



House of Commons  
Committee of Public Accounts

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# Estimating and monitoring the costs of building roads in England

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**Fifty-eighth Report of Session  
2006–07**

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

*Ordered by The House of Commons  
to be printed 10 October 2007*

**HC 321**

Published on 8 November 2007  
by authority of the House of Commons  
London: The Stationery Office Limited  
£11.00

## 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/pac>. 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 Mark Etherton (Clerk), Philip Jones (Committee Assistant), Emma Sawyer (Committee Assistant), Pam Morris (Secretary) and Alex Paterson (Media Officer).

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## Summary

The Department for Transport (the Department), the Highways Agency (the Agency) and local authorities have considerable experience of road building, but the Agency and Local Authorities have a poor track record in estimating the costs of road schemes. By September 2006, the Agency's 36 completed schemes in the Targeted Programme of Improvement cost 40% more than estimated initially. For schemes still to be completed, while the latest ministerially approved estimates are 5% more than the initial estimates made when the scheme was approved, the latest forecasts indicate that final costs could be 27% more than those original estimates. Local authority schemes undertaken within Local Transport Plans fared little better, with the 20 completed schemes costing 18% more than estimated and approved estimates for current schemes 11% more, with latest forecasts for final costs 31% above original estimates.

Estimates are prepared at an early stage, often when there is considerable uncertainty, for example on the line of the route, and before risks are fully identified, making preparation of a robust estimate difficult. The Agency should however, have a wealth of data and experience from completed schemes to inform and improve the reliability of estimates. The Department and the Agency have not until recently collected or analysed data on cost increases and delays for schemes or aggregated them to identify the main trends or reasons for cost overruns. Work by the National Audit Office and others identified the main causes for costs exceeding estimates as increases in construction cost, higher than forecast land prices and compensation to landowners, inflation and changes in the scope of the project. The Department and the Agency had not monitored emerging market trends closely, relying instead on inaccurate historical data on construction costs. The Agency had also made slow progress in comparing its costs both internally and against others, and on developing unit standard costs.

The Department has not been rigorous enough in its oversight of the Agency's delivery of major road schemes, allowing it too much latitude on delivery and cost plans. The Department has not monitored in-year expenditure against progress and delivery milestones. Agency schemes slipped from one year to the next and some regional and local schemes had been deferred on the basis of prioritisation at regional level. The Agency is overly reliant on consultants for project management expertise and needs to develop its in-house capability so that it can be an intelligent customer of contractors and consultants and to negotiate and manage the Early Contractor Involvement schemes. The Agency faces a particular challenge over the next five years, with some of its most experienced staff due for retirement at the same time as the larger and more complex road schemes come on stream.

On the basis of a report by the Comptroller and Auditor General,<sup>1</sup> the Committee examined the steps taken by the Department for Transport and the Highways Agency to improve value for money and oversight of the roads programme and contracting methods and project management capability.

