

Bumper Book of Government Waste 2014

More than £120 billion of your money was wasted in 2012-13.

That is a massive £4,500 for every household in the UK.

What could your family have done with that money instead?



Wish you were here?

With £4,500 you could have taken your family on a well-earned luxury holiday.

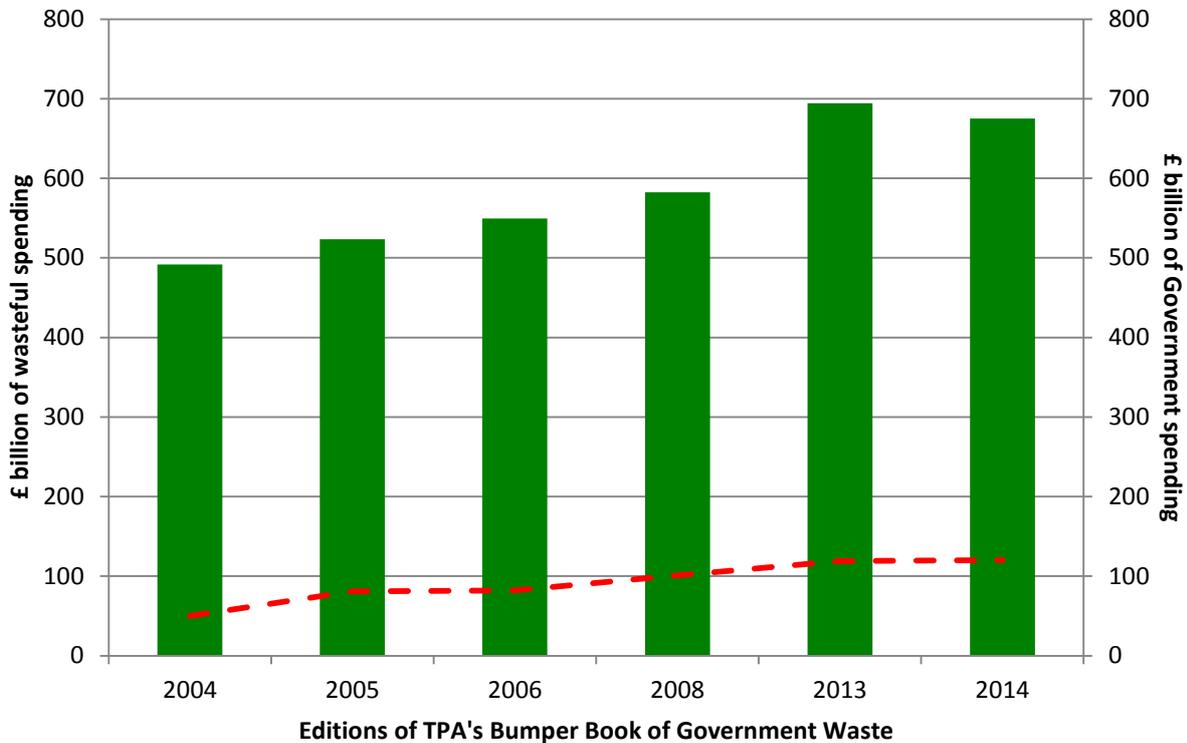
**WAR ON
WASTE**

Foreword

In February 2004 the TPA published its first Bumper Book of Government Waste, which identified £50 billion of profligacy by politicians. Back then, the TPA was a group of volunteers, meeting in cafes and trying to fit in research in our spare time.

We've released several versions of the Bumper Book of Government Waste over the years, with this being our sixth edition. It's the TPA's 10th Birthday this year, and I'm very proud to say we now have a team of excellent researchers that can pore over the data, delve into the accounts and scrutinise the official reports.

So we are now able to identify more wasteful spending than ever before, indicated by the red line in the graph below.



Waste comes in many forms. Like spending on something unnecessary such as the £471,000 wasted on a single Department of Work and Pensions office that was left standing empty for eight months. Or the £2.3 billion cost of income related benefits going to households that don't need them.

Or the overpaying for branded drugs where cheaper alternatives are available costing us £1 billion a year.



Even the £70 spent by the Forestry Commission on a bunny suit: it may not seem like a lot of money, but it reveals a carefree attitude many public servants have with other people's cash. After all, somebody earned that £70 and had it taken from their wages after a month's hard graft. It's not right that it is so easily frittered away.

I'm very proud of the TPA's relentless campaigning on issues at all levels: from town halls to Whitehall – and Brussels too – we've scored some very important victories that have led to spending reductions and tax cuts that have saved taxpayers' money.

And this edition of the Bumper Book of Government Waste fires the starting gun of our latest campaign: the War on Waste.

Fighting to protect taxpayers is about more than any one single issue. We have to keep focused on the Big Picture: cutting wasteful and unnecessary state spending would mean lower taxes for families across Britain, less debt for future generations, and faster economic growth generating prosperity for all.

It's our money. Let's fight for it.

Andrew Allum
Chairman & Co-Founder, TaxPayers' Alliance

Financial support for this research paper was provided by the Politics and Economics Research Trust (charity number 1121849). Any views expressed in this paper are those of the author and not those of the research trust or of its trustees.



Summary

Over £120 billion of taxpayers' money was wasted by the Government in 2012-13. We have identified and listed hundreds of examples of spending by politicians and bureaucrats that can be cut without closing a single hospital, firing a single teacher or disbanding a single regiment.

£120 billion is enough to eliminate the deficit and cut 1p off the basic and higher rates of Income Tax

Stopping wasteful spending like this and returning the money to those who earned it by cutting taxes would make each household in the UK more than £4,500 better off.

Britain's economy is still in dire straits. If we want a proper recovery we should leave more money with families and businesses to save, spend and invest.

Taking so much money in high taxes, only to churn it all through a bureaucracy and hand some of it back in benefits or grants, is wasteful and damaging to the economy.

It means that families are struggling to make ends meet.

Politicians from all parties and bureaucrats at all levels squander taxpayers' money every single day.

Cutting out the waste will save us a fortune.

To arrange broadcast interviews, please contact:

Robert Oxley

Campaign Director, TaxPayers' Alliance

robert.oxley@taxpayersalliance.com

07544 933 215

To discuss the research, please contact:

Alex Wild

Policy Analyst, TaxPayers' Alliance

alex.wild@taxpayersalliance.com

07776 205 823

£120 billion of wasteful and unnecessary spending

We have highlighted more than £120 billion of wasteful spending. The data has been compiled using official statistics, independent reports and media coverage. We provide full sources and details on page 13.

Additionally, Departmental Losses as listed in 2012-13 accounts are listed on page 8 and there is a list of smaller waste items on page 27.

Altogether, this adds up to **£120,390,949,260 in waste**

Item	Amount (£)	Description
Overpaying on public sector pay and pensions	22,573,941,774	The latest figures show the public sector pay bill, excluding employers' pension contributions, at £130.6 billion. The Office for National Statistics found that public sector employees were paid 8.2 per cent more than their private sector counterparts. Additionally, the average employer contribution to the big public sector pension schemes is 20.2 per cent. This compares to an average employer contribution of 6.6 per cent for a typical private sector defined contribution system – but most private sector employees don't receive any.
Public sector fraud	20,600,000,000	The National Fraud Authority reports that fraud costs the UK economy £73 billion. Over £20 billion of that was the total cost of fraud to the public sector, including central and local government.
Public sector procurement	16,620,903,454	The Institute of Directors has recommended centralising buying to manage key supplier relationships and all national and major contracts on behalf of the whole public sector. This would offset duplication, as many organisations use identical or similar products and services. To its credit, the Cabinet Office has started making progress in this area with the appointments of Stephen Kelly as Government Chief Operating Officer and John Manzoni as head of the Major Projects Authority. They bring a wealth of experience from the private sector and improvements are starting to materialise.
Outsourcing	11,080,602,303	The same report from the IoD said many more billions could be saved with better use of outsourcing.
Higher sickness levels in the public sector than in the private sector	1,602,047,551	The public sector has a poor track record of sickness and absence compared to the private sector. The ONS has worked out 2.6 per cent of working hours are lost to sickness in the public sector compared to 1.6 per cent in the private sector. Bringing this level down to that of the private sector would save more than £1.6 billion.

