

A COST ANALYSIS OF LABOUR PARTY POLICY

The scorecard for 2015/2016

Analysis as at 5th January 2015



Foreword from the Chancellor

This document sets out why the choice at the next election is between the competence of the Conservatives working through our long-term economic plan and Labour returning the country to economic chaos.

Five years ago Britain was on the brink of economic collapse. The Labour Government ran a deficit from 2002 onwards - borrowing and spending their way through the good times, and leaving behind the biggest deficit in our peacetime history.

We came into Government with a long-term economic plan to reduce the deficit, build a stronger, healthier economy and secure a better future for Britain. We can see that plan is working. There are a record number of people now in work, Britain grew faster than any major, advanced economy in 2014 and the deficit is down by half this year.

In four months and two days, Britain will be asked to choose its next government.

The most serious responsibility that any government has is to provide economic stability and protect families who live here.

Ed Miliband's Labour Party could not do this – and this document proves why.

This is an objective, thorough, and detailed cost analysis of Labour's policy agenda. It includes their policies that raise or save money as well as spend money. The numbers are based on official Treasury costings and public sources.

We have only included policies announced since 3 June 2013, when Ed Balls claimed he was committing Labour to iron discipline.

We have costed their plans for the year 2015/16. This is the year for which Labour have promised not to make any unfunded spending commitments. It compares Labour's plans with the clear coalition government baseline for that year.

It shows that in the first year of office alone, a Labour Government would increase borrowing by £20.7 billion – the equivalent of £1,199 more borrowing for every working household in this country.

That would only be the start. From the moment they come into government, their wasteful spending would undo all the progress this country has worked hard to make and would put our entire economic recovery at risk.

This is this simple choice facing the British people at the next election:

Ed Miliband's Labour Party that offers more spending, more borrowing and higher taxes – or David Cameron leading the Conservatives as we continue to work through a long-term economic plan that is reducing the deficit and building a stronger economy.

A Labour Government would take Britain back into economic crisis - and the British people have come too far to let that happen.



George Osborne
Chancellor of the Exchequer

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Introduction

This document demonstrates that for their first year of government, Labour have made £23.26 billion of spending commitments, while only proposing £2.52 billion of revenue raising measures to pay for them.

The net effect of Labour's commitments would mean £20.7 billion more borrowing and more debt in 2015/16 alone.

In June 2013, Ed Miliband and Ed Balls promised that Labour would not make any unfunded spending commitments for fiscal year 2015/16, including welfare spending:

- 'We will need an iron discipline... Any changes to spending plans for 2015/16 must be fully funded' (Ed Balls, *Striking the right balance for the British economy*, 3 June 2013).
- 'The next Labour government will have less money to spend... Social security spending, vital as it is, cannot be exempt from that discipline... The starting point for the next Labour government will be that in 2015/2016 we would inherit plans for social security spending from this government. Any changes from those plans will need to be fully funded' (Ed Miliband, *A One Nation Plan for Social Security Reform*, 6 June 2013).

Since 3 June 2013, Labour have repeated this intention:

- 'Our starting point for 2015-16 will be that we cannot reverse any cut in day to day, current spending unless it is fully funded from cuts elsewhere or extra revenue - not from more borrowing' (Ed Miliband, *The discipline to make a difference*, 22 June 2013).
- 'I'm not sure if your listeners know it and therefore I'll set it out, to match the current spending plans for 2015/16 there will be no more borrowing from Labour for day-to-day spending' (Ed Balls, *WATO*, 6 January 2014).
- 'We will match the government's overall day-to-day spending totals for 2015/16' (Ed Balls, *BBC News Online*, 20 July 2014).

Labour have now gone further, and have explicitly pledged that they will not go into the election with any proposals funded from additional borrowing – neither current nor capital expenditure:

- 'we will not make promises we cannot keep and cannot afford. So in Labour's manifesto there will be no proposals for any new spending paid for by additional borrowing... And we will not make any spending commitments without saying where the money is coming from' (Ed Balls, *Labour Party Press Release*, 4 October 2014).
- Last month Ed Balls wrote to the Shadow Cabinet making clear that Labour would not be 'making any unfunded spending or tax commitments' (Ed Balls, *Letter to the Shadow Cabinet*, 11 December 2014).

That means from 3 June 2013 onwards, according to Labour's own rules, the Party's frontbenchers should not have made any net unfunded spending commitments for fiscal year 2015/16.

Methodology

Defining a spending commitment

This document costs commitments made by Labour frontbenchers dating from 3 June 2013, when Ed Balls first formally committed Labour to 'iron discipline'.

A 'commitment' is defined as any measure that would change the Government's overall budget baseline in the fiscal year 2015/16 – both measures that cost money and those that raise revenue.

This document divides Labour's commitments into three sections:

- **New spending;**
- **Cuts due in 2015/16 that Labour would cancel; and**
- **Revenue raisers.**

Where Labour oppose a spending cut that has already been implemented, we have not scored this as a spending commitment unless Labour have made a promise to reverse it.

Promises to reverse cuts already implemented – for example, restoring the spare room subsidy – are scored as new spending.

However, if Labour oppose a cut that is still due to be implemented in 2015/16, we have scored it as a spending cut that Labour are promising to cancel.

Reasonableness test

This document applies a reasonableness test to Labour's spending promises. Any statement by a Labour frontbencher that a voter would believe to be a promise to spend money or raise revenue if Labour are elected is counted as a commitment.

So when a Labour frontbencher proposes spending, or opposes a Government saving, the implication to a voter would be that Labour would spend the money or cancel the saving if elected in 2015. The same test applies to revenue-raising proposals.

Costs and savings in the financial year 2015/16 only

This document costs Labour's commitments that would change the Government's fiscal baseline in 2015/16. This is the year for which Ed Miliband and Ed Balls have said they would match the Government's spending plans.

The cost of many of the Labour commitments in this document would actually be bigger in future years after 2015/16.

Where Labour have made spending commitments that they could not possibly implement in 2015/16 – we have not included them.

Our net total is therefore a cautious one.

Costing by government officials

Labour's commitments have been costed by officials in HM Treasury and other Departments. Formal costings of Opposition policy have been produced under the Treasury's clear guidelines for costing opposition policies and have been published in full on the Gov.uk website. Other costings, produced in the course of normal Government business, have been made public in answers to written Parliamentary Questions. Where appropriate other public sources or Labour's own costings have been used where they are readily available.

Using the GDP Deflator

When costing Labour's pledges to cancel a cut in 2015/16, where necessary to take account for inflation, we have used the OBR forecast for the GDP deflator to put 2014/15 spending figures in 2015/16 prices. Comparing this with the spending planned in 2015/16 then gives the additional amount that would be spent in 2015/16 were the real-terms cut cancelled.

The Scorecard for 2015/16

New Spending	
Policy	2015/16 (£million)
DEPARTMENT OF BUSINESS, INNOVATION AND SKILLS	
Equal numbers of apprenticeships and university entries by 2025	-710
Apprenticeships must be at least 2 years and at level 3 or above, and technical apprenticeships to be a minimum of three years	-680
Procurement linked to apprenticeship creation	-67
Borrowing powers for the Green Investment Bank	-3,700
Major expansion of University Technical Colleges	-3
Create a British Investment Bank and local and regional business banks	-200
Establish a UK Small Business Administration	-83
Inquiry into construction industry blacklisting	-6
Reverse the doubling of the unfair dismissal qualification period	-2
CABINET OFFICE	
Restore funding for TUC Education / UnionLearn	-6
Reformed Senate of the Nations*	0
DEPARTMENT FOR COMMUNITIES AND LOCAL GOVERNMENT	
Local Public Accounts Committees for each Local Authority	-49
Restore councillor pensions	-7
Reallocate spending from the New Homes Bonus to Local Authorities	-1,170
DEPARTMENT FOR CULTURE, MEDIA AND SPORT	
Switch £75m into the Digital Inclusion Fund	-40
DEPARTMENT FOR ENERGY AND CLIMATE CHANGE	
One million interest free Green Deal loans	-27
Half a million free home energy reports a year	-60
Establish an Energy Security Board	-2
DEPARTMENT FOR ENVIRONMENT, FOOD AND RURAL AFFAIRS	
Ban food waste from landfill	-477
DEPARTMENT FOR EDUCATION	
Compulsory QTS for teachers	-177
Director of School Standards in every local area	-68
25 hours of free childcare for 3 and 4 year olds	-800
Roll out London Challenge scheme across country	-321
Every secondary school and clusters of primary schools to have access to a qualified school nurse	-40
DEPARTMENT FOR INTERNATIONAL DEVELOPMENT	
Double £20 million spend to help other countries increase their tax base	-20
Restore funding to the International Labour Organisation	-4
Extend the Work in Freedom programme to Qatar	-2
DEPARTMENT FOR TRANSPORT	
Public sector operator bidding for rail franchises	-7
Rail industry 'guiding mind'	-6

Policy	2015/16 (£million)
DEPARTMENT OF HEALTH	
GP access policies	-1,361
One week cancer diagnosis	-280
Free social care for critical cases	-200
Write to every household about the national health and care service	-10
Equal resources for mental and physical health, for adults and children	-2,732
Time to Care Fund*	0
DEPARTMENT FOR WORK AND PENSIONS	
Youth Allowance	-1,040
Personal statement after Work Capability Assessment	-35
Maths, English and IT skills assessment and compulsory follow up training for jobseekers	-514
Compulsory jobs guarantee for young people	-540
Compulsory jobs guarantee for over 25s	-1,540
Lower auto-enrolment threshold	-3
Reinstate the Spare Room Subsidy	-560
Introducing a contributory system of JSA	-65
Bring back Care First	-38
HM TREASURY	
Introduce a 10p starting rate of income tax*	0
Cut business rates by 1 per cent in 2015/16, and limit the rise to 14/15 levels in 16/17*	0
Increase credit union funding	-13
Establish a National Infrastructure Commission	-2
HOME OFFICE	
1,000 new border staff	-45
National Refuge Fund	-3
Domestic and Sexual Violence Commissioner	-2
MINISTRY OF JUSTICE	
Reforms to 18-20 justice system	-65
Women's Justice Board	-255
End early release on default sentences for those who refuse to pay back profits from crime	-28
Reverse introduction of employment tribunal fees	-9
TOTAL NEW SPENDING	-18,074

Cuts due in 2015/16 that Labour would cancel

Policy	2015/16 (£million)
CABINET OFFICE	
Cancel reforms to facility time	-23
DEPARTMENT FOR COMMUNITIES AND LOCAL GOVERNMENT	
Cancel local authority cuts	-3,354
DEPARTMENT FOR CULTURE, MEDIA AND SPORT	
Cancel cuts to Arts Council	-83

Policy	2015/16 (£million)
DEPARTMENT FOR TRANSPORT	
Cancel abolition of Cycling England and Cycling Towns and Cities initiatives	-63
DEPARTMENT OF HEALTH	
Cancel NHS pay restraint	-400
HM TREASURY	
Cancel uprating working age benefits by 1 per cent	0
Cancel cuts to HMRC	-148
HOME OFFICE	
Cancel savings in the police budget in 2015/16	-299
MINISTRY OF DEFENCE	
Cancel pay restraint in the armed forces	-700
MINISTRY OF JUSTICE	
Cancel legal aid reforms	-34
Halt Prison Unit Cost Programme savings	-22
Cancel scrapping the Administrative Justice and Tribunals Council	-1
Reverse the changes to fees for judicial reviews	-2
Reverse the changes to criminal courts charges	-9
Reverse the savings in the Criminal Injuries Compensation Authority	-51
TOTAL CUTS DUE IN 2015/16 THAT LABOUR WOULD CANCEL	-5,189

Revenue Raisers

Policy	2015/16 (£million)
CABINET OFFICE	
Sell Inn The Park	7
Sell the Civil Service Club	7
Sell the QE2 conference centre	23
Sell Marlborough House	65
DEPARTMENT FOR COMMUNITIES AND LOCAL GOVERNMENT	
Transformation Challenge Award	0
Annual efficiency savings of £500 million from 2016/17	0
End the New Homes Bonus	1,170
DEPARTMENT FOR CULTURE, MEDIA AND SPORT	
Cancel the Super Connected Cities Programme in 2015/16	40
DEPARTMENT OF ENERGY AND CLIMATE CHANGE	
Cut energy efficiency funding	60
DEPARTMENT OF HEALTH	
Scrapping competition laws	0
HM TREASURY	
Eurobond measures	0
1 per cent child benefit increase in 2016/17*	0
Raise additional £800 million from bank levy	800
Bank payroll tax	0
Umbrella companies measure	0
New tax on family homes*	0
Abolish intermediary relief from stamp duty on shares*	0

Policy	2015/16 (£million)
Fee on tobacco companies	0
Tackling false self-employment in construction industries	0
Cut ministerial pay by 5 per cent and freeze for parliament	1
Abolish employee shareholder status	45
Revenue from increased spectrum licence fees*	0
GAAR Penalties	0
Dormant company anti-avoidance measures	0
Raise additional rate of income tax from 45p to 50p	0
Cap pension tax relief for earners over £150,000*	0
Raise corporation tax by one per cent*	0
Withdraw winter fuel payments for higher rate pensioners	105
Abolish the transferable tax allowances for married couples and civil partners*	0
Levy on payday lenders	13
Stamp Duty - reinstate schedule 19 charge	160
HOME OFFICE	
Mandate increase in police driving awareness courses	9
Implement Late Night Levy	12
Mandate national procurement in police	0
Abolish Police and Crime Commissioners	0
Full cost recovery of gun licences	0
£10 fee on visa-waivers from all non-visa countries	0
MINISTRY OF JUSTICE	
Charge foreign 'oligarchs' for using British courts	0
TOTAL REVENUE RAISERS	2,517
NET TOTAL IN 2015/16	-20,746

* These measures do not cost or raise money in 2015/16, but would score in later years. See the policy detail on each for more information.

New spending

Department of Business, Innovation and Skills

Policy	2015/16 (£million)
Equal numbers of apprenticeships and university entries by 2025	-710
Apprenticeships must be at least 2 years and at level 3 or above, and technical sector apprenticeships to be a minimum of three years	-680
Procurement linked to apprenticeship creation	-67
Borrowing powers for the Green Investment Bank	-3,700
Major expansion of University Technical Colleges	-3
Create a British Investment Bank and local and regional business banks	-200
Establish a UK Small Business Administration	-83
Inquiry into construction industry blacklisting	-6
Reverse the doubling of the unfair dismissal qualification period	-2

Policy detail:

Equal numbers of apprenticeships and university entries by 2025.

- 'our fourth national goal is that by 2025 as many young people will be leaving school or college to go on to an apprenticeship as currently go to university' (Ed Miliband, *Speech to Labour Party conference 2014*, 23 September 2014).
- 'Ensure as many school-leavers go on to apprenticeships as go to university. The challenge: There are not enough advanced, high quality apprenticeships available for school-leavers - with four times as many going to university instead. This is leaving both young people and businesses without the skills they need to succeed for the future' (*Labour Party press release*, 22 September 2014).
- 'ensuring that we've got as many people going on to do an apprenticeship as going into university' (Chuka Umunna, *Sky News*, 23 September 2014).
- 'Increase the number of high quality apprenticeships for young people, including trebling the number of STEM youth apprenticeships by 2020' (Lord Adonis, *Mending the Fractured Economy*, 1 July 2014).