1 C&AG's Report, *Estimating and monitoring the costs of building roads in England*, HC (2006–07) 321



## Conclusions and recommendations

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1. **Since the dawn of civilisation, governments have been constructing roads, yet the Agency has yet to master the estimation of scheme costs, and lives within its budget by allowing schemes to slip sometimes years into the future.** Over a quarter of the Agency schemes due to start construction by the end of 2005–06 had not done so. The A46 Newark to Widmerpool Improvement has been delayed until 2012–13. As sponsor of the Programmes, the Department should:
  - hold the Agency to account for delivery to time, cost and quality through rigorous assessment of progress against milestones and forecasts; and
  - investigate the reasons for variations between actual costs and original estimates in local authority schemes and use this information to challenge future forecasts made by local authorities.
2. **The road schemes now being developed are generally bigger and more complex than those already delivered under the Targeted Programme of Improvement since its inception in 1998.** With a poor track record for estimating the likely cost and comparatively little recent experience of delivering larger, more complex road schemes, the Agency needs to strengthen its estimating, project appraisal, project and contract management and post project evaluation techniques as a matter of urgency, looking for example at the techniques used by NetworkRail during the modernisation of the West Coast Main Line.
3. **The current measures of scheme progress monitor whether key events have taken place, but do not take account of the resources used to achieve them, making it difficult to judge whether enough progress has been made for the money spent.** The Agency needs to set targets for schemes related to elapsed time, delivery date and expenditure and measure progress against them.
4. **Regional prioritisation of road schemes can mean that neither small low cost local schemes nor schemes of national importance are given appropriate priority.** It would be more appropriate for:
  - large schemes of major strategic significance, which would otherwise absorb the majority of the regional budget, to belong in the national, rather than the regional, roads Programme; and
  - specific funds to be made available for small schemes to meet local problems, which would otherwise be delayed indefinitely in favour of wider regional schemes.
5. **The Department and the Agency have not kept abreast of emerging trends in the construction market, having relied on inaccurate historical data.** To improve the quality and accuracy of their estimates, the Department and the Agency should analyse forecasts for the costs of construction material, and labour quarterly, and in the light of this analysis develop strategies for keeping costs down for example by using different procurement methods.

6. **The Agency has yet to collect sufficient data to compare performance in terms of scheme costs and delivery time across different projects.** The Agency should be more proactive in seeking comparisons internationally and with other major construction projects, for example the Channel Tunnel Rail Link and other organisations that undertake large procurements like the Ministry of Defence.
7. **The Agency has made slow progress in identifying the unit costs associated with building roads, for example the costs of structures such as roundabouts and bridges.** Earlier this year, this Committee took evidence from Network Rail on the extent to which unit cost information has helped drive down the cost to the taxpayer of upgrading the West Coast Main Line.<sup>2</sup> The Agency should build a database of unit costs for new roads, road widening and major maintenance schemes.
8. **The Agency has yet to evaluate Early Contractor Involvement contracts, which involve contractors in projects at an early stage to reduce costs and increase accountability.** The Agency should commission an assessment of the effectiveness of Early Contractor Involvement contracts and publish the findings.
9. **Reliance on consultants to challenge the estimates and costs proposed by contractors can lead to conflicts of interest as consultants often work for main contractors on other schemes, inhibiting disclosure of information to potential competitors.** The Agency needs to recruit and retain staff with the commercial skills and experience to challenge costs and negotiate target prices which offer value for money, and to plan now for future staff changes such as retirement. The Department needs to have staff who can act as intelligent customers of the consultants advising them on the reasonableness of estimates and requests for increased funding in Local Authority schemes.

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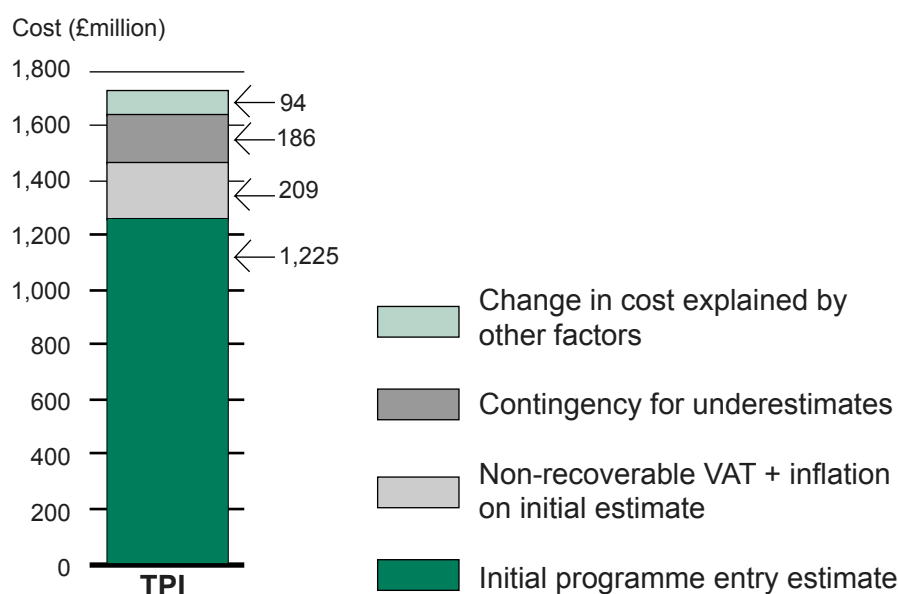
2 Committee of Public Accounts, Thirtieth Report of Session 2006–07, *The Modernisation of the West Coast Main Line*, HC 189

