NAO
National Audit Office

Department for Work & Pensions
2024-25

November 2025

OVERVIEW

Contents

Summary

C&AG introduction

In 2025, we set out our new five-year strategy. In delivering our statutory responsibilities, we aim to maximise our contribution to two outcomes – more productive and resilient public services and better financial management and reporting in government.

Our overviews summarise the key information and insights from our examinations of departments and from their annual report and accounts, and explore departments' progress against these crucial outcomes, highlighting positive examples and opportunities to improve.

If you would like more information about our work, or to arrange a briefing with me or one of my teams, please contact our Parliamentary Relations team at parliament@nao.org.uk.

Background

The Department for Work & Pensions (DWP) is responsible for welfare, pensions and child maintenance policy. Its goals support the government's missions to kickstart economic growth and break down barriers to opportunity. In 2024-25, the core department had the largest expenditure of any government department, with total expenditure of £298.0 billion. Most of DWP's expenditure relates to pension and benefit payments, which totalled £290.8 billion in 2024-25.

Financial management

Benefit overpayments due to fraud and error	DWP estimates that it overpaid 3.3% (£9.5 billion) of benefit expenditure in 2024-25, down from 3.6% (£9.7 billion) in 2023-24. Universal Credit (UC) accounted for around two-thirds of the overpayments by value in 2024-25. The Comptroller & Auditor General qualified his opinion on the regularity of DWP's accounts due to the material level of fraud and error in benefit expenditure (excluding State Pension).
Benefit underpayments and unfulfilled eligibility	In 2024-25, claimants received an estimated £4.9 billion (1.7%) less than they were eligible for. Official error accounted for £1.2 billion, while unfulfilled eligibility accounted for £3.7 billion. The highest rates of unfulfilled eligibility were for disability benefits.

Productivity

Efficiency	The 2025 Spending Review noted that DWP has committed to achieving savings and efficiencies of at least 5% between 2025-26 and 2028-29.
Staff	At 31 March 2025, with around a third of staff working part-time, the DWP group had nearly 89,000 full-time equivalent staff. Our 2025 report *Supporting people to work through jobcentres* found that, to help manage a shortfall in work coaches, DWP has reduced the level of support it offers to UC claimants.
Employment support	More broadly, DWP contributes to the country's economic productivity. The government has set a long-term ambition to achieve an 80% employment rate. Its plans for reforming employment support include creating a jobs and careers service, bringing together jobcentres with the National Careers Service in England.

Risk and resilience

Risk management	DWP had eight principal risk themes in 2024-25 affecting the delivery of its objectives. At 31 March 2025, four of the eight risks were rated as 'high', which DWP said reflected the operating environment it is delivering its services in.
Resilience to increasing demand	The number of people receiving pension and benefit payments in Great Britain rose from 20.2 million in February 2019 to 24.0 million in February 2025, an increase of 3.8 million (18.6%). Our reports have highlighted how pressure from increased demand can affect the service that DWP's customers receive, and have examined some of the actions DWP is taking to manage demand and improve service resilience.

About the Department for Work & Pensions (DWP)

DWP is responsible for welfare, pensions and child maintenance policy. It administers the State Pension and a range of working-age, disability and ill-health benefits to around 24 million customers. DWP's vision is "to enable and empower everyone to thrive". It has five goals, each supported by several outcomes, which support the government's missions to kickstart economic growth and break down barriers to opportunity. DWP's outcomes do not have targets to indicate the desired level of performance. In September 2025, the government announced that DWP will also take on responsibility for apprenticeships, adult further education, skills, training and careers, and Skills England.

Figure 1

The Department for Work & Pensions' (DWP's) goals and outcomes

Goals	Supporting outcomes
1. Enable people to get into work and to get on at work, ensuring employment opportunity for all.	• Employment rate of 18- to 66-year-olds • Percentage of young people not engaged in education, employment or training (18- to 24-year-olds) • Percentage of long-term sick inactive of all 18- to 66-year-olds
2. Tackle child poverty and hardship, ensuring financial security for all.	• Percentage of children in relative poverty after housing costs • Percentage of working-age adults in relative poverty after housing costs • Real earnings component of real household disposable income amongst non-retired households (all ages)
3. Shape the pensions system to serve the interests of savers and pensioners, ensuring decent, secure retirement incomes for all.	• Percentage of pensioners in relative poverty after housing costs • Pensioner income levels
4. Pursue a just, equal and inclusive society, ensuring independence and control for all disabled people.	• Employment rate of disabled people (18- to 66-year-olds) • Disability employment rate gap • Rate of relative poverty, after housing costs, for individuals in families where someone is disabled
5. Deliver high-quality efficient services, ensuring that people are treated with dignity and respect.	• Monetary value of fraud and error (overpayment/underpayment by rate and value) • Overall customer satisfaction with DWP

Source: National Audit Office analysis of information from *Department for Work & Pensions Annual Report and Accounts 2024-25*

About DWP's structure and its arm's-length bodies

DWP is led by the Secretary of State for Work and Pensions, who has overall responsibility for policy, and the Permanent Secretary, its most senior civil servant, who is responsible for the effectiveness and efficiency of DWP's work and its spending. Within DWP's accounting boundary, the departmental group includes the core department and four consolidated public bodies. The wider departmental family includes a further five public bodies and one pension scheme.

Figure 2

The Department for Work & Pensions' (DWP's) departmental family, including total operating expenditure in 2024-25

Department

Department for Work & Pensions (£298.0bn)

The core department is managed in seven groups, each led by a director general.

- Corporate transformation
- Digital and transformation
- Finance
- Jobs and careers service, operations
- Policy
- People and capability
- Services and fraud

Pension bodies

National Employment Savings Trust (NEST) Corporation (£256.5mn) - the trustee of the NEST occupational pension scheme. The purpose of the scheme, which is run on a not-for-profit basis, is to ensure that all employers have access to suitable, low-charge pension provision to meet their duty to enrol all eligible workers into a workplace pension automatically.

Pension Protection Fund (£80.7mn) - pays compensation to members of eligible defined benefit pension schemes, when there is a qualifying insolvency event in relation to the employer and where there are insufficient assets in the pension scheme to cover Pension Protection Fund levels of compensation.

The Pensions Regulator (£106.6mn) - the UK regulator of work-based pension schemes. It works with trustees, employers, pension specialists and business advisers, giving guidance on what is expected of them.

The Pensions Ombudsman (£12.2mn) - handles pension complaints and disputes. The Pensions Ombudsman is a single public body which supports the two legally separate roles of The Pensions Ombudsman and The Pension Protection Fund Ombudsman.

Other bodies

Office for Nuclear Regulation (£104.5mn) - the UK's independent nuclear regulator. Its mission is to protect society by securing safe nuclear operations.

Health and Safety Executive (£288.6mn) - the national regulator for workplace health and safety. It works to prevent work-related death, injury and ill health.

Money and Pensions Service (£164.1mn) - provides free and impartial debt advice, money guidance and pension guidance to the public.

Industrial Injuries Advisory Council (expenditure included within DWP's total) - an independent scientific advisory body that looks at industrial injuries benefit and how it is administered.

Social Security Advisory Committee (expenditure included within DWP's total) - an independent statutory body which provides impartial and informed advice on social security and related matters.

Remploy Pension Scheme Trustees Ltd (dormant company) - the trustee for the Remploy Ltd Pension and Assurance Scheme, the pension scheme for the Disabled Persons' Employment Corporation Ltd prior to 4 June 2015.

Key: Department; Public corporations; Executive non-departmental public bodies; Tribunal or advisory non-departmental public bodies; Other

Notes

1 Four arm's-length bodies fall within DWP's accounting boundary and are part of the departmental group – the Health and Safety Executive, the Money and Pensions Service, The Pensions Ombudsman and The Pensions Regulator.

2 A further body, the Disabled People's Employment Corporation (GB) Ltd was dissolved in June 2024.

3 In September 2025, the government announced that responsibility for apprenticeships, adult further education, skills, training and careers, and Skills England, will move from the Department for Education to DWP.

Source: National Audit Office analysis of information from the annual reports and accounts for 2024-25 of the Department for Work & Pensions and its arm's-length bodies

Where DWP spends its money

DWP has the largest expenditure of any government department. In 2024-25, its total expenditure was £298.0 billion, an increase of 8% compared with 2023-24 (£275.8 billion).

Departmental Expenditure Limit (DEL) spending, including capital spending, is for services, grants and administration that can be planned over extended periods. In 2024-25, £7.3 billion of DWP's £9.9 billion DEL spending related to its running costs. The remainder was discretionary benefit payments and programme costs. DEL is subject to spending limits set in government spending reviews.