Item	Amount (£)	Description
Ministry of Defence property giveaway	1,504,427,000	By handing back barracks and buildings in Germany which had been in British possession, the MoD incurred more than £1.5 billion in losses through impairment charges.
Overly generous annual leave in the public sector	1,471,365,639	On average, the average public sector employee enjoys 2 more days annual leave than those in the private sector. Bringing these figures into line would cut just under 1 per cent from the enormous £167 billion bill for pay and pensions.
Excessive subsidies to train operating companies	1,142,396,965	Taxpayer subsidies to the rail sector have roughly trebled in the last 20 years. The level of subsidy varies wildly from operator to operator and it's unfair that taxpayers should heavily subsidise less used routes so others can have cheaper travel. Cutting subsidies that are more than the average for the whole network of 6.48p per passenger mile to that level would save more than £1.1 billion.
Underused office space	830,000,000	National Audit Office figures show that if the Government were able to reduce the average space per employee by a further 34 sq ft – which is its target – it would save £830 million in annual running costs. Progress is being made in this area and if the amount of office space continues to fall as expected, the Government will release considerably more than the total office space in Canary Wharf by 2020.
Annual cost of repairing poorly-re-laid roads by utility company contractors	218,000,000	The Local Government Association found that councils having to repair road surfaces that have been poorly re-laid by utility companies costs taxpayers £218 million a year. We agree with the LGA – more needs to be done to hold the contractors to account.
Privilege days for civil servants	177,777,778	Civil servants are entitled 2.5 "privilege days" a year in addition to Bank Holidays for The Queen's birthday and Maundy Thursday.
Sending children of highly-paid public sector employees to public schools	166,000,000	A <i>Daily Mirror</i> investigation found that taxpayers footed a £500 million bill in just three years to send top Government officials' children to the best private schools. This subsidy should be kept to a minimum, and state school options used where possible.
Subsidies to trade unions	113,000,000	The TaxPayers' Alliance found that trade unions receive a subsidy of £113 million a year, which is a conservative estimate. Taxpayers either pay through direct grants or facility time, where public sector staff work part- or even full-time for the trade union rather than in the job they are paid to do.
Scottish quangos' PR spending	113,200,000	Amount spent by Scottish quangos on public relations (£66.8m) consultancy fees (£40.2m) overseas travel (3.7m) and hospitality (£2.5m) in just one year

Item	Amount (£)	Description
Taxpayer owned banks		
RBS losses	4,081,590,000	The bank 81 per cent owned by the taxpayer continues to suffer huge losses. The figure represents 81 per cent of RBS's 2012 losses excluding taxes.
Sale of shares in Lloyds banking group	127,000,000	The figure is the cost to taxpayers from selling the shares, taking into account the cost of borrowing money to buy them.
Lloyds losses	127,857,000	Another bailed out financial giant. This figure represents taxpayers' 32.7 per cent share of Lloyds losses after disregarding taxes.
Departmental waste		
Department for International Development budget increases	1,880,560,800	The Coalition is increasing the department's budget whilst making necessary cuts to others. With so little of the budget being spent on emergency aid and so much unaccountable and wasteful spending, DFID's budget (Departmental Expenditure Limit) should have been cut in line with other departments. This would save more than £1.8 billion
Department for Business, Innovation and Skills	1,355,207,000	It's not the job of politicians to pick winners using taxpayers' money. After stripping out the responsibility for universities, BIS could be abolished and the money used to cut business taxes. Scrapping the old Department for Trade and Industry was Liberal Democrat policy for a long time.
Axe the Department for Culture, Media and Sport	1,499,734,000	After transferring Royal Parks and libraries, the department should be shut down. Too much money is wasted and the Government should be looking to eliminate certain items of spending altogether, rather than relying on pruning small bits everywhere. Culture, media and sport all existed in Britain long before we had a department for them.
NHS		
Excessive pay for General Practitioners	1,377,288,484	GPs in the UK are amongst the highest paid in the world, earning 3.4 times the average wage. Their pay has increased dramatically since the disastrous 2004 GP contract was agreed with hundreds now earning more than £200,000 a year. In France, ranked as the best healthcare system in the world by the WHO, GPs are paid 2.1 times the average wage. If this were the case in the UK, £1.38bn would have been saved in 2012-13. The pay of GPs is not included in the public sector pay bill as GP's surgeries are run as private businesses.
Clinical negligence in the NHS	1,258,880,000	New clinical claims increased by 10.8 per cent from 2011-12. The NHS Litigation Authority's net liabilities now stand at a shocking £23 billion according to their accounts.

Item	Amount (£)	Description
Prescribing branded medicine where generics should be used	1,000,000,000	The British Medical Journal estimated that the NHS could save more than £1 billion by switching from branded drugs to generic equivalents.
Missed hospital appointments in England and Scotland	769,679,700	Appointments are free at the point of access, meaning far too many unnecessary bookings are made. There is often little sanction for those who don't turn up and too many hospitals are inflexible on the times they offer. The time of doctors is extremely valuable and politicians should look at the possibility of asking no-shows to foot the bill. The Government estimates that a missed appointment costs more than £100 in lost hospital revenues and time wasted.
Unused and destroyed medicine	300,000,000	The amount includes an estimated £90 million worth of unused prescription medicines that are retained in individuals' homes at any one time, £110 million returned to community pharmacies over the course of a year, and £50 million worth of NHS supplied medicines that are disposed of unused by care homes
Annual spend on locum doctors	152,586,240	Statistics show that locum doctors are on average paid 25 per cent more than non-locum doctors because as well as being more difficult to schedule, they are necessary because of burdensome regulations such as the EU Working Time Directive..
NHS "ghost patients"	145,052,532	There are more than 2.2 million more people registered with GP practices than the UK's population. The NHS pays GP practices an amount for each patient they have on their books each year - in 2012-13 it was £64.67.
Tamiflu	70,666,667	The Department of Health spent £424m over 6 years on a drug on whose efficacy there is no consensus.
European Union		
Subsidising foreign farmers	1,183,000,000	In a 2012 report, Open Europe found that the UK would make a net contribution to the Common Agricultural Policy of £7.1 billion between 2007 and 2013. That is an annual net contribution of nearly £1.2 billion.
EU fraud and error	406,464,000	The EU spent about £5.5 billion (4.8 per cent of its budget) on projects that should never have received the money. Typical errors include payments for beneficiaries or projects that were ineligible or purchases of goods or investments without proper application of public purchasing rules. The figure represents 4.8 per cent of Britain's £8.5 billion net contribution to the EU budget.
Welfare		

Item	Amount (£)	Description
Broken planning system's impact on the Housing Benefit bill	8,935,000,000	Our severely outdated planning system continues to create artificial scarcity in housing, decreasing affordability and increasing taxpayers' bill for Housing Benefit. If Britain's housing affordability had moved in line with that of Denmark since 2001, housing would be 37 per cent cheaper and more than £8.9 billion would have been saved on the Housing Benefit bill in 2012-13
State Pension "triple lock"	5,868,170,522	The Coalition has committed to a "triple lock" whereby the State Pension increases by RPI, CPI, average earnings or 2.5 per cent. Consequently taxpayers' bill for the State Pension has been increasing faster than their pay. Had the Coalition applied a "reverse triple lock" upon entering office to protect taxpayers, more than £5.8 billion would have been saved in 2012-13. The potential saving has been reduced to account for the probable increased take-up in Pension Credit that would have resulted from the reforms.
Uprating of income related benefits	3,161,526,130	Despite some recent efforts to contain the enormous benefits bill such as the 1 per cent cap announced at the 2012 Autumn Statement, not enough has been done to protect taxpayers from benefits increasing faster than their pay. By applying the "reverse triple lock" to the Carer's Allowance, Disability Living Allowance, Incapacity Benefit, Pension Credit and the income related element of Jobseeker's Allowance since the Coalition entered office, more than £3.1 billion would have been saved in 2012-13
Work for the Dole	2,966,716,929	Our report demonstrated the benefits of a "Work for the Dole" scheme similar to those operating in Australia and Canada. There are currently more than 35 million claims for working age benefits costing £110 billion. Depending on a claimant's history of National Insurance Contribution, those out of work for between 3 months and 2 years would be referred onto the scheme or lose their benefits. The scheme would save over £2.9 billion a year after accounting for the other welfare savings highlighted in the <i>Bumper Book of Government Waste</i> .
Contributory benefits for those who don't need them, excluding the State Pension	2,975,817,430	There are a whole range of contributory benefits and contributory elements of benefits which the Coalition should have phased out. Taxpayers know how to spend their money better than politicians and officials at the Department for Work and Pensions. By abolishing a range of contributory benefits upon entering office, the Coalition could have left that money in the pockets of the people who earned it. Research has demonstrated that 45-62 per cent of claimants of these benefits would be shifted on to means-tested benefits instead. The amount saved would have been more than £2.7 billion in 2012-13



Item	Amount (£)	Description
Income related benefits going to the top 20 per cent income households	2,342,430,950	Too many households receive benefits in the UK. Better-off households pay punitive rates of tax only to have some of that money handed back to them in the form of complicated benefits. This "fiscal churn" only serves the interest of bureaucrats who administer the system and politicians who take with one hand, only to give with the other and boast about giveaways.
Amount wasted	£119,674,704,669	
Number of households, 2011	26,300,000	
Waste per household	£4,550	

Departmental Losses

All the items in this section have been taken from the annual report and accounts 2012-13 of each department.

Some of the losses reported in the 2012-13 accounts may not be the fault of the current Government. Sound value for money decisions may have been made, resulting in a loss which is a consequence of poor decisions made years previously.