# 1 Improving value for money

1. Notwithstanding their considerable experience of delivering the construction of roads, the Agency's track record is poor, with schemes costing considerably more than estimated and delivered later than planned. The Agency's 36 completed schemes under the Targeted Programme of Improvements cost some 40% more than the initial estimates. Even when a contingency margin was added to compensate for underestimation, and to allow for inflation and for non-recoverable VAT, costs were still 6% more than estimated (**Figure 1**).<sup>3</sup> For the 67 Agency schemes still under development, estimates had increased by 27% from the initial estimates of £8,952 million<sup>4</sup> to £11,410 million in July 2006. The Department's handling of risk and uncertainty may not be robust enough for future schemes which are bigger and more challenging than those completed to date.

2. The National Audit Office found that the two main reasons why schemes cost more than estimated were increases in the cost of construction work (nearly 50% of total cost increases) and higher than forecast land prices and compensation to landowners (more than 25% of total cost increases).<sup>5</sup> Consultants engaged by the Agency found inflation accounted for 45% of the variation between initial estimates and actual and forecast costs. Changes in the scope of the project and weaknesses in estimates were the other main causes of cost increases.<sup>6</sup>

**Figure 1: Factors accounting for scheme cost increases**



Source: National Audit Office analysis of Highways Agency data

3 C&AG's Report para 2.3

4 Adjusted for inflation, VAT and a contingency provision to correct underestimation (C&AG's Report, para 1.5 refers)

5 Based on an examination of 13 schemes (seven from the Programme and six Local Transport Plan schemes), reviews of the results of exercises the Agency and its consultants had undertaken of schemes in the current Programme, and information from stakeholders (C&AG's Report, para 2.1 refers).

6 Based on an examination by consultants engaged by the Agency of data collected from 35 of the Programme's 103 schemes (C&AG's Report, para 2.2 refers).

3. The Department scrutinises business cases and approves funding for road schemes delivered by local authorities through Local Transport Plans. These also show significant increases as compared to the initial estimates. The total cost of the 20 schemes completed by July 2006 had increased by 18% from initial estimates; the latest forecasts of the 61 schemes currently under development indicate costs will be nearly £1.9 billion compared to initial estimates of just over £1.4 billion, an increase of 31%.

4. Both Agency and local authority schemes are approved at an early stage in their life, often before the line of the route has been decided, so that the Agency can determine whether a scheme is worth developing and local authorities can get some assurance as to the likelihood that it will be funded. There is a risk, however, that such judgements are being made on poor cost information and so value for money cannot be properly assessed. The Department and the Agency accepted the need for more accurate forecasting in future. To reflect the inherent risk and uncertainty during the early life of these more complex schemes, the Department and the Agency plan to switch in 2007 from a single definitive value cost estimate to estimating the likely cost of each road scheme within a broad range that would narrow as design work progressed.<sup>7</sup>

5. The Agency and local authorities would also need to provide more accurate estimates of road costs if the Department were to conduct the rigorous comparisons of economic, environmental and social costs, benefits and impacts for road and rail solutions recommended by the Eddington Transport Study. Generally, the Department considered that road schemes in the Programme offered high value for money which was not affected by costs being much greater than originally estimated. Rates of return were checked at intervals during a scheme's development and the Department would not generally progress schemes with a Benefit Cost Ratio of less than 2:1. Schemes with poor value for money could not go ahead without Permanent Secretary and Ministerial approval. Recalculating the Benefit Cost Ratio using the actual costs incurred showed that had the costs been known at the start the schemes would still have shown an acceptable benefit on the assumption that the assessed benefits would still have been as great as before.

