

ONE HUNDRED EXAMPLES OF WASTED MONEY ON RISHI SUNAK'S WATCH

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After 13 years of Tory failure – culminating in months of economic chaos – the country is crying out for a Prime Minister who will get a grip of the public finances and provide responsible and competent management of taxpayers' money.

But Rishi Sunak's past track record as Chief Secretary to the Treasury and Chancellor of the Exchequer shows that he will do anything but. In this report are just 100 examples of wasteful government spending or departmental losses that took place under his watch from 2019-20 to 2021-22, costing the taxpayer a total of up to **£26.8 billion**, in each case with nothing to show in return for the money written off.

From the vast and inexcusable amounts lost due to fraud and faulty PPE during the pandemic, to the relatively small but pointless vanity projects so common in recent years, this is a catalogue of waste that the man in control of government spending did nothing to stop, and often directly caused.

Despite the massive sum these examples add up to, this is by no means a comprehensive assessment of how the public finances were mismanaged over the first period Rishi Sunak was in charge. For example, this list does not even touch the billions in tax that Sunak chose to leave uncollected from non-doms or the windfall profits of war made by energy giants.

Many of the items below are also just illustrative of much larger problems: there are only two examples of the billions spent hiring private consultants to outsource the job of civil servants; and only one example each of the tens of millions spent during this period on cosmetic changes to the machinery of government; the millions spent on advertising campaigns designed solely to promote the government; and the multiple six-figure sums paid out each year to settle claims of staff mistreatment in Whitehall.

What all these 100 examples have in common is that – while the Labour Party, the Public Accounts Committee, the National Audit Office, and the media were able to expose and challenge much of the waste identified – the man whose job it was for three years to scrutinise this spending never lifted a finger to stop the money being thrown away, and in many cases, ignored direct warnings of the risks.

Over those three years, billions of pounds that could have transformed our country were instead handed over to fraudsters and crony contractors. Amounts of money that would be considered life-changing for ordinary families were treated by Rishi Sunak and his colleagues like confetti at a society wedding. Their vast carelessness has cost our country dear and must never be forgotten.

One Hundred Examples of Wasted Money

1. PPE WASTE: The Department for Health and Social Care's [2021-22 annual report](#) updated their official tally of losses associated with the purchase of PPE during the pandemic, more than half due to simply over-paying for the items bought; almost a third due to buying items not suitable for the NHS; and the rest due to failing to use items before their expiry date or just buying unusable items. In order to avoid double-counting in this list, the cost of each individual example of PPE waste recorded elsewhere below has been deducted from the updated total published by the DHSC. **Money wasted: up to £7.94bn.**

2. COVID FURLOUGH FRAUD: The Coronavirus Job Retention Scheme paid a proportion of the wages of employees furloughed during the pandemic. In the early months of the scheme, it is estimated that around 8 per cent of the payments were made as a result of fraud and error, reducing to less than 3 per cent after later changes to the design of the scheme. As of July 2022, HMRC's central estimate is that [£3.46bn was wrongly paid out](#) under the scheme due to fraud and error. This adds to the huge roster of taxpayers' money lost to fraud under Sunak's watch. **Money wasted: £3.46bn.**

3. WASTED COVID VACCINES: In its [2021-22 annual report](#), the DHSC reported three major write-downs relating to its past and future procurement programme for Covid vaccines: a £250m 'best estimate' for the value of its existing vaccine inventory considered surplus to requirements as of 31 March 2022; a £381m 'best estimate' for the value of non-refundable advance contract payments it had made for vaccines that would no longer be required as of 31 March 2022, and a £1.7bn 'most likely scenario' for surplus vaccine inventories in future financial years. **Money wasted: £2.33bn.**

4. NHS FRAUD, BRIBERY AND CORRUPTION: The DHSC's [annual report for 2021-22](#) estimated losses to the NHS of almost £1.2bn in the previous financial year due to fraud, bribery and corruption, up £54m from the estimate for 2019/20, and reversing [three years of falling losses](#) prior to the pandemic. The kind of [losses suffered by the NHS](#) in this period range from paying £800,000 to a rogue IT contractor for work never done to a £300,000 double-hit resulting from paying a criminal gang for medical supplies that the gang had stolen from the NHS in the first place. **Money wasted: at least £1.198bn.**

5. BOUNCE BACK LOAN FRAUD: In delivering financial support to businesses, the government ignored warnings that a lack of basic checks would lead to much higher risks of fraud. The government's former Counter-fraud Minister slammed ['schoolboy errors'](#) in designing anti-fraud measures, whilst an NAO report found [basic checks weren't introduced](#) until most of the money paid out under the

scheme was already out the door. The latest House of Commons Library estimates are that £1.12bn of government bounce back loans have been lost to fraud and error. **Money wasted: £1.12bn.**

6. BURGHFIELD FACILITY DELAYS: The losses attributed to Ministry of Defence procurement frequently result from programmes that have run over budget, not thanks to any change of requirements, but simply because of inadequate project management, causing unplanned delays and necessitating extra payments. The new warhead facility in Burghfield is a case in point, delayed by 76 months, [over budget by £1.07bn](#), and requiring unplanned spending elsewhere to maintain existing facilities, all problems directly attributed by the NAO to poor project management. **Money wasted: £1.07bn.**

7. ASTUTE OVERSPEND: Astute is the Royal Navy's latest class of nuclear-powered attack submarine, introduced to replace the ageing Trafalgar submarine fleet. The first three Astute boats were commissioned into service from 2010-16, and in March 2021, the Minister for Defence Procurement said the government was committed to delivering all seven of the planned Astute boats by 2026. However, in the NAO's report on the [MoD equipment plan 2020-2030](#), it identified the procurement process for Astute boats 4-7 as already being more than a billion pounds over budget. **Money wasted: £1.01bn.**

8. COVID BUSINESS GRANT FRAUD: In addition to the loan guarantee schemes administered by BEIS during the pandemic, they also managed a [host of grant schemes](#) designed to support specific business groups, such as small firms, retail and hospitality companies. In the rush to get funds paid to struggling firms, ministers left the schemes vulnerable to the risk of fraudulent claims, a hallmark of how Sunak has left the till open time and time again for huge sums of public money to be taken by criminals and fraudsters. **Money wasted: £1.0bn.**

9. COVID SELF-EMPLOYMENT FRAUD: The Self-Employment Income Support Scheme was introduced to support self-employed individuals and members of partnerships whose firms had been impacted by the pandemic. A series of five grants were paid out over the course of the scheme through to September 2021, at a total cost of £28bn, with recipients required to calculate their claims on the basis of past tax returns. As of July 2022, [HMRC's central estimate](#) is that just over a billion pounds was wrongly paid out under the scheme as a result of fraudulent claims and error. **Estimated money wasted: £1.0bn.**

10. UNUSABLE COVID SUPPLIES: In addition to PPE, the DHSC has incurred extensive losses arising from the procurement of other Covid-related equipment and consumables. In its last two annual reports, the DHSC reported write-downs in the value of its inventory of non-PPE Covid supplies (including Test and Trace consumables) totalling £268.7m in [2020/21](#) and £536.9m in [2021/22](#), in most cases because items were damaged, excess to requirements, or no longer usable as intended, and because no suitable alternative use for them had yet been found. **Money wasted: £754.2m.¹**

¹ The total of the reported write-downs in the two years was £805.6m, but to avoid any risk of double-counting, we have subtracted from that total the £34.42m cost of the 'Lateral Flow Test Waste' item included at No.41 on this list, and the £16m cost of the 'Faulty Covid Tests' included at No.52.

