

2 years of MOJ spending unaccounted for

How gaps in data are undermining transparency across government.

Invoice-level procurement spending transparency is a cornerstone of public accountability. Across England, Central Government departments, NHS bodies and local authorities are required to publish regular data on their payments to suppliers. These disclosures enable scrutiny of how public funds are spent and ensure that procurement processes remain open and fair.

Recent analysis by Tussell has uncovered **a multi-billion-pound gap** in Central Government publishing - with more than two years of invoice data missing from the Ministry of Justice. This two-page report explores the scale of the gap and examines how delays in publication weaken public oversight of government spending.

Key Stats

89%

of ministerial departments are failing to comply with publishing regulations.

£11bn

of the Ministry of Justice's spending is unaccounted for.

*estimate based on June 2022 - May 2023 spending, the most recent full year for which procurement spend is published

2+

years of MOJ spending is still unpublished as of September 2025.

Compliance by buyer

Ministerial departments account for the largest share of missing data, both by estimated value and by duration of delay.

The three worst-performing departments, measured by months of unpublished invoices, are:

Department	Spend publication Lag (Months)	Annual Spending*	Estimated Missing Spending**
 Ministry of Justice	26	£5.0bn	£11bn
 Department for Energy Security & Net Zero	13	£3.4bn	£3.7bn
 Department for Science, Innovation & Technology	10	£1.1bn	£880m

Non-compliance also extends beyond Whitehall. Other authorities with significant delays include:

Department	Spend publication Lag (Months)	Annual Spending*	Estimated Missing Spending**
 NHS England	7	£2.9bn	£1.7bn
 ESSEX POLICE Protecting and serving Essex	13	£45m	£49m
 Office for Budget Responsibility	10	£103k	£86k

*Annual spending refers to the total value of payments to private sector suppliers reported in the most recent 12-month period for which there is data.

**Estimated missing spend is calculated by pro-rating the most recent full year for which procurement spend is published

***MOJ figures include all Ministry of Justice Arm's-Length Bodies, except CAFCASS and the Legal Services Board, which are both more up to date in their publishing.

Compliance by buyer type

Monthly spend publishing is mandatory for Central Government, ALBs and the NHS; quarterly for Local Government, police and fire services.

Despite lighter requirements, local bodies outperform Whitehall, publishing spend an average of 1.1 months after payment - compared with 4.2 months for ministerial departments. Just 11% of ministerial departments meet the one-month deadline, versus 69% of NHS bodies bound by the same rule.

Buyer Type	% Compliant	Average Delay
Local Government	81%	1.1 months
Policing	70%	1.8 months
NHS	69%	0.6 months
Fire Services	68%	1.5 months
ALBs	33%	4.4 months
Ministerial Departments	11%	4.2 months

Conclusion

Taken together, these transparency gaps leave an estimated £20bn+ of public procurement expenditure unaccounted for since FY23/24 - preventing proper scrutiny of major programmes such as prison construction, net-zero infrastructure, and digital transformation of the NHS. Without timely publication, parliament, journalists and citizens cannot fully assess whether government spending delivers value for money.

While Local Government and the NHS show that prompt reporting is achievable, Tussell’s analysis finds widespread non-compliance in Whitehall - led by the Ministry of Justice and newer departments such as DESNZ and DSIT. *In the case of DESNZ, DSIT and NHS England, could there be a link between departments and ALBs that have been moved or otherwise restructured and failure to comply with this set of transparency obligations?*

Tussell has repeatedly urged the worst-performing departments to meet their publishing obligations. **We are now calling on HM Treasury to take action** to enforce compliance and close the invoice publishing gap.

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Tussell will revisit this topic in six months to assess how much progress has been made.

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