Policy	2015/16 (£million)
Equal numbers of apprenticeships and university entries by 2025	-710

- This 2015/16 cost is the annual cost in 2015/16 only. The costing assumes the target of equal numbers of young people starting apprenticeships as start university is reached by 2025, and follows a straight trajectory over ten years to get there. By the end of the next parliament the cost in 2019/20 is £1.48 billion. See the HM Treasury Opposition Costing for more detail.

Source: HM Treasury, *Opposition Costing*

Apprenticeships must be at least 2 years and at level 3 or above, and technical sector apprenticeships to be a minimum of three years.

- ‘Under our plans, all apprenticeships should last a minimum of two years and should be level-three qualifications’ (Chuka Umunna, *EEF Guest Blog*, 28 February 2014).
- ‘Labour will ensure more apprenticeships are focused on new entrants to the jobs market... and last for...at least three years in technical sectors such as construction, engineering and manufacturing’ (Labour, *National Policy Forum Report*, September 2014).

Policy	2015/16 (£million)
Apprenticeships must be at least 2 years and at level 3 or above, and technical sector apprenticeships to be a minimum of three years	-680

Source: HM Treasury, *Opposition Costing*

Procurement linked to apprenticeship creation.

- ‘By using the public sector’s market power through procurement policy at every level, Labour will ensure that the provision of high quality apprenticeships is a prerequisite for any bid for significant government contracts’ (Labour, *National Policy Forum Report 2014*, September 2014).

Labour provided detail on this policy earlier in 2013, which is used to back up opposition costing assumptions used in the HM Treasury:

- In an opposition day debate, Labour tabled the following motion: ‘this House... notes the need to increase apprenticeship places; and therefore resolves that the Government uses the billions of pounds committed to public procurement to boost apprenticeships by requiring firms winning public contracts worth over £1 million to offer apprenticeship opportunities, implementing the recommendation of the Fifth Report of the Business, Innovation and Skills Committee, HC 83, on Apprenticeships’ (*Labour motion*, 12 March 2013).
- The recommendation is: ‘we recommend that Central Government, Local Government and other publicly funded bodies should seek to achieve at least one additional apprenticeship for every £1m awarded through public procurement as a benchmark’ (*Fifth Report of the Business, Innovation and Skills Committee, HC 83, on Apprenticeships*, 6 November 2012).

Policy	2015/16 (£million)
Procurement linked to apprenticeship creation	-67

Source: HM Treasury, *Opposition Costing*

Borrowing powers for the Green Investment Bank.

- ‘The Green Investment Bank should play a key role in this but is currently hampered in its ability to operate. The Bank claims to have leveraged in £3 from the private sector for every £1 that they have invested and has the potential to do so much more. So we will give it the powers to borrow and the freedom to act as a bank capable of attracting new investment’ (Caroline Flint, *Speech to the Economist Energy Conference 2014*, 10 June 2014).

- ‘Giving the Bank the power to borrow on the open market would lever in several times more capital and get considerably more bang for the government’s buck’ (Ed Balls, *New Statesman*, 10 July 2013).

Policy	2015/16 (£million)
Borrowing powers for the Green Investment Bank	-3,700

- The Labour Party have not specified within what timescale the Green Investment Bank would use these new borrowing powers and deploy the additional investment.
- The HM Treasury opposition costing therefore models two scenarios: using the full powers and deploying the full amount in 2015/16, and using the full powers and deploying the full amount over three years. The costing included above uses the second model.

Source: HM Treasury, *Opposition Costing*

Major expansion of University Technical Colleges.

- ‘We need a major expansion of university technical colleges to ensure Britain is producing enough trained technicians in STEM subjects and other subjects where there is clear demand’ (Ed Balls, *Beyond the Third Way*, 30 June 2014).
- ‘Establish at least 100 University Technical Colleges by 2020 focused on growth areas of the economy. University Technical Colleges (UTCs) should be a priority when building new schools, to help increase opportunities for technical education’ (*Adonis Growth Review*, 1 July 2014).

Policy	2015/16 (£million)
Major expansion of University Technical Colleges	-3

- This policy has a steep growth profile – as it is assumed that it would be done over the course of the parliament:
 16/17: £27m
 17/18: £112m
 18/19: £251m
 19/20: £362m

Source: HM Treasury, *Opposition Costing*

Create a British Investment Bank and local and regional business banks.

- ‘We are committed to creating a proper British Investment Bank – an independent institution with a focus to address this’ (Chuka Umunna, *Speech to the FSB*, 27 January 2014).
- ‘Labour is committed to fundamentally changing the lending landscape by boosting competition in the banking sector and creating a British Investment Bank, along with a network of local and regional business banks with a responsibility to boost lending in their area’ (Labour, *National Policy Forum Report*, September 2014).

Policy	2015/16 (£million)
Create a British Investment Bank and local and regional business banks	-200

Costing method:

- This uses Labour’s own suggested cost of capitalisation of £1 billion over the parliament: ‘why not use any revenues from the planned increase in the licence fees for the mobile phone spectrum, expected to be over £1 billion in the next parliament, to capitalise the British Investment Bank so that, region by region, we can get small and growing businesses the finance they need to grow and create jobs’.
- Labour have not said how they will capitalise their local network of banks – it is not clear if this would be an additional spending commitment.

Source: Ed Balls, *Speech to Labour Party conference 2013*, 23 September 2013

Establish a UK Small Business Administration.

- ‘We need government to be a better servant – and customer – of our small businesses and to make sure that entrepreneurs’ voices are heard at the top table. A UK Small Business Administration is necessary to realising this ambition. Based on the best examples from around the world, a UK Small Business Administration would create a step change in the opportunities for small businesses from government procurement and improve the quality of support available’ (Chuka Umunna, *Labour Party press release*, 27 January 2014).
- ‘The SBA working in conjunction with the British Investment Bank which Labour has committed to establish supported by a network of regional banks to boost finance for small business, will carry out much the same functions as the US Small Business Administration but for UK PLC’ (*Labour Party press release*, 27 January 2014).

Policy	2015/16 (£million)
Establish a UK Small Business Administration	-83

Costing method:

- Labour have said this would be modelled on the US SBA.
- The US SBA has a budget request for 2015 of \$710 million to support 28 million small businesses – a unit cost of just under \$25/business.
- The UK has an estimated 5.2 million small businesses.
- The equivalent cost in US dollars for the UK economy would be \$130 million a year.
- This is equivalent to around £83 million a year.

Sources: *Labour Party press release*, 27 January 2014; SBA, *Congressional Budget Justification*; *BIS press release*, 26 November 2014

Inquiry into construction industry blacklisting.

- ‘if this government won’t launch a full inquiry into the disgraceful blacklisting in the construction industry, we will’ (Chuka Umunna, *Speech to Labour Party conference 2013*, 23 September 2013).

Policy	2015/16 (£million)
Inquiry into construction industry blacklisting	-6

- Figure given is the median cost of a public inquiry in the last ten years.

Source: *Hansard*, 2 November 2012, Col.434W

Reverse the doubling of the unfair dismissal qualification period.

- 'Every single person in this country who works has had their rights at work attacked by this Government. They have increased the service requirement to claim for unfair dismissal from one to two years, depriving people of the right to seek justice when they have been wronged in the workplace' (Chuka Umunna, *Hansard*, 11 June 2014, Col. 575).
- 'Policies such as the introduction of fees for employment tribunals, the increase in the qualification period for unfair dismissal, and the abolition of the Agricultural Wages Board are just a few examples of how the Government has fundamentally undermined employment rights since it took office' (Labour, *National Policy Forum Report*, October 2014).

Policy	2015/16 (£million)
Reverse the doubling of the unfair dismissal qualification period	-2

Sources: BIS, *Resolving Workplace Disputes*, November 2011

Cabinet Office

Policy	2015/16 (£million)
Restore funding for TUC Education / UnionLearn	-6
Reformed Senate of the Nations	0

Policy detail:

Restore funding for TUC Education / UnionLearn.

- 'The current Government have drastically cut funding for trade union education courses and have made clear that a future Conservative Government would abolish all such support. A Labour Government would support the maintenance of good industrial relations through courses for trade union representatives...To support the very valuable work that trade unions do to engage working people with low skills in learning we will support UnionLearn for the duration of the Parliament to enable UnionLearn and trade unions to put in place long-term projects which will bring 1 million people with low skills into learning' (Labour, *National Policy Forum Report*, September 2014).

Policy	2015/16 (£million)
Restore funding for TUC Education / UnionLearn	-6

- In 2009/10, UnionLearn funding from BIS was £21.5 million. BIS funding to UnionLearn in 2014/15 was £15.3 million.

Source: *Hansard*, Col.718W, 3 May 2011; Union Learn website, *UnionLearn Towards 2015*

Reformed Senate of the Nations.

- 'It's time to reform the way we're governed, it's time every part of our country had a voice at the heart of our politics, it's time to have a senate of the nations and regions which serves our whole country so that we can truly build a Britain that works for all and not just for some' (Ed Miliband, *BBC News*, 1 November 2014).

Policy	2015/16 (£million)
Reformed Senate of the Nations	0

- No cost in 2015/16, but the new election costs would be £85.7 million, plus unknown additional annual costs.

Source: House of Lords Reform Bill, *Impact Assessment*, 25 June 2012

Department for Communities and Local Government

Policy	2015/16 (£million)
Local Public Accounts Committees for each Local Authority	-49
Restore councillor pensions	-7
Reallocate spending from the New Homes Bonus to Local Authorities	-1,170

Policy detail:

Local Public Accounts Committees for each Local Authority.

- 'in return for devolving billions of pounds to local authorities, I will also insist on a new system of checks and balances. Labour will introduce a statutory requirement for authorities to set up a public accounts committee (PAC) with powers to scrutinise value for money for all local services. The role played by Labour's formidable chairman of the Commons PAC shows what can be done – and every town or city should have its own Margaret Hodge' (Ed Miliband, *The Guardian*, 6 July 2014).

Policy	2015/16 (£million)
Local Public Accounts Committees for each Local Authority	-49

Source: HM Treasury, *Opposition Costing*

Restore councillor pensions.

- 'That an humble Address be presented to Her Majesty, praying that the Local Government Pension Scheme (Transitional Provisions, Savings and Amendment) Regulations 2014 (S.I., No 525) dated 5 March 2014, a copy of which was laid before this House on 10 March, be annulled' (*Early Day Motion*, 25 March 2014).
- This EDM has been signed by: Ed Miliband, Hilary Benn, Rachel Reeves, and Chris Leslie, among others.

Policy	2015/16 (£million)
Restore councillor pensions	-7

- These regulations removed councillors' access to the Local Government Pension Scheme: 'The Government will shortly be introducing the Local Government Pension Scheme (Transitional Provisions, Savings and Amendment) Regulations 2014, which will include provision for removing access in England for councillors and other elected office-holders from April 2014 and introducing transitional protection for members in the current Scheme for the term of office which members are serving on 1 April 2014'.
- The Government response to the consultation also includes an estimated saving from this measure: 'it is estimated that this change will save local government in the region of £7 million per annum in employer contributions'.

Source: DCLG, *Taxpayer-funded pensions for councillors and other elected local office holders*, March 2014

Reallocate spending from the New Homes Bonus to Local Authorities.

- 'Labour will also end the complex, regressive and ineffective 'New Homes Bonus' with the funding reallocated more fairly within local government' (Hilary Benn, *Labour Party press release*, 11 December 2014).

Policy	2015/16 (£million)
Reallocate spending from the New Homes Bonus to Local Authorities	-1,170

- Abolishing the New Homes Bonus is counted as an equivalent revenue raiser.

Source: DCLG, *New Homes Bonus*

Department for Culture, Media and Sport

Policy	2015/16 (£million)
Switch £75 million into the Digital Inclusion Fund	-40

Policy detail:

Switch £75 million into the Digital Inclusion Fund.

- 'If Labour were in government now, we would switch £75 million from the SuperConnect Cities programme into the Digital Inclusion Fund to close the broadband access gap between city and non-city Britain' (Labour, *National Policy Forum Report*, September 2014).

Policy	2015/16 (£million)
Switch £75 million into the Digital Inclusion Fund	-40

- There is £40 million allocated to the SuperConnected Cities programme in 2015/16. This costing assumes Labour only switch this amount, rather than borrowing an additional £35 million to reach their stated £75 million.
- Also see the revenue raisers for Department for Culture, Media and Sport.

Source: HM Treasury, *National Infrastructure Plan 2014*

Department for Energy and Climate Change

Policy	2015/16 (£million)
One million interest free Green Deal loans	-27
Half a million free home energy reports a year	-60
Establish an Energy Security Board	-2

Policy detail:

One million interest free Green Deal loans.

- 'And to typical home owners, I say: Labour will provide one million interest free loans in the next Parliament, so you too can heat your home and save on bills' (Caroline Flint, *Speech to Labour Party conference*, 23 September 2014).

Policy	2015/16 (£million)
One million interest free Green Deal loans	-27

Source: HM Treasury, *Opposition Costing*

Half a million free home energy reports a year.

- 'Labour will get to work: half a million free home energy reports a year, so families know where and how they can cut their bills' (Caroline Flint, *Speech to Labour Party conference*, 23 September 2014).

Policy	2015/16 (£million)
Half a million free home energy reports a year	-60

- Labour have said: 'We propose that this is paid for out of the existing budget of £940 million funded through the Energy Company Obligation in Great Britain'.
- This will need to be Government funding – Labour have fully committed the ECO to a new localised version: 'we will make 200,000 homes warm every year, using every penny of the Energy Company Obligation'.

Source: HM Treasury, *Opposition Costing*; Caroline Flint, *Speech to Labour Party conference*, 23 September 2014; *Labour Green Paper, An End to Cold Homes: One Nation Labour's plans for energy efficiency*

Establish an Energy Security Board.

- 'Currently no single institution has responsibility for establishing our future energy needs or developing a strategy to meet them. The next Labour government will create a dedicated energy security board with statutory responsibility for providing advice to government and parliament on Britain's future energy needs and how best to meet them' (Tom Greatrex, *The Guardian*, 10 January 2014).

Policy	2015/16 (£million)
Establish an Energy Security Board	-2

- As described by Labour, the requirements for the Energy Security Board are very similar to the Office for Budget Responsibility – which performs a similar role for the public finances. Because of this similarity we have assumed it to have the same budget as the OBR.

Source: OBR, *Annual report and accounts*, 4 June 2014

Department for Environment, Food and Rural Affairs

Policy	2015/16 (£million)
Ban food waste from landfill	-477

Policy detail:

Ban food waste from landfill.

