net income stream from rents over that period. Over the 30 year period, therefore, transfer is intended to be cost-neutral for the transfer registered social landlord.

8. Assumptions about the life of properties can have a significant impact on the transfer value. The Office confirmed that its transfer value model assumed that the land and buildings would have no value at the end of 30 years even though registered social landlords would continue to own them at that point. It noted that the model was intended to reflect the costs likely to be incurred to sustain a property over 30 years. The Housing Corporation said that the land would still be tied to social housing purposes, impacting on its value. The Office recognised that 30 years might not reflect the full life of the property transferred but said that 30 years was the time period within which lenders could consider a viable business plan. Neither lenders nor local authorities had sought variations to the time period. HM Treasury noted that going from 30 years, to for example 50 or 80 years would have relatively small impact because the sums would be heavily discounted. The National Audit Office report found, however, that the potential values of transfers they examined could have increased significantly if lives of 40 or 50 years had been considered (Figure 2).<sup>8</sup>

**Figure 2:** Transfer values would be higher had the Office's valuation model used a life longer than 30 years, assuming finance was still available

TMV period	Combined transfer value	Increase over 30 year transfer price	
30 years	£356 million	Not applicable	Not applicable
40 years	£407 million	£51 million	14%
50 years	£431 million	£75 million	21%

Notes:

1. Local authorities use a model agreed with Treasury, known as the Tenanted Market Value (TMV) model, to estimate the value of the homes to be transferred.
2. The data shown above are based on eight case studies examined by the National Audit Office.
3. The computation assumes that registered social landlords' annual surpluses would remain constant beyond year 30 whereas they may diminish if a further major renewal programme was required in the period.

Source: National Audit Office

9. Since 1993 base rates have typically been around 4%, and yet the discount rate used in the Office's transfer value model has been as much as 8%, potentially undervaluing the properties transferred. The Office explained that the rate of 8%, 2% over the Treasury's discount rate during the period, had been set to reflect the risks of managing occupied stock which could not be freely disposed of. The Office considered it appropriate to test the tenanted market value at a higher than usual discount rate, and currently it assumed a rate of 7% but did allow variations around that figure. The National Audit Office found that the discount rate in the model was much higher than registered social landlords' actual costs of capital for much of the transfer programmes' life. For one of their case study transfers, undertaken in 1995, they showed that if the model had used the landlord's actual cost of capital (4.5%) rather than 8%, the transfer value calculated would have been over £27 million (or 53%) higher.<sup>9</sup>

10. Post transfer events, such as the refinancing of loans by the registered social landlord, can also impact on the cost neutral position intended at transfer. Landlords retain all the gains they make through refinancing. In our Report on the refinancing of the Fazakerley PFI Prison contract,<sup>10</sup> however, we recommended that the taxpayer should share in refinancing gains. The Office considered that this was a question of the balance of incentives. Refinancing gains had been greater on earlier transfers, and landlords could use such gains to speed up their repair programme or for wider regeneration benefits. The Office offered to revisit the sharing of benefits of refinancing between local authorities and landlords, if such an approach did not create disincentives.<sup>11</sup>

11. The potential deficiencies in the transfer value model suggest properties may have been undervalued. The National Audit Office report showed that of nine case studies reviewed by consultants for the Office of the Deputy Prime Minister, rental incomes for the registered social landlord were higher than predicted in seven cases; and in five cases surpluses achieved were already higher than predicted. No landlords had gone into liquidation despite the apparent risks of taking on properties, although the Housing Corporation suggested some landlords had been in trouble. These outcomes support the view that landlords may be getting a good deal.<sup>12</sup>

12. Registered social landlords are not-for-profit organisations so any surpluses over those forecast at transfer could be used to support social housing objectives. Landlords can, nevertheless, spend up to 49% of their funds on non-social housing activities, subject to their articles and objectives. The Housing Corporation said that to its knowledge, landlords ploughed back surpluses into the provision of more social or affordable housing, or key worker and local home ownership schemes if more relevant to the area. The Government also encouraged landlord participation in wider regeneration schemes and wider partnerships in job creation schemes. The Housing Corporation agreed that it should look to influence the use of additional surpluses in all these directions.<sup>13</sup>

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9 Qq 11, 142; C&AG's Report, paras 3.10–3.11 and Figure 15

10 13<sup>th</sup> Report from the Committee of Public Accounts, *The refinancing of the Fazakerley PFI Prison contract* (HC 372, Session 2000–01)