For example, the early termination of the lease on the Cabinet Office building on Tufton Street may well make financial sense now, but a loss has been registered because the terms and/or length of the lease were poorly negotiated by previous officials and ministers

Department	Amount (£)	Item
Cabinet Office	2,700,000	Lease surrender premium paid to exit lease for 67 Tufton Street
Department for Transport	39,685,000	Ex gratia payments in respect of the cancellation of the InterCity West Coast franchise competition
Department for Transport	4,851,000	Payments to First Group for franchise mobilisation costs
Department for Transport	1,071,330	Losses from expenditure on legal and technical advisers from the cancellation of the InterCity West Coast franchise competition
Department for Transport	972,629	Losses resulting from payments made in advance to bus operators which went into liquidation before satisfying the terms of their funding
Department for Culture, Media and Sport	635,000	BIG Lottery Fund write-off of grants to Chaos Enterprises and Weston Spirit
Department for Environment, Food and Rural Affairs	754,000	Exercising a break clause on at Phoenix House, Leeds
Department for Environment, Food and Rural Affairs	413,000	Payments to a pipeline operator from the Rural Payments Agency in relation to a claim for damage to rented premises
Department for International Development	480,000	Theft of humanitarian materials and supplies from the offices and warehouses of partner organisations to which DFID had provided funding by Al Shabaab in Somalia
Department for International Development	260,000	Early termination of a non-performing project
Department for Work and Pensions	34,948,000	Losses on the Enquiry Service, which is no longer considered value for money. Includes £26.3 million of impaired assets
Department for Work and Pensions	4,846,000	Closure of the Oracle Project Accounting strand of the RM Development Programme
Department for Work and Pensions	2,790,000	Cancellation of contracts with suppliers for RM Hosting and Application Maintenance
Department for Work and Pensions	2,310,000	Compensation paid to a supplier following revisions to the project timetable that resulted in a delay to

Department	Amount (£)	Item
		the contracted start date of the Universal Jobmatch Service.
Department for Work and Pensions	1,942,000	Settlement with a supplier seeking compensation in respect of IT work undertaken without commercial cover
Department for Work and Pensions	1,374,000	Software licences purchased for a project that was cancelled
Department for Work and Pensions	1,264,000	Value of funding for claimants to buy items needed for a job interview for which no receipt was provided
Department for Work and Pensions	1,201,000	Discontinuation of work on the strategic release within the Employment Programme MI project
Department for Work and Pensions	471,000	A Child Maintenance Group office was left empty for 8 months
Department of Energy and Climate Change	782,015	Payment of Transmission Network charges to National Grid for generation at Oldbury even though no generation took place
Department of Health	1,020,000	Cancellation of contract with BT resulting from reconfiguration of NHS trusts in London
Foreign and Commonwealth Office	342,000	Costs in respect of a FCO funded TV series commissioned in support of the FCO's National Security objective. The series was not completed before the production company was dissolved and funds already paid could not be recovered.
Home Office	8,600,000	UKBA projects that incurred expenditure which was subsequently deemed ineligible for EU funding
Home Office	5,500,000	Abandoned claims and debts which cannot be collected due to entities entering administration
Home Office	2,500,000	Cancelled flights for asylum seekers
Home Office	1,700,000	Design, planning and site preparation for a detention centre which was not built
Home Office	1,000,000	Lost appeal fees for a case in the Immigration Appeals Tribunal
Home Office	727,000	Successful removal challenges by two families
Home Office	569,000	Stock rendered obsolete due to the introduction of new style passports
Home Office	527,000	Compensation and legal costs in relation to unlawful detention cases which were successfully challenged
Home Office	396,000	Rent, rates and utilities paid to landlords for an empty property
Home Office	382,000	Under occupancy of hotel rooms booked for the 2012 Olympic Games
Home Office	304,000	Writing off of fees waived as a result of significant delays in collecting payments by the Security Industry Authority
Ministry of Defence	74,561,000	Cancellation of Queen Elizabeth Class aircraft carrier conversion programme due to decision to revert to STOVAL version of Joint Strike Fighter
Ministry of Defence	38,800,000	Early termination of lease agreement
Ministry of Defence	33,602,000	Write-off of unsupported/unverified balances
Ministry of Defence	17,391,000	Cancellation of information management project

Department	Amount (£)	Item
Ministry of Defence	6,671,000	Cancellation of intelligence requirements management project
Ministry of Defence	3,369,000	Cancellation of planning and decision support tool project
Ministry of Defence	743,000	Loss of lightweight field generators
Ministry of Defence	527,000	Loss of spare part for an anti-aircraft missile system
Ministry of Defence	450,000	50 Leyland DAF trucks gifted to the Government of Uzbekistan
Ministry of Defence	390,000	Accommodation stores discrepancies in Canada
Ministry of Defence	277,000	Cancellation of purchase of practice bombs due to changes in requirements
Ministry of Defence	417,000	Waiving of charges against a contractor relating to disputed utility and computer service charges
Amount wasted		£304,514,974



A study by the European Central Bank found even more wasteful spending than we did

A range of economic studies have found massive inefficiencies in the UK's bloated public sector. Respected academics Vito Tanzi and Ludger Schuknecht have produced perhaps the most rigorous assessment of the problem.

In a paper for the European Central Bank, the authors assessed the efficiency of state sectors across the OECD. They took into account the size of the public sector as well as a series of socio-economic indicators as proxies for performance.

The results are simply astonishing. The academics concluded that the US, Australia, Japan, and Switzerland have far more efficient public sectors than the UK. They found that, on average, the public sectors in those economies were over 20 per cent more efficient.¹

In other words, if we could match their efficiency levels, we could cut public spending by 20 per cent without a reduction in the standard of public services.

And that would have saved us £137 billion in 2012-13 alone.

Mike Denham, a TaxPayers' Alliance Research Fellow, also showed the consequences of spending ever more money without reforming public services.

For instance, despite a huge spike in healthcare spending over the last decade, the UK spends five per cent less than the richest 20 OECD countries. However, we have a 15 per cent shortfall in doctors, a 30 per cent shortfall in hospital beds, and a staggering 60 per cent shortfall in scanners.

Despite a real terms increase in police budgets of 50 per cent between 1997 and 2010, the number of police officers in England and Wales only increased by 13 per cent.²

Public spending has soared over the last decade, but a lot of the money is being wasted.

¹ Afonso, Schuknecht, and Tanzi, Public Sector Efficiency: An International Comparison, *ECB Working Paper No 242*, July 2003

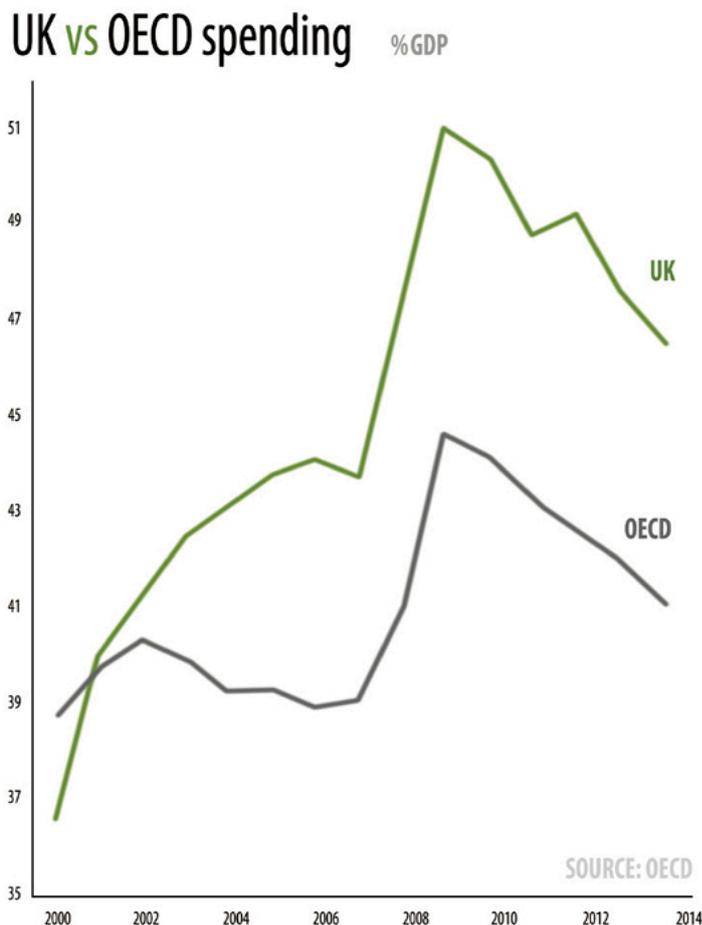
² Denham, M, *Burning Our Money: How Government wastes our cash and what we can do about it*, Biteback Publishing, 2013

Why is cutting wasteful spending so important?

Think about how you spend your own money. You do so with care – you want good quality and good value. What if you were to spend someone else’s money on someone other than yourself? It doesn’t matter as much as you’re not picking up the tab.

Eamonn Butler of the Adam Smith Institute put this best in the final report of the 2020 Tax Commission in describing the four ways of spending money:

“First is when I spend my own money on buying things for my own use. In this case, I will of course be very concerned to get a good price, but also to get good quality. Second is when I spend my money on buying something for someone else – a present for my aunt, say. Here, I am very concerned about the price, but not so concerned that I get good quality. Third is when I spend someone else’s money on myself – as with an expense-account lunch. Here I am keen to get good quality, but hardly concerned about the price at all. Fourth is when I spend someone else’s money on someone else. And this is the public sector.”