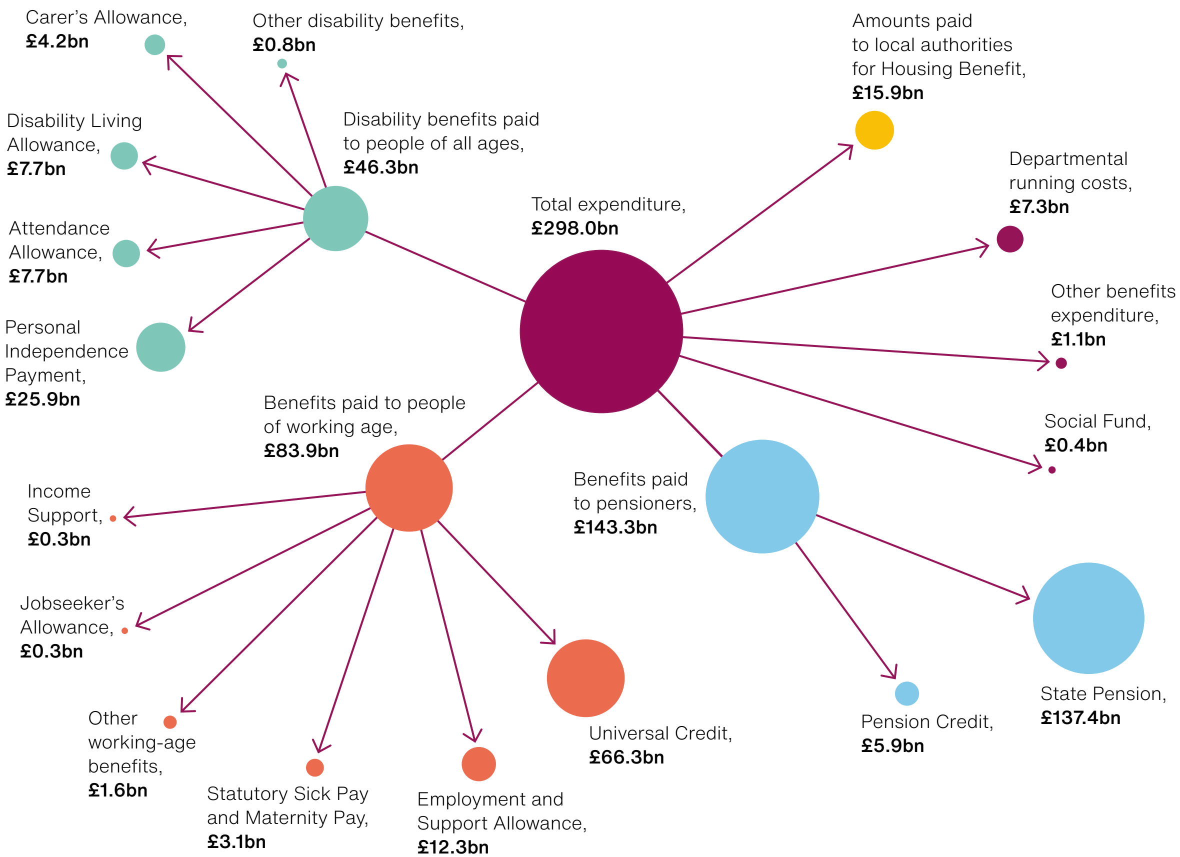
Most of DWP's expenditure relates to benefit payments – £290.8 billion in 2024-25. Most of this spending is classified as Annually Managed Expenditure (AME). AME is more difficult to predict or control than DEL, as it is spent on programmes that are demand-led, so is not subject to multi-year spending limits.

The largest element of DWP's benefit expenditure is paid to individuals of pension age. In 2024-25, State Pension accounted for around 47% (£137.4 billion) of total benefit spending. For people of working age, the largest element was Universal Credit, which accounted for around 23% (£66.3 billion) of total benefit spending in 2024-25. Disability benefits paid to people of all ages, including Personal Independence Payment, cost £46.3 billion. Amounts paid to local authorities, including for Housing Benefit, cost £15.9 billion in 2024-25.

Figure 3

Department for Work & Pensions (DWP) spending, 2024-25

In 2024-25, almost half of DWP's spending related to benefits paid to pensioners



Notes

1 This figure shows spending by the core department in 2024-25.
2 Other working-age benefits include employment programmes, bereavement benefits and Maternity Allowance.
3 Other disability benefits include the Industrial Injuries Benefit Scheme, Incapacity Benefit and Severe Disablement Allowance.
4 Housing Benefit was administered by local authorities to pensioners and people of working age on behalf of DWP.
5 Departmental running costs include staff costs, purchase of goods and services, depreciation and impairment charges and provision expense.
6 Totals may not sum due to rounding.

Source: National Audit Office analysis of information from *Department for Work & Pensions Annual Report and Accounts 2024-25*

Financial management and reporting across DWP

DWP is required to pay benefits and State Pension to claimants and pensioners on time and in full, in accordance with legislation and the related regulations.

The Comptroller and Auditor General's (C&AG's) true and fair opinion on DWP's financial statements for 2024-25 was unqualified – the statements give a true and fair view of the state of DWP's affairs and costs for the year. This means we obtained evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error.

However, the C&AG qualified his opinion on the regularity of DWP's accounts for 2024-25 due to the material level of fraud and error in benefit expenditure. This was the 37th year in which DWP's accounts had been qualified due to material fraud and error. State Pension is excluded from the qualification because it has a significantly lower level of fraud and error. Regularity relates to whether money has been spent as Parliament intended, for example whether spending complies with relevant legislation.

The *C&AG's report on DWP's 2024-25 accounts* provides more detail about the qualification.

Overpayments

DWP estimates that in 2024-25 the total amount overpaid, excluding State Pension, was £9.3 billion (6.2%). In 2023-24, this was £9.5 billion (6.7%).

More information is set out on pages 8 to 12.

DWP could reduce overpayments by improving its use of data. Across the benefits it measured in 2024-25, DWP estimated it overpaid £73 million due to a failure to consider income from other benefits. More integrated use of DWP's data could significantly reduce the level of overpayments due to mis-reported benefit income.

Debt and expected credit losses

At 31 March 2025, DWP was owed a total of £10.3 billion with respect to benefits, including accumulated overpaid benefits and Tax Credits, benefit advances and social fund loans. DWP impaired the value of this outstanding amount by £2.4 billion, meaning it considers this amount to be unrecoverable. In 2024-25, DWP recovered a total of £3.1 billion of debt owed – 73% by making deductions from people's benefit payments.

Underpayments and unfulfilled eligibility

DWP estimates that claimants received 1.7% (£4.9 billion) less than they were eligible for in 2024-25, up from 1.6% (£4.2 billion) in 2023-24.

More information is set out on pages 13 and 14.

Change in the scope of the C&AG's qualified regularity opinion

Unfulfilled eligibility is where claimants – by error, omission or choice – fail to provide accurate information or evidence to DWP and as a result do not receive the full amount of benefit they are entitled to. DWP referred to unfulfilled eligibility as underpayments due to claimant error until 2023-24.

In 2024-25, the C&AG removed unfulfilled eligibility from his qualified regularity opinion. In 2023-24, DWP had made representations to the C&AG that unfulfilled eligibility should be removed from the scope of his regularity qualification on legal grounds. The C&AG assessed the evidence provided by DWP and judged that the legislation requires individuals to provide DWP with full and accurate information when claiming benefits, and requires them to keep DWP updated about any change in their circumstances that would impact on the value of the benefits to which they are entitled. He was satisfied that, in view of the additional legal evidence provided, these payments are compliant with the relevant legislation and are in accordance with the intentions of Parliament, and therefore regular.

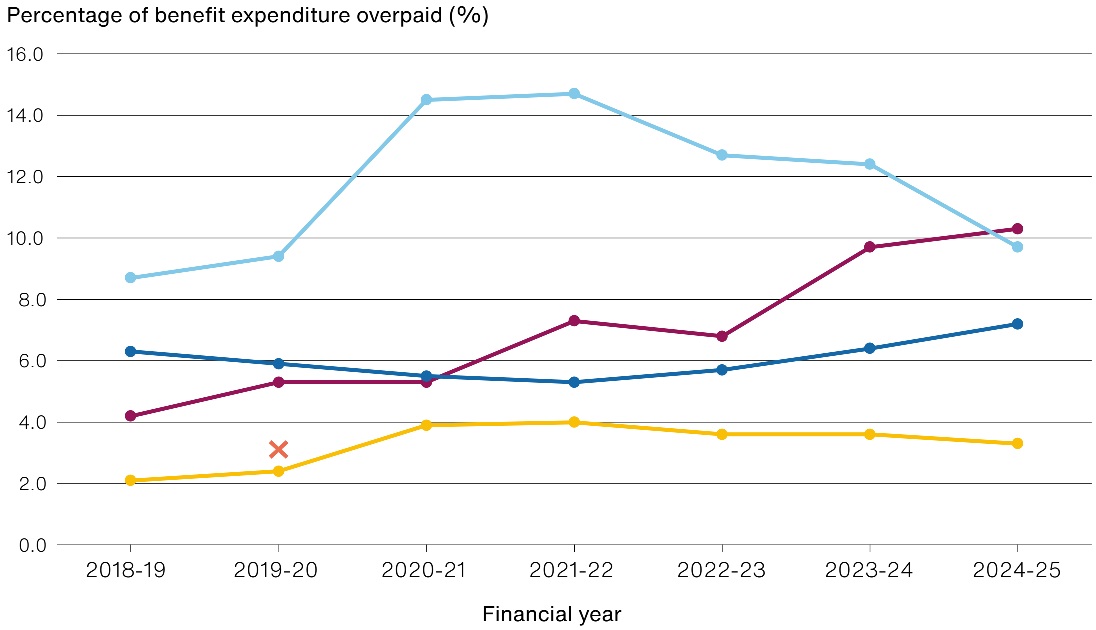
Although he has removed unfulfilled eligibility estimates from his qualified regularity opinion, the C&AG considers they continue to be relevant to an understanding of the overall performance of the benefit system. Unfulfilled eligibility represents instances where the system is not providing benefits to claimants of the value to which they are eligible. Claimant error can occur through complexity in the benefit claims process, claimants not realising they need to report changes in their circumstances, and claimants failing to report changes correctly. The C&AG expects DWP to develop an understanding of these errors and translate them into changes.