6. The Agency had not taken account of the cost of carbon emissions when costing road schemes but had costed other environmental impacts such as degradation in the landscape.<sup>8</sup> Where environmental impacts could not be quantified, the Department made a judgement as to whether the effect would be sufficient to move the Benefit Cost Ratio.<sup>9</sup> On rail schemes, the preparation of the cost appraisal for the West Coast Main Line modernisation had taken into account pollution involved in generating the power needed to run extra trains but did not take account of positive environmental impacts likely to arise from travellers switching from road to rail. The Department's appraisal now takes full account of this factor to give a more balanced assessment of rail projects.<sup>10</sup>

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7 Qq 1, 2, 30, 105

8 Q 28

9 Q 22

10 Committee of Public Accounts, Thirtieth Report of Session 2006–07, *The Modernisation of the West Coast Main Line*, HC 189, Ev 19

7. Whilst regions have been able to prioritise road schemes according to their regional importance since 2006, big regional Agency schemes and small local authority schemes were sometimes difficult to fit within regional priorities. For example, large schemes, such as the A46 Newark to Widmerpool improvement tended to distort regional programmes.<sup>11</sup> On the other hand the Department also recognised that some small schemes to alleviate congestion, such as the A140 Norwich to Ipswich improvement, rarely qualified as a strategic priority and so were unlikely to be built under the current system. Measures under consideration to help small but significant schemes included proposals to increase the size of schemes the Department allowed to be funded through the integrated transport block rather than through the regional funding allocations.<sup>12</sup> The block provides funding for schemes which address specific issues such as traffic management and widening travel choices .

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11 Qq 5, 7

12 Qq 134–135

## 2 Improving oversight of the Roads Programme

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8. The Department has recently strengthened its oversight of local authority schemes. Since 2005, for example, it had increased scrutiny of forecast costs by introducing a further approval stage of forecasts after procurement begins. The Department's oversight of the Agency's roads programme however, is still not rigorous enough. For example the Agency does not report on progress towards the delivery date for each scheme and does not calculate slippage. Two surrogate indicators are used instead, one measuring actual spending against budget and the other a progress points system, whereby each scheme under development could earn a maximum of 100 points towards an overall points target to be achieved over a three year period.<sup>13</sup> Neither method measured the proportion of a scheme delivered for the expenditure incurred to date. Nor was the time taken to deliver a scheme measured. The Agency had set itself a target in 2002 to reduce the total time taken to deliver new road schemes to between 5 and 7 years, but had not monitored whether it had done so.

9. The Department and the Agency had also been taken by surprise by rising costs and had not demonstrated the necessary commercial acumen and awareness of underlying market trends. The Agency had based their oversight of cost in part on inaccurate historical data. For the first four or five years of this decade, the Department of Trade and Industry's Roadcom index, relied on (for local authority schemes) by both the Highways Agency and the Department, rose and fell slightly at a time when road construction prices were rising steadily. Only after the Agency realised that costs were rising faster than expected had it approached specialist consultants for advice on likely future market trends.<sup>14</sup>

10. The Agency needs to develop a better understanding of the costs it incurs and those incurred by its supply chain. For example, the Agency pays the aggregates levy indirectly through its supply chain. The Agency deduced that it had paid £17 million in aggregates tax since its introduction in 2002, and expected to pay a further £20 to £30 million depending on the detailed implementation of the Programme, taking into account the recent increase in the tax. It also pays landfill tax through its supply chain, and estimated that it had paid between £13.65 million to £25.4 million since 1997. The Agency also estimated that it had paid £468 million in non-recoverable Value Added Tax since 1997.<sup>15</sup>