- 'A One Nation Labour government will ban food from landfill' (Mary Creagh, *Speech to Labour Party conference 2013*, 22 September 2013).

Policy	2015/16 (£million)
Ban food waste from landfill	-477

- The majority of this cost comes from the reduced landfill tax revenues received by the Exchequer. There are small costs incurred by Defra and costs beyond 2015/16 incurred by local authorities. See the HM Treasury opposition costing for more detail.

Source: HM Treasury, *Opposition Costing*

Department for Education

Policy	2015/16 (£million)
Compulsory QTS for teachers	-177
Director of School Standards in every local area	-68
25 hours of free childcare for 3 and 4 year olds	-800
Roll out London Challenge scheme across the country	-321
Every secondary school and clusters of primary schools to have access to a qualified school nurse	-40

Policy detail:

Compulsory QTS for teachers.

- 'Under Labour, all teachers will have to become qualified, teachers will be given greater opportunities to further their career progression and development and, as in other high status professions, teachers will be regularly revalidated' (Tristram Hunt, *Labour Party press release*, 14 January 2014).

Policy	2015/16 (£million)
Compulsory QTS for teachers	-177

Source: HM Treasury, *Opposition Costing*

Director of School Standards in every local area.

- 'We need a system of real local oversight, so all schools are properly held to account and if problems arise they are spotted and acted upon quickly. That's why Labour will introduce a new Director of School Standards in every local area, independent of the local authority and with a remit to oversee, support and challenge all schools to deliver a high standard, broad education' (Tristram Hunt, *Labour Party press release*, 16 June 2014).

Policy	2015/16 (£million)
Director of School Standards in every local area	-68

Source: HM Treasury, *Opposition Costing*

25 hours of free childcare for 3 and 4 year olds.

- 'the next Labour government will increase the bank levy rate to raise an extra £800m a year. And we will use the money, for families where all parents are in work, to increase free childcare places for 3 and 4 years olds from 15 hours to 25 hours a week' (Ed Balls, *Speech to Labour Party conference 2013*, 23 September 2013).

Policy	2015/16 (£million)
25 hours free childcare for 3 and 4 year olds	-800

- The bank levy is included as a revenue raiser in the revenue raiser section.

Source: Ed Balls, *Speech to Labour Party Conference 2013*, 23 September 2013

Roll out London Challenge scheme across the country.

- 'As Secretary of State for Education, I will roll out the London Challenge scheme across the country: tackling poor results and raising standards in our coastal towns, counties, and regional cities' (Tristram Hunt, *Speech to Labour Party conference 2014*, 21 September 2014).

Policy	2015/16 (£million)
Roll out London Challenge scheme across the country	-321

- The London Challenge cost £40 million a year for the 415 secondary schools and academies in London in 2006. This is the equivalent of £96,386 per school.
- There are now 2,873 secondary schools outside London. Using this unit cost, it would cost £277 million to roll out outside London.
- There are 456 secondary schools in London. Using this unit cost, it would cost £44 million to roll out in London now.
- This costing does not include Barnett consequentials.

Source: DfE, *Overview of London Challenge*, 27 March 2006; DfE, *Schools and Pupils in England 2006*; DfE, *Schools, pupils and their characteristics (Jan 2014)* statistical release, Table 7a

Every secondary school and clusters of primary schools to have access to a qualified school nurse.

- 'Every secondary school should have access to a qualified school nurse, as should clusters of primary schools' (Labour, *National Policy Forum Report*, September 2014).

Policy	2015/16 (£million)
Every secondary school and clusters of primary schools to have access to a qualified school nurse	-40

- This costing assumes one nurse for every two secondary schools. This would be sufficient to make a nurse available to each school.
- Labour do not specify the number of primary schools in each cluster. This costing is cautious and assumes one nurse visits three schools a day over a fortnight, therefore covering 30 schools a fortnight.
- There are 3,229 state funded secondary schools. This would need 1,615 nurses.
- There are 16,788 primary schools. This would need 560 school nurses.
- 2,175 school nurses in total would be needed under this policy. There are currently 1,195 full time equivalent school nurses, so 980 additional school nurses would be required.
- Each nurse costs £41,061, giving a total cost of £40 million.
- This costing does not include Barnett consequentials.

Source: DH, *NHS Workforce Statistics*, July 2014; DfE, *Schools, pupils and their characteristics (Jan 2014)* statistical release, Table 7a; Priti Patel, *Written Answer*, 19 December 2014

Department for International Development

Policy	2015/16 (£million)
Double £20 million spend to help other countries increase their tax base	-20
Restore funding to the International Labour Organisation	-4
Extend the work in freedom programme to Qatar	-2

Policy detail:

Double £20 million spend to help other countries increase their tax base.

- 'the next Labour government would restructure our existing support for developing countries by first of all doubling the £20 million DFID currently gives to help governments build up their own tax collecting capabilities' (Jim Murphy, *Speech at the ONE campaign*, 8 April 2014).

Policy	2015/16 (£million)
Double £20 million spend to help other countries increase their tax base	-20

- Labour haven't set out any plans to cut aid elsewhere since 3 June 2013.

Source: Jim Murphy, *Speech at the ONE campaign*, 8 April 2014

Restore funding to the International Labour Organisation.

- 'Labour will reverse this government's decision to withdraw funding from the ILO and we will work with our international partners like the ITUC to ensure that those who have the will to work hard, can have the power to get on' (Jim Murphy, *Speech at the ONE campaign*, 8 April 2014).

Policy	2015/16 (£million)
Restore funding to the International Labour Organisation	-4

Source: DFID, *DFID and GPEX Multilateral Expenditure*, 15 March 2013

Extend the work in freedom programme to Qatar.

- 'we'll extend the work in freedom programme to help migrant workers at risk of exploitation on the construction sites of Qatar' (Jim Murphy, *Speech to Labour Party conference 2014*, 22 September 2014).
- 'The UK already works with the ILO on a programme called Work in Freedom to support 100,000 women and girls from South Asia at risk of falling into forced labour. I'd like ministers to stretch the existing DFID budget to double that programme to cover just as many men who might end up on the construction sites of Qatar' (Jim Murphy, *Politics Home*, 31 March 2014).

Policy	2015/16 (£million)
Extend the work in freedom programme to Qatar	-2

- £2 million is the average annual cost of the programme – it costs £9.8 million over five years. The £2 million costing for this extension is based on Labour’s ambition to double that spend.

Source: *DfID Press Release*, 15 July 2013

Department for Transport

Policy	2015/16 (£million)
Public sector operator bidding for rail franchises	-7
Rail industry 'guiding mind'	-6

Policy detail:

Public sector operator bidding for rail franchises.

- 'We know East Coast has worked in public hands. So on the basis of value for money, let's extend that idea. And let the public sector challenge to take on lines' (*Labour Party press release*, 19 July 2014).

Policy	2015/16 (£million)
Public sector operator bidding for rail franchises	-7

- The main costs included in this costing are the costs of rerunning the TPE and Northern franchise competitions; maintaining a bidding company; and, in later years, the costs of bidding. For full details, please see the HM Treasury opposition policy costing.
- The costs of refunding bidders for the cancelled TPE and Northern franchises are estimated to be £60 million. It is unclear whether this would have to be paid, so it has not been included in this costing.

Source: HM Treasury, *Opposition Costing*

Rail industry 'guiding mind'.

- 'The next Labour government will create a new organisation - a single guiding mind - to plan investment and services. This new body will bring Network Rail together with a representative passenger rail organisation. It will contract routes; coordinate services; oversee stations, fares and ticketing; plan new rolling stock; raise skills and be accountable for customer satisfaction' (*Labour Party Press Release*, 19 August 2014).

Policy	2015/16 (£million)
Rail industry 'guiding mind'	-6

Source: HM Treasury, *Opposition Costing*

Department of Health

Policy	2015/16 (£million)
GP access policies	-1,361
One week cancer diagnosis	-280
Free social care for critical cases	-200
Write to every household about the national health and care service	-10
Equal resources for mental and physical health, for adults and children	-2,732
Time to Care Fund	0

Policy detail:

GP access policies.

- 'I can announce the next Labour government will put in place a new set of standards: a same-day consultation with your GP surgery with a guarantee of a GP appointment if you need it that day, a GP appointment guaranteed for all within 48 hours, and the right to book further ahead with the GP of your choice if your priority is to plan ahead or to see your preferred doctor' (Ed Miliband, *Labour Party press release*, 12 May 2014).

Policy	2015/16 (£million)
GP access policies	-1,361

- This costing uses the 2015/16 cost from the HM Treasury opposition costing. In the table at the top of that costing, this is shown as the 'year 2' cost. The 'year 1' cost is uprated to 2014/15 prices, so assumes the policy starts in 2014/15. 'Year 2' gives the cost for the policy starting in 2015/16. This detail is available on p.7 of the HM Treasury opposition costing.

Source: HM Treasury, *Opposition Costing*

One week cancer diagnosis.

- 'Labour will... Guarantee that patients will wait no longer than one week for vital cancer tests and results by 2020' (Labour, *Changing Britain Together*, 9 December 2014).

Policy	2015/16 (£million)
One week cancer diagnosis	-280

Source: HM Treasury, *Opposition Costing*

Free social care for critical cases.

- 'We will give all families the right to care in their home, if they want it. A national health and care service truly there from cradle to grave - from a new right to have a home-birth and a right to be in your own home at the end of your life, surrounded by the people you love, with your care provided on the NHS and no worry about its cost - starting with those who are terminally ill with the greatest care needs' (Andy Burnham, *Speech to Labour Party conference 2014*, 24 September 2014).

Policy	2015/16 (£million)
Free social care for critical cases	-200

- See the HM Treasury opposition costing for more detail on this estimate.

Source: HM Treasury, *Opposition Costing*

Write to every household about the national health and care service.

- 'Just as Nye Bevan wrote to every household to introduce his new NHS, so I will write again in 2015 to explain what people can expect from our national health and care service' (Andy Burnham, *Speech to Labour Party conference 2014*, 24 September 2014).

Policy	2015/16 (£million)
Write to every household about the national health and care service	-10

Source: HM Treasury, *Opposition Costing*

Equal resources for mental and physical health, for adults and children.

- 'Labour will ensure that patients with mental health problems have equal treatment and resources as patients with physical illnesses... The needs of children with mental ill health are currently poorly addressed, with limited services provided. A future Labour Government will ensure that this area of child healthcare will be properly resourced and that children needing mental healthcare will have their needs prioritised at the same level as those suffering from physical conditions' (Labour, *National Policy Forum Report*, September 2014).

Within this they have promised:

- **More mental health specialists.** 'Labour also believes that there should be more mental health specialists working in teams with GPs, nurses and carers' (Labour, *National Policy Forum Report*, September 2014).
- **Guaranteed right to talking therapies.** 'Labour's vision for a national health and care service has mental health at its heart, not relegated to the fringes. The next Labour Government will guarantee the right to talking therapies in the NHS constitution' (Luciana Berger, *Labour Party press release*, 9 September 2014).

Policy	2015/16 (£million)
Equal resources for mental and physical health, for adults and children	-2,732

- Using 2012/13 aggregate Programme Budgeting figures from the Department of Health, mental health spend was £11,280 million. This was 11.9% of the annual secondary health care budget, which was £94,780 million.
- Mental ill health makes up an estimated 23% of all ill health, as set out in the Department of Health's document '*Achieving Better Access to Mental Health Services by 2020*'.
- The remaining spend of the annual secondary health care budget was £83,500 million. This was 88.1% of the total annual secondary health care budget.

- This spend covers an estimated 77% of all ill health.
- To deliver parity of resource, mental health spend needs to make up 23% of the total spend to reflect mental ill health making up 23% of ill health. Equally, all other spend needs to represent 77% of the total spend.
- Assume £83,500 million is 77% of the total spend, then 1% of the annual spend would be £1,084 million.
- The level of mental health spending at 23% would therefore need to be £24,942 million.
- The increase in mental health spending needed to deliver parity of resource is £13,662 million.
- This costing assumes Labour would take five years to reach parity, building up mental health spending at a steady pace, so in the first year they would make a fifth of the required spending rise.

Sources: Department of Health, *Achieving Better Access to Mental Health Services by 2020*; NHS, *Resources for CCGs: programme budgeting*

Time to Care Fund.

- 'In total we will set aside £2.5 billion in an NHS time to care fund' (Ed Miliband, *Speech to Labour Party conference 2014*, 23 September 2014).

Policy	2015/16 (£million)
Time to Care Fund	0

- Following the announcement Labour confirmed to the Guardian that there would be no money in 2015/16 – and it would only be partially delivered in 2016/17.
- Labour confirmed to the Guardian: 'We will introduce these revenue-raising measures at the start of the next parliament, so that revenues are available from the first full financial year of a Labour government. And our aim is to build up the £2.5bn a year fund as quickly as we can in the next parliament'.

Source: *The Guardian*, 5 October 2014

Department for Work and Pensions

Policy	2015/16 (£million)
Youth Allowance	-1,040
Personal statement after Work Capability Assessment	-35
Maths, English and IT skills assessment and compulsory follow up training for jobseekers	-514
Compulsory jobs guarantee for young people	-540
Compulsory jobs guarantee for over 25s	-1,540
Lower auto-enrolment threshold	-3
Reinstate the Spare Room Subsidy	-560
Introducing a contributory system of JSA	-65
Bring back Care First	-38

Policy detail:

Youth Allowance.

- 'for 18 to 21 year olds, we will replace Job Seekers' Allowance with a new youth allowance. An allowance dependent on young people being in training. And targeted at those who need it most' (Ed Miliband, *Speech to the IPPR*, 19 June 2014).

Policy	2015/16 (£million)
Youth Allowance	-1,040

- This cost is the DEL cost of providing the additional training that those qualifying for the youth allowance would take up. Please see the HM Treasury opposition costing for more detail.

Source: HM Treasury, *Opposition Costing*

Personal statement after Work Capability Assessment.

- 'Labour will work with disabled people and disabled people's organisations to reform the discredited Work Capability Assessment to ensure it is fit for purpose. Everyone who is assessed will receive a personal statement of how their condition or impairment impacts on their ability to work, as a gateway to defining and assembling the package of support they'd need if they are able to do so' (Labour, *National Policy Forum Report*, September 2014).

Policy	2015/16 (£million)
Personal statement after Work Capability Assessment	-35

Source: HM Treasury, *Opposition Costing*

Maths, English and IT skills assessment and compulsory follow up training for jobseekers.

- 'the next Labour Government will ensure that every jobseeker is assessed for basic English, maths and IT skills. Anyone lacking basic skills would be offered training to improve their chances of finding a job - training that they would be required to take up' (Labour, *National Policy Forum Report*, September 2014).

Policy	2015/16 (£million)
Maths, English and IT skills assessment and compulsory follow up training for jobseekers	-514

- This estimate is lower than the real costs that would be incurred. It does not include an estimate of the flow costs, or an estimate of the IT element of the scheme.

Source: HM Treasury, *Opposition Costing*

Compulsory jobs guarantee for young people.