There was a massive spike in public spending during the 2000s and the Coalition Government is not reversing that quickly enough.

But has it all been spent on essential services? No.

Think about how quickly politicians can blow taxpayers’ money.

The average household will pay £656,000 in taxes over a lifetime. The Department of Energy and Climate Change spent over £700,000 on business class and premium economy flights in just over two years.

If we can cut out the waste, then we can begin to make serious tax cuts and leave more money in people’s pockets.



Cutting spending worked elsewhere

Other countries have reduced spending and gained economic benefits. Cutting back on public spending has even been done in the Scandinavian economies.

In research for the Legatum Institute, Graeme Leach found that over the 15 years prior to 2008, public spending in Sweden fell by more than 20 percentage points of GDP.³

It fell elsewhere in Scandinavia over that period, too. The smallest fall in the share of public spending in GDP was in Denmark, by 10 percentage points.

Economic growth in Sweden between 1986 and 1996 was around 1.5 per cent annually. This jumped to nearly 4 per cent between 1997 and 2007. Cutting back on spending can help to improve economic growth.

Canada also cut back on spending in the 1990s after experiencing a significant economic downturn. It had similar problems to those we face now – a deficit of 9 per cent of GDP and debts above 100 per cent of GDP.

The Government decided to focus on cutting back spending, rather than heavily relying on increasing taxes.

Spending was reduced by just over 11 per cent of GDP between 1992 and 1999. By 1997, it had a balanced budget. Canada saw the return of growth and more jobs – even at the start of the process.⁴

³ Leach, G, Economic lessons from Scandinavia, Legatum Institute, October 2011

⁴ HM Treasury, International examples of spending consolidations, September 2009

Sources and methodology

Overpaying on public sector pay and pensions

The Office for National Statistics has consistently found that public sector workers are substantially better paid than their private sector counterparts. That is even after being adjusted for things like qualifications, gender, age and experience. The gap was put at [7.7 - 8.7 per cent](#) in 2012 so the midpoint of 8.2 per cent has been used.

This was applied to the public sector pay bill (excluding employers' social contributions) of £130.6 billion from the [ONS Blue Book](#) table 1.7.2 to work out the public sector premium over the private sector.

Next, the accounts of the average public sector employers' contribution was calculated using a weighted average across the 7 biggest public sector pension funds as shown in the table below. The pension funds' accounts were used for this

Scheme	Employer contribution	Active members	Weighting
Teachers	14.1	639,125	1.28
NHS	14	1,257,269	2.51
Civil service	19	523,000	1.04
Police - 1987 scheme	24.2	135,000	0.27
Fire - 1992 scheme	26.5	23,580	0.05
Fire - 2006 scheme	14.2	7,361	0.01
Armed Forces - officers	37.3	32,000	0.06
Armed Forces - others	21.4	160,000	0.32
LGPS	18.4	1,733,094	3.46

This produced a figure of **17.1 per cent** which compares to an average employer contribution of [6.6 per cent in a private sector defined contribution scheme](#). Private sector defined benefits systems were disregarded as they are so rare.

This was calculated as below.

$$((130.615 \times (1 - (1/1.082))) + (130.615 \times (1/1.082) \times (0.171 - 0.066))) \times 1000000000$$

$$= \text{£}22,573,941,774$$

Public sector fraud

The National Fraud Authority – an Executive Agency of the Home Office – has vastly improved its estimates of the cost of fraud. In its [2013 Annual Fraud Indicator](#) it found that



the cost of fraud to the public sector was £20.6 billion. This includes local and central government, as well as benefit and tax credit fraud. Also included is the cost of tax fraud. Cutting spending would make room for tax cuts and, just as importantly, tax simplification. That too would reduce tax fraud.

Procurement

The £15 billion savings identified in the [IoD report "Towards Tesco"](#) have been updated using [CPI](#) to reach a figure for 2012-13

Outsourcing

The £10 billion savings identified in the [report](#) have been updated using [CPI](#) to reach a figure for 2012-13

Higher sickness levels in the public sector than the private sector

The ONS's latest [Sickness Absence in the Labour Market](#) report has worked out that 2.6 per cent of working hours are lost to sickness in the public sector compared to 1.6 per cent in the private sector. Given the total public sector pay bill (including employers' social contributions is £167 billion ([ONS Blue Book table 1.7.2](#)), the following calculation was used:

$$(((167 \times (1 - (1/1.026)))) - ((167 \times (1 - (1/1.016)))))) \times 1,000,000,000$$

$$= \mathbf{1,602,047,551}$$

Ministry of Defence property giveaway

The MoD reported a £1,504,427,000 constructive loss in its [2012-13 accounts](#) in impairment charges for land and buildings resulting from the early withdrawal of Forces from Germany.

Overly generous annual leave for public sector workers

[A reputable annual HR survey](#) found the public sector mean holiday entitlement to be 27 days (excluding the 8 bank/public holidays) compared to 25 for manufacturing and public sector services organisations. This amounts to just under 0.9 per cent of private sector workers' time. Applying this to the total public sector pay bill of £167 billion ([ONS Blue Book table 1.7.2](#)) gives the calculation below:

$$((167 \times (1 - (1/((2 + 225)/225)))) \times 1000000000)$$

$$= \mathbf{1,471,365,639}$$

Excessive subsidies to train operating companies

Using [official government data](#), the following table was made to calculate the savings that would be made by reducing subsidies that are more than average down to the average level for the total network. This figure is 6.8 pence per passenger mile.

Operating company	Total subsidy (£m)	Passenger miles (millions)	Subsidy per passenger mile (p)	Proposed subsidy per passenger mile rate (p)	New subsidy (£m)	Saving at network average (£m)
c2c	27.0	627	4.3	4.3	27.0	0.0
Chiltern Railways	85.4	704	12.1	6.8	48.1	37.2
CrossCountry	329.8	2,022	16.3	6.8	138.3	191.5
East Coast	15.7	3,066	0.5	0.5	15.7	0.0
East Midlands Trains	197.5	1,400	14.1	6.8	95.7	101.7
First Capital Connect	-68.0	2,260	-3.0	-3.0	-68.0	0.0
First Great Western	164.5	3,646	4.5	4.5	164.5	0.0
First TransPennine Express	164.2	997	16.5	6.8	68.2	96.1
Greater Anglia	82.8	2,577	3.2	3.2	82.8	0.0
London Midland	202.9	1,393	14.6	6.8	95.3	107.6
Northern Rail	536.0	1,319	40.7	6.8	90.2	445.8
Southeastern	341.8	2,621	13.0	6.8	179.3	162.5
Southern	-15.9	2,725	-0.6	-0.6	-15.9	0.0
South West Trains	-42.8	3,590	-1.2	-1.2	-42.8	0.0
Virgin Trains	212.6	3,702	5.7	5.7	212.6	0.0
All DfT franchised TOCs	2,233.5	32,648	6.8	n/a	1,091.1	1,142.4

Underused office space

A [report from the National Audit Office](#) found that if the amount of office space per person can be reduced to 10 m², and staffing levels fall as expected, Government would release about 2 million m² of further office space saving over £830 million.

Annual cost of repairing poorly re-laid roads by utility companies



A [report from the Local Government Authority](#) found that authorities estimate nearly 18 per cent of their maintenance budgets (an annual total of £218 million) is spent on premature maintenance due to utility street works

Privilege days for civil servants

Civil servants are [entitled](#) to 2.5 privilege days a year and the total cost of pay and pensions for the Civil Service is [£16 billion a year](#). This represents 1.1 per cent of the days they should be working.

=16000000000 x (2.5/225)

=£170,000,000

Cost over three years for sending children of highly-paid public sector employees to top public schools

An [investigation by the Daily Mirror newspaper in November 2012](#) found that £500 million had been spent on sending the children of senior public officials to top private schools in just three years. That's over £150 million a year. The paper reported that it obtained the figures through a Freedom of Information request, although it wasn't straightforward. The journalists fought for a year to get the information. Most of the payments seem to be made by the Foreign Office, the Department for International Development and Ministry of Defence. This suggests that public sector executives working overseas may be the main beneficiaries of this perk. This subsidy should be kept to a minimum, and state school options used where possible.

Scottish quangos

A [report by Reform Scotland](#) in December 2012 found £113 million of taxpayers' cash was spent by Scottish quangos on public relations (£66.8 million), consultancy fees (£40.2 million), overseas travel (£3.7 million) and hospitality (£2.5 million) in one year.