11. WARRIOR ARMoured VEHICLE UPGRADE: The Warrior Armoured Fighting Vehicle has been in service for the Army since 1988. In 2011, a sustainment programme was initiated to upgrade the existing vehicle fleet and extend its lifespan to 2040. After ten years of development and almost £600m of investment, the [Defence Command Paper](#) of March 2021 announced that the upgrade programme would be scrapped in its entirety, and that the Warrior fleet would instead be replaced by the new fleet of Boxer Armoured Vehicles by the middle of the 2020s. **Money wasted: £594.6m.**

12. R&D TAX CREDITS FRAUD AND ERROR: In Sep 2022, the ONS published an [analysis of available data](#) on the use of tax reliefs available for Research and Development. This revealed that, in 2021-22 alone, 7.3% of claims made under the R&D tax credit scheme for Small and Medium Sized Enterprises (SMEs), and 1.1% of claims under the R&D Expenditure Credit (RDEC) scheme were either fraudulent or erroneous. That equates to £430m of relief wrongly claimed in just one year under the SME scheme due to fraud and error, and £39m wrongly claimed under the RDEC scheme. **Money wasted: at least £469m.**

13. THE ONEWEB INVESTMENT: In March 2020, a little-known satellite company named OneWeb filed for bankruptcy after failing to receive backing from its existing funders. A few months later, it announced a \$1bn capital injection, half of it from the UK government. [Sky News](#) reported that Rishi Sunak had personally authorised the investment, despite the concerns of Treasury officials. As of Autumn 2022, OneWeb is still seeking additional investment to get its expansion plans off the ground, and it is not clear if or when the government will ever receive a return on its investment. **Money wasted: up to £400m.**

14. PROTECTOR PROCUREMENT: Protector is the unmanned aerial vehicle that since 2016 the MoD has planned to replace the existing Reaper fleet and take over its reconnaissance and strike capabilities. However, due to internal decisions over budget priorities, the MoD opted in 2021 to delay the Protector procurement programme by 28 months until Nov 2023, with a £325m (46%) increase in the expected cost of the procurement, [attributed by the NAO](#) entirely to the department's decision to delay the project, thereby placing short-term budgetary considerations ahead of long-term costs. **Money wasted: £325m.**

15. PPE PAST ITS USE-BY DATE: One of the problems caused by the DHSC stockpiling excess quantities of PPE at the start of the pandemic was that even millions of items which were considered fit for use passed their expiry date before they were needed, and therefore had to be written off as waste. In Jan 2022, the DHSC [revealed through an FOI request](#) that approximately 300 million items of PPE in its inventory had passed their use-by date, including 120 million masks, 46.2 million eye protectors, 15.4 million gowns, and 7.2 million gloves, together purchased at a cost of almost £300m. **Money wasted: £299.1m.**

16. CHINOOK DELAYS: In May 2022, the [National Audit Office](#) revealed that the government's decision to delay the procurement of a new fleet of Chinook helicopters had cost the taxpayer £295m, due to rising inflation pushing up the

likely costs of the project. In the MOD's [2021 letter of acceptance](#) to begin the purchasing process, officials stated that "the expenditure profile of this project" had been reconsidered in light of the pandemic, a decision criticised by the NAO as focusing on "in-year affordability [and] making short-term savings" at the expense of "increasing costs in future years". **Money wasted: £295m.**

17. AGENCY NURSES: There are long-running concerns about the expense of employing agency nurses due to shortages of NHS staff, exacerbated in recent years by the lack of funding to train new NHS nurses, and the impact of low pay settlements on existing staff retention, including the 1% pay rise in 2021 described by Rishi Sunak as "proportionate, fair and reasonable". As a result, the NHS had to spend [£873.8m on agency nurses](#) in financial year 2020-21, a figure cautiously estimated to be 50% higher than the costs of employing NHS nurses to do the same work. **Money wasted: at least £291.3m.**

18. STORING UNUSED PPE: As of 31 March 2022, the DHSC confirmed it had [set aside £319m](#) just to store and dispose of unusable PPE. To avoid double-counting, we have subtracted from that total the costs included elsewhere relating to the incineration (Item 40) and auctioning (Item 55) of such items. To give one relatively small example of these storage costs, the DHSC paid [Kuehne & Nagel Ltd.](#) more than £2m in November 2022 alone, the last month of spending data available, to store 118 million items of PPE in China that were purchased by the DHSC but never even made it to the UK. **Money wasted: £271.3m.**

19. THE BULB HEDGE BAN: In Nov 2021, one of the UK's biggest household energy suppliers – Bulb – was placed under a special administration regime to keep it operating, backed with an initial government loan of £1.7bn. However, due to a [Treasury policy against hedging](#), Bulb's administrators have since been forced to buy the vast majority of its wholesale energy supplies at short notice, leaving them heavily exposed to recent fluctuations in energy prices. We do not yet know the final cost, it could be as high as £2.2 billion, [but low estimates suggest £260 million](#) will be wasted. **Money wasted: at least £260m.**

20. AYANDA CAPITAL: In April 2020, an investment company named Ayanda Capital was awarded a £252m contract for the delivery of approximately 50 million Type FFP2 face masks and 150 million Type IIR masks, without a competitive tender process, despite having no background in the production of medical supplies. Months later, the DHSC confirmed that the FFP2 masks could not be used by the NHS due to inadequate fixing, and that the IIR masks were still undergoing testing and had not been released for use. There was [no reimbursement](#) of the amounts paid. **Money wasted: up to £252m.**

21. ARMoured VEHICLE WRITE-OFFS: In July 2020, the MoD published plans for the write-off of almost 750 blast-proof armoured vehicles originally purchased to combat the threat of roadside bombs in Afghanistan, including the Mastiff, Ridgeback and Wolfhound fleets, the latest to be scrapped since 2017 under its Land Equipment Fleet Optimisation Plan, through which almost 3,000 vehicles have been withdrawn from service. [The MoD's accounts for 2019-20](#) gave advance

notification that the retirement of the 750 vehicles would be treated as a write-off of £231m worth of assets. **Money wasted: £231m.**

22. THE VALNEVA VACCINE: In 2020, the DHSC agreed a €1.4bn contract with French vaccine-maker Valneva to buy 100 million doses of its planned Covid vaccine, but scrapped the deal in Sep 2021, after rolling out the Pfizer, Moderna and AstraZeneca jabs instead. No explanation was given and then Health Secretary Sajid Javid was forced to issue a correction after claiming that the vaccine would not have received regulatory approval in the UK. It has [since emerged](#) that the DHSC had made €253.3m of non-refundable payments made to Valneva while the contract was in place. **Money wasted: £214m.**