- 'The Compulsory Jobs Guarantee would mean every young person out of work for more than 12 months will be given a paid starter job...A Labour government will work with employers to help fund paid work with training for six months. It will mean jobs for over 50,000 young people who have been left on the dole for over a year' (Rachel Reeves, *Rachel Reeves' personal website*, 10 March 2014).

Policy	2015/16 (£million)
Compulsory jobs guarantee for young people	-540

Source: HM Treasury, *Opposition Costing*

Compulsory jobs guarantee for over 25s.

- 'the centrepiece and foundation stone of Labour's economic plan is a compulsory jobs guarantee for...the long term unemployed. This would mean that anyone over 25 who has been receiving JobSeeker's Allowance for 2 years or more...would get a guaranteed job, paying at least the minimum wage for 25 hours a week and training of at least 10 hours a week' (Rachel Reeves, *Labour Party press release*, 20 January 2014).

Policy	2015/16 (£million)
Compulsory jobs guarantee for over 25s	-1,540

Source: HM Treasury, *Opposition Costing*

Lower auto-enrolment threshold.

- 'this government have been unpicking this consensus in various ways. One way is by raising the qualifying threshold to £10,000, meaning that workers have to earn over £4,000 more in order to be automatically included. The result is a growing gap in the coverage of auto-enrolment and a significant compromise to the system's inclusiveness and integrity. It means that 1.5 million workers are being left out – a fall of around 10 per cent in the number of people the scheme was intended to cover...under this government we have seen a growing section of the workforce cut out of workplace pensions provision...Labour wants to bring those 1.5 million workers back into workplace saving. We will consult with employers, trade unions and pensions experts about the best way of doing it including whether any change should be phased in, and how best to minimise administrative complexity' (Rachel Reeves, *Labour Party press release*, 29 May 2014).

Policy	2015/16 (£million)
Lower auto-enrolment threshold	-3

Source: HM Treasury, *Opposition Costing*

Reinstate the Spare Room Subsidy.

- 'I'll be the prime minister who repeals the bedroom tax' (Ed Miliband, *BBC News*, 24 September 2013).

Policy	2015/16 (£million)
Reinstate the Spare Room Subsidy	-560

Source: *Hansard*, 15 January 2014, Col.583W

Introducing a contributory system of JSA.

- 'the next Labour government will change the way Job Seekers' Allowance works. To make sure that someone who has been working for years and years, paying in to the system, gets more help if they lose their job, than someone who has been working for just a couple of years' (Ed Miliband, *Speech to the IPPR*, 19 June 2014).

Policy	2015/16 (£million)
Introducing a contributory system of JSA	-65

Source: HM Treasury, *Opposition Costing*

Bring back Care First.

- 'We need proper training programmes to help the young unemployed get into the sectors that are recruiting most from abroad – programmes such as Care First, which the Government abolished' (Lord Rosser, *House of Lords Hansard*, 4 July 2013, Col.1378).

Policy	2015/16 (£million)
Bring back Care First	-38

- The programme had a £75 million cost over two years.

Source: Priti Patel, *Written Answer*, 22 December 2014

HM Treasury

Policy	2015/16 (£million)
Introduce a 10p starting rate of income tax	0
Cut business rates by 1 per cent in 2015/16, and limit the rise to 14/15 levels in 2016/17	0
Increase credit union funding	-13
Establish a National Infrastructure Commission	-2

Policy detail:

Introduce a 10p starting rate of income tax.

- 'what's the Tory plan for the next Parliament?...a tax break for a minority of married couples... in our first Budget, we will scrap this unfair policy and instead use the money to introduce a lower 10p starting rate of income tax' (Ed Balls, *Speech to Labour Party conference*, 22 September 2014).

Policy	2015/16 (£million)
Introduce a 10p starting rate of income tax	0

- This could not be done in 2015/16 as the tax year would already be underway.
- Labour have said the band would be funded by removing the transferable tax allowance. This could also not be removed in 2015/16. Please see the revenue raiser section for more detail.

Cut business rates by 1 per cent in 2015/16, and limit the rise to 14/15 levels in 2016/17.

- 'Last year we announced that we would freeze business rates in 2015 and 2016 at 2014 levels for properties under £50,000...Now we can go further and cut business rates for these properties by one per cent in 2015' (*Labour Party press release*, 20 September 2014).

Policy	2015/16 (£million)
Cut business rates by 1 per cent in 2015/16, and limit the rise to 14/15 levels in 2016/17	0

- This could not be done in 2015/16 as the tax year would already be underway.
- Labour have said this would be funded by raising corporation tax. This could also not be raised in 2015/16. Please see the revenue raiser section for more detail.

Increase credit union funding.

- 'the next Labour Government will raise millions of pounds through a levy on the profits of payday lenders - money which will be used to double the public funds available for low cost alternatives such as credit unions' (*Labour Party press release*, 17 October 2013).

Policy	2015/16 (£million)
Increase credit union funding	-13

- The Government has set up a £38 million fund for Credit Unions. Over three years, this averages £13 million a year.
- The £13 million figure was also widely report as the amount Labour would raise from a levy.
- The Levy is included in our Revenue Raisers section.

Source: DWP, *Further investment to secure future of credit unions*, 27 June 2012; *Guardian*, 17 October 2013

Establish a National Infrastructure Commission.

- 'The next Labour Government will...establish an independent National Infrastructure Commission to identify the UK's long-term infrastructure needs' (Maria Eagle, *Labour Party press release*, 4 November 2014).

Policy	2015/16 (£million)
Establish a National Infrastructure Commission	-2

- Assumed to have the same budget as the OBR.

Source: OBR, *Annual report and accounts*, 4 June 2014

Home Office

Policy	2015/16 (£million)
1,000 new border staff	-45
National Refuge Fund	-3
Domestic and Sexual Violence Commissioner	-2

Policy detail:

1,000 new border staff.

- 'We will reform arrangements with non-visa countries, charging a small amount as the United States ESTA programme does, so we can provide additional resources for up to 1,000 more border force and enforcement staff' (Yvette Cooper, *Labour Party press release*, 18 November 2014).

Policy	2015/16 (£million)
1,000 new border staff	-45

- Labour's own costing.

Source: *BBC News*, 18 November 2014

National Refuge Fund.

- 'The next Labour Government will establish a National Refuge Fund to provide up to £3million per annum over the next Parliament to support the continuation of a national network of refuges' (*Labour Party press release*, 24 September 2014).

Policy	2015/16 (£million)
National Refuge Fund	-3

- This is assumed to be on top of the £10 million fund set up by this Government.

Source: *Labour Party press release*, 24 September 2014; *Government Press Release*, 25 November 2014

Domestic and Sexual Violence Commissioner.

- 'We need national standards for the training of police and criminal justice professionals and the provision of specialist services, driven by a new Commissioner for domestic and sexual violence and women's safety – following the example set by the Welsh Labour Government' (Yvette Cooper, *Labour Party press release*, 21 September 2014).

Policy	2015/16 (£million)
Domestic and Sexual Violence Commissioner	-2

- This assumes the same cost as the Children's Commissioner.

Source: *Children's Commissioner, Annual Report 2013/14*, 7 July 2014

Ministry of Justice

Policy	2015/16 (£million)
Reforms to 18-20 justice system	-65
Women's Justice Board	-255
End early release on default sentences for those who refuse to pay back profits from crime	-28
Reverse introduction of employment tribunal fees	-9

Policy detail:

Reforms to 18-20 justice system.

- 'We will: build on the successes of the youth justice system that has cut crime and the numbers behind bars by extending the same local partnership model to those aged 18-20' (*Labour Press Release*, 13 August 2014).
- Labour's Local Government Innovation Taskforce: 'extend Youth Offending Teams support to young adults aged 18-20 to strengthen effective local approaches (sic) to reducing reoffending' (Local Government Innovation Taskforce, *Final Report: People-powered public services*, July 2014).
- 'This week, the IPPR have published a report recommending extending the remit of the Youth Justice Board and Youth Offending Teams to cover 18, 19 and 20 year olds. Meaning that there'd no longer be a sudden break in support at the age of 18 for young offenders. And that, for the first time, young adults would be subject to the same measures of triage, diversion and multi-agency working that have proved successful in turning young people away from crime...let me be clear: I believe this is an idea whose time has come' (Sadiq Khan, *Speech to Reform conference*, 2 July 2014).

Policy	2015/16 (£million)
Reforms to 18-20 justice system	-65

Source: HM Treasury, *Opposition Costing*

Women's Justice Board.

- I have already committed the next Labour government to prioritise a reduction in re-offending...Introduce a Women's Justice Board to emulate the YJB's track record of reducing first time re-offending and manage the secure estate better' (Sadiq Khan, *Speech to the Howard League for Penal Reform 'Community Sentences Cut Crime' Conference*, 17 July 2013).

Policy	2015/16 (£million)
Women's Justice Board	-255

- Assumed to have the same cost as the Youth Justice Board.

Source: Youth Justice Board, *Corporate Plan*, 1 April 2014

End early release on default sentences for those who refuse to pay back profits from crime.

- 'The main sanctions for non-payment - default prison sentences of up to ten years and additional 8 per cent interest on the amount owed – are not a strong enough incentive for criminals to reveal hidden assets. In practice, most criminals serving such sentences are released after three or four years, because of early release rules and simply view their time in prison as an occupational hazard. This is borne out by the statistics: in 2012 only 2 per cent of offenders paid in full once the sentence was imposed. Labour would end early release for criminals serving default sentences who refuse to pay' (*Labour Party press release*, 20 May 2014).

Policy	2015/16 (£million)
End early release on default sentences for those who refuse to pay back profits from crime	-28

- The HM Treasury costing shows the resource cost, which arises in 2016/17 and increases across the scorecard period.
- There would also be an immediate capital cost to prepare for the increase in prisoner numbers as a result of this policy arising from 2016/17 onwards. In its steady state, it would lead to 880 additional prison places.
- This capital cost would depend on the decisions taken on how this additional capacity is provided. The cost above is based on the construction cost of building Moorland, which has capacity for 180 prisoners. This size of new building would meet demand for 2016/17 and some of 2017/18 only. This is therefore a very cautious estimate.
- We make no assumption about how Labour would deal with additional capacity requirements in future years.

Source: National Audit Office, *Managing the prison estate*, 6 December 2013, *HM Treasury, Opposition Costing*

Reverse introduction of employment tribunal fees.

- 'Employment Tribunal fees come into force today as the attack on your rights at work by this Tory/LibDem Government continues' (Chuka Umunna, Twitter, 28 July 2013).
- 'The current employment tribunal system, which charges workers for taking their employers to court is unfair, unsustainable and has resulted in prohibitive costs locking people out of the justice they are entitled to. Labour will introduce a system where affordability will not be a barrier to workplace justice' (Labour, *National Policy Forum Report*, September 2014).

Policy	2015/16 (£million)
Reverse introduction of employment tribunal fees	-9

Source: Priti Patel, *Written Answer*, 22 December 2014

Cuts due in 2015/16 that Labour would cancel

Cabinet Office

Policy	2015/16 (£million)
Cancel reforms to facility time	-23

Policy detail:

Cancel reforms to facility time.

- 'the Government has been deliberately picking fights with the civil service...Facility time is an important resource not just for the unions and their members, but for the employer and the taxpayer. Let's be clear: facility time is not political time...Francis Maude sees it as a trade union perk, and therefore something to be attacked - another battle in his politically-motivated attack on the unions. My colleague Jonathan Ashworth has been doing some great work highlighting many of the benefits, including recently spending a day shadowing a number of trade union representatives at work at Lewisham Hospital' (Michael Dugher, *Speech to the National Trade Union Committee*, 22 July 2014).
- 'Much good work to resolve disputes in the workplace is carried out by voluntary trade union stewards. Labour will look at ways to ensure that proper facility time is available to allow them to undertake their role effectively' (Labour, *National Policy Forum Report*, September 2014).

Policy	2015/16 (£million)
Cancel reforms to facility time	-23

Source: Francis Maude, *Hansard*, 10 September 2014, Col.897

Department for Communities and Local Government

Policy	2015/16 (£million)
Cancel local authority cuts	-3,354

Cancel local authority cuts.

- 'In recent years, we've seen libraries close, Sure Start centres close, and what today's announcement means is that more of the services that the public rely on and really value in their local communities are going to be at risk' (Hilary Benn, *BBC News*, 18 December 2014).
- 'Ministers have been criticised... for having little understanding of the impact on frontline services... the Government has hit the communities with the most need the hardest... everyday council services like bin collections and street cleaning are bearing the brunt' (Hilary Benn, *Labour Party Press Release*, 18 December 2014)
- 'David Cameron has cut billions from local authority budgets that pay for social care, and this is hitting the NHS hard. Older people are being left without the care they need at home, meaning more are having to be admitted to hospital, while many others are getting stuck in hospital beds at the end of their treatment because the help isn't there at home' (Jamie Reed, *Labour Party press release*, 6 June 2013).
- 'Delayed discharges from hospital have hit record levels – up from 55,332 in August 2010 to 80,012 today. Why? Because of unsustainably severe cuts to social care' (Andy Burnham, *Speech on the Choice on the NHS*, 29 July 2014).
- 'Buses are the lifelines of our cities, towns and villages. Two thirds of all journeys on public transport are on buses, yet they have become a Cinderella service. Bus services cut. Fares up by an inflation-busting 25 per cent since 2010. Passenger numbers down outside London. People unable to get to work. The young, the poor, the disabled and the elderly - cut off from normal life. That must change' (Mary Creagh, *Speech to Labour conference 2014*, 23 September 2014).
- 'All across England, councils are being forced to switch off or dim streetlights because of sky-high energy prices and growing pressures on council budgets... Studies have shown that this leads to an increase in accidents, crime and the fear of crime' (Hilary Benn, *A brighter future with Labour*, 31 December 2014).
- 'Street lights ensure that people are safe on our roads and feel safe walking home, especially at this time of the year when the nights have drawn in... significant areas of Britain have been plunged into darkness since May 2010 as a result of David Cameron and Eric Pickles' policies' (Hilary Benn, *The Guardian*, 22 December 2014).
- 'It couldn't be clearer to local residents that vital front-line services are disappearing dramatically as cuts to councils intensify. David Cameron needs to get a grip and ensure that elderly and disabled residents are able to get the bus to their local villages and towns and are not left stranded at home' (Hilary Benn, *London Evening Standard*, 18 April 2014).
- 'Public loos aren't just there to keep streets clean after last orders. They're important for people with certain medical conditions, for older people, disabled people, pregnant mums and families with kids. Communities Secretary Eric Pickles's unfair and

disproportionate cuts to local government pose a threat to public health and hygiene' (Hilary Benn, *Daily Express*, 17 November 2013).