11. The Agency has made little progress towards implementing the Office of Government Commerce recommendation made in February 2004 that the Agency should identify realistic and relevant comparators against which to benchmark road construction and procurement costs. To date it had spoken to European colleagues, notably the Irish Government which has an extensive roads programme, about working together to try to persuade a number of other European countries to set up benchmarking arrangements. It did not get a lot of feedback from other countries and the data it obtained was not good

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13 Q 38

14 Qq 61–63, 78

15 Ev 22

enough to be meaningful. It had not explored other comparators across government, such as the Ministry of Defence or the Channel Tunnel Rail link. The Agency and the Department (in respect of the local authority schemes) does not need to mount a joint international co-operation exercise to get data to make comparisons and might be more successful approaching its French, Australian, New Zealand, Canadian and American counterparts directly.<sup>16</sup>

12. Historically, the Agency had developed its estimates on the advice of the engineers, estimators and quantity surveyors of the quantities of materials required to build a bridge or a stretch of a particular type of road in a particular environment. The Agency has recently begun to calculate what these structures should cost, and in 2006 it started to develop a database of unit costs for different types of projects, such as average cost per mile for new roads, road widening and major maintenance schemes. The Agency planned to compare top-down unit costs with bottom-up estimate calculations and check whether tender bids were broadly in line with expectations. Based on completed projects, the Agency had made retrospective calculations on what it had cost to widen motorways. The Agency told us that when it deflated actual cost to 2001 levels, it could see improvements in the unit cost of motorway-widening provision, achieved through the use of innovation and better techniques.<sup>17</sup>

13. The Highways Agency and local authorities carried out post project evaluation but at different stages. Twelve months after opening a road, the Highways Agency looked at the benefits, for example to see if traffic flow was what has been predicted. Since December 2006, the Agency's post-project evaluations of major road schemes also covered whether they have been delivered to time and cost, or the reasons for cost increases or delays. On the local authority side, local authorities were now required as a condition of funding to carry out a post-evaluation review and supply those results to the Department.<sup>18</sup>

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16 Qq 40, 48–53, 72–76, 80–83

17 Qq 56–59

18 Qq 9, 84, 85

## 3 Contracting methods and project management capability

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14. The Agency has concluded that traditional forms of contracting and Design and Build contracts do not offer value for money and now relies mainly on Early Contractor Involvement contracts, although they sometimes use the Private Finance Initiative for larger schemes. The Agency was positive about the benefits it expected from using Early Contractor Involvement contracts to procure roads, as they provided more transparency on costs during a project which allows the Agency to know the true cost of a completed scheme more quickly, three months compared to three years under the traditional contracts. Their success however, depends on the Agency's ability to negotiate a target price which gives the taxpayer value for money. The National Audit Office's analysis showed that to date final target costs for the Early Contractor Involvement contracts have been on average 11% higher than initial target costs. Six years after this procurement method was introduced in 2001, there has not been a proper evaluation. The Agency told us that while it evaluated every scheme as it came through, many Early Contractor Involvement Schemes were still at an early stage; but agreed that there were now enough schemes to be evaluated in 2007 for a judgment about its effectiveness to be made.<sup>19</sup>

15. The Department and the Agency acknowledged that they were reliant on consultants to advise and manage the roads programme and did not have the in-house capacity themselves to check that the consultants were doing a good job or to operate as an intelligent client. In part this was a consequence of privatising the Agency's road construction units 20 years ago, when most of the Agency's consulting engineering expertise had left. Consultants were now used when these skills were needed. A key area where the Agency needed to develop its skills was in management of its Early Contractor Involvement contracts. The Agency had 14 employers' agents, consultants who act as the Agency's project managers on site and check that contractor estimates and costs are accurate and reasonable. Like other participants in Early Contractor Involvement contracts, they are incentivised on the outcome achieved; but as the Agency pays for their time, there does not appear to be an incentive for them to progress schemes quickly and so reduce delays which are a significant contributor to costs.<sup>20</sup>