23. TRANSPENNINE ROUTE REVISIONS: In 2015, work began on the upgrade of the Transpennine Route, as phase one of the Northern Powerhouse Rail programme, but since then, ministers have failed to give the project the consistent backing and funding to proceed, with Rishi Sunak refusing to endorse the current plans as recently as July. An [NAO report that month](#) said the government had “repeatedly altered the scope of the programme to meet differing ministerial priorities and budget constraints. As a result, millions spent on the programme has been on work no longer needed.” **Money wasted: £190m.**

24. OUTSOURCING SCAN ASSESSMENT: In 2020, [£206m was spent](#) sending scans of NHS patients to private providers for assessment, many of them based overseas, with the number of scans being outsourced for assessment up to 14% from just 5% in 2015. In 2021, there were almost 2,000 radiologist vacancies in the NHS, with nine per 100,000 people in the UK, compared to 12 in the EU. It is estimated that the NHS would have saved a net £190m in 2020 if it had sufficient numbers of radiologists to assess scans in-house rather than outsourcing the work to external providers. **Money wasted: at least £190m.**

25. SENTRY AIRCRAFT FLEET RETIREMENT: The MoD’s Sentry aircraft fleet has undertaken surveillance and control functions for more than 30 years as part of the UK’s Intelligence, Surveillance, Target Acquisition and Reconnaissance (ISTAR) capability. In late 2021, the Sentry fleet was retired as part of the anticipated transition to a fleet of new E7-Wedgetails expected to arrive in service by December 2023. The [MoD’s 2019-20 accounts](#) gave advance notification that the retirement of the Sentry fleet would be treated as a write-off of £147m worth of assets. **Money wasted: £147m.**

26. MEDPRO GOWNS: In June 2020, the DHSC ordered sterile surgical gowns worth £122m from a supplier, PPE Medpro, set up as a company only six weeks earlier, and allegedly put onto the ‘VIP Lane’ for PPE procurement thanks to the influence of Tory peer Michelle Mone. Medpro said that they delivered the gowns exactly to the specification set out in their contract, but it was [reported by the BBC](#) in December 2020 that the gowns had never been used, with the suggestion that their use may not have been approved by the Medicines and Healthcare products Regulatory Agency. **Money wasted: up to £122m.**

27. THE UNBOXED FESTIVAL: From March to November 2022, the DCMS-funded ‘Unboxed Festival’ took place in a series of locations across the UK, designed to showcase British creativity. After claims emerged that the festival’s events had received only 240,000 visitors against a reported target of 66 million, the Tory chair of the DCMS select committee, [Julian Knight MP](#), said Unboxed was a “monumental waste of money”, that its “fundamental flaw” was that “it had no clear point”, and that “during a cost of living crisis, £120m cannot be thrown away without questions being asked.” **Money wasted: £120m.**

28. PPE STORAGE CHARGES: Having been left with vast quantities of PPE that it did not need, or which could not be used, the DHSC was left throwing good money after bad from mid-2020 onwards in terms of the ongoing costs of storage and disposal. One example of the resulting waste came when the department’s PPE Programme Team secured a new storage facility to hold PPE shipping containers, but could not move them from the port to the facility in time to avoid significant demurrage charges of £111.5m in [2020/21](#) and £933,000 in the early part of [2021/22](#). **Money wasted: £112.4 million.**

29. TAGGING DEBACLE: In 2020-21, HM Prison & Probation Service was forced to pull the plug on plans for a new case management system that was central to its programme to transform the use of electronic monitoring (tagging). The PAC [criticised the programme](#) for its “high-risk and over-complicated delivery model, poor oversight of suppliers, overambitious timetable and light-touch scrutiny from the Ministry of Justice”. As a result, £98.9m was written off by the MOJ in its [2020-21](#) and [2021-22](#) annual reports, and an extra £9.8m was required to put previous systems back into service. **Money wasted: £108.6m.**

30. HOMES ENGLAND LOANS: From 2019-22, Homes England – a non-departmental public body funded by the Department of Levelling Up, Housing and Communities (DLUHC) – recorded 13 cases where it had written off loans invested in housing development projects that had not materialised as planned, [for reasons ranging from](#) reductions in the projected market value of a site to the entry into liquidation of private investment partners. While such loans inevitably have risks attached to them, it is not clear that HM Treasury or DLUHC are making any improvement in managing those risks. **Money wasted: £73.09m.**

31. COVID EAT OUT TO HELP OUT FRAUD: In common with other elements of the financial support rushed out by Rishi Sunak during the pandemic, HMRC requested a ministerial direction instructing them to proceed with the administration of the ‘Eat Out To Help Out’ scheme, given their concerns that – despite the short duration of the scheme (over the course of the month August 2020) – there had been insufficient time to build in protections against fraudulent claims. HMRC’s central estimate is that [around £71m was wrongly paid out](#) under the scheme due to fraud or error. **Estimated money wasted: £71m.**

32. SURGICAL GOWNS: In June 2020, the DHSC signed a £70m deal for the supply of 10.2 million sterile surgical gowns from a US firm called Saiger LLC. The gowns were delivered as scheduled, but [NHS infection control experts warned](#) against

their use because they had only been single wrapped, rather than the double-wrapping that would normally be expected for gowns to be used in sterile care settings. Because the DHSC had not specified wrapping requirements for the gowns either in its tender documents or the contract, it is thought there was no basis to recover the money spent. **Money wasted: £70m.**

33. THE KICKSTART SCHEME: In Sep 2020, Rishi Sunak launched a £1.9bn scheme to introduce 250,000 young people to the world of work. The [NAO](#) and PAC found not just that the scheme created nowhere close to the planned number of jobs, but that the DWP had no way of measuring whether young people had received the support promised, or clawing back funds from employers if they had not. In the first year, the DWP spent £51m on ‘administration costs’, which may have paid for [brand guidelines](#) for the scheme, but produced no serious analysis of its benefits for participants. **Money wasted: up to £51m.**

34. VERIFY SCHEME EXTENSION: In 2014, the Verify programme was introduced to provide online identity verification services across government. Following a highly critical [2019 NAO investigation](#), which found the programme failing against multiple target criteria – from the level of registered users to the reliability of the service – the government said its funding would be terminated in April 2020. However, that decision was delayed due to Covid, with [further funding](#) for staff and IT costs guaranteed by the Treasury to keep the service going in its current failing condition until April 2023. **Money wasted: £50.7m.**

35. THE GREEN HOMES DEAL: In Sep 2020, BEIS launched the ‘green homes deal’ to support households to convert to cleaner, more efficient energy use, with the contract to administer the grants awarded to ICF, a US corporation. The scheme was scrapped six months later, having helped just 45,000 of a planned 600,000 homes. A [damning PAC report](#) said £1,000 had been spent on administration costs for every home helped, a total of £50m (16% of the £314m spent on the scheme), and that the chaotic, inefficient administration of the grants was one of the key reasons for the scheme’s failure. **Money wasted: £50m.**