Benefit overpayments

Figure 4

Estimated levels of benefit overpayments as a percentage of benefit expenditure, 2018-19 to 2024-25

Overpayments of benefit expenditure decreased slightly in 2024-25 but remained above pre-pandemic levels



	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
Pension Credit	4.2	5.3	5.3	7.3	6.8	9.7	10.3
Universal Credit	8.7	9.4	14.5	14.7	12.7	12.4	9.7
Housing Benefit	6.3	5.9	5.5	5.3	5.7	6.4	7.2
All benefits	2.1	2.4	3.9	4.0	3.6	3.6	3.3
Cross-welfare rate		3.1					

Source: National Audit Office analysis of Department for Work & Pensions fraud and error statistical data

Notes

1 Alongside the overpayment rate for all benefits, this figure also shows the rates for Pension Credit, Universal Credit (UC) and Housing Benefit as these benefits have had the highest overpayment rates since 2019-20.

2 All data points for Pension Credit, UC, Housing Benefit and all benefits are taken from the Department for Work & Pensions' (DWP's) central estimates. DWP publishes its estimates for fraud and error in the benefit system annually as National Statistics.

3 DWP regularly updates the methodology it uses to produce estimates of fraud and error. When it does this, prior year estimates are updated to allow for comparability. Details on methodology changes and revisions are available in the background information documents that accompany each annual statistical publication.

4 There have been changes in the benefits measured each year since 2018-19.

5 Data relate to benefit expenditure in Great Britain, excluding expenditure that has been devolved to the Scottish Government. Benefit expenditure in Northern Ireland is the responsibility of the Northern Ireland Executive.

6 During the period covered by this figure, UC replaced Tax Credits for people of working age, and there was a gradual migration of claimants from Tax Credits (administered by HM Revenue & Customs) to UC (administered by DWP). DWP uses a cross-welfare overpayment rate as its baseline of pre-pandemic performance. As well as benefit overpayments, the cross-welfare measure incorporates Tax Credit overpayments in order to account for the migration of Tax Credit claimants to UC.

Overpayment trends

Our 2025 report *Tackling benefit overpayments due to fraud and error* noted that DWP estimates that it overpaid 3.3% (£9.5 billion) of benefit expenditure in 2024-25. It groups overpayments into three categories:

- fraud, which occurs when DWP considers a claimant should reasonably have been aware they were receiving money they were not entitled to (£6.5 billion in 2024-25);
- claimant error, which occurs when a claimant has provided inaccurate or incomplete information, or failed to report changes, and DWP believes they did not have fraudulent intent (£1.9 billion); and
- official error, which occurs when a benefit is paid incorrectly due to action, delay or a mistake by DWP, a local authority or HM Revenue & Customs (HMRC) (£1.0 billion).

The overpayment rate fell by 0.3 percentage points in 2024-25, down from 3.6% (£9.7 billion) in 2023-24. The overpayment rate has been generally declining after rising substantially during the COVID-19 pandemic. However, rates are yet to return to pre-pandemic levels.

DWP's ambition

In its 2024-25 annual report and accounts, DWP set out a multi-year ambition to reduce overpayment levels to the pre-pandemic cross-welfare rate of 3.1%. DWP forecasts that it will reach this level by 2028-29.

DWP's cross-welfare overpayment rate of 3.1% incorporates Tax Credit overpayments. Tax Credits were administered by HMRC until April 2025 and have been replaced by Universal Credit (UC). DWP considers that many of the overpayments previously observed in Tax Credits can now be expected to occur within UC so should be included in the 2019-20 baseline to provide a fair comparison. It should be noted that the cross-welfare rate does not represent wholly irregular expenditure – as well as fraud and error, the measure includes in-year Tax Credit overpayments that were part of the design of the Tax Credit system.

Benefits with the highest overpayment levels

The estimated overpayment rate for Universal Credit (UC) fell significantly from 12.4% (£6,410 million) in 2023-24 to 9.7% (£6,350 million) in 2024-25.

DWP estimates that the main reasons for UC overpayments in 2024-25 were:

- claimants (mainly self-employed claimants) not declaring in full the income they received from work (accounting for overpayments of £1,621 million, 2.5% of UC expenditure);
- claimants failing to declare that they lived with a partner (£1,164 million, 1.8%); and
- claimants not declaring all their financial assets (£938 million, 1.4%).

UC accounts for most overpayments by value – 67% of the total in 2024-25. However, for the first time since it was rolled out nationally in 2018, UC did not have the highest rate of overpayments but was overtaken by Pension Credit.

The estimated overpayment rate for Pension Credit was 10.3% (£610 million) in 2024-25, compared with 9.7% (£530 million) in 2023-24. The main causes of overpayments were:

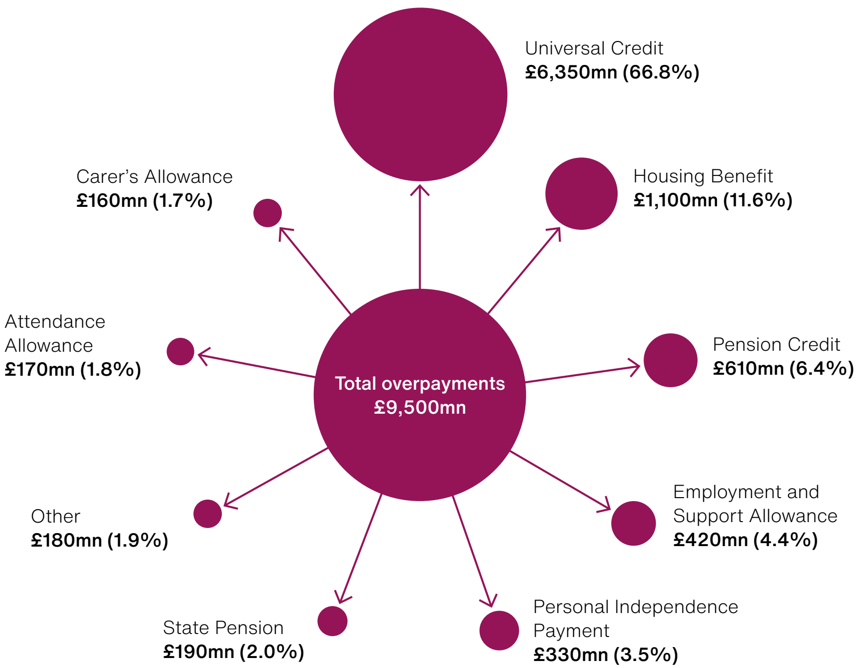
- claimants not fully declaring their financial assets (accounting for overpayments of £235 million, 4.0% of Pension Credit expenditure); and
- claimants remaining abroad for longer than is allowed (£122 million, 2.1%).

Continued
Benefit overpayments

Figure 5

Breakdown of total estimated benefit overpayments by benefit type, 2024-25

Universal Credit accounted for an estimated £6.4 billion (66.8%) of overpayments by value in 2024-25



Notes

1 The 'Other' category comprises (in order of largest to smallest overpayment in 2024-25): Disability Living Allowance, Income Support, Jobseeker's Allowance, and a number of unreviewed benefits. All benefits with estimated overpayments of more than £100 million in 2024-25 are shown separately.

2 Data relate to benefit expenditure in Great Britain, excluding expenditure that has been devolved to the Scottish Government. Benefit expenditure in Northern Ireland is the responsibility of the Northern Ireland Executive.