RBS losses

The [latest accounts](#) show a loss of £5,791,000,000. After taking out tax, the Bank Levy and 81 per cent share of other owners' dividends, taxpayers' (81 per cent) share of the loss was £4,081,590,000

Lloyds loses

The [latest accounts](#) show a loss attributable to shareholders of £1,343,000,000. After taking out tax (£773m) and Bank Levy (179m), taxpayers' (32.7 per cent) share of the loss was £127,857,000

Sale of Lloyds shares

The National Audit Office [reported](#) a There was a shortfall for the taxpayer of at least £230 million from the sale of shares

Department for International Development budget increases

Excluding Department of Health, Home Office and the Department for Culture, Media and Sport whose budgets have increased since 2009-10, departmental groups have seen their [DEL \(Departmental Expenditure Limit\)](#) cut by 16.24 per cent. Applying such a cut to the Department for International Development would have saved over £1.7 billion.

Departmental group	2009-10 DEL (£)	2010-11 DEL (£m)	2011-12 DEL (£m)	2012-13 DEL (£m)	Real terms cut (£)	% cut
Education	60,541	59,791	56,141	54,688	5,853	9.67
Transport	14,814	12,951	12,552	12,141	2,673	18.04
DCLG	47,249	40,261	35,854	31,359	15,890	33.63
Business, Innovation and Skills	21,679	19,865	17,646	16,707	4,972	22.93
Justice	9,990	9,494	8,929	8,349	1,641	16.43
Defence	39,135	38,784	37,716	34,259	4,876	12.46
Foreign and Commonwealth Office	2,368	2,332	2,200	2,088	280	11.82
Energy and Climate Change	3,218	3,281	2,637	3,155	63	1.96
Environment, Food and Rural Affairs	3,147	2,848	2,400	2,301	846	26.88
Work and Pensions	9,397	9,354	7,681	7,492	1,905	20.27
Scotland	30,659	29,975	28,341	28,281	2,378	7.76
Wales	16,215	15,954	15,085	14,628	1,587	9.79
Northern Ireland	11,261	11,202	10,595	10,430	831	7.38
Total/average	269,673	256,092	237,777	225,878	43,795	16.24

DFID had a DEL of £7,017,000,000 in 2009-10 and 7,758,000,000 in 2012-13

$7,758,000,000 - (((7,017,000,000 \times (1 - (16.24/100))))$

= 1,880,560,800



Axe the Department for Business, Innovation and Skills

We should scrap this department and cut business taxes instead. It's not the job of politicians to decide which businesses succeed with taxpayers' money. Using its [2012-13 annual report and accounts](#) we calculated a saving of nearly £2 billion by scrapping this department. The total budget is actually around £20 billion, but some functions within it would have to be kept. The two key items are higher education and science research, which make up the majority of the department's budget. Other budget lines in both Departmental Expenditure Limits and Annually Managed Expenditure should be scrapped, though:

- Innovation, Enterprise and Business
- Capability
- Government as Shareholder

Axe the Department for Culture, Media and Sport

The following lines were identified from the department's [2012-13 annual report](#) and cut the following functions whilst maintaining spending on the Olympics, libraries and The Royal Parks:

- Support for the arts sector
- Arts and culture bodies
- Museums and galleries sponsored bodies
- Support for the sports sector
- Sport sponsored bodies
- Ceremonial and support for the heritage sector
- Support for the tourism sector
- Support for the broadcasting and media sector
- Broadcasting and media sponsored bodies
- Administration and research
- Support for the horseracing and gambling sector
- Grant to National Lottery Commission
- Gambling Commission

Excessive pay for GPs

The OECD's [Health at a Glance report](#) revealed that GPs in the UK are paid 3.4 times the average wage whilst those in France are paid 2.1 times the average wage. The average wage in the UK was £26,312 in 2012 [according to the ONS](#) and there were 40,265 GPs in England in 2012 [according to HSCIC](#)



So the savings that could be made by cutting GPs' pay to the 2.1 ratio can be worked out with the calculation below

$$(40,265 \times (3.4 \times 26312)) - (40,265 \times (2.1 \times 26,312))$$

$$= \mathbf{\pounds 1,377,288,484}$$

Clinical negligence in the NHS

The bill for clinical negligence has increased at an alarming rate and the latest [NHS Litigation Authority Accounts](#) show expenditure for clinical negligence claims was £1,258,880,000.

Missed hospital appointments

HSCIC [released figures](#) showing more than 6.9 million missed hospital appointments in England in 2012-13. A further [771,421 were missed in Scotland](#). The Government [estimates](#) that a missed appointments costs £100 in lost hospital revenue and time wasted.

$$(6,925,376 + 771,421) \times \pounds 100$$

$$= \mathbf{\pounds 769,679,700}$$

Tamiflu

A [report by the Public Accounts Committee](#) showed that over £420 million was spent on influenza drugs on whose efficacy there is no scientific consensus. Public Accounts committee chair Margaret Hodge branded it a "[shocking example of incompetence.](#)" The amount was spent over 6 years

Unused and destroyed medicine

The Royal College of General Practitioners [estimates](#) that £300 million is wasted on unused and destroyed medicine each year.

Prescribing branded medicine where generics should be used

A [report by the British Medical Journal](#) estimated that the NHS could save more than £1 billion by switching from branded drugs to generic equivalents.

Use of locum doctors in the NHS



[According to HSCIC](#) there were 2,048 Full Time Equivalent locum doctors in April 2012, with each Full Time Equivalent paid an average [£74,505 a year](#).

NHS "ghost patients"

In a [written answer to a Parliamentary question](#), health minister Norman Lamb revealed there were more than 2.2 million more people registered with GPs than the whole UK population. The General Medical Services contract for 2012-13 [set Global Sum Funding at £64.67](#) per weighted patient. This is an amount that a GP practice receives for each patient on their list.

Subsidies to trade unions

The TaxPayers' Alliance was the first to reveal the cost of trade union facility time, where public sector employees carry out work for the union part- or full-time instead of doing their job. In 2011-12, it was over £113 million at a conservative estimate. Our research is based on each of these employees being paid at the civil service average. Some of the responses to our Freedom of Information requests – as well as other anecdotal evidence – suggest that some of the full time staffers working for the unions receive two or sometimes three times the civil service average, thanks to their length of service.

UK share of EU error rate

The European Court of Auditors' latest report continued the tradition of atrocious accounting standards in Brussels, [reporting an increased error rate of 4.8 per cent](#). The UK's net contribution to the EU in 2013 was [£8,624,000,000](#) so 4.8 per cent of that is £413,952,000.

Subsidising foreign farmers

Open Europe's 2012 report *More for less: Making the EU's farm policy work for growth and the environment* found that the UK would make a net contribution to the Common Agricultural Policy of £7.1 billion between 2007 and 2013. That is an annual net contribution of nearly £1.2 billion. The Common Agricultural Policy (CAP) imposes a significant burden on families both by costing significant amounts of taxpayers' money and by pushing up food prices.

Broken planning system's impact on the Housing Benefit bill

The Housing Benefit bill has soared in recent years. This rise has reflected the explosion in housing costs. As with any other market, increases in prices are caused by demand expanding relative to supply. Britain's rapidly rising population, rising nominal incomes and falling household sizes all contribute to expanding demand for housing. Rising prices can

therefore only mean that housing supply has not managed to keep pace with demand. As explained by a [paper by the Institute of Economic Affairs](#), the major reason for this is the planning system

The change in housing affordability in the UK since 2001 was compared with that in Denmark using data from the European Mortgage Federation. The data shows that if affordability had moved in line with Denmark, UK housing costs would be 37 per cent lower in 2012 than they actually were. While the data relates to house prices rather than rental values, the principle of the divergence in costs relative to income levels over time should not be significantly affected by changing credit market conditions.

In addition, data from the Royal Institute of British Architects' [report 'The Case for Space'](#) shows that the average size (measured in floor-space) of a new home in Denmark is 80 per cent larger than in England. This implies that the profit-maximising level of floor-space for sellers is much less constrained than it is in England.

The reduction in housing costs to match the trend in housing affordability in Denmark was then applied to the Housing Benefit bill. This is likely to understate the extent of the saving because Housing Benefit only covers the excess of the cost of claimants housing above the level they are assessed to be able to afford, rather than the entire cost of housing.

State pension “triple lock”

The Government has [committed](#) to uprating the state pension by a triple guarantee of earnings, inflation (RPI in 2011-12, CPI thereafter) or 2.5 per cent, whichever is highest. These have been emboldened in the table below.

By increasing at the cheapest of these numbers rather than the most expensive, the policy could be described as a “reverse triple lock.”

The “reverse triple lock” values that should be used to protect taxpayers are underlined. These are used throughout

Measure	2010-11	2011-12	2012-13
Retail Prices Index	<u>-1.4</u>	4.6	5.6
Consumer Prices Index	1.1	3.1	5.2
Earnings	1.8	<u>2.0</u>	2.8
2.5 per cent	2.5	2.5	<u>2.5</u>

As the number of claims for the State Pension changes over time, to calculate what the spending on each one in 2010-11 would have been with the 2012-13 caseload, the [2012-13 spending](#) has been down-rated using the percentages above. The results are below:

Method	2010-11 spending at 2012-13 caseload level (£m)	2011-12 spending at 2012-13 caseload level (£m)	2012-13 (£m)
Triple lock	72,179	75,659	79,809
Reverse triple lock	69,389	70,777	72,546
Saving with RTL (£)	2,790	4,882	7,263

However, some claimants would be eligible for more Pension Credit. The number of [Pension Credit](#) claimants was divided by the number of [State Pension](#) claimants, and the saving reduced by that amount (19.2 per cent).

$$((7263 - (7263 \times 0.192)) \times 1000000)$$

Uprating of income related benefits

Aggressive benefit uprating policies have contributed to rising costs for taxpayers for years. The table below shows how a range of benefits have been uprated since the Coalition came to office. Incapacity Benefit, which is a contributory benefit, has also been included as there are no new claimants since [October 2008](#) and is therefore not being assessed in the contributory benefits section.