36. UNPLANNED REAPER FLEET EXTENSION: As mentioned earlier, the MoD has planned since 2016 to retire its ageing fleet of Reaper drones, which has been in service since 2007, in favour of a new fleet of Protector drones, with the new fleet originally expected to achieve initial operating capability by June 2021. The subsequent decision to delay the Protector procurement process has not just increased the cost of that process, as [highlighted by the NAO](#), but has required an unplanned extension in the life of the old Reaper fleet, which the NAO estimates will cost an additional £50m. **Money wasted: £50m.**

37. GET READY FOR BREXIT: In 2019, ministers chose the most expensive of four options for a two-month advertising blitz to prepare the British public for Brexit on 31 Oct that year. At the time, the £46m-worth of ‘Get Ready for Brexit’ adverts spread across TV, radio, billboards and other media constituted the most expensive public information campaign in UK history. But not only did the UK’s departure from the EU fail to materialise on that date, but an extensive NAO investigation

into spending [on the campaign](#) found that it had made no impact on public preparedness. **Money wasted: £46m.**

38. THE NICS DEBACLE: In Sep 2021, Rishi Sunak announced plans to introduce a permanent Health & Social Care Levy in April 2023, after an interim 1.25% hike in National Insurance Contributions from April 2022. The Labour Party opposed this increase from the outset, eventually forcing a u-turn from the government. When asked what [the administrative costs have been](#) of introducing and reversing the NICs hike, and scrapping the planned introduction of the Levy, ministers have referred back to an initial estimate of £40-50m, saying a further estimate will follow in due course. **Money wasted: at least £40m.**

39. DUBAI TEST AND TRACE: In Sep 2020, the DHSC signed a 'letter of intent' with Dubai-based Ecolog International for the provision of lab services and equipment to enable diagnostic Covid testing, but in Mar 2021, it was announced that the [proposed contract had been cancelled](#), with Ecolog paid £38.4m for costs already incurred. That was a foretaste of what was found by the [Public Accounts Committee](#) to be the spending of almost 1,000 times that amount on the UK's actual 'Test and Trace' programme, with little evidence of a positive impact on tackling the pandemic². **Money wasted: £38.4m.**

40. BURNING UNUSED PPE: In April 2022, it was reported that [DHSC had taken out two contracts](#), worth a total of £35m, for the recycling and disposal of large quantities of unused PPE purchased at the height of the pandemic. While the two contracts – with recycling firms Suez and Veolia – stipulated that efforts should be made to recycle some of the PPE for other purposes, millions of items have ended up being incinerated where that was found to be the most cost-effective disposal method: an expense that would never have been required if PPE procurement had been properly managed. **Money wasted: up to £35m.**

41. LATERAL FLOW TEST WASTE: In Dec 2021, the DHSC signed four new contracts worth a combined total of £659m for the supply of lateral flow devices for use in Covid testing, resulting in the supply of an estimated 780 million tests, with implied average unit costs of 84.5 pence. Some of these tests were reportedly held back from use because they were wrongly thought to be less efficient at detecting the Omicron variant, and [as a result](#), 40,742,096 tests passed their expiry date before they could be used, based on figures from a March 2022 Freedom of Information release. **Money wasted: £34.42m.**

42. DREADNOUGHT OVERSPEND: The four new Dreadnought submarines being manufactured at BAE's site in Barrow-in-Furness comprise the future of the UK's vital nuclear deterrent. They house the Trident missile system and will replace the Vanguard class ballistic submarines as the UK's new capability for continuous at sea deterrence. The Dreadnought procurement programme has been one of the most carefully prepared for decades, but the [NAO reported](#) in its analysis of the MoD equipment plan 2020-30 that the programme was already running £29m over budget. **Money wasted: £29m.**

² Despite the tens of billions that could be added to the totals in this report by including the money spent on introducing and administering the Test and Trace scheme, we have chosen not to do so at this stage, pending the fuller assessments that will emerge from the Covid Inquiry on the full costs and benefits of that expenditure.

43. WASTED FLU VACCINES: The Department for Health and Social Care features a number of times within this dossier. In common with the write-downs required due to excess purchases of Covid vaccines and medicines, the DHSC [was also obliged](#) in 2021-22 to dispose of £28 million worth of flu vaccines, equivalent to around 3 million doses, that were specific to the 2021 winter flu vaccination campaign and could not be used in future. This was the first time the department had recorded such a loss. **Money wasted: £28m.**

44. RANDSTAD TUTORING: In 2021, the Department for Education launched a £1.5bn National Tutoring Programme, designed to help pupils whose education had been affected by the pandemic. Dutch recruitment company Randstad was surprisingly given the contract to administer the programme, with its £25m bid undercutting all rivals and even coming in well below the DfE's own projected costs. After a year of criticism over Randstad's performance, particularly its failure to meet targets for the number of pupils reached, the [DfE removed them](#) for the programme for 2022-23. **Money wasted: up to £25m.**

45. CHANNEL LORRY PARKS: From 2019-20 to 2021-22, the Department for Transport (DfT) spent extensive funds dealing with the potential for disruption to haulage in the event of a No-Deal Brexit, including rental, security and staffing of additional lorry parking at key locations in Kent, and preparing pop-up advice centres to provide advice to hauliers and others on changes at the border and new documentation requirements. On each occasion that the threat of a No-Deal Brexit passed, these costs were written off as waste, [only to be incurred again](#) when the next deadline loomed. **Money wasted: £24.3m.**

46. ATOS SUPERCOMPUTER LEGAL SETTLEMENT: In February 2020, BEIS launched a tender process valued at £1.2bn designed to give The Met Office the most advanced weather and climate forecasting system in the world, via a new supercomputer twice as powerful as any other currently in the UK. A year later, the contract was awarded to Microsoft, but this triggered a lawsuit from rival bidders, Atos, who claimed that BEIS and the Met Office had breached procurement rules in their handling of the tender. The case was [settled out of court](#) in June 2022 with a hefty payment to Atos. **Money wasted: £24m.**

47. AVANTI PERFORMANCE FEES: Avanti West Coast was the worst performing rail operator from 2020-22, with half their services arriving late and the most complaints received of any operator. Despite this, the DfT paid them £23.67m in 'performance and management fees' in the 18 months up to September 2021, fees that – [according to DfT rules](#) – Avanti were allowed to pass on to shareholders, unlike the operational support payments made to keep services running during the pandemic. The company has duly 'proposed and paid' dividends of £24m over the period 2020-22, according to the ORR. **Money wasted: £23.67m.**

48. OVERSEAS VISA PROCESSING: The Home Office was one of several departments left out of pocket during the pandemic due to a failure to build appropriate contingency arrangements into its contracts. When extending existing agreements with the network of commercial partners operating its overseas Visa