3 Figures do not sum to the total due to rounding.

Source: National Audit Office analysis of Department for Work & Pensions fraud and error statistical data

DWP’s approach to tackling fraud and error

Our 2025 report *Tackling benefit overpayments due to fraud and error* set out details of three of DWP’s key initiatives – machine learning, Targeted Case Review of Universal Credit (UC) claims, and new legal powers. We also found that DWP’s current strategy places a greater focus on prevention, alongside continuing its efforts to detect fraud and error. For example, its UC continuous improvement activity aims to address the main causes of overpayments.

Machine learning

Our 2025 report *Using data analytics to tackle fraud and error* noted that data analytics are a vital tool in finding potentially incorrect transactions. Since 2022, DWP has used a machine learning model to flag potentially fraudulent claims for UC advances. The model is designed to assess the fraud risk in new claims and refers those identified as high risk to a caseworker for review.

Our 2025 report *Tackling benefit overpayments due to fraud and error* found that DWP has improved its transparency about its use of machine learning, with the published analysis indicating that some claimants (in age groups 45 to 54 and above, and non-UK nationals) are being over-referred for review. DWP also found the UC advances model was around three times more effective at identifying fraud risk than a randomised control group sample. It concluded that it remained reasonable and proportionate to continue operating the model as a fraud prevention control, and said it would continue to seek to improve the model’s effectiveness.

DWP is working to expand its use of machine learning to tackle fraud and error, with four other models in development and testing.

Targeted Case Review (TCR)

DWP started TCR in 2022 to tackle the growth in fraud and error in UC that had occurred during the COVID-19 pandemic. TCR is conducted to identify and fix incorrect payments, recover taxpayers’ money where necessary and ensure claimants are receiving the right amount. When a case is selected for review, a TCR agent requests evidence from the claimant which they review before conducting a telephone interview to establish the facts of the claim.

TCR started on a small scale with seven agents, and by April 2024 had grown to involve 3,100 DWP staff. DWP further scaled up TCR in 2023-24 by contracting TP (formerly Teleperformance) to provide additional capacity. By March 2025, a total of 1.15 million UC claims had been reviewed.

DWP’s main measure of success for TCR is the estimated level of Annually Managed Expenditure (AME) savings achieved. From August 2022 to March 2025, DWP achieved an estimated £581 million in AME savings, exceeding its expectation by 11%. However, it did not meet its expectation for the proportion of reviewed claims found to be incorrect, with 20% of claims reviewed found to be incorrect compared with the expectation of 24%.

New legal powers

In January 2025, the government introduced the Public Authorities (Fraud, Error and Recovery) Bill to Parliament. The Bill includes new powers for DWP to identify, prevent and deter public sector fraud and error, and recover any associated losses. The Bill is expected to deliver gross savings of £1.5 billion by 2029-30.

If the Bill is passed, new DWP powers would include the following:

- Information gathering: when conducting a criminal investigation, DWP could compel any third party to provide relevant information (unless the type of information is exempt).
- Eligibility verification: DWP could require banks and other financial institutions to provide information to help it verify a claimant’s entitlement to benefits and identify incorrect payments.
- Overpayment recovery and enforcement: DWP could recover money owed to DWP from an individual’s bank account, without the need for a court order, where the individual is not on benefits or in PAYE employment.

Overpayments of Carer’s Allowance

Carer’s Allowance is a benefit to give financial support to people who provide regular and substantial care for someone. In 2024-25, DWP paid £81.90 a week to claimants who earned no more than £151 a week after deductions and provided at least 35 hours of care a week to someone who received a qualifying disability benefit. In total, DWP paid £3.7 billion in Carer’s Allowance to 902,000 people in 2023-24. DWP sometimes overpays Carer’s Allowance, so the claimant receives more than they are entitled to. Our 2024 report on *Carer’s Allowance* set out a range of information about these overpayments.

How overpayments of Carer’s Allowance occur

- The eligibility rules mean that claimants can quickly build up significant overpayments as they are entitled to either the whole weekly allowance or none of it.
- The average value of new overpayments identified in 2023-24 was £988 compared with £1,471 in 2019-20.
- From 2018-19 to 2023-24, DWP identified between 32,500 and 60,800 new overpayments each year.
- In 2023-24, 5.7% of overpayments identified (3,386 cases) were worth more than £3,000, compared with 13.3% (8,068 cases) in 2019-20.
- The main cause of overpayments is claimants having earnings which exceed the permitted limit – this accounted for 57.6% of overpayment cases detected in 2023-24, with claimants ceasing to provide care accounting for 23.5% of cases.

How DWP identifies overpayments of Carer’s Allowance

- By law, benefit claimants must inform DWP promptly if their circumstances change. DWP receives regular information about earnings from HM Revenue & Customs which, through the Verify Earnings and Pensions Service (VEPS), it can use to identify where a claimant may be being overpaid.
- DWP investigated 47% of available VEPS cases in 2022-23.
- In 2022-23, 12,600 (25%) of the 50,000 VEPS cases that DWP investigated resulted in an overpayment being detected or prevented.
- DWP estimates it saved £121 million through investigating VEPS cases from 2018-19 to 2023-24. This estimate is based on reducing overpayments through fraud and error, which HM Treasury classifies as savings in benefit expenditure.
- DWP reports it is on course to exceed its overall savings target of £139 million by the end of 2025-26.

How DWP manages overpayments of Carer’s Allowance

- DWP seeks to recover all overpayments where it has the legal basis to do so unless it would cause financial hardship or not be cost-effective. In 2023-24, £251.7 million of overpayment debt was owed to DWP, compared with £150.2 million in 2018-19.
- DWP referred 54 cases for prosecution in 2023-24, compared with 246 in 2018-19. It can offer an administrative penalty as an alternative to prosecution – it applied 75 such penalties in 2023-24, a reduction of 90% from 774 in 2018-19.
- DWP imposes civil penalties of £50 where it judges that an individual has incurred an overpayment as a result of their negligence in failing to provide accurate information – it applied 30,129 such penalties in 2023-24, an increase of 50% from 20,023 in 2018-19.
- In October 2024, DWP announced a review into Carer’s Allowance overpayments to cover how and why overpayments were accrued, operational changes to minimise future overpayment risk, and how DWP can best support those with overpayments.

Benefit underpayments and unfulfilled eligibility

Underpayments and unfulfilled eligibility occur when a claimant receives less money than they are entitled to.

The *C&AG's report on DWP's accounts* set out that, in 2024-25, claimants received an estimated £4.9 billion (1.7%) less than they were eligible for (**Figure 6** on page 14). Official error accounted for £1.2 billion of underpayments, while unfulfilled eligibility accounted for £3.7 billion.

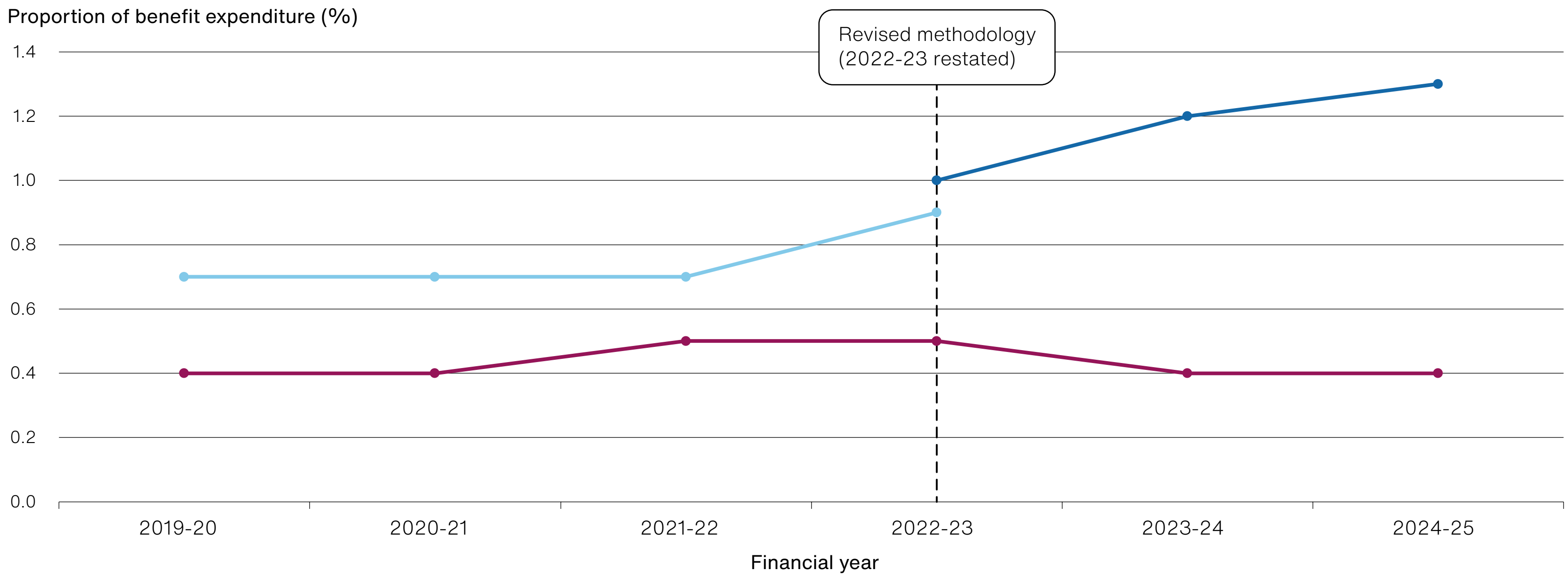
Unfulfilled eligibility is where claimants – by error, omission or choice – fail to provide accurate information or evidence to DWP and as a result do not receive the full amount of benefit they are entitled to. For example, claimants do not inform DWP of a change in circumstances that would increase their benefit payment, such as a deterioration in their condition.

