CMS2012 / TATA CONSULTANCY SERVICES

PROCUREMENT FRAUD? STOLEN INTELLECTUAL PROPERTY, SYSTEMIC CAPTURE AND GEOPOLITICAL DEPENDENCY

A Definitive Sourced Intelligence Assessment — The CMS Files

Prepared by: Christina Little

Researcher and Lay Representative

Part of The CMS Files investigation — thecmsfilesuk.netlify.app

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DEMAND FOR A FULLY INDEPENDENT INVESTIGATION

This report constitutes a formal demand for a fully independent investigation into the procurement, implementation and ongoing management of the CMS2012 contract between the Department for Work and Pensions and Tata Consultancy Services. The investigation must be independent of DWP, the Cabinet Office, all ministers who have held responsibility for child maintenance, and any body whose impartiality is compromised by the conflicts of interest identified in this report. Given the scale of public expenditure involved (over £1.2 billion and rising), the judicial findings of stolen intellectual property at the heart of the platform, the undisclosed conflicts of interest at ministerial and permanent secretary level, and the removal of independent audit from accounts through which £1.4 billion per year passes, nothing less than a fully independent investigation with full powers of disclosure and examination under oath is adequate.

QUESTIONS THIS REPORT RAISES — REQUIRING ANSWERS UNDER INDEPENDENT INVESTIGATION

This report does not accuse any individual of criminality. It identifies a pattern exhibiting multiple recognised hallmarks of procurement fraud, financial irregularity and systemic institutional failure — and poses the following questions which the documentary evidence makes it impossible to avoid:

ON COST INFLATION AND FINANCIAL DISCREPANCY:

- How did a contract signed for £36 million in 2009 reach an implementation cost of £950 million by 2013 — a 26-fold increase — with no competitive re-procurement at any stage and no published line-by-line explanation of the gap?
- Why did project management and support cost £71 million against a build cost of £81 million — a ratio of 88% with no equivalent in any legitimate publicly documented software programme? Who was billed, at what rates, and for what deliverables?
- Why did the legacy case migration cost £370 million for 800,000 records (£462 per case) when comparable enterprise-scale data migration operations cost £5–20 million? Where did the remaining £350 million go?
- The 2024-25 Client Funds Account shows £284.5 million received and £275.1 million paid out — a £9.4 million gap retained as a 'cash balance.' The 2020-21 account showed a similar multi-million gap. Across ten years of operation, what is the total cumulative unreconciled difference between receipts from paying parents and payments to receiving parents?
- Unpaid maintenance balances grew from £354 million (2020) to £408 million (2021) — £54 million in one year — despite compliance reaching a record high of 72%. How can compliance be at an all-time high while unpaid balances are simultaneously accelerating? What does this suggest about the accuracy of the underlying debt figures in the system?

- The 1993/2003 legacy scheme accounts have carried a qualified NAO opinion continuously since 2012 because — as confirmed by the C&AG — there is 'historic evidence of material inaccuracies' and the arrears balance cannot be verified. This has never been corrected. Why not, and who is responsible?

ON THE STOLEN PLATFORM:

- TCS BaNCS has been judicially confirmed by two separate US federal appellate courts as built using wilfully and maliciously stolen intellectual property. The 5th Circuit (November 2025) issued a permanent injunction barring TCS from using that version of BaNCS. Is CMS2012 currently running the barred version? If so, on what legal basis is DWP continuing to operate it?
- DWP paid BaNCS licence fees to TCS throughout the system's operation. If the platform was built with stolen IP that TCS had no right to licence, what was DWP paying for? Were public funds used to pay for stolen goods?
- TCS acquired the entire BaNCS platform for US$26 million in 2005. DWP paid £352 million in IT costs for a system built on that platform. How is a 13x differential explained?

ON CONFLICTS OF INTEREST:

- Baroness Sherlock was Senior Independent Director of the CMEC board that commissioned the TCS contract in 2009, during whose tenure the IT budget quadrupled, and is now the Minister responsible for that same contract. Why was none of this disclosed in her List of Ministers' Interests on appointment in July 2024?
- Sir Robert Devereux was DWP Accounting Officer for all TCS contract decisions 2011–2018 including the unexplained £126 million cost jump in nine months. He retired the exact month the original contract ended and joined the direct competitor of CMS2012's core CRM layer twenty months later. Were any decisions made about the Oracle component during 2015–2018 that affected Salesforce's competitive position?
- Stephen Geraghty signed the TCS contract at £36 million in 2009. The estimate reached £149 million during his tenure. He departed in March 2011. What has he done since? Has any ACOBA assessment been conducted?

ON PROCUREMENT LAW AND AUDIT:

- Every TCS extension from 2018 to 2024 was sole-sourced using a lock-in that DWP itself created. A contracting authority cannot rely on a technical necessity exception of its own making. Which named official approved each extension and on what documented legal basis?
- Which named DWP official decided no debarment assessment was required after the June 2024 federal damages judgment against TCS — one month before awarding TCS a new four-year contract?
- The CMS Client Funds Account audit was removed for 2025–26 without Parliamentary vote. Through these accounts pass £1.4 billion annually. Which official authorised this and under what statutory authority?