Benefit	2010-11 uprating %	2011-12 uprating %	2012-13 uprating %
Attendance Allowance	1.5	3.1	5.2
Carer's Allowance	1.5	3.1	5.2
Disability Living Allowance	1.5	3.1	5.2
ESA (income related)	1.8	3.1	5.2
Incapacity Benefit	1.8	3.1	5.2
Income Support	1.8	3.1	5.2
Industrial Injuries Benefit	1.5	3.1	5.2
Jobseekers Allowance (Income related)	1.5	3.1	5.2
Pension Credit	2.0	3.6	3.9

As the number of claims for benefits changes over time, to calculate what the spending on each one in 2010-11 would have been with the 2012-13 caseloads, the [2012-13 spending](#) has been down-rated using the percentages above. The results are below:

Benefit	2010-11 spending at 2012-13 caseload level (£m)	2011-12 spending at 2012-13 caseload level (£m)	2012-13 (£m)
Attendance Allowance	5,030	5,191	5,476
Carer's Allowance	1,770	1,827	1,927
Disability Living Allowance	12,337	12,732	13,430
ESA (income related)	4,111	4,242	4,475
Incapacity Benefit	3,009	3,106	3,276
Income Support	4,877	5,033	5,309
Industrial Injuries Benefit	832	858	905
Jobseekers Allowance (Income related)	4,141	4,273	4,507
Pension Credit	6,958	7,218	7,511
Total	43,065	44,480	46,816

The "reverse triple lock" was applied to calculate how much should have been spent in 2012-13. This was then subtracted from the actual spend to calculate how much was wasted.

Benefit	2010-11 RTL (-1.4%)	2011-12 RTL (2.0%)	2012-13 RTL (2.5%)	Saving IN 2012-13 (£)
Attendance Allowance	4,885	4,983	5,107	368
Carer's Allowance	1,719	1,754	1,798	130
Disability Living Allowance	11,982	12,222	12,527	903
ESA (income related)	3,980	4,060	4,161	314
Incapacity Benefit	2,914	2,972	3,046	230
Income Support	4,722	4,816	4,937	372
Industrial Injuries Benefit	808	824	844	61
Jobseekers Allowance (Income related)	4,021	4,102	4,204	303
Pension Credit	6,723	6,858	7,029	481
Total	41,754	42,591	43,653	3,162

Work for the Dole

Using the 2012-13 spending levels that would have been achieved with the “reverse triple lock”, these further savings would have been made with our [“Work for the Dole”](#) programme in 2012-13

Benefit	2012-13 spending with RTL (£m)	Saving as % of total cost under Work for the Dole	New spending (£m)	Saving (£m)
Income Support	4,937	4.8	4,700	237
Incapacity Benefit	3,046	4.8	2,900	146
JSA (IR)	4,204	10.8	3,750	454
ESA (IR)	4,161	4.8	3,962	200
Housing Benefit	14,965	3.7	14,412	554
Child Tax Credit	22,204	3.6	21,405	799
Others	8,238	7.0	7,661	577
Total	61,756	n/a	58,789	2,967

Abolition of contributory benefits for those who don't need them

A [paper](#) from the Institute for Social & Economic Research found that if contributory benefits were to be abolished, between 45 and 62 per cent of the claims expenditure would transfer to means-tested benefits. The mid-point was applied to the spending on the benefits below and the savings calculated. Additionally, the “reverse triple lock” was applied to the claims transferred to income related benefits.

The “reverse triple lock” was applied to claims for Employment Support Allowance (contributory) predating 2010-11 with the remainder subject to the method above.

Benefit	2012-13 spending (£m)	Spending transferred to income related benefits (£m)	Saving from abolition (£m)	RTL saving on amount transferred to income related benefits (£m)	Saving (£m)
Bereavement benefits	593	315	278	21	299
Christmas bonus (contributory)	123	65	58	0	58
ESA (contributory)	1,724	917	807	64	871
JSA (contributory)	662	352	310	25	335
Statutory Sick Pay	50	0	50	0	50
Statutory Maternity Pay	2,303	1,225	1,078	86	1,164
Maternity Allowance	395	210	185	15	200
Total	5,850	3,084	2,765	211	2,977

Income related benefits going to the top 20 per cent income households

The ONS's [Effects of Taxes and Benefits on Household Income](#) (Table 14a) shows the cash benefits being paid to each income quintile household in 2011-12. Contributory benefits and the State Pension were omitted and the remainder adjusted to calculate the level of spending in 2012-13. Each was then multiplied by the number of households in a quintile (5,291,000) to determine the total amount in non-contributory benefits.

Benefit(s)	2012-13 amount paid to top 20 per cent income households (£m)
Income support and pension credit	61
Child benefit	1,709
Housing benefit	106
Job seeker's allowance (Income based)	6
Carer's allowance	61
Attendance allowance	45
Disability living allowance	384
War pensions/War widows' pensions	33
Severe disablement allowance	-
Industrial injury disablement benefit	17
Student support	295
Tax credits	50
Other non-contributory benefits	61
Total	2,767

The "reverse triple lock" was then applied to work out what the 2012-13 levels should have been: £2,702,430,950



Finally, the impact of the decision to start withdrawing Child Benefit from households with a Higher Rate taxpayer from January 2013 was accounted for. The [decision](#) made at the 2010 Spending Round would save £545 million whilst the [subsequent decision](#) to taper away the amount for households with at least one person earning between £50,000 and £60,000 per amount would cost £185 million. So £360 million was subtracted from £2,702,430,950.

Smaller items of waste

This appendix includes further examples of wasteful or useless government spending. The figures have been obtained from official government sources, parliamentary reports, work carried out by the major political parties and the media.

All of the examples in this appendix are less than £100 million.

Organisation	Amount (£)	Description	Source
Aintree University Hospitals Trust	13,600	Metal and glass sphere	The Independent, December 2013
Aintree University Hospitals Trust	2,000	Abstract sculpture by former hospital worker	The Independent, December 2013
Angus Council	3,860	Whisky tasting event for international golfers	The Courier, May 2013
Angus Council	3,000	Transportation of seven Christmas trees	The Courier, May 2013
Angus Council	1,400	Hiring a newsreader to present a glitzy award bash	The Courier, May 2013
Arts Council of Wales	11,000	City break in Venice for arts festival	Wales Online, July 2013
Bank of England	9,165	Two leaving parties for Paul "two parties" Tucker, former Deputy Governor of the Bank of England	Huffington Post, November 2013
Barts and Royal London Hospital	120,000	Ceiling artwork	The Independent, December 2013
Basildon Council	150,000	Measuring the length of grass, trees bushes and shrubs within its boundaries	Metro, June 2013
Basildon Council	1,000	A council officer spent 42 hours trying to find out who took a picture of the mayor looking at her phone during an Armed Forces Day ceremony	Yellow Advertiser, August 2013
BBC	10,400,000	Spent on consultants whose role they refuse to reveal	Daily Mail, November 2013
BBC	31,212	Entertaining friends, partners, politicians at the Proms	Daily Mail, October 2013
Belfast City Council	175,000	Chauffeuring the Lord Mayor and officials	Belfast Telegraph, June 2013
Bexley Council	333,333	£1million over 3 years on gagging orders for former employees	Bexley Times, October 2013
Birmingham City Council	20,000,000	Supply teachers to cover staff absence	Birmingham Mail, November 2013
Bournemouth Borough Council	76,000	£76,000 on 3D sign that promotes 'a sense of arrival for visitors'	Daily Mail, August 2013
Bournemouth, Poole, Dorset councils	374,183	Gagging orders	Daily Echo (Bournemouth), May 2013