The highest rates of unfulfilled eligibility are for disability benefits. DWP's estimate of unfulfilled eligibility was 4.1% (£1.06 billion) for Personal Independence Payment (PIP) and 11.1% (£0.85 billion) for Disability Living Allowance (DLA). DWP's statistics suggest that an estimated 11% of PIP claimants and 25% of DLA claimants are receiving less benefit than they are eligible for.

Figure 6

Estimated levels of benefit underpayments and unfulfilled eligibility as a percentage of total benefit expenditure, 2019-20 to 2024-25

Claimants are increasingly receiving less benefit than their circumstances suggest they are entitled to



	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
Official error	0.4	0.4	0.5	0.5	0.4	0.4
Claimant error	0.7	0.7	0.7	0.9		
Unfulfilled eligibility				1.0	1.2	1.3

Notes

1 All data points are the Department for Work & Pensions' (DWP's) central estimates. DWP publishes its estimates for fraud and error in the benefit system annually as National Statistics. This publication provides full data going back to 2005-06, when DWP first started measuring fraud and error in this way.

2 DWP's 2023-24 estimates restated some figures slightly from what had been published in previous reports. For example, it changed its methodology in 2023-24 to remove claimant error underpayments and reclassify these as unfulfilled eligibility. DWP restated its results for 2022-23 and the data above show both the original and restated results for 2022-23, with the vertical line signifying the change in the methodology.

3 There have been changes to the benefits measured each year since 2019-20.

4 Rates shown are the estimated underpayment of each benefit expressed as a proportion of total expenditure on that benefit.

5 Data relate to benefit expenditure in Great Britain, excluding expenditure that has been devolved to the Scottish Government. Benefit expenditure in Northern Ireland is the responsibility of the Northern Ireland Executive.

6 Estimates of unfulfilled eligibility before 2024-25 are not directly comparable with previous estimates of claimant error underpayments published in the fraud and error statistics, though the two calculation methodologies are very similar.

Source: National Audit Office analysis of Department for Work & Pensions fraud and error statistical data

Productivity across DWP

To increase productivity, DWP must maximise the value from every pound it spends. Productivity growth means improved levels of service delivery and outcomes for the same level of expenditure or, more generally, more efficient and impactful public expenditure.

The productivity challenge

The 2025 Spending Review increased DWP's Departmental Expenditure Limit from £9.0 billion in 2023-24 to £11.5 billion in 2028-29 in cash terms. DWP committed to achieving savings and efficiencies of at least 5% between 2025-26 and 2028-29. In its departmental efficiency plan, DWP set out that it expects to achieve the following efficiencies, net of investment costs:

- £161 million in 2026-27;
- £207 million in 2027-28; and
- £312 million in 2028-29.

DWP plans to achieve efficiencies mainly through using technology to streamline and automate processes (£177 million in 2028-29), including through artificial intelligence (AI); and through contract renegotiations and automating commercial functions (£120 million in 2028-29).

Our 2024 report *DWP customer service* set out a number of challenges that affect the level of service DWP provides and how easily it can make improvements in the short term. These include legacy IT and data challenges, with DWP still using some outdated IT systems which are inefficient to use and increase the risk of error. Its IT systems are not fully integrated, with separate systems for different benefits, meaning that staff cannot view at the same time all the information that DWP holds on a customer.

Examples of improving productivity

Our 2025 report *Supporting people to work through jobcentres* found that DWP has made changes to processes to improve work coach productivity and help manage a shortfall in work coaches. It has looked at what activities take up a disproportionate amount of work coach time and assessed whether these could be made more efficient.

As a result, it has, for example, automated some parts of the process that is applied when claimants fail to attend meetings. DWP estimated that, as a result of this change, it would save nearly 5,700 hours per week of work coach time, equivalent to around 250 full-time equivalent staff.

Our 2024 report *Progress in implementing Universal Credit* (UC) noted that DWP estimated that UC would enable it to reduce the cost of administering the welfare system, on a like-for-like basis compared with the legacy benefits being replaced, by 29% (£335 million). It expected to achieve this objective by bringing the administration of six existing benefits together into one process, increasing use of automation and promoting greater use of digital channels.

We found that DWP's data suggest that the cost of administering UC in 2022-23 was £349 million less than the equivalent cost for the legacy benefits it replaced.

DWP's data also indicate that the administration of UC has become more efficient: the annualised unit cost (the cost of administering a UC claim) was estimated to be £195 in April 2023 compared with £593 in April 2018.

Measuring productivity

DWP reports in its annual report and accounts its expenditure and the level of efficiency it has identified. It reported that it achieved £347 million in efficiencies in 2024-25 against its spending review baseline, exceeding its target of £270 million.

Following a review by the National Statistician of the measurement of public services productivity, the Office for National Statistics (ONS) has developed a revised measure of productivity for social security administration. It has changed the measure in order to:

- better reflect the transition from legacy benefits to UC; and
- quality adjust the data to reflect changes to DWP's fraud and error estimates.

The ONS reported that in 2022 (the most recent data available) quality-adjusted productivity for social security administration grew by 12.8%. These data should be treated with caution as they are in development.

DWP's Spending Review settlement

> In the 2025 Spending Review, the government announced departmental budgets for day-to-day spending until 2028-29, and for capital investment until 2029-30.

DWP's funding for day-to-day spending – its Resource Departmental Expenditure Limit (RDEL) – is expected to increase by 4.2% in real terms from 2025-26 to 2026-27. Over the following two years DWP's RDEL is forecast to fall by 3.0% in real terms. The initial increase in RDEL reflects DWP's focus on tackling economic inactivity and reducing fraud and error in the welfare system.

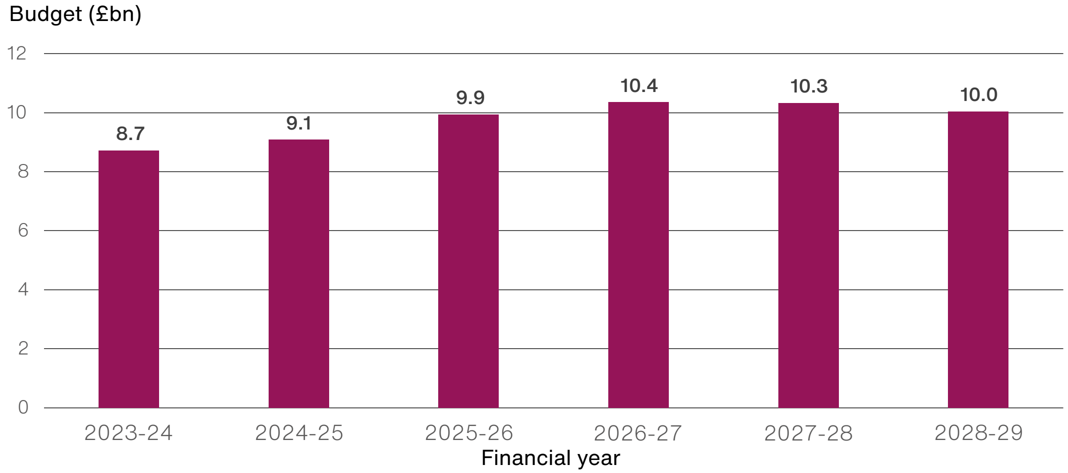
Over the period 2025-26 to 2029-30, DWP's Capital Departmental Expenditure Limit (CDEL) is expected to decrease by an average of 6.4% per year in real terms. In 2026-27, DWP will receive a 30% cash increase compared with the previous year to support the renewal of its estate but funding will fall in the following year.

DWP expects to deliver efficiencies of £312 million a year by 2028-29 through digital improvements to services, shared services, commercial efficiencies, and transforming delivery in arm's-length bodies through improved processes and automation.

Figure 7

The Department for Work & Pensions' (DWP's) budget for day-to-day spending in real terms, 2023-24 to 2028-29

DWP's resource budget is forecast to increase by 18.8% in real terms from 2023-24 to 2026-27, before declining in the following two years



Notes

1 This figure presents DWP's Resource Departmental Expenditure Limit which is used for running costs and programme expenditure.

2 Data for 2023-24 and 2024-25 are outturn figures. Data for 2025-26 onwards are in real terms based on 2024-25 prices. Using the published Spending Review settlement the data have been adjusted to represent the value of budgets in 2024-25 prices, using HM Treasury's GDP deflators that were released on 1 October 2025.