Application Centres, the Home Office included clauses relating to the delivery of cost reductions. These clauses became redundant when Covid led to significant reductions in volumes of customers, but the Home Office was [nevertheless liable for payments](#) it could not claw back. **Money wasted: £23.4m.**

49. THE 'COMMON PLATFORM': Much of the waste related to failed IT projects across Whitehall comes from organisations ploughing ahead with the often very expensive costs of designing and piloting systems before considering whether their exact requirements match what is being prepared. An example is the ['common platform' for case management](#) developed by HM Courts & Tribunals Service and the Crown Prosecution Service (CPS), which reached the pilot stage before the CPS changed its requirements, resulting in declared losses of £18.35m in 2020/21 and £4.2m in 2021/22. **Money wasted: £22.52m.**

50. HMS QUORN: HMS Quorn was part of the Royal Navy fleet of Hunt Class Mine Countermeasures Vessels, completing 27 years of patrols before its removal from service in 2017. Following extensive work to regenerate the ship, it was sold to the Lithuanian armed forces in April 2020. While it had previously been stated by the MoD's Defence Equipment & Support agency that the sale could create "a return and savings of £2.5 million for Navy Command", the MoD's annual accounts for 2019-20 actually wrote off the withdrawal of HMS Quorn as a ['constructive loss'](#) of £21.6m. **Money wasted: £21.6m.**

51. FAULTY COVID TESTS: Early in the pandemic, the DHSC agreed to buy 2 million kits at a cost of £16m from two Chinese biotech companies, AllTest and Wondfo, to allow home testing for Covid antibodies. The then Prime Minister Boris Johnson announced that it would be "as simple as a pregnancy test [offering] the potential to be a total game changer." Subsequent testing by scientists at Oxford University showed that the tests were [not sufficiently accurate](#), and as a result, neither they – nor 1.5 million other kits bought from similar sources around the same time – were ever used. **Money wasted: at least £16m.**

52. COMMUNITY REHABILITATION: In 2018, the PAC delivered a [damning report](#) on the MOJ's contracts with 21 'community rehabilitation companies' across the country, saying that services for ex-prisoners had not improved, reoffending rates had not been reduced in most regions, and – despite extensive additional MOJ funding – many of the CRCs were still in financial trouble. Instead of turning things round on the back of this report, the MOJ terminated its contracts with the CRCs eight months earlier than scheduled in 2020/21, incurring hefty breakage payments in the process. **Money wasted: £14.1m.**

53. EMPTY BEDS: Figures disclosed by the [Ministry of Justice in 2021](#) revealed that, over the course of the previous decade, 515 beds in secure children's homes had been left empty out of 1,563 places allocated. Based on the number of empty beds versus the cost of each contracted place, it was calculated that £14.1m was wasted in 2021 paying for beds in secure children's homes, 48% of which were left empty over the course of the year. While this has been a long-standing problem, the failure to get a grip of this level of waste in a sector with increasingly-stretched resources is stark. **Money wasted: at least £14.1m.**

54. AUCTIONING OFF UNUSED PPE: As well as paying huge amounts to store or incinerate the surplus, unusable or expired PPE left in its possession after the pandemic, the DHSC has also pursued the option of selling supplies via the Ramco auction website. From April to August 2022, 72.6 million items (goggles, aprons, visors, masks and hand sanitiser bottles) – which had originally cost the taxpayer £13.1m according to NAO unit prices – were put up for sale on the site, netting the DHSC a return of [£400,000](#), just 3 per cent of what the department originally paid for the items. **Money wasted: up to £12.7m.**

55. ENGIE SOLAR PANELS: In December 2020, the Ministry of Justice signed a three-year contract in with French renewable company Engie to fit solar panels on 17 prisons and 90 courts throughout England and Wales, but was forced to stop the work programme and [cancel the contract in February 2022](#) after it emerged that proper checks had not been carried out on Engie's supply chain, and that they were using components from a Chinese company linked to the use of Uighur slave labour. The MoJ has refused to say whether any of its spending on the contract has been clawed back. **Money wasted: up to £12m.**

56. COVID PRISON PREPARATIONS: While concern about Covid spreading in prisons remained a real concern throughout the pandemic, the Ministry of Justice was forced to write off millions of pounds in expenditure that ended up not being necessary. First, HM Prison and Probation Service incurred losses of £7.28m (reported in the MOJ's [2020-21](#) and [2021-22](#) annual accounts) due to the purchase of PPE that was never used, and second, a £4.6m loss was incurred in leasing additional electronic monitoring tags for a prisoner release programme that did not eventually materialise. **Money wasted: £11.9m.**

57. FULL FIBRE WRITE-OFF: As part of the DCMS's multi-million Local Full Fibre Networks programme, the Trans-Pennine Initiative laid gigabit capable infrastructure along 117km of the Trans Pennine railway route between York and Manchester, with the idea that Network Rail would sell access to that connection, and pay royalties to the DCMS for funding the work. By [2021-22](#), it became apparent that the forecast private sector interest was not materialising, and the government took the decision to terminate its royalty agreement with Network Rail and write off its funding of the asset. **Money wasted: £11.8m.**

58. NO-DEAL FREIGHT CONTINGENCIES: Similar to its spending on lorry parks above, the DfT was also obliged on three separate occasions to spend money booking extra freight capacity in anticipation of a No-Deal Brexit that never materialised, taking out contracts with ferry companies in the event that the UK's imports and exports were disrupted and then having to reach negotiated settlements for the termination of these contracts when the risk associated with each deadline passed. Having incurred a £50.23m loss in 2018-19, the [loss in 2019-20](#) was lower but still significant. **Money wasted: £11.43m.**

59. PASSPORT STOCK WRITE-OFFS: Despite the extensive notice period prior to the UK's final departure from the EU, and hugely expensive preparations undertaken across Whitehall, there were still numerous instances of departments

ending up with wasted money or useless assets due to a failure properly to sequence aspects of the transition. In [2020-21](#), the Home Office wrote off £8.6m from the destruction of old burgundy-coloured UK passport books left over when it switched to blue passports, and incurred a further £1.1m of losses from stocks of EU-badged Biometric Cards. **Money wasted: £9.7m.**

60. FUTURE FUND FRAUD: The Future Fund was run by BEIS from May 2020 to Jan 2021 as a Covid support scheme, with loans of up to £5m paid to eligible businesses, subject to at least equal match funding from private investors. It was geared explicitly to maintaining “the development trajectory of innovative, high-growth, UK-based businesses”, who might otherwise have failed during the pandemic, and resulted in £1.13bn being paid out in loans over the period 2020-22. Despite the strict qualifying criteria, a total of [13 fraudulent payments through the fund](#) have so far been identified. **Money wasted: £9.0m.**

61. LEVELLING UP BIDS: The way levelling up funds are handed out is akin to a Hunger Games-style contest where local areas are pitted against one another to win one-off pots of money. Councils are estimated to have spent [£8.4m compiling levelling up bids](#) that were rejected, often with the help of expensive consultants. 418 bids out of 529 received were rejected for the second round of distribution from the levelling up fund. Data from the latest round of the Levelling Up Fund in January also shows that [Yorkshire lost out](#) on more levelling up money than any other region in the UK. **Money wasted: £8.4m.**