Bracknell Forest Council	3,500	Council leader's expenses claim for food	Bracknell News, July 2013
Breckland council	1,180,000	Buying a high-end clothing distribution centre outside its district	Watton & Swaffon Times, June 2013
Brent Council	12,000	Holographic receptionist	CBR, August 2013
Bridgend Police	80	Price of each blanket in Bridgend police station	Glamorgan Gazette, April 2013
Brighton and Hove Council	50,000	Consultants paid to look at impact of the Government's welfare savings	The Argus, November 2013
British Transport Police	70,000	Andy Trotter, the Chief Constable of British Transport Police is receiving £70,000 a year in pension despite having a £150,000 a year job in the police	Daily Mail, May 2013
Bromyard and Winslow Town Council	32,000	Payout for man who slipped on a berry in a churchyard	Hereford Times, April 2013
Bury Council	66,808	Gagging orders	Bury Times, August 2013
Cabinet Office	200,000	Grant for multi-millionaire supermodel Lilly Cole to set up a website where people make wishes	The Sun, December 2013
Cambridgeshire City Council	10,000	New bus shelter only for service to be scrapped within weeks meaning the stop is used just twice a day	Daily Mail, October 2013
Canterbury Christ Church University	153,000	Refurbishments for Vice-Chancellor's office including executive washroom and shower	Kentish Gazette (Canterbury), December 2013
Cardiff Council	1,571	Hardback annual yearbooks at a cost of £20.95 each	Wales Online, November 2013
Cardiff Council	9,333	£28,000 was spent on biscuits over 3 years	Wales Online, November 2013
Cheshire East Council	810,000	Aborted plan to build a waste transfer station	Crewe Chronicle, December 2012
Cleveland Police	550,000	Payout after four-year legal battle with a solicitor whom they falsely imprisoned	BBC, May 2013
Cornwall Council	4,000,000	Transporting pupils to school in taxis	BBC, October 2013
Cotswold Council	19,000	Chauffeur the chairman in a luxury Jaguar	Cotswold Journal, July 2013
Local authorities	8,700,000	Salaries for "low carbon" officers at just 65 councils - this doesn't include the cost of publicity materials distributed to residents	Mail on Sunday, March 2013
Councils and government	57,100,000	Subscriptions and government grants to the Local Government Association	2012-13 LGA accounts
Coventry Council	227	5000 leaflets informing residents the correct angle to leave their bins. This cost does not include design and delivery	Coventry Telegraph, November 2013
Department for Culture Media and Sport	3,716	Mandarin lessons for Jeremy Hunt whose wife is Chinese	Daily Mirror, August 2013
Department for Culture, Media and Sport	1,039	Five-star hotel in Melbourne, Australia	Daily Mirror, December 2013
Department for Culture,	813	Five-star hotel on Copacabana	Daily Mirror, December

Media and Sport		beach, Brazil	2013
Department for International Development	5,000,000	Funding to create a Bangladeshi version of the BBC's Question Time"	Daily Express, November 2013
Department for International Development	4,000,000	Funding for an Ethiopian version of the Spice Girls	Daily Express, November 2013
Department for Transport	274	Jewellery purchased with procurement card	Daily Mirror, December 2013
Department of Justice Northern Ireland	50,000	Court hearing scheduled to last 5 days but was concluded in less than 5 hours	Belfast Telegraph, November 2013
Derby Council	12,000	New card swipe barriers for entry into the library/leisure centre	Derby Telegraph, August 2013
Derbyshire County Council	459,119	Legal row with a resident over a footpath, ultimately losing	Derbyshire Times, November 2013
Derbyshire County Council	5,000	Sending officers on a trip to Japan	Derbyshire Times, October 2013
Dorset County Council	50,000	Driving pupils 800 metres in minibuses rather than building a footpath at a one-off cost of £100,000	Daily Mail, November 2013
Durham Council	600	Cleaning Durham mayor's robes at London's oldest tailors	Northern Echo, December 2013
East Dunbartonshire Council	140,000	Refurbishing new premises for Betfred	Kirkintilloch Herald, September 2013
East Lindsey District Council	120,900	Illuminations for Mablethorpe and Skegness	Louth Leader, December 2013
Edinburgh Council	53,000	Recruitment of managers including a "Transformational Change Manager"	Deadline, May 2013
Epsom and St Helier University Hospitals NHS Trust	294,000	Overpaying staff	Your Local Guardian, November 2013
Essex County Council	2,500,000	£5 million was spent in two years for fast food, flowers, CDs, court fines etc	Brentwood Gazette, June 2013
Essex County Council	494,529	Staff suspended on full pay only to return to work	The Echo (Basildon), April 2013
Essex County Council	383,333	£2.3 million was spent on gagging orders over 6 years	Brentwood Gazette, October 2013
Fife Council	91,000	Wooden fence beside another wooden fence at Glenthroes super-depot. The depot was already surrounded by a wire fence	The Courier, October 2013
Foreign and Commonwealth Office	50,000	Luxury London visit for President of Somalia including business-class flights, chauffeur-driven car and rooms at the Dorchester	Daily Mail, May 2013
Forestry Commission	70	Bunny outfit purchased with procurement card	Daily Telegraph, December 2013
Forestry Commission	64	John Lewis table cloth purchased with procurement card	Daily Telegraph, December 2013
Government Art	150,000	Envoy's Massive Art Bill: We foot	The Sun, April 2013

Collection		£300k cost	
Harrow Council	10,000	Cost of legal advice needed because of personal or political disputes from 35 complaints (compared to 3 in 2010 and 2 in 2012)	Get West London, November 2013
Heart of England NHS Trust	2,340	6 pictures of herbs	The Independent, December 2013
Hertfordshire Police and Crime Commissioner	75,786	PR guru for Police and Crime Commissioner	Hemel Gazette, May 2013
Higher Education Funding Council for England	5,000,000	British taxpayer funds student vegetable growing project	Trending Central, August 2014
HM Government	70,000,000	According to research from the Fast Standard Organisation (FSO), there is no standard way of presenting financial information across Whitehall and so finance professionals waste too much time working through complicated spreadsheets. This costs the broader economy £300 million and the taxpayer over £70 million	Economia, February 2013
HM Government	25,000	Flat screen televisions	Daily Mirror, October 2013
House of Lords	100,000	Toilets at the House of Lords	The Sun, July 2013
Hull City Council	67,000	Replacing a wheelchair ramp	TaxPayers Alliance, November 2013
Hull City Council	35,000	Out of court settlement and legal fees for case of six year old girl who was hurt playing tag	Metro, November 2013
Hull City Council	8,420	Refurbishing a room for Peter Mandelson	Yorkshire Post, November 2013
Independent Parliamentary Standards Authority	27,000	£27,000 legal bill for IPSA after it refused to pay for Jim McGovern MP's £24 train ticket	The Courier and Advertiser (Dundee), December 2013
Inverness Council	1,873	Allowances for councillor studying in Japan	Highland News, April 2013
Islington Council	42,000	Spent on cycle lock ups fitted to wrong type of traffic post	Islington Gazette, May 2013
Islington Council	16,807	Overpaying for 20mph speed banners	Islington Gazette, June 2013
Kent County Council	5,000	Spent on independent financial advisors to find a loophole to avoid paying tax on travel expenses	Kent Online, August 2013
Kirklees Council	20,000	Compensation claim by teacher for flea bite	Daily Telegraph, November 2013
Lambeth Council	104,000	Library consultants	Dulwich and West Norwood Conservatives, December 2013
Lancashire County Council	60,000	3 bronze busts of the queen	Lancaster Guardian, March 2013
Leicester City Council	6,000	Hiring celebrities to appear at events such as former X factor contestants and an ex-Holyoaks actor	Leicester Mercury, December 2013
Leicester City Council and	14,500	Hiring minor celebrities to appear at	Leicester Mercury,

Derby City Council		events	December 2013
Local authorities	20,000,000	Translation of documents	Daily Telegraph, March 2013
Local authorities	1,857,143	Payments to the Performing Rights Society for hold jingles totalled £6.5 million over 3 and a half years	The Independent, September 2013
Local authorities in Oxfordshire	960,814	Contributions into a gold-plated pension scheme that is to be outlawed	Oxford Mail, April 2013
Local authorities in the North-East and North Yorkshire	600,000	Smartphones and tablet computers	Northern Echo, November 2013
Manchester Council	900,000	High-tech Christmas lights	Daily Mirror, November 2013
Medway Council	4,000	Hiring Brian Blessed to record an audio guide for buses	Daily Telegraph, June 2013
Metropolitan Police	68,000	Moving a sign just 15 yards. They are selling the building anyway	Mail on Sunday, April 2013
Mid Devon District Council	12,000	Incorrect Council Tax bills were sent out which will cost £12,000 to correct	Mid Devon Gazette, March 2013
Mid Wales Fire and Rescue Service	17,500	Plastic 'pokers', designed to help householders push test buttons on smoke alarms	Wales Online, June 2013
Ministry of Defence	7,400,000	Scrapping of plan to part-privatise the way Ministry of Defence buys defence equipment	Channel 4 blog, December 2013
Ministry of Justice	350,000	Legal fees for a litigation against a council by a couple which was subsequently dropped regarding the Muslim tradition of shaving pubic hair. The judge said he was "utterly baffled by the course this litigation has taken, and perplexed by this lack of clarity in their case."	Secularism, October 2013
NHS	41,400,000	Excessive energy and water bills	TaxPayers Alliance, 2013
NHS	27,000,000	Unseated hospital food. Some trusts reported that more than a quarter of meals were uneaten	Independent, January 2013
NHS	10,000,000	Advice for advisers	Times, January 2014
NHS	5,000	A course for staff to learn about leadership through jazz music	The Sun, December 2013
NHS	1,000	Fat suit to learn how obese patients feel	Daily Mail, December 2013
NHS England	23,300,000	Translation of documents into up to 120 languages and providing interpreters	2020 Health, February 2012
NHS Royal Berkshire Hospital	16,600,000	IT consultants for a problem-ridden booking system	Reading Chronicle, July 2013
NHS Tameside Hospital	8,000	Steel giraffes	The Independent, December 2013
North Somerset Council	80,000	iPads for councillors	This is Cornwall, November 2013
North Tyneside Council	5,000	Investigation into a Labour	Daily Mail, November