- 'It's vital we keep our roads and pavements safe for drivers and pedestrians at this time of the year, but David Cameron and George Osborne's policies have directly led to councils having to cut back. I worry especially for elderly residents who could face dangerously icy pavements this winter, which is expected to be colder than usual, and for drivers on our roads. The Government's job is to ensure that the services residents rely on are fairly funded but, as we approach the end of this Parliament, their record is one of dismal failure' (Hilary Benn, *Daily Express*, 22 November 2014).
- 'Women's Aid estimates that 155 women and 103 children are turned away from refuges every day. And services are closing. Many are using their reserve funding to stay open and some areas have no refuge provision left at all. In the face of big budget cuts, some councils have brought in the "local connections" rule to ring-fence their funding for local women. Yet this is putting more women at risk' (Yvette Cooper, *The Guardian*, 25 November 2014).
- 'Libraries are under extreme financial pressure. Over this Parliament, there will be a 40% cut in central Government funding to local authorities. That means that local authorities are making difficult decisions, often resulting in library closures, cuts to opening hours and staff, and the transfer of libraries to the control of voluntary groups' (Helen Goodman, *Hansard*, 19 November 2014, Col. 117WH).
- 'The DCMS has totally failed to persuade [DCLG secretary] Eric Pickles of the case for culture and the arts. So, funding is dwindling across the country, as local authorities seek to protect statutory services. The government's failure to protect what is so highly valued is short-sighted and foolhardy in the extreme' (Helen Goodman, *The Stage News*, 7 May 2014).
- 'The [government's] stated policy is 'to work with local authorities who continue to value and invest in arts and culture'. At first blush that seems reasonable, until one takes account of the disparate and unfair funding settlements meted out by the government to local authorities' (Helen Goodman, *The Stage News*, 11 July 2014).

Policy	2015/16 (£million)
Cancel local authority cuts	-3,354

Source: DCLG, *Breakdown of settlement funding assessment: provisional local government finance settlement 2015 to 2016*, 18 December 2014

Department for Culture, Media and Sport

Policy	2015/16 (£million)
Cancel cuts to Arts Council	-83

Policy detail:

Cancel cuts to Arts Council.

- 'The successes we now celebrate in the arts are the result of many years of public support, through funding and public policy. But this Government is threatening the future of our arts and creative industries through slashing the Arts Council, crushing the ability of local government to support culture locally and side-lining creative education' (Harriet Harman, *Labour Party press release*, 14 June 2013).

Policy	2015/16 (£million)
Cancel cuts to Arts Council	-83

- This cost is based on the real terms decrease in the Grant in Aid for the Arts Council from 2014/15 to 2015/16, using the OBR forecast for the GDP deflator set out alongside the Autumn Statement 2014.

Source: Maria Miller, *Letter to Arts Council England*, 26 March 2014; OBR, *Economic and Fiscal Outlook – December 2014*

Department for Transport

Policy	2015/16 (£million)
Cancel abolition of Cycling England and Cycling Towns and Cities initiatives	-63

Policy detail:

Cancel abolition of Cycling England and Cycling Towns and Cities initiatives.

- 'This Government has failed to promote and develop cycling. One of their first acts was to close Cycling England – the independent body to promote cycling – and abandon the Cycling Towns and Cities initiatives which the last Labour Government introduced. The next Labour Government will take steps to promote cycling by making it safer and more accessible' (Labour, *National Policy Forum Report*, September 2014).

Policy	2015/16 (£million)
Cancel abolition of Cycling England and Cycling Towns and Cities initiatives	-63

Source: Lord Deighton, *Written Answer*, 19 December 2014

Department of Health

Policy	2015/16 (£million)
Cancel NHS pay restraint	-400

Policy detail:

Cancel NHS pay restraint.

- 'it's unfair for NHS staff to be singled out in this way. The Pay Review Body has looked carefully at the issue and the Government should not have rejected its advice and gone further than a one per cent cap, which the Chancellor himself announced' (Andy Burnham, *Labour Party press release*, 13 March 2014).
- 'We think it was wrong when the government came along, there was a 1% rise suggested for nursing staff and others and it wasn't honoured. I think it should be a basic principle that you honour those pay review body recommendations because that is what the public wants and that is what the health service needs' (Ed Miliband, *Channel 5 News*, 4 December 2014).

Policy	2015/16 (£million)
Cancel NHS pay restraint	-400

Source: HM Treasury press release, 13 March 2014

HM Treasury

Policy	2015/16 (£million)
Cancel uprating working age benefits by 1 per cent	0
Cancel cuts to HMRC	-148

Policy detail:

Cancel uprating working age benefits by 1 per cent.

- 'If the Tories win next year 3 million working people face being made worse off because their tax credits will be cut again. This Strivers' Tax will cost a one earner family with two children earning £25,000 almost £500 a year. Labour will balance the books as soon as possible in the next Parliament, but we will do so in a fairer way' (Ed Balls, *Labour Press Release*, 20 December 2014)
- 'If we come into government in 2 years time...there is no point of Labour coming in and saying we can spend and spend...But we can make different decisions...Why not reverse the millionaires tax cut and instead do something for working families with their tax credits? Different choices' (Ed Balls, *ITV Daybreak*, 27 June 2013).
- 'New mums are being betrayed by this Government...new parents are being particularly hard hit by George Osborne's tax and benefit changes – losing maternity pay, child benefit, tax credit' (Yvette Cooper, *Labour Party Press Release*, 27 August 2013).
- 'Cuts to tax credits are hitting those on middle and low incomes...which is why Labour is calling for...action to protect tax credits for working families' (Cathy Jamieson, *Labour Party Press Release*, 13 August 2013).
- 'The Government should take note of each of these recommendations. Instead, it has been cutting support for...tax credits that help women – especially lone parents...cutting maternity pay in real terms' (Kate Green, *Labour Party Press Release*, 4 June 2013).
- 'We have seen the Government freeze benefits at 1% because they thought that it was the right thing to do, but all that has done is take money out of the local economy...Taking money away from the poorest' (Russell Brown, *Hansard*, 4 September 2013, Col. 356).

Policy	2015/16 (£million)
Cancel uprating working age benefits by 1 per cent	0

- This policy would require primary legislation to reverse and the financial year would already be underway. Therefore we have not scored this as a cost.

Cancel cuts to HMRC.

- 'companies pay expensive lawyers and accountants to try and find ways to get around the rules. Government has to employ the experts at the HMRC in order to find ways to stop that happening. The problem is for George Osborne, he has hit the HMRC so hard' (Ed Balls, *World at One*, 30 June 2014).
- 'we have highlighted a series of areas where this government has failed in their responsibility to act swiftly and decisively, but Labour will deliver...But this agenda will only be delivered if

HMRC has the powers and resources it needs to act' (Ed Balls, *Labour Party Press Release*, 13 November 2014).

Policy	2015/16 (£million)
Cancel cuts to HMRC	-148

- This cost is based on the real terms reduction in HMRC spending set out in Spending Round 2013, using the OBR forecast for the GDP deflator published alongside the Autumn Statement 2014.

Source: HM Treasury, *Spending Round 2013*; OBR, *Economic and Fiscal Outlook – December 2014*

Home Office

Policy	2015/16 (£million)
Cancel savings in the police budget in 2015/16	-299

Policy detail:

Cancel savings in the police budget in 2015/16.

- 'The first duty of any government is the safety and security of it's citizens. But from Lincolnshire to London, the message is clear. The immense cuts to our police service is undermining neighbourhood policing and putting at risk public safety and the protection of the vulnerable' (Jack Dromey, *The Guardian*, 22 December 2014).
- 'Government cuts to policing are now threatening the existence of police forces and threatening the safety of both the public and police officers. Police forces across the country have done their best to cope with the scale of the cuts already inflicted by Government... Now we know the truth. Public safety will be put at risk' (Jack Dromey, *Labour Party press release*, 8 December 2014).
- 'the time has come to cut crime, not the police' (Jack Dromey, *Labour Party press release*, 17 July 2014).

Policy	2015/16 (£million)
Cancel savings in the police budget in 2015/16	-299

- Labour have made other pledges involving spending on the police. As an example: 'Theresa May wants to cut 1,100 police officers next year. So I can announce Labour's plan will give forces enough money next year to save all those officers from being cut'.
- To avoid double counting, we have scored only their opposition to police spending cuts as a spending commitment. The savings are dealt with separately in the revenue raiser section of the document.

Sources: Mike Penning, *Written Ministerial Statement*, 17 December 2014; Yvette Cooper, *Speech to Labour Conference*, 24 September 2014

Ministry of Defence

Policy	2015/16 (£million)
Cancel pay restraint in the armed forces	-700

Policy detail:

Cancel pay restraint in the armed forces.

- 'Under this Government...our servicemen and women have seen their pay and conditions deteriorate...It's about time the Defence Secretary stood up for our Armed Forces and their families, and ensured they are treated with the respect their service deserves' (Vernon Coaker, *Labour Party press release*, 24 October 2014).

Policy	2015/16 (£million)
Cancel pay restraint in the armed forces	-700

Source: Priti Patel, *Written Answer*, 22 December 2014

Ministry of Justice

Cut due in 2015/16 Labour would cancel	2015/16 (£million)
Cancel legal aid reforms	-34
Halt Prison Unit Cost Programme savings	-22
Cancel scrapping the Administrative Justice and Tribunals Council	-1
Reverse the changes to fees for judicial reviews	-2
Reverse the changes to criminal courts charges	-9
Reverse the savings in the Criminal Injuries Compensation Authority	-51

Cancel legal aid reforms.

- 'Chris Grayling's package will cut fees for barristers and solicitors and, if predictions are correct, the changes could mean the eradication of hundreds of local legal firms up and down the country, and the loss of some serious specialist expertise. Cheapness will trump quality of legal representation; fee structures could put undue pressure on defendants to plead guilty, even when innocent... The ramifications for our justice system generally could be more miscarriages of justice and a dramatic loss of public confidence. Changes will prevent many vulnerable groups accessing legal aid to challenge wrong decisions by the state' (Sadiq Khan, *The Guardian*, 27 February 2014).

Policy	2015/16 (£million)
Cancel legal aid reforms	-34

- The legal aid reforms set out in two legal aid consultations (*Transforming Legal Aid: Delivering a more credible and efficient system* and *Transforming Legal Aid: next steps*) will together deliver savings of £215 million a year in their steady state by 2018/19.
- However, the Labour quote above is specifically in reaction to the Government response to the consultation *Transforming Legal Aid: next steps*.
- The consultation *Transforming Legal Aid: Delivering a more credible and efficient system* will save £80 million, as set out in the MoJ Impact Assessment. The saving from *Transforming Legal Aid: next steps* makes up the remaining £135 million.
- The cost above for 2015/16 assumes this saving is reached through straight line increases over the four years to 2018/19.

Source: Ministry of Justice Press Release, 27 February 2014; Ministry of Justice, *Impact Assessment*, 5 September 2013

Halt Prison Unit Cost Programme savings.

- 'The government's approach to running prisons is a cause for concern to many experts. Of course, we all want to reduce the cost of prison. The best way to do this is to ensure prisons are a place where offenders are reformed so they don't reoffend' (Sadiq Khan, *The Guardian*, 29 April 2014).
- 'Ministers have caused this crisis by...cutting staff while the number of prisoners has gone up' (Sadiq Khan, *BBC News Online*, 20 October 2014).

Policy	2015/16 (£million)
Halt Prison Unit Cost Programme savings	-22

- As shown in NOMS' Business Plan 2014-15, the Prison Unit Cost programme (both PSP efficiencies and benchmarking and the Capacity management programme) will deliver savings of £306 million a year from 2015/16. £172 million of savings have fallen in 2013/14. £112 million of savings have fallen in 2014/15. This leaves £22 million of the £306 million total still to come in 2015/16.
- This costing assumes that Labour halts those savings rather than reverses the savings already made.

Source: National Offender Management Service, *Business Plan 2014-15*

Cancel scrapping the Administrative Justice and Tribunals Council.

- 'My Lords, the amendment in my name would add to the Motion moved by the Minister that, "this House regrets the proposed abolition of the Administrative Justice and Tribunals Council, which will remove independent oversight of the justice and tribunal system at a time when it is undergoing major change"' (Lord Beecham, *House of Lords Hansard*, 22 July 2013, Col.1129).

Policy	2015/16 (£million)
Cancel scrapping the Administrative Justice and Tribunals Council	-1

Source: Public Administration Committee, *MOJ written evidence*, December 2011

Reverse the changes to fees for judicial reviews.

- 'Judicial review is a critical constitutional tool by which unlawful actions by governments are exposed. The Tory-led Government's shameful attack on judicial review would insulate them from challenge, place them above the law and prevent injustices from being rectified' (Sadiq Khan, *Labour Party press release*, 6 December 2014).

Policy	2015/16 (£million)
Reverse the changes to fees for judicial reviews	-2

Source: Priti Patel, *Written Answer*, 22 December 2014

Reverse the changes to criminal courts charges.

- 'I think the proposal is a mistake... The Department has been asked to go and rifle every cupboard and think of every ruse to try and achieve the savings target the Lord Chancellor has adopted. This latest ruse is scraping the bottom of a barrel that has already been fairly comprehensively scraped' (Andy Slaughter, *Hansard, Criminal Justice and Courts Bill Public Bill Committee*, 25 March 2014).

Policy	2015/16 (£million)
Reverse the changes to criminal courts charges	-9

- This policy will save upwards of £80m a year in steady state by 2023/24. This costing assumes a steady increase in cost and revenue over the nine year period.

Source: Priti Patel, *Written Answer*, 22 December 2014

Reverse the savings in the Criminal Injuries Compensation Authority.

- 'This Government callously cut the compensation scheme for seriously injured victims of crime. Labour will review the impact of those cuts on victims of crime, and will review how best to support those who suffer serious financial detriment as well as the pain and trauma of their attack and injury' (Labour, *National Policy Forum Report*, September 2014).
- 'Govt publish new Victims' Code. Pity they cut Criminal Injuries Compensation Awards' (Lord Beecham, *Twitter*, 29 October 2013).

Policy	2015/16 (£million)
Reverse the savings in the Criminal Injuries Compensation Authority	-51

Source: CICA, *Business Plan 2014-2018*

Revenue Raisers

Cabinet Office

Policy	2015/16 (£million)
Sell Inn the Park	7
Sell the Civil Service Club	7
Sell the QE2 conference centre	23
Sell Marlborough House	65

Policy detail:

Sell Inn the Park.

- 'Chris Leslie has examined the property portfolio of Whitehall departments and has identified four buildings which it may no longer be necessary for the government to hold in public ownership. Labour will commission value-for-money reviews of these buildings to consider whether it would be more appropriate for them to be sold and the proceeds used to pay down the national debt. The buildings identified have an estimated value of over £100m: Inn The Park - a restaurant in St James' Park estimated to be worth £6.7m' (*Labour Party press release, 23 November 2014*).

Policy	2015/16 (£million)
Sell Inn the Park	7

- Any future revenue the Royal Parks forgoes from selling Inn the Park could be expected to impact on the Grant in Aid received from the Department for Culture, Media and Sport.

Source: *Labour Party press release, 23 November 2014*

Sell the Civil Service Club.