> *These are not accusations. They are the questions that the financial records, court judgments, procurement documents and official accounts — all publicly available and fully sourced in this report — make it impossible to avoid. Only a fully independent investigation with powers of disclosure and examination under oath can properly answer them.*

PART 1: WHAT IS PROCUREMENT FRAUD — A PLAIN-ENGLISH GUIDE

This section is written for anyone reading this report who is not a lawyer, accountant or procurement specialist. It explains what procurement fraud is, what forms it takes, what the law says, and why it matters to every taxpayer and every parent who has paid fees into the Child Maintenance Service. Parts 2 onwards then apply these frameworks to the specific documented evidence in the CMS2012 case.

1.1 What is procurement fraud?

Procurement fraud is the dishonest manipulation of the process by which government buys goods, services or infrastructure using public money. It can be committed by suppliers, by public officials, or by both working together. It is distinct from mere incompetence or poor management — though those can make fraud easier to conceal.

The UK government spends approximately £300 billion per year on public procurement. Estimates from the Cabinet Office and the National Audit Office suggest that fraud and error in public procurement costs the public purse billions of pounds annually. Every pound lost to procurement fraud is a pound not spent on schools, hospitals, or the services the public needs.

1.2 The main types of procurement fraud in UK law

The following are the recognised categories of procurement fraud. Each is described in plain English, with the relevant law. This report does not allege that any specific offence has been committed — that is for investigators with full disclosure powers to determine. What it does is identify documented patterns that exhibit characteristics consistent with each category, and ask whether they warrant independent examination.

(A) Bid Rigging and Collusion

Bid rigging occurs where suppliers coordinate their bids to eliminate genuine competition — for example, agreeing in advance who will win, submitting artificially high bids to make the chosen winner look competitive, or rotating contract wins between themselves. It can also involve a supplier colluding with an internal procurement official to design the tender specification around the winning supplier's product, effectively excluding all competitors before the process begins.

Legal status: Bid rigging is a criminal offence under the Competition Act 1998 (Chapter I prohibition on cartel agreements). The Criminal Cartel Offence under the Enterprise Act 2002 (s.188) makes individuals who dishonestly engage in price-fixing, bid-rigging or market-sharing liable to up to five years' imprisonment and/or an unlimited fine. The Competition and Markets Authority (CMA) has power to investigate and prosecute.

Warning signs include: contract specifications written around a single vendor's product; a supplier awarded a contract that subsequently becomes impossible for anyone else to deliver; and original scope deliberately set narrow to allow value extraction through changes.

> **SOURCE:** Competition Act 1998 / Enterprise Act 2002 cartel offence — https://www.legislation.gov.uk/ukpga/2002/40/section/188

(B) Change-Order Abuse (Contract Inflation)

This occurs where a supplier wins a contract by submitting an artificially low initial bid, then extracts the true value — and more — through a stream of variations, modifications and 'change orders' after the contract is awarded. Each change order is typically below the threshold that would trigger a new competitive tender. Over time, the cumulative cost can multiply many times the original contract value. The supplier has effectively won work it could never have won at its true cost.

Legal status: Where done dishonestly, this constitutes fraud by false representation under the Fraud Act 2006 (s.2) — the original bid was a false representation of the true anticipated cost, made to gain a financial advantage. It may also engage fraud by abuse of position (s.4) where officials within the contracting authority facilitate or fail to prevent the inflation in breach of their duty to protect public funds.

Warning signs include: contract value expanding multiples of the original; frequent variation notices below competitive tender thresholds; project management costs disproportionate to build costs; and justifications for variations that refer to scope the supplier's own work created.

> **SOURCE:** Fraud Act 2006 — fraud by false representation (s.2) — https://www.legislation.gov.uk/ukpga/2006/35/section/2

(C) Sole-Source Abuse and Lock-In Engineering

This occurs where a supplier — sometimes in coordination with officials — deliberately designs a system or service to make competitive re-procurement impossible, then uses that lock-in as the justification for further non-competitive awards. Under procurement law, a contracting authority may award a contract without competition only where a genuine technical necessity prevents any other supplier from delivering. Where that necessity was created by the contracting authority's own earlier decisions, the exception does not apply.

Legal status: Systematic sole-source abuse breaches the Public Contracts Regulations 2015 (regulation 32) and the Procurement Act 2023. Where accompanied by dishonesty — for example, falsely representing that no other supplier could perform the work — it may also engage the Fraud Act 2006. Where officials are shown to have acted in concert with a supplier to create and exploit lock-in, it may engage the Bribery Act 2010 (ss.1-2) and conspiracy to defraud at common law.

Warning signs include: contract specifications that can only be met by one supplier; growing technical complexity that justifies continued sole-source awards; officials citing lock-in they themselves helped create; and a pattern of extension notices citing 'interoperability reasons' year after year.

> **SOURCE:** Public Contracts Regulations 2015 — regulation 32 (negotiated procedure without prior publication) — https://www.legislation.gov.uk/uksi/2015/102/regulation/32

(D) Conflict of Interest and Undisclosed Relationships

This occurs where a person involved in a procurement decision has a personal, financial or professional relationship with a supplier that could influence their judgment — and fails to declare it. This includes: officials who have previously worked for a supplier; officials who have received hospitality or payments; officials who have family members employed by a supplier; and the 'revolving door' — officials who move from a procurement decision-making role directly into employment with a supplier or competitor.