62. OTHER RAIL OPERATOR PERFORMANCE FEES: As in the case of Avanti West Coast above, the DfT’s payment of ‘performance fees’ to rail operators appeared less to do with actual performance than providing ‘earnings’ on top of the emergency support paid out during the pandemic. That was also illustrated by the cases of TransPennine Express and Cross Country, who – alongside Avanti – filled out the bottom three ranks for train punctuality over the first six months of financial year 2020-21, but received more than [£8m in combined ‘performance fees’](#) covering that period. **Money wasted: £8.26m.**

63. FOOD BOX WASTE: While Defra’s £212m food box scheme provided a valuable service to clinically vulnerable people during the pandemic, it was – like many other Covid contracts – [beset by waste](#) in its implementation. First, due to IT difficulties, Defra delivered at least 90,000 food boxes to people who had actively tried to deregister from the scheme. And second, in June 2020, Defra signed a 3-month extension to the food box contract, only for the pausing of lockdown 3 weeks later to make the scheme redundant, resulting in termination costs incurred just to cancel the contract. **Money wasted: £7.9m.**

64. THE SPEYSIDE BIOMASS LOAN: In Aug 2014, the Treasury provided a £48m guarantee for bonds issued by the Speyside Biomass Combined Heat and Power project in Moray. In Oct 2020, Speyside Renewable Energy Partnership entered administration and the Treasury provided a working capital loan to the administrators. While the original debt guaranteed by the Treasury was repaid in full in March 2022 as part of the administration process, the working capital loan was not, leaving the Treasury out of pocket to the tune of [£6 million](#), as reported in its 2021/22 accounts. **Money wasted: £6m.**

65. RAINSBROOK SECURE TRAINING CENTRE: In December 2021, the Ministry of Justice [announced](#) the early termination of Management and Training Corporation (MTC) Ltd's contract to run the Rainsbrook youth detention centre following an Ofsted report two months previously that had revealed a volatile and dangerous culture for staff and detainees, with children found carrying weapons. In its [annual report](#) for 2021-22, the MOJ declared 'fruitless payments' of £4.7m to MTC Ltd. for costs incurred prior to termination, and £1m in compensation for breaking the contract. **Money wasted: £5.7m.**

66. THE HELP TO GROW SCHEME: In March 2021, Rishi Sunak announced a £520m scheme to assist the growth of small business owners by providing heavily subsidised training courses in management and digital skills, as well as discounts on the take-up of technology. In December 2022, [BEIS announced](#) that the digital programme would be scrapped after fewer than 1,000 SMEs had accessed support, less than 1% of Sunak's original target. With take-up of management courses feared also to be lower than planned, the entire set-up costs for the scheme are under question. **Money wasted: at least £5.2m.**

67. THE FCO/DFID MERGER: All too often under recent Tory administrations, including Rishi Sunak's, their largely cosmetic changes to the machinery of government have ended up costing the taxpayer money rather than reducing costs. When the Foreign and Commonwealth Office was merged with the Department for International Development in June 2020, the [FCDO annual accounts for 2020-21](#) reported that costs of £4.9m were required to deliver the merger, including £0.6m spent on specialist contractors and £0.8m on software licences to align the two organisations. **Money wasted: £4.9m.**

68. MISMANAGING DHSC CONTRACTS: In addition to its botched PPE procurement, the DHSC reported several instances in [2020-21](#) and [2021-22](#) where money was wasted simply through the mismanagement of its contractual commitments. These included the loss of a £649,000 deposit for flights booked from China for which no stock was available to transport, a cancellation fee of £339,000 for unused bookings of quarantine hotels, and a payment of £2.08m to compensate a supplier for goods already manufactured, but deemed surplus to requirements even before delivery. **Money wasted: £4.67m.**

69. MOD IT SYSTEMS: Like other Whitehall departments, the MoD has been guilty of spending money on IT projects before properly thinking through their requirements. In 2020, [the department reported](#) the write-off of £4.06m of investment after it decided not to proceed with the development of a new information system focused on specialist Intelligence, Surveillance and Reconnaissance Capabilities, having concluded "that due to the rapid pace and change in technology in the area covered by the project, the previous development work was now out of date." **Money wasted: £4.06m.**

70. NHS TRACING APP: According to [evidence provided](#) to the Public Accounts Committee in Sep 2020, the total cost of developing, trialling and rolling out the NHS Tracing App during the pandemic was around £35m. Of that total, an

estimated £4m was specific to the development of the original model, trialled in the Isle of Wight in May 2020, but abandoned due to concerns over how the resulting data was being centrally collected, and its inoperability on Google and iPhones. In its place, the DHSC worked with Google and Apple to introduce a decentralised version. **Money wasted: £4m.**

71. SMALL BOATS CONSULTANCY: While the government’s justification for [spending billions each year](#) on external consultants is to buy in expertise not available in Whitehall, it is increasingly common to see departments outsourcing what are supposed to be their core responsibilities, but which they appear to have given up on trying to deliver themselves. There is no more topical illustration than the one-year, £3.9m contract (£10,685 a day) [recently awarded](#) by the Home Office to Deloitte to provide “transition and transformation leadership services for Small Boats Operational Command”. **Money wasted: £3.9m.**

72. HMRC SHARED SERVICES: A major focus of government activity since 2019-20 has involved establishing ‘shared services’ across departments to drive efficiencies in cost and administration. Despite those intentions, the [HMRC-led strand of this work](#) is one of the projects currently rated ‘red’ by the Infrastructure and Projects Authority, meaning that “successful delivery of the project appears to be unachievable [thanks to] major issues with project definition, schedule, budget, quality and/or benefits delivery, which at this stage do not appear to be manageable or resolvable.” **Money wasted: £3.78m.**

73. THE NATIONAL COLLEGE FOR DIGITAL SKILLS: In 2020/21, the DfE conducted research into finding a new building for the National College for Digital Skills, to address capacity issues at its Whitechapel campus. The plan was abandoned prior to the start of construction given concerns over value for money but only after more than [£3m had been spent](#). In addition to those losses, the DfE and the Education and Skills Funding Agency wrote off £40.3m of debt owed by academies and colleges in 2020/21, and gave up the pursuit of £10.6m of contributions owed by former academy sponsors. **Money wasted: £3.28m.**

74. THE CHALLENGE: For several years, ‘The Challenge’ was one of the leading providers of youth opportunities to the DCMS-funded National Citizen Service Trust. In October 2019, the executives of The Challenge [launched legal proceedings](#) against the NCS regarding what they claimed were unfulfilled contractual obligations and defamatory statements about the organisation’s performance, and shortly afterwards, they were forced to appoint administrators due to the resulting financial problems. The DCMS, Treasury and NCS agreed to an out of court settlement of all claims. **Money wasted: £2.8m.**