16. The Agency accepted that it did not have the right mix of commercial skills and the Agency's age profile meant that a lot of people would retire in the next five years.<sup>21</sup> This prospect is particularly worrying given that the schemes currently in the programme were acknowledged to be more complex and bigger than those already completed. The Agency agreed that it had a challenge in getting the right people who could challenge costs and who were commercially experienced. It has relied heavily on consultants, and recognised that it needed its own people who could give assurance that consultants were doing a good job for the Agency, especially as these consultants often also work with main contractors on other schemes and so there may be a conflict of interest. The Agency was currently recruiting

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19 Qq 14, 18, 19, 43, 44, 100–104; C&AG's Report, para 3.20

20 Qq 64–67

21 Qq 47, 110

two in-house commercial staff, although it remained to be seen whether this would give sufficient capacity to boost the Agency's capability.<sup>22</sup>

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<sup>22</sup> Qq 8, 19, 20, 113–115

# Formal minutes

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**Wednesday 10 October 2007**

Members present:

In the absence of the Chairman, Mr Alan Williams was called to the Chair

Mr Richard Bacon  
Angela Browning  
Mr David Curry

Mr Philip Dunne  
Mr Austin Mitchell  
Mr Don Touhig

## **Draft Report**

Draft Report (Department of Transport: Estimating and monitoring the costs of building roads in England), proposed by the Chairman, brought up and read.

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

Paragraphs 1 to 16 read and agreed to.

Conclusions and recommendations read and agreed to.

Summary read and agreed to.

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

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

*Ordered*, That embargoed copies of the Report be made available, in accordance with the provisions of Standing Order No. 134.

[Adjourned until Monday 15 October at 4.30 pm.]

## Witnesses

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**Monday 26 March 2007**

*Page*

**Sir David Rowlands KCB**, Permanent Secretary, Department for Transport, and  
**Archie Robertson OBE**, Chief Executive, Highways Agency

Ev 1

## List of written evidence

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2	Transport 2000	Ev 18
3	Highways Agency	Ev 22
4	Letter from Permanent Secretary, Department for Transport to Mr Philip Dunne MP	Ev 24

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Fourth Report	Gas distribution networks: Ofgem's role in their sale, restructuring and future regulation	HC 110 (Cm 7019)
Fifth Report	Postcomm and the quality of mail services	HC 111 (Cm 7018)
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Ninth Report	The Paddington Health Campus Scheme	HC 244 (Cm 7076)
Tenth Report	Fines Collection	HC 245 (Cm 7020)
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Fourteenth Report	Ministry of Defence: Delivering digital tactical communications through the Bowman CIP Programme	HC 358 (Cm 7077)
Fifteenth Report	The termination of the PFI contract for the National Physical Laboratory	HC 359 (Cm 7077)
Sixteenth Report	The Provision of Out-of-Hours Care in England	HC 360 (Cm 7077)
Seventeenth Report	Financial Management of the NHS	HC 361 (Cm 7077)
Eighteenth Report	DFID: Working with Non-Governmental and other Civil Society Organisations to promote development	HC 64 (Cm 7077)
Nineteenth Report	A Foot on the Ladder: Low Cost Home Ownership Assistance	HC 134 (Cm 7077)
Twentieth Report	Department of Health: The National Programme for IT in the NHS	HC 390 (Cm 7152)
Twenty-first Report	Progress in Combat Identification	HC 486 (Cm 7151)
Twenty-second Report	Tax credits	HC 487 (Cm 7151)
Twenty-third Report	The office accommodation of the Department for Culture, Media and Sport and its sponsored bodies	HC 488 (Cm 7152)
Twenty-fourth Report	Ofwat: Meeting the demand for water	HC 286 (Cm 7151)
Twenty-fifth Report	Update on PFI debt refinancing and the PFI equity market	HC 158 (Cm 7152)
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The reference number of the Treasury Minute to each Report is printed in brackets after the HC printing number