Legal status: For public officials, failure to declare a conflict of interest may constitute misconduct in public office at common law (an unlimited sentence offence) or breach of the Civil Service Code. Under the Bribery Act 2010 (s.2), receiving any financial or other advantage in connection with a public function can constitute passive bribery — up to ten years' imprisonment and unlimited fine for individuals; unlimited fine for organisations under s.7 (failure to prevent bribery). The Ministerial Code requires ministers to declare all relevant interests.

Warning signs include: officials moving to suppliers shortly after contract awards; suppliers employing people with prior access to procurement processes; undisclosed directorships or advisory roles; hospitality patterns not recorded in official registers.

> **SOURCE:** Bribery Act 2010 — https://www.legislation.gov.uk/ukpga/2010/23/contents
>
> **SOURCE:** Ministerial Code — paragraph 3.13 (interests declaration) — https://www.gov.uk/government/publications/ministerial-code

(E) False Invoicing and Unjustified Costs

This occurs where a supplier invoices for work not done, inflates the hours or rates billed, or creates fictitious sub-contractor costs to extract money from a contract. It can also include categorising costs under vague headings to avoid scrutiny, or billing for 'project management' costs that have no corresponding documented deliverables.

Legal status: False invoicing constitutes fraud by false representation (Fraud Act 2006 s.2) and may also engage the Theft Act 1968 (obtaining property by deception). Where it involves corporate entities, the Economic Crime and Corporate Transparency Act 2023 creates a 'failure to prevent fraud' offence — a company can be criminally liable if a person associated with it commits fraud for its benefit and the company did not have reasonable prevention procedures.

Warning signs include: cost categories with no published line-by-line breakdown; project management costs disproportionate to build costs; invoiced costs that cannot be traced to deliverables; and resistance to audit or FOI disclosure of cost breakdowns.

> **SOURCE:** Economic Crime and Corporate Transparency Act 2023 — failure to prevent fraud — https://www.legislation.gov.uk/ukpga/2023/56

(F) Intellectual Property Fraud

This occurs where a supplier sells or licences a product to a government client that it does not have the legal right to sell — for example, because the product was developed using stolen intellectual property from a third party. The client then pays for something the supplier had no right to supply. Where the supplier was aware of the IP status of its product, this constitutes fraud by false representation.

Legal status: Fraud by false representation (Fraud Act 2006 s.2); obtaining services dishonestly (Fraud Act 2006 s.11); and potentially the Trade Secrets (Enforcement, etc.) Regulations 2018. Where the product incorporates stolen code or materials, the supplier may also face civil liability to the original IP owner — and the government client may face questions about its own right to continue using the product.

> **SOURCE:** Trade Secrets (Enforcement, etc.) Regulations 2018 — https://www.legislation.gov.uk/uksi/2018/597

1.3 Why this matters — taxpayers and parents

Every pound wasted through procurement fraud on the CMS2012 system is a pound that came from two sources: the general taxpayer, who funded the £1.2 billion contract through public expenditure; and the parents who use the Child Maintenance Service, who have been charged a 20% surcharge on every maintenance payment and a 4% deduction from every receipt — fees justified on the basis that they fund an effective collection service.

The system those fees funded has been described by the Public Services Committee (June 2026) as 'not fit for purpose.' The NAO has issued qualified or adverse opinions on its accounts for over 30 consecutive years. The platform at its core has been judicially found to incorporate stolen intellectual property. And the cost of building it — £950 million and rising — is 26 times the contracted amount, with no published explanation of where the additional money went.

Parents who have had wages seized, bank accounts emptied, driving licences threatened or who have faced imprisonment on the basis of this system's outputs — outputs generated by a platform running on stolen code, producing arrears figures that the C&AG cannot verify, enforced by liability orders the courts confirm they never issued — deserve to know whether the system that did this to them was procured honestly and whether the public money spent on it went where it was supposed to go.

That is what this report asks. And that is why a fully independent investigation, with full powers of disclosure and examination under oath, is the only adequate response.

1.4 The hallmarks present in the CMS2012 case — mapped to recognised indicators

The following table maps the recognised hallmarks of procurement fraud against the documented evidence in the CMS2012 case. Each entry cites its source. The right-hand column identifies the question this raises — not an allegation, but the question that the evidence requires to be answered under independent investigation.