11 Qq 13, 144–146

12 Qq 85, 128–130; C&AG's Report, Figure 13

13 Qq 15, 121–123, 143, 180–182

### 3 The interests of tenants

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13. Until recently, there has been little competition and choice for tenants in the transfer programme. The Office attributed this weakness to the lack of a market at the initial stages of the programme. More registered social landlords had sought to engage in the transfer programmes as the market had developed. For example, tenants had set up community based housing associations, and housing associations had also set up new structures.<sup>14</sup>

14. Transfers were intended to break up local authorities' monopoly of social housing by giving tenants a choice of landlord. Whole stock transfers have been the primary transfer vehicle. In many cases, therefore, the transfer landlord has merely displaced the local authority landlord as the principal supplier, and hence tenants' choice of landlord is not increased. The Office considered that, over time, tenant participation and representation was better in a transfer landlord than in a well run local authority. Tenants were more involved in the landlord's post transfer programme, and registered social landlords' boards had at least five tenant members, a greater number of tenants than was generally involved in local authorities' ongoing management of their stock.<sup>15</sup>

15. In around two thirds of transfers, local authorities have sold their homes to new organisations created specifically to receive the stock from local authorities' housing departments. It could be argued that the only difference achieved is the absence of the democratic participation of councillors. The Office noted that three local councillors continued to be represented on landlords' boards, and that local authorities had to vote for transfer in the first place. Further, a registered social landlord's plans for the properties were subject to review by the Housing Corporation.

16. A Housing Manager of a local authority might see his salary increase by 20% to 30% on transfer, and this factor could influence the decision to recommend transfer. The Housing Corporation noted that the incumbent management team did not always become the management team of the new landlord. The Corporation looked closely at registered social landlords' governance structures and their recruitment. The Office noted that as risk was transferred, management responsibilities in the new association could be greater than those of a director in a housing authority, supporting higher remuneration levels.<sup>16</sup>

17. The Office considered that a key benefit of transfer was to separate the landlord role from local authorities' strategic housing role. The transfer programme also had a strong focus on tenants and tenants' services. There is a risk that the better estates have been transferred up to now, but that poorer estates have yet to be transferred. The National Audit Office Report showed (**Figure 3**) that the important issue of regeneration had been the least successful aspect of the transfer programme.<sup>17</sup>

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14 Q 6

15 Qq 8, 93, 94, 126–127

16 Qq 9–10, 114–117

17 Qq 41, 43–45; C&AG's Report, para 2.20, Figure 11

**Figure 3:** Registered Social Landlords' (RSL) performance against transfer promises

Area of promise	Office's research <sup>1</sup>	National Audit Office's research <sup>2</sup>
<b>Home improvements and other works</b>	<ul style="list-style-type: none"> <li>81% of tenant satisfaction with the condition of homes (78% before transfer)</li> <li>81% tenant satisfaction with works undertaken (87% before transfer)</li> </ul>	<ul style="list-style-type: none"> <li>RSLs said they had either met their promises on home improvements or were on schedule</li> <li>On average, RSLs have improved 72% of their homes</li> </ul>
<b>Rent increases</b>	<ul style="list-style-type: none"> <li>77% tenant satisfaction that rents are value for money (77% before transfer)</li> </ul>	<ul style="list-style-type: none"> <li>RSLs visited had kept increases within guarantees</li> <li>83% of RSLs we surveyed said they had kept their rent increases within guideline figures</li> </ul>
<b>Repairs and other housing services (for example, warden services)</b>	<ul style="list-style-type: none"> <li>63% tenant satisfaction with the quality of the repairs service (68% before transfer)</li> <li>85% of tenants considered that housing services were at least as good as before transfer</li> </ul>	<ul style="list-style-type: none"> <li>RSLs surveyed said they had met, exceeded or were on schedule to meet their promises on repairs</li> <li>All RSLs we visited had met promises on housing services</li> <li>RSLs are carrying out almost all repairs on time</li> </ul>
<b>Tenant participation</b>	<ul style="list-style-type: none"> <li>No evidence</li> </ul>	<ul style="list-style-type: none"> <li>RSLs had met their promises on tenant participation (mainly on membership of governing board)</li> <li>Some RSLs provide financial support for tenants groups</li> <li>Based on data submitted by RSLs to the Housing Corporation, 65% of tenants were satisfied with participation opportunities (by comparison, 49% of local authority tenants were satisfied – from the Office's Survey of English Housing 1999–2000)</li> </ul>
<b>Regeneration</b>	<ul style="list-style-type: none"> <li>No evidence</li> </ul>	<ul style="list-style-type: none"> <li>All transfers contribute to local areas regeneration, but promises have not been a major feature of LSVTs</li> <li>All but one of the RSLs we surveyed said that they had met their regeneration promises, or were on schedule</li> </ul>
<b>Development of new homes</b>	<ul style="list-style-type: none"> <li>Promises may become inappropriate where costs have increased or local circumstances have changed</li> </ul>	<ul style="list-style-type: none"> <li>15% of RSLs surveyed said they had not met or were delayed in meeting development promises</li> </ul>