- 'Chris Leslie has examined the property portfolio of Whitehall departments and has identified four buildings which it may no longer be necessary for the government to hold in public ownership. Labour will commission value-for-money reviews of these buildings to consider whether it would be more appropriate for them to be sold and the proceeds used to pay down the national debt. The buildings identified have an estimated value of over £100m:...The Civil Service Club - a social club for civil servants - estimated to be worth £6.8m' (*Labour Party press release, 23 November 2014*).

Policy	2015/16 (£million)
Sell the Civil Service Club	7

Source: *Labour Party press release, 23 November 2014*

Sell the QE2 conference centre.

- 'Chris Leslie has examined the property portfolio of Whitehall departments and has identified four buildings which it may no longer be necessary for the government to hold in public ownership. Labour will commission value-for-money reviews of these buildings to consider whether it would be more appropriate for them to be sold and the proceeds used to pay down the national debt. The buildings identified have an estimated value of over £100m:...The QE2 Conference Centre - the largest dedicated conference venue in central London - estimated to be worth over £25m' (*Labour Party press release, 23 November 2014*).

Policy	2015/16 (£million)
Sell the QE2 conference centre	23

- Labour say they would raise £25 million from the sale – this has been netted to remove the £2 million annual income which would be lost.

Source: *Labour Party press release, 23 November 2014, The Queen Elizabeth II Conference Centre, Annual Report and Accounts 2013-2014*

Sell Marlborough House.

- 'Chris Leslie has examined the property portfolio of Whitehall departments and has identified four buildings which it may no longer be necessary for the government to hold in public ownership. Labour will commission value-for-money reviews of these buildings to consider whether it would be more appropriate for them to be sold and the proceeds used to pay down the national debt. The buildings identified have an estimated value of over £100m:...Marlborough House - currently used by the Commonwealth Secretariat free of charge - estimated to be worth almost £65m' (*Labour Party press release, 23 November 2014*).

Policy	2015/16 (£million)
Sell Marlborough House	65

Source: *Labour Party press release, 23 November 2014*

Department for Communities and Local Government

Policy	2015/16 (£million)
Transformation Challenge Award	0
Annual efficiency savings of £500 million from 2016/17	0
End the New Homes Bonus	1,170

Policy detail:

Transformation Challenge Award.

- 'save £100 million from the £320 million Transformation Challenge Award 2014-16, in which small authorities have been forced to bid for central government approval for outsourcing projects rather than focussing on collaborating with neighbouring councils' (*Labour Party Press Release*, 11 December 2014).

	2015/16 (£million)
Transformation Challenge Award	0

- A Labour report found that opening up public services to competition can result in savings: 'The evidence shows that there are clear benefits, to both users and taxpayers, in subjecting incumbent service providers to competition. The academic literature typically found the cost savings from competitive tendering to be between 10 per cent and 30 per cent (including when the in-house team won the bid) with no adverse effect, and sometimes an improvement, in service quality'.

Source: *Julius Review*, BERR, 2008, page ii

Annual efficiency savings of £500 million from 2016/17.

- 'Through further sharing of services, collaboration and – where local areas want it – organisational change over £500m a year could be released from 2016/17 onwards, which would reduce the pressure to find cuts from the frontline' (Hilary Benn, *Labour Party press release*, 11 December 2014).

Policy	2015/16 (£million)
Annual efficiency savings of £500 million from 2016/17	0

- Labour have said this won't raise money in 2015/16.

Source: *Labour Party press release*, 11 December 2014; DCLG, *50 ways to save*, December 2012

End the New Homes Bonus.

- 'Labour will also end the complex, regressive and ineffective 'New Homes Bonus' with the funding reallocated more fairly within local government' (Hilary Benn, *Labour Party press release*, 11 December 2014).

Policy	2015/16 (£million)
End the New Homes Bonus	1,170

- Allocating the New Homes Bonus to Local Authorities is counted as an equivalent spending commitment.

Source: DCLG, *New Homes Bonus*

Department for Culture, Media and Sport

Policy	2015/16 (£million)
Cancel the SuperConnected Cities programme in 2015/16	40

Policy detail:

Cancel the SuperConnected Cities programme in 2015/16.

- 'If Labour were in government now, we would switch £75 million from the SuperConnect Cities programme into the Digital Inclusion Fund to close the broadband access gap between city and non-city Britain' (Labour, *National Policy Forum Report*, September 2014).

Policy	2015/16 (£million)
Cancel the SuperConnected Cities programme in 2015/16	40

- The £40m underspend in the SuperConnected Cities programme was brought forward, as included in the National Infrastructure Plan: 'the government will provide up to £40 million to extend the SME connection voucher scheme to March 2016'.
- This revenue raiser assumes that Labour only switch the amount available in the programme.

Source: HM Treasury, *National Infrastructure Plan*, December 2014

Department of Energy and Climate Change

Policy	2015/16 (£million)
Cut energy efficiency funding	60

Policy detail:

Cut energy efficiency funding.

- 'As part of the Autumn Statement in December 2013, £450 million was made available to support domestic installation of energy efficiency measures. £150 million of this was allocated to 2014/15 and spent on the Green Deal Home Improvements Fund, meaning that a further £300 million has been budgeted for energy efficiency in the next Parliament but not yet allocated. Based on public data from the Green Deal Finance Company, we propose to use this funding to subsidise up to 1 million loans for energy efficiency that are interest free in the next Parliament' (Labour Green Paper, *An End to Cold Homes: One Nation Labour's plans for energy efficiency*).

Policy	2015/16 (£million)
Cut energy efficiency funding	60

- This costing assumes £300 million is split over the five years of the next parliament.

Source: Labour Green Paper, *An End to Cold Homes: One Nation Labour's plans for energy efficiency*

Department of Health

Policy	2015/16 (£million)
Scrapping competition laws	0

Policy Detail

Scrapping competition laws.

- 'To help ease pressures and support the delivery of these new standards, we will invest an extra £100 million a year in general practice, funded by savings made from scrapping the Government's new competition rules' (Labour, *National Policy Forum Report*, September 2014).

Policy	2015/16 (£million)
Scrapping competition laws	0

- Repealing Section 75 would not remove the NHS from EU competition law. Andrew Taylor, a competition expert and the founding director of the Cooperation and Competition Panel, has said: "[Clinical commissioning groups] are not providing the services themselves and therefore services they are commissioning are subject to the EU procurement regulations. If a government repealed section 75 of the [act], CCGs would still be obligated to follow the EU regulations but providers that wanted to challenge CCG decisions would have to do so through the courts, rather than by complaining to Monitor" (*HSJ*, 17 September 2014).
- In order to remove the NHS from EU competition law, Labour would need to remove the purchaser provider split altogether.

Source: *HSJ*, 17 September 2014

HM Treasury

Policy	2015/16 (£million)
Eurobond measures	0
1 per cent child benefit increase in 2016/17	0
Raise additional £800 million from the bank levy	800
Bank payroll tax	0
Umbrella companies measure	0
New tax on family homes	0
Abolish intermediary relief from stamp duty on shares	0
Fee on tobacco companies	0
Tackling false self-employment in construction industries	0
Cut ministerial pay by 5 per cent and freeze for the parliament	1
Abolish employee shareholder status	45
Revenue from increased spectrum licence fees	0
GAAR penalties	0
Dormant company anti-avoidance measures	0
Raise additional rate of income tax from 45p to 50p	0
Cap pension tax relief for earners over £150,000	0
Raise corporation tax by one per cent	0
Withdraw winter fuel payments for higher rate pensioners	105
Abolish the transferable tax allowances for married couples and civil partners	0
Levy on payday lenders	13
Stamp duty – reinstate schedule 19 charge	160

Policy detail:

Eurobond measures.

- ‘Closing loopholes such as the “Quoted Eurobond Exemption” which is used by some companies to shift profits out of the UK. HMRC themselves have identified the problem, but have failed to act. Those businesses legitimately using the exemption to obtain finance from international bond markets would be able to continue to do so. But those who use it as a loophole to move profits to connected companies in tax havens will be prevented from doing so. Labour is tabling an amendment to the Finance Bill next week urging the Government to act on this loophole, which has been estimated to cost up to £500m a year in lost revenues’ (*Labour Party Press Release*, 27 June 2014).

Policy	2015/16 (£million)
Eurobond measures	0

Source: HM Treasury, *Opposition Costing*

1 per cent child benefit increase in 2016/17.

- ‘I am saying to people in our country that for one more year we will have to keep that cap on child benefit at just 1 per cent’ (Ed Balls, *Today*, 22 September 2014).

Policy	2015/16 (£million)
1 per cent child benefit increase 2016/17	0

- This applies to 2016/17, not 2015/16. Although Labour present it as a revenue raiser, against Conservative plans, it is in fact a spending commitment.
- Against the coalition government baseline, this raises no revenue in 2015/16 as it only applies to 2016/17.

Source: Ed Balls, *Today*, 22 September 2014

Raise additional £800 million from the bank levy.

- 'We are very clear about the commitment of the next Labour government, which is to raise a bank levy by £800 million' (Ed Miliband, *Express*, 18 November 2013).

Policy	2015/16 (£million)
Raise Bank Levy by £800 million	800

Source: Labour's own costing

Bank payroll tax.

- 'After the global banking crisis and with bank bonuses soaring again this year, it's fair to pay for our jobs plan with a repeat of Labour's tax on bank bonuses' (Ed Balls, *Labour Press Release*, 9 March 2014).
- 'Labour has proposed a repeat of the bank bonus tax' (*National Policy Forum*, September 2014).

Policy	2015/16 (£million)
Bank payroll tax	0

- Alistair Darling, the former Labour Chancellor who imposed a bank payroll tax, has said it could only be a one off due to the ability of these individuals to avoid it: 'it will be a one-off thing because, frankly, the very people you are after here are very good at getting out of these things and...will find all sorts of imaginative ways of avoiding it in the future'.

Source: Alistair Darling, *Daily Telegraph*, 2 September 2010

Umbrella companies measure.

- 'Labour will...Prevent so-called 'Umbrella Companies' being used to avoid tax and National Insurance by exploiting expenses rules' (*Labour Party Press Release*, 23 September 2014).

Policy	2015/16 (£million)
Umbrella companies measure	0

- The Government is already taking action in this area. A consultation was announced

in the Autumn Statement 2014, and a consultation was published by HMRC on 16 December 2014.

Source: HM Treasury, *Autumn Statement*, 3 December 2014, HMRC, *Employment Intermediaries: Temporary workers – relief for travel and subsistence expenses*, 16 December 2014

New tax on family homes.

- ‘We will use the proceeds from a mansion tax on homes above £2 million’ (Ed Miliband, *Speech to Labour Party conference*, 23 September 2014).

Policy	2015/16 (£million)
New tax on family homes	0

- Ed Balls has recently claimed that he would raise some money from this tax in 2015/16 after passing a Budget. However, as his office previously told The Guardian, the system he plans to use shows that this will not be possible. Ed Balls’ team confirmed that the revenue would only be available ‘from the first full financial year of a Labour government’, i.e. 2016/17.
- Ed Balls has said his homes tax will be based on the Government’s Annual Tax on Enveloped Dwellings, using that tax’s HMRC self-assessment process: ‘What we will do is use the same process that the Government is doing around the Envelope Tax which is that you allow people to self-value but they will be able to pre-credit, to pre-approve with the HMRC’.
- But it took a full financial year for this tax to raise any money for the Exchequer as it required a full consultation on how it would work – the tax was announced in the 2012 Budget and came into effect in April 2013, i.e. the following financial year. So Labour could not raise any revenue from their new tax on the family home in 2015/16.

Source: *The Guardian*, 5 October 2014; Ed Balls, *Sky News*, Murnaghan, 5 October 2014; HM Treasury, *Budget 2012 Policy Decisions*, pp 21-22

Abolish intermediary relief from stamp duty on shares.

- ‘We will clamp down on tax avoidance including tax loopholes by the hedge funds’ (Ed Miliband, *Speech to Labour Party conference*, 23 September 2014).
- ‘Labour will raise £1.1 billion by clamping down on tax avoidance with measures to: Stop hedge funds avoiding hundreds of millions in tax on shares, so that they pay the same amount as individual investors and pension funds’ (*Labour Party press release*, 23 September 2014).

Policy	2015/16 (£million)
Abolish intermediary relief from stamp duty on shares	0

- Following the announcement Labour confirmed to the Guardian that there would be no money raised in 2015/16 – and it would only be partially raised in 2016/17.

Source: *The Guardian*, 5 October 2014

Fee on tobacco companies.

- 'we will raise extra resources from the tobacco companies, who make soaring profits on the back of ill health' (Ed Miliband, *Speech to Labour Party conference*, 23 September 2014).

Policy	2015/16 (£million)
Fee on tobacco companies	0

- The Government is already taking action on this – at Autumn Statement, a consultation was announced, which was published on 10 December 2014.
- Labour also confirmed following the announcement that there would be no money raised in 2015/16 – and it would only be partially raised in 2016/17.

Source: HM Treasury, *Tobacco Levy: Consultation*, 10 December 2014; *The Guardian*, 5 October 2014

Tackling false self-employment in construction industries.

- 'False self-employment in construction is a scandal that is costing the taxpayer hundreds of millions of pounds each year at the same time as undermining responsible employers and the sustainable development of the UK construction industry. The next Labour government will put this right, by tackling problems with the Construction Industry Scheme and setting criteria for deeming contracts in the construction industry for an individual's personal service to be employment contracts for the purpose of both taxation and employment rights, and will abolish the loopholes in existing deeming measures, including through the use of umbrella and payroll companies' (Labour, *National Policy Forum Report*, September 2014).

Policy	2015/16 (£million)
Tackling false self-employment in construction industries	0

- The government has already taken action on this. As announced at Autumn Statement 2013 and included in Budget 2014, the government has amended existing legislation to prevent employment intermediaries being used to avoid employment taxes by disguising employment as self-employment, with effect from April 2014. This addresses the problem across all industries, including construction.

Source: HM Treasury, *Budget 2014*, March 2014

Cut ministerial pay by 5 per cent and freeze for the parliament.

- 'if we win the election, on day one of the next Labour government, the pay of every government Minister will immediately be cut by five per cent. Ministerial pay will then be frozen each year until we have achieved our promise to balance the nation's books' (Ed Balls, *Speech to Labour Party conference*, 22 September 2014).

Policy	2015/16 (£million)
Cut ministerial pay by 5 per cent and freeze for the parliament	1

Source: *10 Downing Street press release*, 13 May 2010

Abolish employee shareholder status.

- 'we will... scrap the shares for rights scheme' (Ed Balls, *Labour Party press release*, 25 January 2014).

Policy	2015/16 (£million)
Abolish employee shareholder status	45

Source: HM Treasury, *Budget 2013: policy costings*, March 2013

Revenue from increased spectrum licence fees.

- 'why not use any revenues from the planned increase in the licence fees for the mobile phone spectrum' (Ed Balls, *Speech to Labour Party conference 2013*, 23 September 2013).