Recognised Hallmark	Documented Evidence in CMS2012	Source	Question Requiring Investigation
Contract value expands massively post-award without re-competition	£36m (2009) → £950m (2013 Business Case) → £1.2bn+ (to 2028). 26-fold increase. No competitive re-tender ever held.	NAO HC 104; Contracts Finder; The Register	How did this inflation occur? Who approved each variation? What deliverables justified each payment?
Specification written around a single vendor's product	DWP selected TCS BaNCS — a proprietary platform owned by TCS, deployable only by TCS — as the core of the system in 2009. Every subsequent extension was justified by the resulting lock-in.	CMEC 2009 press release; 2021 extension tender notice	Was the specification designed to ensure TCS would win? Who decided to use a proprietary rather than open platform?
Project management costs disproportionate to build costs	£71m in 'project management and support' against £81m of system build (88% ratio). Industry standard: 10-15%.	NAO HC 104 Table 4	Who was billed under this category? At what rates? For what deliverables? Were any billers in undisclosed relationships with DWP officials?
Unjustifiable migration / transition costs	£370m to migrate 800,000 cases. Equivalent enterprise migrations cost £5-20m. £462 per case has no technical basis.	NAO HC 104; technical benchmarks	Where did the £350m premium over a reasonable migration cost go? Who authorised it?
Supplier sells product it may not have right to licence	TCS BaNCS confirmed by two US federal courts to incorporate stolen IP (CSC/DXC trade secrets, including source code). 5th Circuit issued permanent injunction against that version of BaNCS.	5th Circuit No.24-10749 (Nov 2025); 7th Circuit Epic Systems (2021)	Was DWP paying licence fees for stolen goods? Did TCS or anyone in DWP know? Is DWP currently operating a system it has no lawful right to run?
Undisclosed conflicts of interest in decision chain	Baroness Sherlock: CMEC board member when contract commissioned (2009); now Minister responsible for same contract; not declared in Ministers' Interests. Sir Robert Devereux: Accounting Officer for all TCS decisions 2011-2018; joined Oracle Siebel competitor (Salesforce) 20 months after leaving.	Ministers' Interests register; ACOBA 2019; Hansard	Were these interests ever declared internally? Did they influence decisions? Were any procurement approvals made without proper recusal?
Revolving door between decision-makers and commercial interests	Devereux left DWP January 2018 (month original TCS contract ended); joined Salesforce September 2019. An unnamed DWP IT official who left in 2015	ACOBA decision 2019	Were any decisions made about Oracle Siebel during 2015-2018 that benefited Salesforce's competitive position?

	made the Salesforce approach.		
Failure to conduct mandatory debarment assessment	Two US federal judgments of wilful IP theft, internal bribery scandal, False Claims Act visa fraud, EEOC probe. No debarment assessment published. New contract awarded one month after June 2024 judgment.	Court records; Contracts Finder; Cabinet Office PPN 04/23	Which official decided no assessment was required? What was their stated reason?
Accounts that cannot be reconciled or verified	NAO qualified/adverse opinions on CMS accounts for 30+ consecutive years. Audit removed for 2025-26 without Parliamentary vote. Legacy arrears balance of £3.7bn carries 13 consecutive qualification years.	NAO reports; C&AG annual certificates; CFA 2024-25	Why has no government reconciled these accounts after 30 years? Who authorised the removal of audit for 2025-26 and under what legal authority?
Geopolitical / political factors providing immunity from scrutiny	TCS: 42,700 UK jobs; £3.3bn economic contribution; India-UK FTA benefits; 5,000 jobs announced week of PM's India visit; contract renewed across multiple governments regardless of court findings.	TCS/Oxford Economics 2024; Starmer India visit Oct 2025; Contracts Finder	Has the economic and political relationship with TCS influenced procurement decisions or debarment assessments? Has any minister received advice that accountability is constrained by trade relationship?

> *IMPORTANT NOTE ON BALANCE: This table maps documented evidence against recognised hallmarks. It does not allege that any specific offence occurred. Every item in the 'Documented Evidence' column is sourced and verifiable. The hallmarks are drawn from published Cabinet Office, SFO and NAO guidance on procurement fraud indicators. The purpose is not to convict — it is to demonstrate why a fully independent investigation, with powers of compelled disclosure, is the proportionate and necessary response to what the public record already shows.*

PART 2: EXECUTIVE SUMMARY

This report presents intelligence drawn from publicly available court records, National Audit Office publications, Parliamentary proceedings, Contracts Finder, Find a Tender, Freedom of Information responses, and verified published journalism. Every finding is sourced. The report sets out the case that the procurement, implementation and ongoing management of the CMS2012 IT system — the technology platform underpinning Child Maintenance Service enforcement against millions of UK families — exhibits multiple hallmarks of procurement fraud, and that continued government contracting with TCS is sustained by a geopolitical relationship that has placed this supplier beyond normal public accountability.

KEY FINDINGS:

- A £36m contract (2009) expanded to £950m implementation cost (2013 Business Case) — 26x inflation — with no competitive re-procurement at any stage
- The core platform TCS BaNCS has been judicially confirmed by two separate US federal appellate courts to have been built using wilfully and maliciously stolen intellectual property from Computer Sciences Corporation (CSC/DXC). DWP paid licence fees for this platform throughout.
- The same version of BaNCS the 5th Circuit barred TCS from using — due to stolen IP — is the version embedded in CMS2012
- IT costs of £352m against an identical BaNCS deployment at the Reserve Bank of Australia costing AU$13.6m — a 44x premium with no technical explanation
- Project management costs of £71m against build costs of £81m — 88% ratio that does not exist in legitimate software programmes
- Migration cost of £370m for 800,000 cases (£462/case) — technically indefensible for what is a standard API and ETL data pipeline operation
- Six continuous years of sole-source extensions (2018–2024) justified by a technical lock-in DWP itself created by choosing a proprietary platform
- Undisclosed conflict of interest: Baroness Sherlock sat on the CMEC board (2008–2010) that commissioned the TCS contract, then became Minister responsible for it (2024) without disclosure
- Revolving door: DWP Permanent Secretary Sir Robert Devereux (Accounting Officer 2011–2018) joined Salesforce — direct competitor of Oracle Siebel, CMS2012's core CRM layer — within 20 months of leaving
- Stephen Geraghty (CMEC Commissioner who signed the TCS contract in 2009) departed in March 2011 — as the IT cost exploded from £36m to £149m in under two years. His subsequent career has not been publicly traced to IT sector interests.
- NAO qualified or adverse opinions on CMS client fund accounts for 30+ consecutive years; audit removed for 2025–26 without Parliamentary vote
- No debarment assessment published despite two major US federal trade secret judgments, an internal bribery scandal, False Claims Act visa fraud allegations, EEOC discrimination probe (US) and UK employment tribunal discrimination proceedings
- TCS's UK footprint (42,700 jobs, £3.3bn economic contribution, six government department contracts) provides structural political immunity
- The India-UK FTA (July 2025) directly benefits the Tata Group — creating a geopolitical incentive for successive governments to maintain TCS as a 'valued investor' regardless of procurement conduct
- TCS announced a Global Premier Partnership with Anthropic (the maker of Claude AI) on 11 June 2026 — extending potential TCS reach into UK government AI infrastructure