## Notes

1. The Office's research is based on the DTZ Pieda report (2000) and its Survey of English Housing.

2. The National Audit Office's research comprised visits to 10 RSLs, a survey of 50 RSLs and analysis of Housing Corporation information.

Source: National Audit Office

18. The transfer programme is believed to have contributed to tackling the backlog of repair in social housing stock identified by the English House Condition Survey of 1996. The Office expected to have data on progress towards the Decent Homes Standard<sup>18</sup> later in 2003. It was putting in place more detailed monitoring systems across local authority and registered social landlord housing to track what was being achieved for the monies invested. The Office considered local authorities had a range of options to deliver quickly and cost effectively homes meeting the Decent Homes Standard.<sup>19</sup>

19. Not all tenants are more satisfied with their landlord, level of repairs etc after transfer than under local authority management. The Office considered, however, that evidence did exist to show high levels of satisfaction with repair services, and with the management of services, although it acknowledged satisfaction levels could be improved further. Existing tenants' rents are capped on transfer, generally for five years according to the Housing Corporation. Tenants voting for transfer may not realise that the capped period is so short, but the Office said that such issues were made clear in the preparatory material sent to tenants.<sup>20</sup>

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18 A Decent Home satisfies the following criteria: meets the minimum standards of the Housing Act 1985, is in a reasonable state of repair, has reasonably modern facilities, and provides a reasonable level of warmth.

19 Qq 60–68, 149

20 Qq 149, 165–168

## Conclusions and recommendations

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### The cost and financial effects of transfer

1. The Office has calculated, on a hypothetical basis, the additional costs of transfer over local authority retention, but has not calculated the additional costs based on real transfers. The Office should evaluate whether the benefits claimed to justify the additional costs of transfer are realised in practice by evaluation of the costs and benefits in actual transfer cases.
2. The Office should calculate the impact of the revised HM Treasury guidance on discount rates on the additional cost of transfer, and make transparent its adjustments to the standard discount rate of 3.5%. It should review whether the recalculated additional costs of transfer represent value for money in the context of its findings from the work recommended at (1) above.
3. The Office should confirm whether individual local authorities looking to transfer properties offer tenants real choice about the future of their housing, for example through evaluation of alternatives such as raising funds directly through Private Finance or the establishment of Arm's Length Management Organisations.

### The valuation of transferred property

4. The Office should revisit the question whether local authorities should share in landlords' refinancing gains, evaluating the potential incentives and disincentives for all the parties involved.
5. The Office and the Corporation should influence the use of surpluses from transfers made by registered social landlords into furthering social and related housing objectives.

### The interests of tenants

6. Through its proposed monitoring system, the Office should obtain assurance that local authorities and registered social landlords are taking action to bring all their homes up to the Decent Homes Standard as quickly and cost effectively as possible.
7. The Office should take action, through its proposed improved monitoring systems, to prevent social housing stock falling into disrepair through incompetence and neglect.

# Formal minutes

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**Wednesday 2 July 2003**

Members present:

Mr Edward Leigh, in the Chair

Mr Richard Bacon  
Mr Ian Davidson  
Mr Frank Field

Mr Brian Jenkins  
Mr David Rendel

The Committee deliberated.

Draft Report (Improving social housing through transfer), proposed by the Chairman, brought up and read.

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

Paragraphs 1 to 19 read and agreed to.

Conclusions and recommendations read and agreed to.

Summary read and agreed to.

*Resolved*, That the Report be the Fortieth 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 Wednesday 10 September at 3.30 pm

## Witnesses

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**Monday 31 March 2003**

*Page*

**Ms Mavis McDonald CB**, Office of the Deputy Prime Minister, and **Dr Norman Perry**, The Housing Corporation

Ev 1

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