Policy	2015/16 (£million)
Increased spectrum licence fees	0

- Ofcom consulted this year on new spectrum annual licence fees. But in December 2014, the government secured a landmark deal with phone operators on the UK's mobile infrastructure.
- Following this deal, the government have flagged it to Ofcom so that they can take it into account in their work to revise the annual licence fees.
- This leaves uncertainty around the level and timing of any increased revenue from annual licence fees.

Source: *DCMS Press Release*, 18 December 2014

GAAR penalties.

- 'Labour will bring in a tough penalty regime for the GAAR, with fines of up to 100 per cent of the value of the tax which was avoided' (Ed Balls, *Ed Balls' personal website*, 13 November 2014).

Policy	2015/16 (£million)
GAAR penalties	0

- The Government is already taking action on this. The Autumn Statement sets out: 'The government will consult on whether and how to introduce penalties for tax compliance cases where the GAAR applies'.

Source: HM Treasury, *Autumn Statement 2014*, 3 December 2014

Dormant company anti-avoidance measures.

- 'Tackling dormant companies which can be used to avoid filing Corporate Tax returns and so trade for up to five years without paying tax. Labour will require the annual confirmation of dormancy and explore the possibility of banks automatically informing HMRC when there is activity in supposedly-dormant accounts' (*Labour Party press release*, 27 June 2014).

Policy	2015/16 (£million)
Dormant company anti-avoidance measures	0

- A dormant company is one that is not within the charge to corporation tax at all. Labour's policy proposal relates to companies that are within the charge but fail to file returns. That is not avoidance but evasion. HMRC uses risk-based procedures and extensive data-matching analysis to identify companies that should have filed returns but have not done so. All such companies are risk-assessed to establish whether they come within the charge to tax.

Source: David Gauke, *Hansard*, 1 July 2014, Col.859

Raise additional rate of income tax from 45p to 50p.

- 'we will restore the 50p top rate of tax for those earning over £150,000' ('Labour, *National Policy Forum Report*, September 2014).

Policy	2015/16 (£million)
Raise additional rate of income tax from 45p to 50p	0

- The Treasury included in the Budget scorecard a cost of £110 million in 2015/16 from the reduction to the additional rate of tax from 50p to 45p. This was assessed by the independent Office for Budgetary Responsibility, which is supported by Labour, as a central estimate (HM Treasury, *Budget 2013*, Table 2.2, March 2013).
- However, HMRC analysis of the effects of the introduction of the 50p rate (from 40p) also estimated that the negative impact on the indirect tax yield was £220 million (HMRC, *The Exchequer effect of the 50 per cent additional rate of income tax*, p. 44, March 2012).
- So raising the additional tax rate from 45p to 50p again in 2015/16 would again reduce VAT revenues by an estimated £110 million.
- The result is no net revenue would be raised from increasing the additional rate of income tax.

Source: HMRC, *The Exchequer effect of the 50 per cent additional rate of income tax*, March 2012; HM Treasury, *Budget 2013*, Table 2.2, March 2013.

Cap pension tax relief for earners over £150,000.

- 'The Compulsory Jobs Guarantee will also apply to adults aged 25 or over claiming Jobseeker's Allowance for two years or more and will be funded for the whole of the next Parliament by:...restricting pensions tax relief for people earning over £150,000 to the same rate as basic rate taxpayers' (*Labour Press Release*, 9 March 2014)
- 'We will fund this by...restricting pension tax relief for the very highest earners to the same rate as the average taxpayer' (*Labour Press Release*, 23 September 2013)
- 'One Nation Labour will also restrict pension tax relief for the very highest earners' (Labour, *National Policy Forum Report*, September 2014).

Policy	2015/16 (£million)
Cap pension tax relief for earners over £150,000	0

- In line with the previous Labour Government conclusions in 2009, this would take three years to implement, with revenue coming in from year four of a scorecard.

HM Treasury, *Opposition Costing*

Raise corporation tax by one per cent.

- 'we will not go ahead with the current Government's additional corporation tax cut for multinationals and large businesses in 2015-16' (Labour, *National Policy Forum Report*, September 2014).

Policy	2015/16 (£million)
Raise corporation tax by one per cent	0

- This could not be done in 2015/16 as the tax year would already be underway.
- Labour have said this would fund their business rates policy. This could also not be introduced in 2015/16. Please see the new spending section for more detail.

Withdraw winter fuel payments for higher rate pensioners.

- 'we will stop paying the winter fuel allowance to the richest five per cent of pensioners' (Ed Balls, *Speech to Labour Party conference*, 22 September 2014).
- 'When our NHS and social care system is under such pressure, can it really remain a priority to pay the winter fuel allowance – a vital support for middle- and low-income pensioners – to the richest 5% of pensioners, those with incomes high enough to pay the higher or top rates of tax' (Ed Balls, *The Guardian*, 3 June 2013).

Policy	2015/16 (£million)
Withdraw winter fuel payments for higher rate pensioners	105

Source: *Hansard*, 21 May 2013

Abolish the transferable tax allowances for married couples and civil partners.

- 'But what's the Tory plan for the next Parliament? They want to spend £3 billion on a tax break for a minority of married couples... So in our first Budget, we will scrap this unfair policy' (Ed Balls, *Labour Party press release*, 22 September 2014).

Policy	2015/16 (£million)
Abolish the transferable tax allowances for married couples and civil partners	0

- This could not be done in 2015/16 as the tax year would already be underway.
- Labour have said this would fund their business rates policy. This could also not be introduced in 2015/16. Please see the new spending section for more detail.

Levy on payday lenders.

- 'the next Labour Government will raise millions of pounds through a levy on the profits of payday lenders - money which will be used to double the public funds available for low cost alternatives such as credit unions' (*Labour Party press release*, 17 October 2013).

Policy	2015/16 (£million)
Levy on payday lenders	13

- The Government has set up a £38 million fund for Credit Unions. Over three years, this averages £13 million a year.
- The £13 million figure was also widely reported as the amount Labour would raise from a levy.

Source: DWP, *Further investment to secure future of credit unions*, 27 June 2012; *Guardian*, 17 October 2013

Stamp duty – reinstate schedule 19 charge.

- 'we will...reverse the tax cut for hedge funds' (Ed Balls, *Labour Party press release*, 25 January 2014).
- 'Reversing George Osborne's £150 million tax cut for hedge funds announced in Budget 2013' (*Labour Party Press Release*, 20 September 2013).

Policy	2015/16 (£million)
Stamp duty – reinstate schedule 19 charge	160

- This would not in fact affect a single hedge fund, but would affect pension funds.

Source: HM Treasury, *Budget 2014*, March 2014, Table 2.2

Home Office

Policy	2015/16 (£million)
Mandate increase in police driving awareness courses	9
Implement Late Night Levy	12
Mandate national procurement in police	0
Abolish Police and Crime Commissioners	0
Full cost recovery of gun licences	0
£10 fee on visa-waivers from all non-visa countries	0

Policy detail:

Mandate increase in police driving awareness courses.

- 'Through Labour's Zero-Based Review, we have identified cuts, savings and revenue-raising measures to provide the necessary additional funding to stop those cuts:... £9m from mandating an increase in Police DORs – driving awareness, which has been adopted by one police force already' (*Labour Party press release*, 23 September 2014).

Policy	2015/16 (£million)
Mandate increase in police driving awareness courses	9

Source: *Labour Party press release*, 23 September 2014

Implement Late Night Levy.

- 'From work with independent consultants, Labour's analysis and policy proposals include: Raising £12m through implementing the Government's Late Night Levy – which has raised a fraction of the Government's initial estimate' (*Labour Party press release*, 23 September 2014).

Policy	2015/16 (£million)
Implement Late Night Levy	12

- Although it is worth noting that Labour actually voted against the law that introduced the Late Night Levy when they voted against the Police Reform and Social Responsibility Act (*Hansard*, 31 May 2011).

Source: *Labour Party press release*, 23 September 2014

Mandate national procurement in police.

- 'Labour has also identified initial savings of £172 million a year through polices forces' joint purchasing. Analysis of data produced by the National Audit Office shows it is possible to make procurement savings of 20 per cent across the Parliament, with the scope to increase the cash sum from the first year total of £172 million' (*Labour Party Press Release*, 24 November 2014).
- 'we commissioned an independent review into policing chaired by the former Metropolitan Police Commissioner, Lord Stevens, as the first step in setting a new direction for policing in the 21st Century...These proposals also look to deliver

maximum value for money for the taxpayer by streamlining criminal justice procurement, which could save an estimated £60 million by 2016/17 if implemented - funds that could be ploughed back into frontline policing' (Labour, *National Policy Forum Report*, September 2014).

Policy	2015/16 (£million)
Mandate national procurement in police	0

- We have assumed this £172 million includes the cumulative £60 million savings by 2016/17 claimed in Labour's Stevens review.

The savings are overestimated and could not be delivered in-year:

- Labour's figures are based on analysis of spends on "car fleet, clothing, legal services and consultancy", which total £355 million worth of police expenditure and from which they say a 20% saving is 'conservatively' estimated. A 20% saving on these spending categories alone would generate £70 million a year.
- To make up the £100 million a year shortfall, Labour assumes this 20% saving can be attributed to other areas of spending. Yet the savings generated from buying common consumables and equipment are not transferrable to other spending categories like construction, facilities management, environmental services, and HR. These services – which collectively make up a far greater proportion (£889 million in 2013) of expenditure - are not always common, uniform goods; they are often bespoke services priced according to the specifications of the building, environment or workforce.
- Individual force contracts end at different points, meaning the savings generated from a national framework will take time to accumulate as different forces migrate to the new framework. Labour's savings are extremely unlikely to be realised in 2015/16, if at all.

Under this Government, police forces are already delivering the benefits of coordinated procurement:

- The government has already set the ambition for 80% of police spending on non-ICT procurement to be delivered through regional or national frameworks by the end of the Parliament.
- HMIC has estimated that forces plan to make 24 per cent of the overall savings required under this Spending Review (£474 million) from reducing spend on goods and services – including through voluntary collective procurement. In its latest report on Valuing the Police, in July 2014, HMIC noted: "forces are identifying procurement opportunities for items such as police vehicle fleets and protective equipment like body armour" and found that 25 forces (60%) already collaborate on their procurement functions.
- The College of Policing now leads the Open Standards Board, which sets out open technological and technical standards for equipment across all 43 forces, as agreed by police leaders.

Top-down procurement frameworks don't always save money, and can be costly and bureaucratic:

- There are already three national procurement frameworks that are currently mandated for police use under the Police Act 1996. According to the NAO's report on police

procurement in 2013 (on which Labour’s own claims are based), ‘eleven forces (25 per cent) reported that they had incurred additional costs (financial or otherwise) from having to use national frameworks’.

Source: National Audit Office, *Police procurement*; HMIC, *Policing in Austerity: One Year On*; HMIC, *Policing in Austerity: Meeting the Challenge*

Abolish Police and Crime Commissioners.

- ‘Labour’s analysis and policy proposals include... the abolition of PCCs’ (*Labour Party press release, 23 September 2014*).

Policy	2015/16 (£million)
Abolish Police and Crime Commissioners	0

- PCC elections are held alongside local elections. The elections are due in May 2016. There are no savings in 2015/16.
- Labour would also incur costs to set up the replacement model. Without any detail it has not been possible to estimate these costs.

Source: Home Office, *Impact Assessment*

Full cost recovery of gun licences.

- ‘After a decade without a fee rise, it is now time that the license fee reflects the true cost to the police. It is ridiculous that the annual cost of the firearms license is only a third as much as a fishing license. At a time when frontline police numbers are being cut by 20% we cannot continue to subsidise the firearms licensing system by £18m a year from resources that could otherwise be keeping bobbies on the beat’ (Diana Johnson, *Labour Party press release, 14 October 2013*).

Policy	2015/16 (£million)
Full cost recovery of gun licences	0

- We are consulting on fees that will allow police forces to cover the cost of running the firearms licensing service once eCommerce, an online system currently being developed by the police, becomes operational.

Source: Home Office press release, 27 November 2014

£10 fee on visa-waivers from all non-visa countries

- ‘We will reform arrangements with non-visa countries, charging a small amount’ (Yvette Cooper, *Labour Party press release, 18 November 2014*).
- ‘Under the plans, nationals in countries with a “visa waiver” system of fast-track permission to enter the UK would be charged about £10 per visit’ (*BBC News, 18 November 2014*).

Policy	2015/16 (£million)
£10 fee on visa-waivers from all non-visa countries	0

- There are critical details missing from this policy, preventing assumptions from being

made to underpin a costing. It is unclear whether it is designed to raise revenue or enhance security checks on people from countries like Australia and New Zealand; as such, it is not clear how many new visa and immigration staff it would take to run the system proposed or the scale of the new IT system needed to run the scheme. Policy details that would impact on the implementation of the policy and the subsequent costs remain unknown: what security checks on nationals from these countries should be carried out that are not carried out already; and whether additional security checks for these relatively low-risk countries should take precedence over people from higher-risk countries.

Ministry of Justice

Policy	2015/16 (£million)
Charge foreign 'oligarchs' for using British courts	0

Policy detail:

Charge foreign 'oligarchs' for using British courts.

- 'Oligarchs and foreign firms who use the UK courts to settle their multimillion legal disputes would be forced to pay a "British justice premium", under a Labour government' (*Independent*, 26 June 2014).

Policy	2015/16 (£million)
Charge foreign 'oligarchs' for using British courts	0

- We are already doing this. The enhanced court fees impact assessment estimated that: 'Ongoing benefits include increased net fee income to HM Courts & Tribunals Service (and reduced burden on the taxpayer) of £190 million per annum.' This assessment is for a range of proposals for court fees, beyond just in commercial proceedings.

Source: Ministry of Justice, *Enhanced Court Fees*, 2 December 2013

Annex

This Annex sets out spending commitments that Labour have mentioned which do not have enough detail to cost.

Spending Commitments

Department of Business, Innovation and Skills

Lower tuition fees.

- 'The Government has trebled tuition fees, saddling young people with massive debt at a time when many will want to start saving for a house or a family. There are real concerns about the long-term implications of the Government's approach to university funding, which the next Labour Government will have to address. We need to reduce the burden on students while ensuring that repayments are related to ability to pay' (Labour, *National Policy Forum Report*, September 2014).

Collectively agreed minimum pay rates for apprentices.

- 'We will work in partnership with employers, industry training bodies, trade unions and Further Education providers to develop apprenticeships that offer training that meets skills needs and collectively agreed minimum pay rates' (Labour, *National Policy Forum Report*, September 2014).

Annual Competition Health Check.

- 'The next Labour Government will introduce an Annual Competition Health Check, led jointly by consumers and the competition authorities, to ensure regulators and politicians act where markets do not work in the public interest. We will ask consumer bodies like Which? and Citizens Advice to produce jointly with the Competition and Markets Authority an annual report, which will set out key competition issues in UK private markets and priorities for action' (Labour, *National Policy Forum Report*, September 2014).

Cabinet Office

Use government contracts to pay living wage.