PATTERN ASSESSMENT: Individually, some elements could have innocent explanation. In combination — across 15 years, two governments, three ministers, two permanent secretaries — the pattern of unexplained cost inflation, sole-source contracting, stolen IP licence payments, undisclosed conflicts, suppressed audit and political protection does not have an innocent explanation. The missing money from CMS2012 did not disappear. Finding where it went is a matter of public duty.

PART 2: THE CONTRACT — FROM £36 MILLION TO OVER £1.2 BILLION

2.1 What was commissioned in 2009 — and how it was described

In April 2009 CMEC Commissioner Stephen Geraghty publicly stated: 'In learning the lessons of the past we will not attempt to reinvent the wheel and order a single, purpose-built IT system. The collection and payment of child maintenance is not dissimilar from transactions performed millions of times a day for financial organisations around the world.'

> **SOURCE:** CMEC press release April 2009 / UKAuthority — https://www.ukauthority.com/articles/new-child-maintenance-system-to-use-tcs-solutions/

This framing told Parliament they were buying proven off-the-shelf commercial software at £36m. What they were actually doing was: contracting TCS as system integrator for a proprietary banking platform (TCS BaNCS) that only TCS could maintain; combined with Oracle Siebel CRM, Oracle OBIEE, IBM, Experian and Genysys components — creating from day one the conditions for permanent sole-source dependency. The original contract is not publicly available. No competitive tender details have ever been published.

2.2 Full documented cost trajectory — every figure sourced

Date	Event / Cost	Source	Decision Maker	Red Flag
Apr 2009	Original TCS contract signed: £36m stated value	CMEC press release; The Register; UKAuthority	Stephen Geraghty (CMEC Commissioner); CMEC Board incl. Baroness Sherlock (SID)	No competitive re-tender ever held again
Jan 2011	IT estimate: £149m — 4x in under 2 years	NAO 2014 Report HC 104, Table 4	CMEC Audit Committee; Geraghty (departing); Sherlock (SID)	NAO confirmed; Geraghty departs March 2011 as costs explode
Mar 2011	Stephen Geraghty departs CMEC	Family Law Week 22 March 2011	Dame Janet Paraskeva (CMEC Chair)	Departs as IT budget quadruples; career after not publicly traced
Oct 2011	IT estimate revised: £275m — up £126m in 9 months	NAO 2014 Report HC 104 para 2.8	DWP officials; Sir Robert Devereux (Perm Sec from Jan 2011)	NAO states it 'could not substantiate' the increase on a like-for-like basis
Apr 2012	Major Projects Authority gives programme RED delivery confidence rating	NAO 2014 Report HC 104 para 2.6; IFG project tracker	DWP / Cabinet Office MPA	Red rating = programme at serious risk — no published remediation
Nov 2013	System goes live — 4 years after contract signature	DWP / multiple published sources	DWP / TCS	4-year delay on a system using 'proven' off-the-shelf components
Jun 2014	NAO Report: total implementation cost £950m to 2022-23	NAO HC 104 June 2014	DWP; Devereux (Accounting Officer)	26x original contract; still no re-competition