75. UKCA MARKING: In 2020, the government announced a new UKCA mark in place of the existing CE mark to show that products on sale in Great Britain meet safety and other regulatory requirements. This meant UK manufacturers would need to double-mark (and double-test) their products to both sell them domestically and export them to the EU. BEIS announced in Nov 2022 that, [despite spending £2.6m](#) to date on the proposed transition to mandatory UKCA marking, the move will now be delayed until Jan 2025, with widespread speculation that they will eventually scrap it entirely. **Money wasted: £2.6m.**

76. NO.10 BRIEFING ROOM: In 2020, the government announced plans for the PM's spokesperson to start holding daily White House-style televised press briefings from a specially-constructed room in Downing Street. The £2.6m briefing room was unveiled in March 2021, but – aside from notorious leaked footage of No10 aide Allegra Stratton rehearsing for the role, which helped fuel the Partygate scandal – it was never used in public for the purpose it was built, and in October 2021, it was instead reported that the room had been used as a [private cinema](#) for Boris Johnson. **Money wasted: £2.6m.**

77. THE NATIONAL FLAGSHIP: In May 2021, Rishi Sunak signed off on proposals to build a £250m yacht to promote the government's Global Britain agenda around the world, and host meetings for travelling ministers with foreign governments. Originally billed as a replacement for HMY Britannia, Buckingham Palace made clear that they wanted nothing to do with the extravagant plan during a cost-of-living crisis. In November 2022, the troubled project was formally scrapped, but not before extensive costs had already been incurred by the [Ministry of Defence](#) on its planning and design. **Money wasted: £2.48m.**

78. GET HELP TO RETRAIN: In [2021-22](#), the Department for Education was forced to cancel its development of an online system called 'Get Help to Retrain'. Rishi Sunak's October 2021 Spending Review (in the DfE's words) "shifted priority to a much larger, more comprehensive National Skills Fund" instead. This is the first of three items in this list (see also No's 81 and 97) where the DfE had to write off work as a result of decisions taken elsewhere in government, exactly the kind of wasteful duplication that the Treasury's overview of spending is supposed to prevent. **Money wasted: £2.4m.**

79. GOVERNMENT STRATEGIC MANAGEMENT OFFICE: In summer 2021, the GSMO was established within the Cabinet Office as a side-product of Boris Johnson's decision to disband the PM's Implementation Unit and create a new No.10 Delivery Unit in its place. With 10 full-time staff and an annual budget of £1.15m, the GSMO's role has alternately been described as '[driving] [the government's planning](#)' or '[working] with [HM Treasury and No10](#) to improve the collection, assessment and distribution of data on the PM's top priority projects and programmes'. Its impact has been unclear to say the least. **Money wasted: £2.3m.**

80. STUDENT LOAN SALES: As part of his March 2020 Budget, Rishi Sunak decided that – due to changes in the ONS's accounting treatment of student loans – there was no longer any imperative to sell tranches of outstanding student loans in order to reduce public sector net debt, which had been the purpose of the previous sales carried out since 2010. Plans for a further round of student loan sales were therefore scrapped by the Chancellor, and the [money that had been spent](#) by the Department for Education and the Student Loan Company preparing for that sale was written off. **Money wasted: £2.23m.**

81. LEVELLING-UP ADVERTS: Prior to the 2022 local elections, the DLUHC launched a new campaign to promote its 'Levelling Up' slogan in 22 areas around the country. The NAO said the department could not demonstrate the rationale or

selection process for the 22 areas chosen, and some of its adverts were later found to be in breach of advertising guidelines. This came as [Rishi Sunak signed off on a £460m](#) (97.7%) increase in the value of Whitehall contracts from 2022-25 for the purchase of ad space, compared to the amount spent on the equivalent contracts from 2018-22. **Money wasted: £2.15m.**

82. THE EXPORT SUPPORT HELPLINE: A dedicated helpline for businesses struggling with their exports to the EU was launched in October 2021 as part of the DIT's new Export Support Service, with Rishi Sunak's spending review the same month allocating more than £45m to fund the service's expansion. Within a year, the [helpline was scrapped](#), after receiving less than 5% of the expected call volumes, with staff at the outsourced facility dealing with calls for an average of 6.5 minutes per hour, but being paid on an 'available' basis (at £270 per call) rather than for their 'productive' hours alone. **Money wasted: £2.07m.**

83. CHANNEL 4 PRIVATISATION: In July 2021, the DCMS launched a consultation on proposals for the privatisation of Channel 4, and announced in April 2022 that the sale of the broadcaster would proceed, despite an overwhelmingly negative public response to their plans, and analysis from Channel 4 showing that their value added to the economy would fall by £3bn over the next decade if the government went ahead. In January 2023, it was finally announced that the DCMS was scrapping the proposed privatisation plans, a [process on which a declared total of £2m](#) had already been spent. **Money wasted: at least £2m.**

84. EXPO 2020 DUBAI WRITE-OFFS: The government spent £36.5m on the UK's participation in the delayed Expo 2020 exhibition in the United Arab Emirates from October 2021 to April 2022, but was also forced to write off almost [£2m in losses from the event](#), after the DIT gave away £323,000 in sponsorship rights in return for hotel accommodation in Dubai that went unused during the event, and had to spend £1.65m replacing a defective coating applied to the UK's Pavilion at the exhibition by a third-party contractor, costs the department had yet to recover as of July 2022. **Money wasted: £1.97m.**

85. DWP SOCIAL FUND PLANNING: In April 2022, the government launched the UK Shared Prosperity Fund (UKSPF) to replace the investment in local communities and businesses that had formerly been provided through the European Social Fund. The DWP spent [hundreds of thousands of pounds](#) in anticipation of maintaining its previous role as a co-financing organisation of the European Social Fund, only to find that – following the publication of the government's levelling up white paper in February 2022 – that this responsibility would lie entirely with the DLUHC instead. **Money wasted: £1.63m.**

86. SUNAK'S FOCUS GROUPS: In June 2020, Rishi Sunak authorised the first of four Treasury contracts running up to the end of February 2023 for the delivery of twice-weekly focus groups and weekly online polling exercises. While presented as necessary to inform the Treasury's policy responses to the pandemic, it [subsequently emerged](#) that Sunak's advisers were using the focus groups to test out public opinion towards him personally, and the language used in his statements. The Treasury has consistently refused to publish the list of questions used for its focus groups and polls. **Money wasted: £1.3m.**

87. HIGHWAYS ENGLAND: In common with the Transport Department, Highways England incurred major losses related to preparations for a No-Deal Brexit in 2019-20: first through £497,315 of non-refundable deposits on hotel bookings for staff close to the No-Deal deadlines; second through a £495,613 'border readiness' personnel contract to provide assistance in checking vehicles; and through the [£196,394 costs](#) of activating and de-activating a contra-flow system on the M20 (with 7,500 cones) for 24 hours between 28-29 Oct 2019, before the threat of a 31 October departure was removed. **Money wasted: £1.19m.**