Source: National Audit Office analysis of information from *Spending Review 2025*

DWP's staff and pay

How effectively it uses its workforce is a key factor in DWP's productivity.

DWP was the largest government department, in terms of headcount, at 31 March 2025. With around a third of staff working part-time, the DWP group had nearly 89,000 full-time equivalent (FTE) staff.

From 2023-24 to 2024-25, DWP's FTE workforce grew by 3.3%. Its turnover rate was 6.2% in 2024-25, compared with the civil service average of 7.1%. DWP's total staff costs rose by 9.0% from £4.1 billion in 2023-24 to £4.5 billion in 2024-25, with a further 3.1% increase expected in 2025-26.

DWP has higher proportions of women, junior staff and older employees compared with the civil service as a whole. At 31 March 2025:

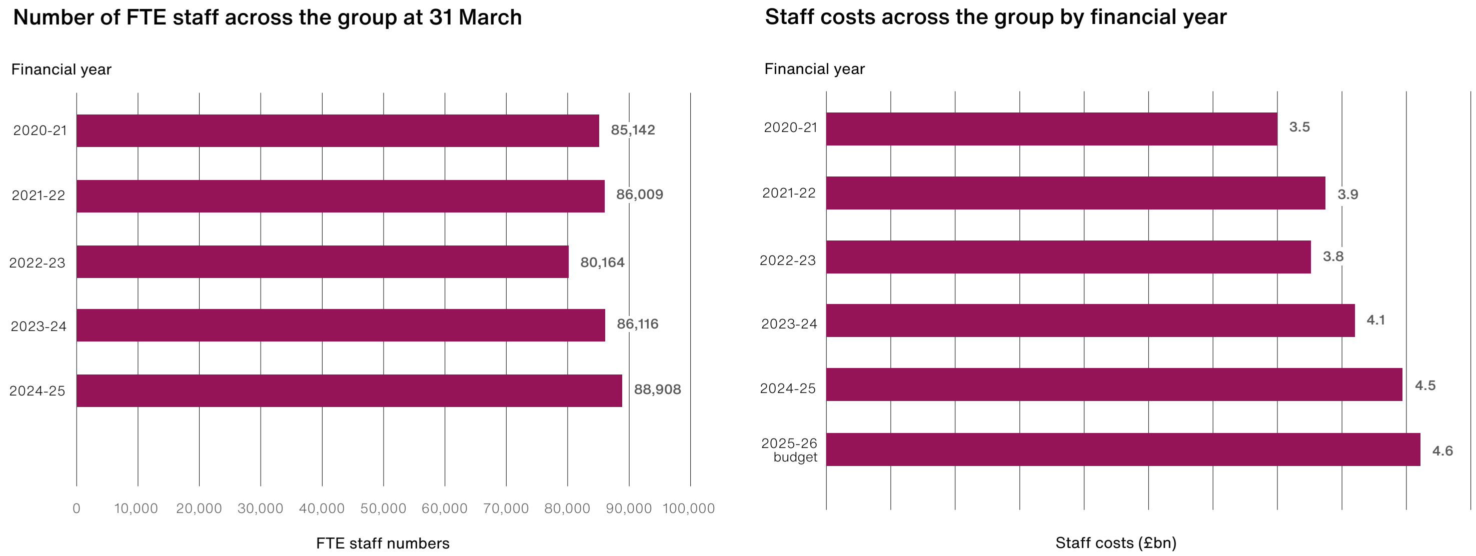
- 63% of DWP's staff were women, compared with the civil service average of 55%. Women made up 56% of senior civil servants in DWP.
- 47% of DWP staff were aged 50 or older. This was higher than the civil service average of 37%.
- 76% of DWP staff were executive officer grade or below, making it the department with the highest proportion of junior staff. The civil service average was 49%.

DWP aims to improve its workforce efficiency through its commitment to continuous learning and modernising services, including through AI technology.

Figure 8

Department for Work & Pensions (DWP) staff numbers and staff costs, 2020-21 to 2025-26

Across the departmental group, full-time equivalent (FTE) staff numbers and staff costs increased in 2024-25



Notes

1 The data on staff numbers and staff costs cover the DWP group, which comprises the core department, the Health and Safety Executive, the Money and Pensions Service, The Pensions Ombudsman and The Pensions Regulator.

Source: National Audit Office analysis of information from Department for Work & Pensions workforce management information March 2025 and previous years; information from *Department for Work & Pensions Annual Report and Accounts 2024-25* and previous years; and information from *The Pensions Ombudsman Annual Report and Accounts 2024/25 and previous years*

DWP's work coaches

DWP relies on its network of over 600 jobcentres to help people seeking employment or wanting to progress in work. Within each jobcentre, work coaches play a critical role working directly with Universal Credit (UC) claimants to identify their needs and provide support.

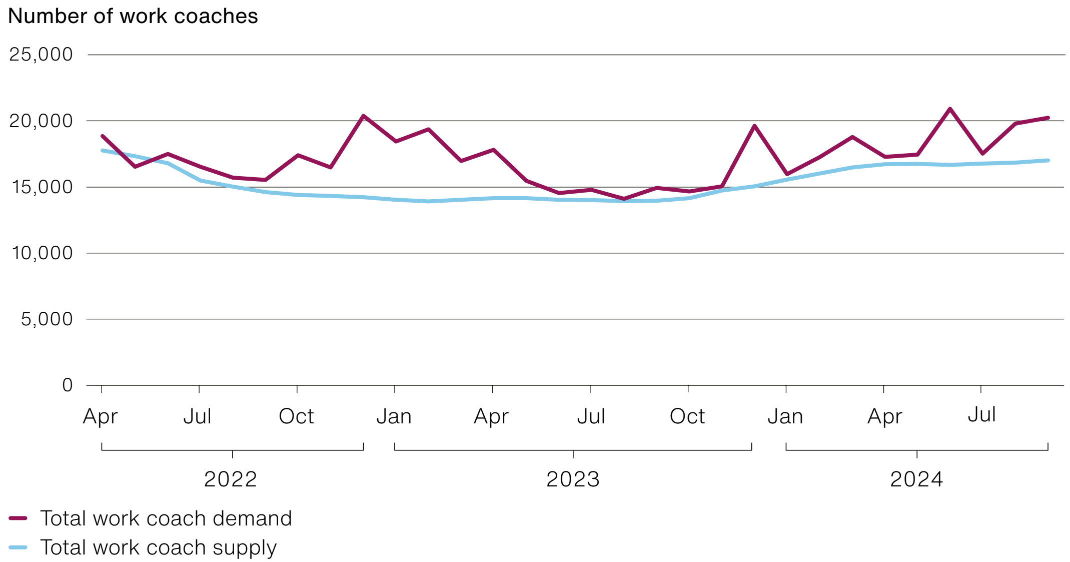
Our 2025 report *Supporting people to work through jobcentres* found that, to help manage a shortfall in work coaches, DWP has reduced the level of support it offers to UC claimants. It has not had enough work coaches to meet the expected demand for support in the past three years, and in the first six months of 2024-25 it employed on average 2,100 (10.9%) fewer work coaches than it estimated it needed. The shortfall in work coaches was due to a combination of factors including funding and challenges with recruiting and retaining staff.

In November 2024, the government set out plans to reform employment support with the aim of getting more people into work and progressing in their careers, including creating a new jobs and careers service.

Our report noted that it is crucial that DWP secures value for money from its spending on this area, both for the people who need its support and for the country's productivity and economic growth. We recommended that DWP should assess the impact of the shortfall in work coaches on jobcentres' ability to provide people with the intended level of support and use the findings to inform the design of its future operating model for employment support.

Figure 9
Department for Work & Pensions' (DWP's) estimated demand for, and supply of, work coaches, April 2022 to September 2024

DWP had fewer work coaches than it estimated it needed over the period April 2022 to September 2024, with the exception of May 2022



Notes
1 The numbers of work coaches are measured in full-time equivalents.
2 DWP estimates the demand for work coaches using its own demand model.
3 Work coach supply is the number of work coaches in post at the end of each month.

Source: National Audit Office analysis of Department for Work & Pensions data

Increasing the employment rate

DWP, the Department for Business & Trade and the Department for Education are together responsible for the people pillar of the government's growth mission: "More people in good jobs and improved employment prospects, skills and productivity".

The government has set a long-term ambition to achieve an 80% employment rate. From May 2018 to October 2024, the employment rate fluctuated between 74.3% and 76.4%, and the rate has been around 75% for people aged 16 to 64 since mid-2020 (**Figure 10** on page 20).

Reforming employment support

The government's plans for reforming employment support include creating a jobs and careers service, bringing together jobcentres with the National Careers Service in England. The government intends that the new jobs and careers service will "prioritise providing genuine support for people over monitoring compliance and benefits administration".