Jan 2018	Devereux retires as DWP Perm Sec	ACOBA disclosure 2019	Cabinet; Devereux	Retires exact month original TCS contract ends
Oct 2018	2-year extension awarded to TCS — no competition; value undisclosed	The Register; Contracts Finder	DWP Accounting Officer (post-Devereux)	First sole-source extension; direct award
Sep 2019	Devereux joins Salesforce (Oracle Siebel competitor)	ACOBA decision published 2019	ACOBA; Devereux	Joins competitor of Oracle Siebel — the CRM layer he oversaw at DWP
Aug 2020	6-month TCS extension — no competition; value undisclosed	The Register; Contracts Finder	DWP Accounting Officer	Second rolling direct award
Mar 2021	1-year extension: £14.5m — 'without any competition' (confirmed)	The Register; Contracts Finder CF 2021	DWP Accounting Officer	Direct award explicitly confirmed in tender notice
Nov 2020	BaNCS licence/support contract: £3.4m — no competition	Contracts Finder CF d573c56e	DWP Accounting Officer	Software lock-in formalised as separate proprietary contract
Oct 2022	BaNCS dev support: £1.8m — no competition	Contracts Finder CF 332068a9	DWP Accounting Officer	Additional sole-source sub-contract
Jun 2024	US District Court: TCS liable, $194.2m damages — wilful BaNCS IP theft	FindLaw; The Week India; Medianama	US Federal Court (NDTX)	DWP awards new TCS contract ONE MONTH LATER with no published debarment assessment
Jul 2024	Baroness Sherlock appointed Minister of State, DWP	GOV.UK ministerial appointments	Prime Minister (Starmer)	Her CMEC role (2008-2010) not disclosed in Ministers' Interests
Jul 2024	New TCS contract awarded: £42.6m-£49.6m, Sept 2024-Aug 2028	Contracts Finder CF af8827fd; PublicTechnology.net Aug 2024	DWP; Accounting Officer	Awarded 1 month after District Court ruling; no debarment published
Nov 2025	5th Circuit confirms: wilful BaNCS misappropriation; $168m damages; 10yr monitorship; permanent injunction on that version of BaNCS	5th Circuit No.24-10749; FindLaw; IPWatchdog Dec 2025	US 5th Circuit Court of Appeals	DWP continues running CMS2012 on barred version of BaNCS; no action published
Jun 2026	TCS announces Global Premier Partnership with Anthropic (Claude AI)	TCS press release 11 June 2026; tcs.com	TCS; Anthropic	TCS targets 'public services' as co-go-to-market sector — extends reach to UK govt AI
TOTAL TO 2028	>£1.2 BILLION all-in	Combined all sources	Multiple DWP Accounting Officers; 3 ministers; 2	Never competitively re-tendered in 15 years

			Permanent Secretaries	

PART 3: THE COST BREAKDOWN — WHERE THE MONEY WENT

3.1 NAO breakdown of the £950m programme cost

The only published breakdown of the £950m is in the June 2014 NAO report 'Child Maintenance 2012 Scheme: Early Progress' (HC 104), Table 4 (pages 35-36). This is the definitive sourced analysis of each category:

> **SOURCE:** NAO Report HC 104, June 2014 — full report — https://www.nao.org.uk/wp-content/uploads/2014/06/Child-maintenance-2012-scheme-early-progress.pdf

Cost Category	NAO Figure	Technical Assessment	Fraud Indicator
IT: Design and build	£81m	The actual system construction. Still 10x Reserve Bank of Australia BaNCS deployment (AU$13.6m ≈ £8m).	Benchmark suggests 6-10x overpricing even at this level
IT: Project management and support	£71m	88% of build cost. Industry standard is 10-15%. A ratio of 88% does not exist in legitimate programmes.	HIGHEST RISK CATEGORY — line-by-line disclosure required; who was billed, at what rates, for what deliverables?
IT: Data warehouse (Oracle OBIEE)	£37m	A reporting database layer. Standard enterprise BI implementation: £2-5m. £37m for a reporting tool serving 800k cases is indefensible.	Strong overpricing indicator — Oracle licence inflation through TCS prime contractor suspected
IT: Phase 2 — charging/case closure	£52m	Additional scope added post-contract. This is textbook change-order abuse: narrow original scope, extract value through variations.	Pattern consistent with deliberate scope underestimation
IT: Future development provision	£44m	Uncommitted spend written into the 2013 business case as a provision. Effectively a slush fund for future TCS billing.	No competitive process; no deliverable defined at time of approval
IT: Maintenance during build	£36m	Support costs during a build phase should be minimal. £36m maintenance on a system not yet live is anomalous.	Potential double-billing: building AND maintaining simultaneously
IT: Other (telephony, links, testing)	£31m	Telephony alone £7m — near-zero cost in a case management system using standard VoIP.	Overpricing of commodity components
IT TOTAL	£352m	vs Reserve Bank of Australia: AU$13.6m (≈£8m) for comparable BaNCS deployment = 44x premium	No credible technical explanation for differential at this scale
Legacy case migration / closure	£370m	800,000 cases migrated. £462 per case. Modern ETL/API migration: £5-20m total. NHS migrated 70m patient records for ~£100m total.	£350m UNEXPLAINED — migration is an API and data pipeline problem, not a £370m operation

Staff training	£41m	Training 3,500 caseworkers on Oracle Siebel CRM. Standard enterprise CRM training packages: £1-3m. Licensed e-learning at scale: under £500k.	35-40x standard cost for equivalent training
Estates	£5m	Plausible for office space during transition.	No significant concern
Other non-capital (incl. pathfinder, design)	£343m inc £97m capital	The largest single category. No published line-by-line breakdown has ever been produced.	REQUIRES URGENT FOI AND NAO INVESTIGATION — largest category, least explained
TOTAL PROGRAMME COST TO 2022-23	£950m	Plus £100m+ in post-2018 support contracts = £1.2bn+	No competitive re-procurement. Never.

THE CRITICAL ANOMALY: £71m in 'project management and support' against £81m of actual system build. The ratio of 88% is structurally impossible in a legitimate IT programme. For comparison: the NHS National Programme for IT — the largest civilian IT programme in history — had PM costs of approximately 12% of build. The £71m figure requires line-by-line disclosure of who was billed, at what daily rates, for what deliverables, and whether any of those individuals had undisclosed relationships with TCS, Oracle or DWP officials. NAO Source: HC 104 Table 4.