88. CHINESE TRANSPORT VENTILATORS: Both the Cabinet Office and DHSC had to [write off large sums](#) of money spent in their rush to increase ventilator capacity early in the pandemic, but those understandable problems were also exacerbated by basic errors in contract negotiation. For example, after clinicians decided that 750 transport ventilators bought from China were not suitable for use in an intensive care environment, the [DHSC not only absorbed that £2.2m loss](#) but found it could only recover 70% of the money already paid to the same supplier for 1,250 more units not yet shipped. **Money wasted: £1.1m.**

89. THE TRADE NEGOTIATION FACILITY: In 2019/20, HM Treasury provided the DIT with funding to acquire a new property in London, intended to act as the venue for trade negotiations with visiting overseas dignitaries. Hundreds of thousands were wasted exploring options for the facility, including the upper floors of One Canada Square, misleadingly portrayed as Lord Sugar's boardroom in The Apprentice. In October 2022, the [DIT quietly announced](#) that the need for the facility had been 'negated' by the development of online negotiations during the pandemic. **Money wasted: £1.09m.**

90. CHINESE EXPORTS SUPPORT: While some departments were caught out by poorly-negotiated contracts that proved wasteful after Covid hit, the DIT agreed such a contract during the early months of the pandemic. Under the terms of the three-year, £4.6m deal [signed with Grant Thornton](#) in June 2020 for support to UK businesses exporting to China, the DIT had to make fixed monthly payments even when ongoing travel restrictions meant that they had a lack of businesses to refer to the company for support. The monthly rate was eventually renegotiated for the remainder of its term. **Money wasted: £1.0m**

91. SCHOOL FRUIT AND VEGETABLE WASTE: Introduced more than 20 years ago as part of the 'Five-a-Day' campaign, the School Fruit and Vegetable Scheme was temporarily suspended when schools were closed during the pandemic, but the DHSC – which administers the scheme – was left contractually obliged to continue paying for the costs of the produce (£590,000) and its distribution (£657,000) throughout the period of school disruption. While the DHSC was able to donate £247,000 of the produce to food charities, the [rest of the costs](#) were written-off despite evidence of food poverty. **Money wasted: £1.0m.**

92. EXPRESS FREIGHT SERVICE: Thanks to the unnecessary brinkmanship engaged in by the government over the possibility of a No-Deal Brexit on 31 Oct 2019 and 31 Jan 2020, the DHSC was obliged to incur almost a [million pounds of](#)

[costs](#) by establishing contingency contracts for an 'Express Freight Service' lined up to provide the NHS and other health providers with an emergency mechanism by which they could bring medical and other essential supplies into the UK, if that had proved necessary. The DHSC said it had to accept a certain level of losses to limit the risks involved. **Money wasted: £0.99m.**

93. THE 'BORIS BRIDGE': In March 2021, Network Rail chairman Sir Peter Hendy was asked by then Prime Minister Boris Johnson to study the feasibility of building a tunnel or bridge between Northern Ireland and Scotland as part of his review of transport links across the UK. The study found that a bridge would cost £335bn, while a tunnel would cost around £209bn, and that either project might take up to 30 years to complete. At the end of a study that itself cost [hundreds of thousands](#) to complete, Sir Peter concluded that "the benefits" of the project "could not possibly outweigh the costs". **Money wasted: £0.90m.**

94. LATE CANCELLATION OF SUMMER NCS PROGRAMME: Having cancelled the normal residential element of its two-week programme for Summer 2020 due to the pandemic, the National Citizen Service (NCS) would have been well aware of the risks of having to do likewise in Summer 2021. But when the NCS Trust took the official decision to cancel the summer residential programme on 21 May 2021, it came three weeks too late to recover the deposits paid to 36 planned accommodation venues, resulting in an irretrievable but seemingly [avoidable loss](#) against the DCMS budget. **Money wasted: £0.9m.**

95. FIGHTING FOI CASES: In recent years, the government has repeatedly sought to block publication of material under FOI laws, including challenging rulings by the Information Commissioner (ICO). In Sep 2021, [six departments](#) disclosed a combined outlay of £499,700 on appeals against the ICO since 2016, more than half accounted for by the DHSC, and in Sep 2022, it was revealed that the [Cabinet Office](#) alone had spent more than £300,000 on the same purpose, including [£38,723.16](#) trying to prevent publication of information about its own secretive FOI clearing house operation. **Money wasted: up to £0.8m.**

96. SAFE TO BE ME CONFERENCE: To mark its two-year term as co-chair of the international Equal Rights Coalition, the government planned in 2020 to host a global conference in London on LGBT+ rights. Having originally postponed the event until June 2022 due to Covid restrictions, ministers were [forced to cancel it](#) entirely after more than 100 organisations withdrew their participation in protest at the reversal of the government's commitment to ban all forms of conversion therapy, one of the central goals of the Equal Rights Coalition that the UK was supposed to champion. **Money wasted: up to £0.61m**

97. TURING ALTERNATIVE: In Dec 2020, just days before the UK finally left the EU, then Prime Minister Boris Johnson announced that – instead of continuing to participate in the EU's Erasmus+ scheme – a new fund would be introduced, named after the Bletchley Park codebreaker Alan Turing, enabling UK students to study overseas. An initial £100m of funding for 2021-22 was turned into a long-term pledge by Rishi Sunak in the October 2021 spending review. In the meantime, all the separate feasibility work done by the DfE on [their own successor scheme](#) to Erasmus+ was written off. **Money wasted: £0.52m.**

98. THE JOBS RETENTION BONUS: In June 2020, Rishi Sunak announced plans to give a one-off payment of £1,000 to employers for every previously furloughed employee if they were still employed at the end of Jan 2021. From the outset, HMRC officials raised concerns about the scheme's value for money, and while Sunak directed them to press ahead, he eventually scrapped the planned payments in Nov 2020. It was revealed by [Treasury ministers](#) two years later that HMRC had incurred costs of around £500,000 on work around the development of the scrapped scheme. **Money wasted: £0.5m.**

99. THE RUTNAM SETTLEMENT: Shamefully, the annual accounts published by Whitehall departments since 2019/20 are littered with disclosures of six and seven-figure payouts to members of staff who have suffered bullying, discrimination and harassment in the workplace. Most notoriously, in March 2021, the former permanent secretary of the Home Office, Sir Philip Rutnam, [received a £340,000 settlement](#) with a further £30,000 in costs, after threatening to take the government to an employment tribunal over his treatment at the hands of former Home Secretary Priti Patel. **Money wasted: £0.37m.**

100. WASTE CONSULTANTS: Of the thousands of highly-paid consultants employed each year by Whitehall departments, supposedly to provide skills and expertise unavailable from the civil service, there is no more symbolic example than the ['commercial advisor'](#) employed by DHSC on 1 April 2022 at a rate of £1,100 a day to help its recently-established 'Contract Dissolution Team' extricate the department from the wasteful contracts signed with PPE suppliers. With a total fee of £242,785 for 220 days' work, only the Chief Executive of NHS England was set to be paid more by the DHSC this year. **Money wasted: £0.24m.**