- 'we will follow the lead of Labour Councils by using government contracts to spread the payment of the living wage' (Labour, *National Policy Forum Report*, September 2014).

Reinstate Leaders Unlimited programme.

- 'Labour's plan will also include:... re-establishing the Civil Service-wide positive action leadership scheme - Leaders Unlimited. This was a successful scheme aimed at talented

women, people from Black and Minority Ethnic (BME) backgrounds and disabled people at managerial grades six and seven with potential to reach the Senior Civil Service' (*Labour Party press release*, 22 July 2014).

Same-day voter registration trial.

- 'Labour will trial allowing people to register to vote on polling day itself' (Angela Eagle, *Speech to the Electoral Reform Society*, 17 June 2014).

Department for Communities and Local Government

National register of landlords.

- 'Some great Labour local authorities have been taking the lead with a register of landlords to drive up standards. And a Labour government will support these local authorities by legislating for a national register too' (Ed Miliband, *Labour Party press release*, 1 May 2014).
- Labour haven't specified how this would be paid for. A 2009 Impact Assessment included fees to cover the set up costs. If Labour did not implement fees, this would have a cost (DCLG, *Impact assessment of a national register for landlords*, June 2009).

Department for Environment, Food and Rural Affairs

Natural Capital Committee made permanent.

- 'Labour will put in place the right institutional and policy framework to ensure that we can meet our climate change and environmental commitments. A Labour government will consider placing the Natural Capital Committee on a permanent basis' (Labour, *National Policy Forum Report Report*, September 2014).

Department for Education

Extend pay, conditions and job roles for school support staff.

- 'Pay for support staff is low... Labour recognises school support staff as professionals who contribute greatly to the achievements of our children and teachers within the classroom. We support and will maintain the national conditions and review body structure for teachers, and will extend this commitment to school support staff by reinstating the School Staff Negotiating Body set up by the last Labour Government, to develop a much needed consistency in pay, conditions and job roles for school support staff in all publicly funded schools' (Labour, *National Policy Forum Report*, September 2014).

Universal access to music education for children.

- 'Labour also believes that all children should have access to high quality music education and that there should not be a postcode lottery in musical opportunities for young people' (Labour, *National Policy Forum Report*, September 2014).

Restore School Support Staff Negotiating.

- 'Dinner ladies and teaching assistants have seen their wages cut by 18% in real terms since Michael Gove axed collective pay bargaining in 2010. But in his Labour conference

speech next week, Mr Hunt will pledge to bring back a national bargaining structure. He said: "School support staff – in many respects the unsung heroes and heroines of our schools – play a crucial role in delivering the right environment for our children to learn in. I want to thank our teaching assistants, dinner ladies and technicians for all of their hard work. Under this Tory-led Government, their efforts have been talked down and undermined. It is right that we recognise and acknowledge the importance of school support staff and that is why we will bring forward our plan to ensure that they get a fair deal' (*Daily Mirror*, 14 September 2014).

Schools reviewing each other.

- 'In government, we will ensure the inspection process is more collaborative, and that school improvement involves schools reviewing one another and monitoring by the middle tier, as well as the national inspectorate' (Labour, *National Policy Forum Report*, September 2014).

Teacher development (CPD).

- 'under a Labour Government, teachers would be expected to undertake regular professional development throughout their careers in order to keep their skills and knowledge up to date' (*Labour Party press release*, 15 January 2014).

Careers advice in every school.

- 'Yet the real challenge we face in this crucial area is of course careers education, information, advice and guidance. Within the broad area of the school to work transition, there is surely no other policy agenda where the Government has so miserably failed our young people...So I would encourage all schools investing in their careers service infrastructure to give serious thought about collecting and publishing far more rigorous destinations data than the government is currently demanding...We have already seen a coalition of head-teachers take steps to publish their own league tables with a broader set of performance measures and I would certainly put more rigorous destinations data in that category. This is a strategy we are keen to promote' (Tristram Hunt, *Speech to CBI education conference*, 9 September 2014).
- 'We need high quality independent careers advice in schools and colleges, to help all young people make the right choices. Good careers advice helps to ensure students are given quality information and guidance on academic and vocational qualifications, and apprenticeships, so they can pursue the paths that are right for them' (Education and Children Policy Consultation, *The Labour Party*, 7 March 2014).

Oppose cuts to EMA.

- 'It's why when I see young people taking to the streets in defence of the Education Maintenance Allowance, not for themselves but for those who come after them, or when I join hundreds of thousands of people to march against the impact of austerity on those who can least bear it' (Lisa Nandy, *New Statesman*, September 2014).

Department for Transport

Cap rail fare increases – level of cap unknown

- 'Labour will act on rail fares to help tackle the cost-of-living crisis...we will introduce a strict cap on rail fares, removing the so-called 'flex' arrangement that allows Train companies to raise fares more on popular routes' (Mary Creagh, *Labour Party press release*, 19 August 2014).
- 'A Labour government would cap annual fares on every route' (Ed Miliband, *Labour Party press release*, 1 August 2014).

Incentivise transport authorities to adopt 'Oyster card style' smart-ticketing systems across public transport.

- 'We will incentivise transport authorities and partnerships to adopt 'Oyster card style' smart ticketing systems, making it easier for people to use and transfer between the buses, trains and trams that operate in their communities' (*Living Standards and Sustainability*, 7 March 2014).

Restore long-term funding certainty for the Bikeability scheme.

- 'The Government should not have ended long-term funding certainty for the Bikeability scheme, nor axed the requirement for School Travel Plans. These decisions should be reversed' (Maria Eagle, *The Times*, 3 September 2013).

Department of Health

Restore WHO 'Health Promoting Schools' initiative.

- 'Labour will support schools to restore the World Health Organisation initiative, 'Health Promoting Schools' and enable trained professionals including school nurses, to lead and deliver this strategy' (Labour, *National Policy Forum Report*, September 2014).

Cancer Treatment Fund.

- 'The new annual fund would build on existing provision, but expand the scope of extra investment to improve access not just to drugs but also to radiotherapy and surgery - the two forms of treatment that are responsible for nine in 10 cases where cancer is cured...The new £330 million Fund will be created by adding £50m from the pharmaceutical industry rebate to the £280m-a-year Cancer Drugs Fund budget. Cancer experts will be consulted on the allocation of the resource and the best mechanisms for delivering it' (*Labour Party Press Release*, 9 December 2014).
- This will have no cost in 2015/16 as Labour have said this fund will start from April 2016.

Car parking charges - review for fair system.

- 'We also recognise that car parking charges have an impact on people's ability to access and work in our health service. Excessive charges clash with the founding values of the NHS, that the service should be free at the point of need. Labour will undertake a review with a view to ensure a fair system of charging' (*National Policy Forum*, September 2014).

Strengthened role for HealthWatch.

- 'a strengthened role for Healthwatch are essential to improve quality and increase the accountability of local services, alongside a robust national inspection regime. Labour will work with unions and professional bodies to develop an enabling strategy to train and support staff to reach the vital standards that the public expect and deserve' (Labour, *National Policy Forum Report*, September 2014).

Flexible working for carers.

- 'The Government has reduced the rights of parents and carers to achieve the hours of work they need to fit around their caring commitments by reducing the right to request flexible working to a voluntary code. Labour will support flexible working for parents and carers and will consider how best to support grandparents who need to fit the care of their grandchildren around their working hours' (Labour, *National Policy Forum Report*, September 2014).

Bring social care workers into Agenda for Change.

- 'we will investigate and consider the longer term goal of being able to bring care workers within Agenda for Change in line with the Kingsmill Report' (Labour, *National Policy Forum Report*, September 2014).

Care workers' representative body.

- 'A 21st century care service that is integrated with the NHS and focused on the person being cared for must be underpinned by professional standards, regulation enshrined in law and a trained and valued workforce...represented through a sectoral body' (Labour, *National Policy Forum Report*, September 2014).

Reviewing Foundation Trust status.

- 'All Trusts – Foundation, NHS and Community Trusts – will need to be accountable to the public and operate within a collaborative and integrated system not a free market free for all. To support this, the mixed economy of Trusts and Foundation Trusts will need to be reviewed so that all service providers are fully integrated to deliver the whole-person care agenda in a collaborative, not competitive, way, and fully accountable to the public' (Labour, *National Policy Forum Report*, September 2014).

Limiting the role of independent sector providers.

- 'Labour recognises there is a role for the third sector and a limited role for independent sector organisations in providing health and care services where there are gaps in delivery, or where the NHS is unable to provide a high quality service' (Labour, *National Policy Forum Report*, September 2014).

Reintroducing the NHS as the 'preferred provider'.

- 'In a planned and collaborative system Labour will reintroduce the NHS as the preferred provider so that NHS services do not needlessly face the threat of competition and

destabilisation' (Labour, *National Policy Forum Report*, September 2014).

Reducing the purchaser provider split.

- 'Labour's commitment to the whole-person care agenda will progressively reduce the purchaser provider split across the NHS, enabling local providers to determine how quality services should be delivered within the scope of a national framework' (Labour, *National Policy Forum Report*, September 2014).

Making GPs salaried rather than independent contractors.

- Andy Burnham said: 'I think that is the way we need to start thing and be open to the idea that that might mean a GP working as a salaried employee of an integrated care organisation... I can very much envisage a future where we have more integrated care organisations that employ GPs, and the GPs will sit at the centre of teams that are multidisciplinary. They may be the decision maker if you like, or the kind of ultimately accountable person operating this different model of care' (*Pulse*, 3 October 2014).

A stronger role in commissioning for Health and Wellbeing Boards.

- 'Health and Wellbeing Boards will have a central role in the commissioning process for people with long-term conditions, disability and frailty – people whose care is often most fragmented and who are heavy users of health and care services. The Health and Wellbeing Board would be responsible for creating a local collective commissioning plan for this group of people – within a nationally defined outcome framework for the development of whole-person care – with a duty on CCGs and Local Authorities to enact the collective commissioning plan' (Labour, *National Policy Forum Report*, September 2014).

Put local councils in charge of healthcare.

- The Local Government Chronicle reported Andy Burnham speaking at a Guardian Labour conference fringe event: 'Mr Burnham also indicated that local government would take a lead in commissioning services under a Labour administration. He said at the event organised by The Guardian there needed to be a single commissioning organisation at the "local level" which was "led by local government"' (*Local Government Chronicle*, 23 September 2014).

Department for Work and Pensions

Single Tier pension for women born 1951-53.

- 'The Minister rightly referred to the inevitability of cliff edges. However, we should put ourselves in the shoes of those who will lose out under the new system, such as those women. Retiring on a pension is for the rest of a person's life; it is not a one-off loss. If the person is in the group that loses out, they know that for the rest of their lives they will get less than a man of the same age. I think that we would all see that as unfair' (Gregg McClymont, *Hansard*, 2 July 2013).
- Removing this cliff edge would have no cost in 2015/16, but would have a cost in

2016/17 onwards. The Treasury has costed this as being £150 million in 2016/17 and £160 million in 2017/18 (HM Treasury, *Opposition Costing*).

Time-limit on the wait for Personal Independence Payments.

- 'We'll do that by... Getting a grip of the Government's chaotic implementation of the roll out of disability benefits by reforming the Work Capability Assessments and putting a limit on the time that people wait for Personal Independence Payment claims' (*Labour Party press release*, 5 August 2014).

Reduce use of big outsourcing companies in the Work Programme.

- 'In an interview with the Financial Times, Rachel Reeves, Labour's shadow work and pensions secretary, said the Work Programme – which pays providers based on how many people they get off benefits and into jobs – had failed to help the most disadvantaged. She revealed the Labour party would do away with the current system of big centrally commissioned contracts when the current tranche expired in 2015-16. Instead services would be bought at a more local level, perhaps by local authorities or local enterprise partnerships. She said that they would understand the specific barriers to work that people in their areas face and would already have strong links with local businesses. Asked if big corporate providers should be worried by the changes, she said: "Well, yes. I think we are going to challenge the status quo."' (*Financial Times*, 24 June 2014).

Foreign and Commonwealth Office

Establish an EU OBR to audit all EU spending decisions.

- 'Labour are proposing that the EU establish its own equivalent of the UK's Office for Budget Responsibility with the narrower mandate of auditing all EU spending decisions based on the impact that they have on promoting growth and jobs across the EU' (*Labour Party European Manifesto*, March 2014).

HM Treasury

Tourism VAT – possible taper.

- 'Ms Harman said that while she had not yet consulted Labour's Treasury team on the issue, she wanted to "probe how doable it is in a fiscally- constrained climate". She said she had asked tourism bosses to do more detailed work on whether the rate could be "tapered down" and also whether the cut could be brought in for different parts of the tourism industry bit by bit' (*Eastern Daily Press*, 21 October 2014).

HMRC remit expanded to include non-payment of holiday pay.

- 'HMRC's remit on enforcement should be expanded to include related non-payment of holiday pay' (Labour, *National Policy Forum Report*, September 2014).

Scrap VAT on sixth form colleges.

- 'My constituency is home to two excellent sixth-form colleges, St John Rigby college

and Winstanley college. Like so many of the 94 sixth-form colleges in the country, they do an excellent job, not only for their students but for the wider community. It is deeply unfair that they must pay VAT... Civil servants originally estimated that creating a level playing field for sixth-form colleges in relation to VAT would cost £20 million. They have since revised that upwards on several occasions, arriving most recently at a figure of £150 million' (Lisa Nandy, *Hansard*, 17 December 2013, Col. 202WH).

Home Office

Merge the HMIC and the IPCC to create a new standards body

- 'We have argued for some time that the IPCC should be replaced by a stronger body, and believe the Commission's proposals for bringing together the work done by the IPCC and HMIC provide a valuable way to deal with both the gaps and the duplication in the current system and better focus resources on standards' (Yvette Cooper, *Speech at the launch of the Independent Police Commission*, 25 November 2013).

Independent review of police contractors.

- 'Labour will also independently review the performance of private contractors in the police service to assess the claims for private sector efficiency' (Labour, *National Policy Forum Report*, September 2014).

Ministry of Defence

Cancel armed forces redundancies.

- 'Defence Ministers were warned that these plans would not work unless they were properly tested and monitored. They were told that front-loading cuts to the Army and back-ending recruitment to the Reserves would leave the Armed Forces under strength. They didn't listen and now they're in a complete mess. These ill-thought out and badly prepared plans are in danger of collapse. The implementation of Army 2020 needs to be revisited and there should be a pause in any further redundancies until we see a significant increase in Reserve recruitment' (*Labour Party Press Release*, 11 June 2014).

Ministry of Justice

Unpick government probation reforms.

- 'Labour will reverse whatever it can of the worst of the Transforming Rehabilitation programme and abandon any uncompleted sell off of the Community Rehabilitation Companies' (Labour, *National Policy Forum Report*, September 2014).





Promoted by Alan Mabbutt on behalf of the Conservative Party, both of 4 Matthew Parker Street, London SW1H 9HQ and printed by The Color Company, 1 Curzon Street, London, W1J 5HD