3.2 Global comparators — what BaNCS actually costs

Client	Platform	Scale	Cost	vs DWP	Source
Reserve Bank of Australia	TCS BaNCS — same platform	320m+ annual transactions; central bank	AU$13.6m (~£8m)	DWP paid 44x more for 800k cases	RBA Annual Report / tech press
TCS acquisition of BaNCS (Financial Network Services, Australia)	Entire BaNCS platform — all IP	Whole product including all source code	US$26m (2005)	DWP paid 13x the price TCS paid for the entire platform	Multiple published sources incl. IPWatchdog
NHS Digital Spine	Bespoke NHS infrastructure	70 million patient records	~£100m total	NHS handled 87x more records for 28% of DWP's IT cost	NHS Digital published accounts
Birmingham City Council Oracle ERP (failed)	Oracle ERP — comparable disaster	250,000 staff; widely reported failure	£131m total	A comparable IT disaster cost 37% of DWP's IT cost	Birmingham City Council Section 114 notice
PostFinance Switzerland	TCS BaNCS — same platform	Full core banking replacement, 80+ legacy apps	Undisclosed — standard enterprise range	On time, on budget. CMS2012 was 4 years late.	TCS case studies
DWP CMS2012	TCS BaNCS + Oracle Siebel + others	800,000 child maintenance cases	£352m IT + £370m migration = £722m core	No technical basis for differential	NAO HC 104

SOURCE: TCS BaNCS global deployments — https://www.tcs.com/what-we-do/products-platforms/tcs-bancs

PART 3A: FINANCIAL DISCREPANCIES — ACCOUNTS AND LEDGER ANALYSIS

The Client Funds Accounts — published annually under s.7 of the Government Resources and Accounts Act 2000 — are the only public financial record of what actually flows through CMS2012. They reveal unreconciled balances, a statistical paradox in the arrears data, and an opaque fee income stream that has never been published as a standalone figure. Taken together these raise serious questions about the financial integrity of the system's records.

3A.1 The receipts-to-payments gap

Year	Receipts (£m)	Payments Out (£m)	Gap (£m)	Cash Held at Year End (£m)	Source
2019-20	173.1	167.0	6.1	11.8	CFA 2020-21
2020-21	170.4	165.4	5.0	11.3	CFA 2020-21
2023-24	236.9	228.5	8.4	Not separately stated	CFA 2023-24
2024-25	284.5	275.1	9.4	12.9 (after adjustment)	CFA 2024-25
TREND	Receipts growing	Payments growing slower	Gap widening year on year	Consistently £11-13m retained	All CFAs

Every year the CMS receives more from paying parents than it pays to receiving parents. The difference is retained as a 'cash balance' — explained as timing differences and unallocated receipts. This is plausible on its face. What is not explained is the cumulative position over ten years: total sum retained, average time funds are held, and whether any interest has accrued on client balances held in DWP accounts. None of this is published.

> *FEE INCOME NOT IN THE CLIENT FUNDS ACCOUNT: The 2024-25 CFA notes that the difference between total receipts of £355.3 million in the Receipts and Payments Statement and the £284.5 million in Note 7.4 is 'due to the inclusion of non-child maintenance receipts, mainly fees and charges.' That means £70.8 million in one year — the 20% surcharge and 4% deductions — passed through the CMS system and was classified separately. Across the system's lifetime this fee income is hundreds of millions of pounds. It is not audited in the Client Funds Account. It sits in the DWP Resource Account among billions of other expenditure. There is no standalone published account of total CMS fee income collected since 2013. This is the single most opaque financial figure in the entire system.*

3A.2 The arrears paradox — growing debt despite record compliance

Year	Unpaid Maintenance (£m)	Compliance Rate	Annual Change	Explanation Offered
2019-20	354.3	68% — improving	+£41m from prior year	More cases entering system
2020-21	408.5	72% — ALL-TIME HIGH	+£54m in one year	None — paradox unacknowledged

2021-22	Est. ~£450m+	Maintained	Continuing rise	None published
2022-23	Accounts presentation adverse	Not reliably stated	Cannot be verified	NAO adverse opinion on balances

In 2020-21 compliance reached its highest ever recorded level — 72% of paying parents contributing. Yet unpaid maintenance balances grew by £54 million in that single year. If more people are paying than ever before, unpaid balances should be shrinking. The only explanations consistent with this paradox are: (a) assessments are generating higher amounts creating more arrears per non-paying case; (b) new cases carry higher assessed maintenance than closing cases; or (c) the arrears balances include amounts that are not genuine debt — inflated calculations, system errors, or legacy CSA amounts that were never accurate. The C&AG has already confirmed option (c) applies to the legacy scheme balances. Whether it also applies to the 2012 scheme balances has never been independently verified — because the correspondence engine, as confirmed by Parliamentary committee evidence, does not independently validate arrears or status flags before issuing enforcement letters.

3A.3 The £3.7 billion legacy arrears — never audited

CMS inherited over £3.7 billion in uncollected CSA arrears in 2012. The C&AG has issued a qualified opinion on these legacy accounts every single year for thirteen consecutive years because the underlying assessments are known to contain material inaccuracies and many balances cannot be verified. Former ministers and senior MPs have called for a public inquiry into CSA debt inflation. The Northern Ireland C&AG confirmed in 2021-22 that £4.1 million of arrears transferred to the CMS system were balances 'for which I was unable to obtain satisfactory evidence.'