		councillor's tweets	2013
North Yorkshire Police	12,500	Move to a Grade I-listed building in Harrogate	Harrogate Advertiser, August 2013
North Yorkshire Police	10,000	New logo and 'distinctive brand identity' for police force	Harrogate Advertiser, August 2013
Northumberland Council	44,000	Spent on consultants, traffic surveys and the removal of signals, for traffic lights installed 18 months previously	Morpeth Herald, November 2013
Nottinghamshire City Council	500, 000	New pavements to encourage fat people to walk	SWNS.com, July 2013
Parliament	5,200,000	Subsidy given to keep restaurant, cafe and bar costs down in Parliament, such as Strangers, The Churchill Room and The Adjournment	Birmingham Mail, February 2013
Parliament	2,300,000	Annual subsidy for restaurants, bars, and cafés for members of the House of Lords	Daily Mirror, February 2013
Parliament	250,000	New gym at Houses of Parliament	Daily Mail, October 2013
Peterborough City Council	28,000	Electric car charging points, which have been used 51 times in 12 months	Peterborough Today, May 2013
Police (Scotland)	132,000	Renting empty offices for a year	Daily Record, November 2013
Police and Crime Commissioners	120,000	Expenses for Police and Crime Commissioners for items including flights, luxury hotels, chauffeur-driven limos, a steak pasty, a fact-finding trip to Sweden, a car wash, a 30p parking ticket and a taxi ride because a PCC's bag was too heavy.	Daily Mirror, November 2013
Police Forces	8,000,000	Cost of police gardening leave, including one officer suspended on full-pay for 5 years	Sunday Express, March 2013
Police Forces	150,000	Filling up patrol cars with the wrong type of fuel	The Independent, October 2013
Police Forces	50,000	Works of art for police headquarters including portraits of former commissioners and sculptures. £250,000 was spent over 5 years	Daily Mail, November 2013
Poole Council	51,000	Spent on external consultants on a document to develop sea front which contains "overly verbose generalisations and often repeated assurances, largely conflicting with what was proposed and irrelevant photographs.	Bournemouth Echo, September 2013
Powys County Council	144,000	Payoff for council officer based on terms which no longer apply	Wales Online, March 2013
Preston Council	500	An outdoor art performance featuring a man walking up and down a staircase	Lancashire Evening Post, September 2013
Redcar and Cleveland schools	17,755	A two-day conference at a Jacobean manor house set in 150 acres of woodland	The Northern Echo, April 2013

Reigate and Banstead Council	106,377	Dubious expenses such as a trophy for staff quiz, microwave, dinner and lunches, hotels and accomodation	This Is Surrey, November 2013
Reigate and Banstead Council	4,000	Dust mats for council buildings. £20,000 over five years	This Is Surrey Today, January 2013
Rochdale Council	10,000	Compensation claim by teacher who strained their back lifting a table	Daily Telegraph, November 2013
Rosneath Peninsula West Community Development Trust	200,000	Five wind turbines which were never erected and with site never secured	Sunday Times, August 2013
Royal Bank of Scotland	50,000	Awards bash for RBS staff despite multi billion pound losses	The Sun, March 2013
Salford Royal Hospital	80,000	Water feature	The Independent, December 2013
Salford Royal Hospital	60,000	Photograph mounts	The Independent, December 2013
Salford Royal Hospital	37,000	500 picture frames	The Independent, December 2013
Sandwell Council	1,600,000	Annual subsidy for disastrous gallery which went £32 million over budget	Daily Mail, November 2013
Scottish Government	4,300,000	Marketing campaigns to publicise green initiatives	Daily Mail (Scotland), May 2013
Scottish Government	1,700,000	Grant for KPMG to set up tax office	Mail on Sunday (Scotland), April 2013
Scottish Government	100,000	"Creativity dance fund" to provide inmates with lessons in dance, theatre and circus skills	Daily Mail (Scotland), November 2013
Scottish Government	20,000	Attempting to block an FOI request on what legal advice it had on an independent Scotland's membership of the EU	Scottish Conservatives, October 2013
Scottish Government	10,000	Toilet feasibility study	Deadline News, November 2013
Scottish Local Authorities	666,667	Flights to places including South Africa, USA, Australia and Brazil	Mail on Sunday (Scotland), October 2013
Sheffield Council	3,000	Sending 84 councillors on a course to teach them how to read faster	The Star, February 2013
Shropshire Council	90,450	Shropshire Council bought 350 iPads and tablet computers over 4 years at a cost of £361,800	Shrewsbury Chronicle, August 2013
Slough Borough Council	36,225	Temp worker who was paid £16,200 in a month	Slough and South Buckinghamshire Observer, April 2013
Slough Council	24,000	Spy plane with heat sensitive cameras to spot illegal immigrants	Huffington Post, June 2013
Somerset Council	40,000	Online game and roadshows to ask residents what services money should be spent on. It's not a bad idea to consult residents on this, but there are far more affordable ways of achieving this	This Is The West Country, November 2013
South Gloucestershire Council	82,000	Compensation claim by teacher who tripped over a goal net	Daily Telegraph, November 2013

South Lanarkshire Council	100,000	Fighting a Freedom of Information request asking for details of salary scales. The appeal was dismissed in the Supreme Court	Herald Scotland, July 2013
South Tyneside Council	5,336	14 parties during the festive period	Shields, Gazette, October 2013
South Wales Police	75,000	"Stainless steel thingy" sculpture outside South Wales Police Station	Thisissouthwales, November 2013
Southend Council	51,000	Phone bill for memebbers Southend Council's cabinet	Echo, November 2013
Southend Council	51,000	Mobile phones for the cabinet members	Southend Standard, November 2013
Southampton Council	805,421	Spending on consultants to do jobs which should be done by the permanent workforce	Southern Daily Echo, August 2013
Suffolk Police	13,625	Compensation for police officer who hurt his toe at a health and safety training session	Daily Mail, May 2013
Surrey Police	14,800,000	Development of a new "criminal intelligence" computer system that will never be used	BBC, April 2013
Sutton Council	170,000	Meeting room refurbishments	Sutton Guardian, April 2013
Sutton Council	16,701	Fence for closed-down car park	Sutton Guardian, November 2013
Teesside schools	18,000	Luxury hotel getaways for head teachers	Evening Gazette, April 2013
Thames Valley Police	20,000	Annual cost of chauffeur driven Audi for Police and Crime Commissioner	Mail on Sunday, May 2013
Tower Hamlets Council	20,000	Political advertisements promoting the mayor on Bengali television	East London Advertiser, March 2013
Tunbridge Wells Borough Council	1,117	Increased spending on tea and coffee since 2011-12	Kent and Sussex Courier, April 2013
Tyneside Council	40,000	Flying lessons for two Ethiopian asylum seekers	Chronicle Live, November 2013
Walsall Council	50,000	New Jaguar XJ for the mayor. The previous mayoral Jaguar was passed to the deputy mayor.	Express & Star, November 2013
Waltham Forest Council	532,307	Laptops, iPads, BlackBerrys and smart phones	Epping Forest Guardian, November 2013
Waltham Forest Council	500,000	The council spent more than £1.5 million on laptops, smartphones, iPads and computers in three years	Epping Forest Guardian, November 2013
Warwickshire Council	12,000	Annual cost of producing informational news videos for YouTube with a female presenter and ticker tape	The Telegraph, 23 October 2013
Waverley Council	300,000	"Core strategy development" which was later binned	Getsurryey, 11th November 2013
Welsh Assembly	1,600,000	The Welsh Government spent £1.6m on a failed scheme to turn a derelict hotel into a kung fu centre.	BBC, June 2013
Welsh Assembly	3,200,000	Cardiff Bay offices for refurbishment	This Is South Wales,



Government		programme; includes 88 TVs (£55,000), new furniture (£739,212), IT equipment (£134,187.6)	November 2013
Welsh Assembly Government	7,625	Multicoloured hexagon logo for Natural Resources Wales	Wales Online, March 2013
Welsh Government	48,000	Wind turbine which produces £5 worth of electricity a month	BBC, November 2013
Welsh Government	33,333	Pot plants	Daily Mail, December 2013
Wiltshire Council	200	Painting new yellow lines on a Trowbridge road only to rip out the tarmac two months later	Wiltshire Times, June 2013
Wimslow Town Council	12,701	Chairs of office for the Chairman and Vice-Chairman	wimslow.co.uk, June 2013
Wrexham Council	1,000,000	Hiring consultants	Chester First, November 2012
Amount wasted	£411,729,617		