The new service will focus on:

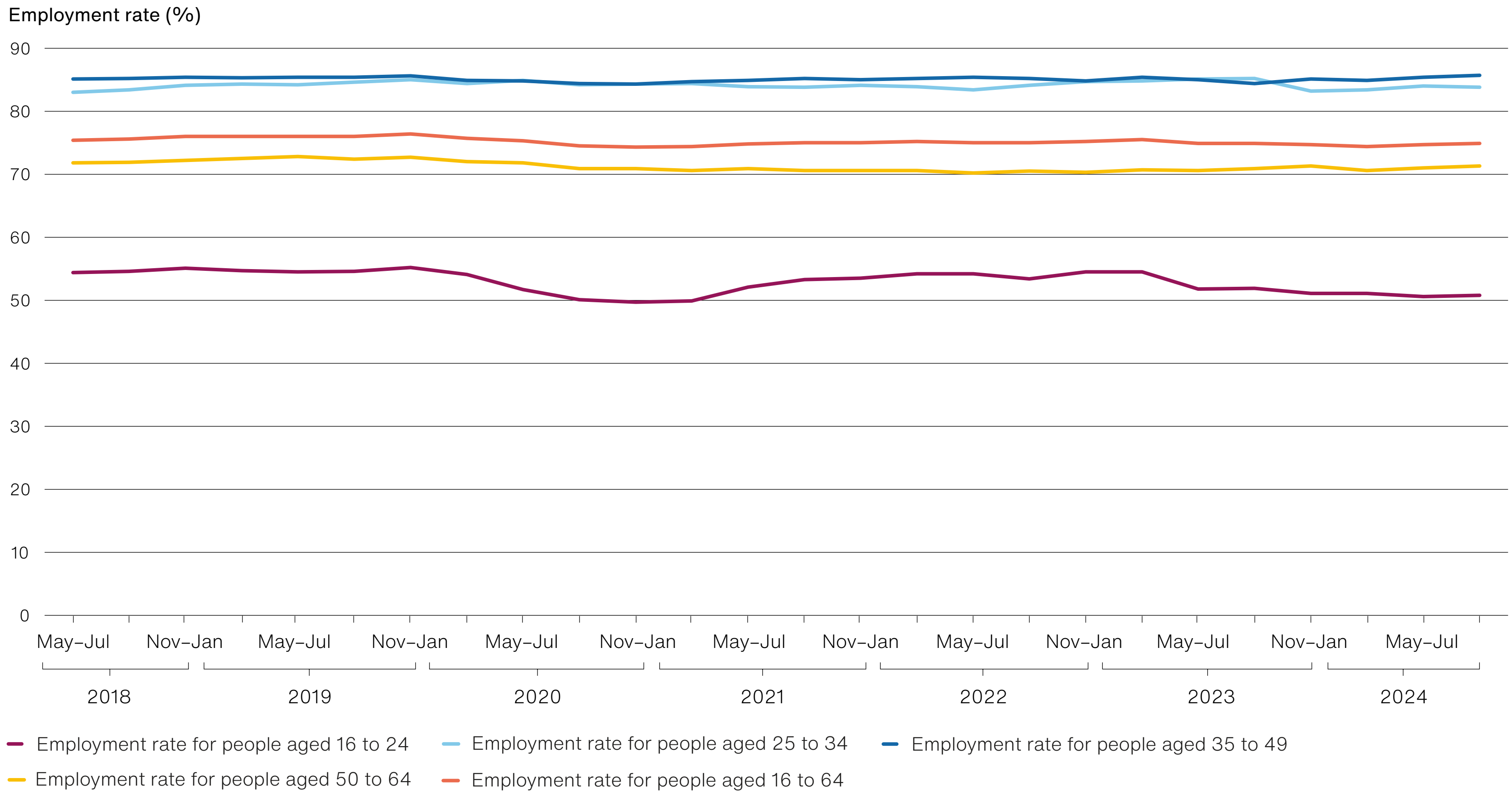
- employment – supporting a reduction in unemployment nationally and reducing regional disparities in unemployment rates;
- earnings – enabling individuals to make informed choices about their careers, including helping them to boost their skills and move into higher-paid, higher-quality and more productive work, and supporting economic growth; and
- engagement – providing a universal service, not just support for benefit recipients.

Continued
Increasing the employment rate

Figure 10

Employment rate in the United Kingdom by age group, May 2018 to October 2024

The employment rate for people of working age (aged 16 to 64) has been around 75% since mid-2020



Notes

1 The employment rate for any given age group is the number of people in employment in the age group, divided by the total population in the age group.

2 Data are seasonally adjusted, non-overlapping three-month average employment rates from May to July 2018 to August to October 2024.

3 Data are from the Labour Force Survey. To help address issues with the quality of the data caused by low response rates, for data from January 2019,the Office for National Statistics has reweighted data based on 2022 mid-year estimates. It has modelled data before 2019 for consistency.

Source: National Audit Office analysis of Office for National Statistics data

Effective risk management is essential to securing resilient services and value for money. Our 2023 good practice guide *Overcoming challenges to managing risks in government* highlighted the need for departments to balance immediate and competing demands with long-term value for money. DWP had eight principal risk themes in 2024-25 affecting the delivery of its departmental objectives. At 31 March 2025, four of the eight principal risks were rated as 'high' which DWP said reflected the operating environment it is delivering its services in.

Figure 11

Summary of the Department for Work & Pensions' (DWP's) most significant risks in 2024-25

DWP rated four of its eight principal risks as high risk at 31 March 2025

Risk area	Description	Risk assessment	Risk trend
Cyber and data threats, system infrastructure	The risk that internal or external cyber threats could exploit known cyber security flaws/vulnerabilities, resulting in denial of service and/or loss of data. Remediation of legacy systems is necessary to eliminate failure.	High	↔
Delivery of strategic outcomes	The risk that insufficient funding, ambitious plans and constrained resources mean DWP fails to deliver its strategic outcomes and objectives.	High	↔
Fraud and error	The risk that plans to reduce fraud and error are not successfully executed; and/or cannot mitigate the increased propensity of fraud in wider society.	High	↔
Health assessment transition	The risk that DWP is not able to deliver enough health and disability benefit assessments and decisions due to demand on transition to new assessment contracts.	Low	↓
People safety	The risk that DWP exposes its people, partners, customers and property to potential harm.	Medium	↔
Performance stability and quality	The risk that DWP is unable to effectively prioritise and balance supply of resource to pressures of demand, leading to inconsistent and/or inaccurate services, reducing customer outcomes.	Medium	↔
Service modernisation	The risk that DWP fails to deliver transformed digital and improved customer services to underpin its business strategy and deliver committed savings.	Medium	↓
Workforce participation	The risk that economic conditions deteriorate with global and economic shocks affecting deliverability, scale and impact of planned initiatives.	High	↔

Source: National Audit Office analysis of information from *Department for Work & Pensions Annual Report and Accounts 2024-25*

Government cyber resilience

Cyber attack is one of the most serious risks to the UK and the government's resilience. The need for the government to improve its cyber resilience is becoming more urgent in an increasingly digital world.

In 2025, we reported on *Government cyber resilience*. We found the size, diversity and age of the government's digital estate makes it challenging for government to be cyber resilient. The threat the government faces from cyber attack is rapidly evolving and is the most sophisticated it has ever been.

Our work covered challenges for departments in building cyber resilience. We found that departments have not met their responsibilities to improve their own and their wider sectors' cyber resilience. Leaders within departments have not always recognised how cyber risk is relevant to their strategic goals. Often, departments' most senior decision-making boards and non-executive boards do not include any digital leaders or directors with cyber expertise.

Departments cite insufficient funding, workforce and oversight mechanisms as barriers to understanding and improving cyber resilience across the bodies they oversee. Government finds it difficult to recruit and retain enough people with cyber skills and to upskill its existing workforce.

Our recommendations included that departments should urgently strengthen their governance, accountability and reporting arrangements around cyber risk, and make and enact plans to fill their cyber skills gaps.

Responding to increasing demand

DWP has experienced an increase in demand for its services over recent years. Our reports have highlighted how pressure from increased demand can affect the service that DWP's customers receive, and have examined some of the actions DWP is taking to manage demand and improve service resilience.

Increasing demand

DWP's customer base has been growing. The number of people receiving benefit and pension payments in Great Britain rose from 20.2 million in February 2019 to 24.0 million in February 2025, an increase of 3.8 million (18.6%).

Our 2024 report *DWP customer service* highlighted that the increase in demand was due to a range of economic and societal factors. The growth in demand was mainly for Universal Credit (UC), with a rapid rise in claimants during the COVID-19 pandemic, and for Personal Independence Payment (PIP), reflecting the growing number of people with long-term health problems and disabilities. We noted that DWP expected the demand for benefits to continue to grow.

Resilience of DWP's services

Our 2024 report *Progress in implementing Universal Credit* highlighted that the early months of the COVID-19 pandemic in 2020 tested UC in a way that DWP could not have foreseen.

To cope with the volume of claims, DWP suspended some controls so it was able to process cases quickly, online, and without face-to-face contact or with social distancing. Its response meant those in need received prompt support. We concluded that UC proved capable of meeting a sudden, large increase in demand for support, albeit with increased fraud and error.

One of DWP's principal risks is that it is unable to effectively prioritise and balance supply of resource to pressures of demand, leading to inconsistent and/or inaccurate services and reducing customer outcomes. Our 2024 report *DWP customer service* concluded that, faced with growing demand and a challenging operational context, aspects of DWP's customer service, such as payment timeliness, had fallen short of the expected standards over recent years.

DWP's payment timeliness improved during the COVID-19 pandemic but has fallen since then, with 70% of new claims processed on time in 2024-25. Performance varies significantly between benefits. For example, in 2024-25, 51% of new PIP claims were processed within the expected timeframe of 75 working days, against the standard of 75%. In contrast, 97% of new State Pension claims were processed within the expected timeframe of 10 working days, against the standard of 85%.

Our 2025 report *Supporting people to work through jobcentres* highlighted that the number of UC claimants in categories where DWP could require them to receive support from a work coach increased from 2.6 million in October 2023 to 3.0 million in October 2024.

We found that DWP has not had enough work coaches to meet the expected demand for support in the past three years and has reduced the support provided by jobcentres to manage the shortfall. More than half of jobcentres have used flexibilities allowed by DWP to reduce the support they provide for claimants when their caseload is too high.

Improving service resilience

Our 2024 report *DWP customer service* found that DWP's Service Modernisation Programme is critical to implementing the changes needed to transform services for customers. The programme is scheduled to run for 11 years to 2033. We concluded that DWP's modernisation plans are based on a good understanding of the issues that need to be addressed and are necessarily ambitious. However, the scale and complexity of the plans mean delivery is risky.

Through its Health Transformation Programme, DWP is seeking to transform services for claimants of disability benefits, including PIP. The programme was launched in 2018 and is planned for completion in April 2029. Our 2023 report *Transforming health assessments for disability benefits* concluded that the programme is an opportunity to substantially improve the cost, timeliness and accuracy of health assessments while improving the experience for claimants and increasing the trust they have in the system. We noted, however, that risks to value for money remained and these would need to be carefully managed for the programme to realise the full benefits intended.

DWP's major programmes

DWP has five programmes in the Government Major Projects Portfolio (GMPP) which comprises government's largest, most innovative and highest-risk projects and programmes. Successful delivery of these programmes is a key part of modernising DWP's operations and improving its resilience and productivity.

In its 2024-25 annual report, the National Infrastructure and Service Transformation Authority rated all five programmes as 'amber', meaning that successful delivery appears feasible, but significant issues exist which require management attention.

In addition, DWP's Permanent Secretary is the Accounting Officer for another GMPP programme, the Synergy Shared Services Programme, on behalf of the four departments involved – DWP, the Department for Environment, Food and Rural Affairs, the Home Office and the Ministry of Justice. The National Infrastructure and Service Transformation Authority rated Synergy as 'red', meaning that successful delivery of the project appears to be unachievable.

Connect to Work (formerly Universal Support)

This is a locally led programme that aims to help people with disabilities, health conditions or complex barriers to employment to find sustainable work. The programme's objective is to support over 300,000 people by the end of 2029-30.

DWP's latest *Accounting Officer Assessment*, in September 2025, noted that the programme is being delivered by clusters of local authorities working together to implement delivery plans in return for grant funding from DWP. Delivery began in spring 2025, with the first grant funding agreement signed in April 2025. DWP noted that low participant volumes are the most significant risk to the programme not realising its returns and benefits.

Health Transformation Programme

This programme, planned for completion in April 2029, aims to modernise health and disability benefit services to deliver better value for money and a better experience for claimants. As part of the programme, DWP is developing a new health assessment service and transforming the Personal Independence Payment (PIP) service.

Our 2023 report *Transforming health assessments for disability benefits* set out risks to value for money that will need to be carefully managed for the programme to realise the full benefits intended. We noted that, as with any long-term transformation programme, it is inevitable there will be policy changes over the life of the programme. We found that the programme had some flexibility for change. However, there remained significant decisions to be made by DWP and Parliament on changes to health and disability benefits.

Pensions Dashboards Programme

Pensions dashboards are intended to allow people to view information about their pensions securely and in one place. The purpose of this programme is to design and implement the digital architecture needed to make pensions dashboards work, allowing private-sector providers to develop their own dashboards and government to develop a non-commercial dashboard. DWP has delegated responsibility for delivering the programme to the Money and Pensions Service (MaPS).

The programme was reset to allow more time for delivery. Our 2024 *Investigation into the Pensions Dashboards Programme* found the reset process and reviews of the programme resulted in changes to the timetable, costs and benefits, and in how DWP works with its arm's-length bodies. In the latest *Accounting Officer Assessment*, the MaPS Accounting Officer noted he is confident that the programme is back on a viable footing, with a strong likelihood of delivery being completed on time.

Pension providers and schemes are now required to connect to the digital architecture by 31 October 2026, and the connection process is underway. DWP has not specified when pensions dashboards will become available to the public

DWP's major programmes

Service Modernisation Programme

DWP recognises that significant parts of its services remain largely unmodernised – some benefit processing is still paper-based, which is slow and expensive to administer. It expects this programme to achieve a better experience for customers; lower operating costs and higher productivity; fewer manual errors; and fewer serious case failures. This is an 11-year organisation-wide programme, running to 2033.

Our 2024 report *DWP customer service* found that the programme is critical to implementing the changes needed to transform services for customers. DWP's modernisation plans are based on a good understanding of the issues that need to be addressed and are necessarily ambitious. However, the scale and complexity of the plans mean delivery is risky, and DWP is unlikely to achieve in the short term the improvements that are needed. We concluded that DWP must set out how it will assess whether its actions to improve customer service are working and how it will track progress towards its goals.

Workplace Transformation Programme

This programme aims to reshape how, when and where DWP's people work, to support DWP's ongoing service modernisation and transformation work, and to deliver efficiencies through a flexible workplace. It is a 10-year programme that started in 2021.

DWP's latest *Accounting Officer Assessment*, in September 2025, noted that phase 1 of the programme has focused on reducing site numbers and improving service and support centres. In phase 2, DWP will continue to work towards an estate of the right size, making it more cost-effective, efficient, accessible and sustainable.

DWP noted that the programme faces several risks, primarily due to the need for certainty to be achieved on the capacity of estate required – for example for the new jobs and careers service.

Synergy Programme

Synergy aims to improve how HR, payroll, finance and procurement are carried out across the four departments involved (DWP, the Department for Environment, Food and Rural Affairs, the Home Office and the Ministry of Justice) and their arm's-length bodies, to enable better data-sharing, better decision-making and simpler processes. The programme is scheduled to be delivered by the end of 2028.

The complexity in delivering business transformation across multiple departments to challenging timescales has caused early delays to the programme. DWP has appointed a new senior responsible owner and programme director who are delivering a plan to resolve key delivery issues.

A critical issue is agreement of a fully costed and deliverable integrated plan following work to re-phase and re-plan the release dates for departments to move over to Synergy services.

Our 2022 report *Government shared services* found that the government had failed to deliver on successive shared services strategies and could not conclude that the government shared services programme was on track to demonstrate value for money. We are currently undertaking an *Update on government shared services*, which is scheduled for publication in spring 2026.

About the NAO

The National Audit Office (NAO) is the UK's independent public spending watchdog and is responsible for scrutinising public spending for Parliament. We audit the financial accounts of all departments, executive agencies, arm's-length bodies, some companies and charities, and other public bodies. We also examine and report on the value for money of how public money has been spent.

The NAO is independent of government and the civil service. The NAO's wide remit and unique access rights enable us to investigate whether taxpayers' money is being spent in line with Parliament's intention and to respond to concerns where value for money may be at risk.

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About this report

This report has been produced to provide an overview of NAO's examination of the spending and performance of the Department for Work & Pensions.

It is intended to support the Work and Pensions Committee and Members across the House in their examination of the Department for Work & Pensions.

This report updates our previous report, Overview: Department for Work & Pensions 2023-24, published on 11 October 2024.

How we have prepared this report

The information in this report draws on the findings and recommendations from our financial audit and value for money work, including the annual report and accounts of the Department for Work & Pensions and its partner organisations. In some cases, to provide the most up to date information, we have drawn on information from publicly available documents. We have cited these sources throughout the guide to enable readers to seek further information if required.

Where analysis has been taken directly from our value for money or other reports, details of our audit approach can be found in the Appendix of each report, including any evaluative criteria and the evidence base used. Other analysis in the guide has been directly drawn from publicly available data and includes the relevant source as well as any appropriate notes to help the reader understand our analysis.