These unverified arrears were migrated onto CMS2012 at a cost of £370 million. The data migrated was, in part, data the C&AG could not verify. If the system's correspondence engine then automatically enforces those figures without independent validation, any inaccuracy imported at migration becomes self-perpetuating — generating enforcement letters, DEOs, liability order applications and ultimately committal proceedings on debt that may never have been accurate.

> *THE COMPOUNDING RISK: Unverified legacy arrears (£3.7bn) migrated onto a system whose engine does not validate arrears before enforcement + fee income stream never published standalone + accounts never reconciled year-to-year on a cumulative basis + audit removed for 2025-26 without Parliamentary authority = a financial integrity position that cannot be assessed from outside. This is the condition in which irregularity can persist indefinitely.*

SOURCE: CMS Client Funds Account 2020-21 — GOV.UK — https://gov.uk/government/publications/child-maintenance-client-funds-account-2020-to-2021/cms-2012-child-maintenance-scheme-client-funds-account-2020-to-2021

SOURCE: CMS Client Funds Account 2024-25 — https://assets.publishing.service.gov.uk/media/6931656d4bedc0e762304062/2012-scheme-child-maintenance-client-funds-account-2024-to-2025.pdf

SOURCE: NAO serious concerns on CMS accounts — Epoch Times January 2024 — https://www.theepochtimes.com/world/national-audit-office-raises-serious-concerns-over-child-maintenance-schemes-accounts-5550411

SOURCE: Northern Ireland C&AG CMS Client Funds 2021-22 — https://niauditoffice.gov.uk/publications/html-document/child-maintenance-service-client-funds-21-22-report-cag

PART 4: THE STOLEN PLATFORM — JUDICIAL FINDINGS OF IP THEFT

4.1 What the courts found — in plain terms

TCS BaNCS — the payment processing and core system layer of CMS2012 — has been the subject of two separate US federal court proceedings that established, on the highest standard of proof available in civil proceedings, that TCS wilfully and maliciously stole intellectual property to build and deploy BaNCS. These are not allegations. They are confirmed judicial findings.

Case 1: Epic Systems Corp v Tata Consultancy Services Ltd (7th Circuit, 2021)

TCS was contracted by a mutual client to provide support services for Epic's proprietary healthcare IT platform. While doing so, TCS employees accessed Epic's web portal without authorisation and used the misappropriated material to develop a competing software product.

- Federal jury verdict: TCS guilty — $140m compensatory + $700m punitive damages
- Punitive award reduced on appeal to $140m — total $280m judgment
- Court additionally sanctioned TCS for intentionally destroying evidence during discovery — a separate finding of bad faith and obstruction
- US Supreme Court denied TCS's petition for certiorari — verdict stands
- TCS ultimately settled for approximately $125m

SOURCE: Epic Systems v TCS — 7th Circuit case record / Westlaw — https://caselaw.findlaw.com/court/us-7th-circuit/1881949.html

Case 2: Computer Sciences Corporation (CSC) / DXC v Tata Consultancy Services Ltd (5th Circuit, November 2025) — THE BaNCS CASE

This case is directly relevant to CMS2012. The court confirmed that TCS built BaNCS — the exact platform running inside CMS2012 — using stolen intellectual property from CSC.

The facts, as found by the court:

- CSC licensed its proprietary insurance software (Vantage and CyberLife) to Transamerica. A Third-Party Addendum allowed TCS access to CSC's software 'solely for the benefit of Transamerica'
- TCS used this access to harvest CSC's source code and technical manuals for use in BaNCS development — not solely for Transamerica's benefit
- TCS hired 2,200 Transamerica employees who had access to CSC's systems — those employees continued accessing CSC source code after joining TCS
- A CSC employee discovered TCS sharing CSC materials marked 'CONFIDENTIAL INFORMATION' with the BaNCS development team
- TCS then won a $2.6 billion contract with Transamerica using the BaNCS platform it had built with CSC's stolen IP — a direct commercial benefit from the theft

Court findings and orders:

- Jury verdict after eight-day trial: TCS wilfully and maliciously misappropriated CSC trade secrets including source code and technical manuals
- District Court: $56m compensatory damages + $112m punitive damages + permanent injunction + 10-year monitorship over TCS's IP handling practices
- 5th Circuit affirmed all of the above on 21 November 2025 (Case No. 24-10749)
- The permanent injunction explicitly bars TCS from using CSC's trade secrets or THE VERSION OF BaNCS THAT TCS DEVELOPED USING CSC'S TRADE SECRETS

SOURCE: 5th Circuit judgment No.24-10749, 21 November 2025 — Justia — https://law.justia.com/cases/federal/appellate-courts/ca5/24-10749/24-10749-2025-11-21.html

SOURCE: 5th Circuit — FindLaw case record — https://caselaw.findlaw.com/court/us-5th-circuit/117965352.html

SOURCE: IPWatchdog analysis, December 2025 — https://ipwatchdog.com/2025/12/11/trade-secret-misappropriation-lessons-computer-sciences-corp-tata-consultancy-services/

> *THE CMS2012 IMPLICATION: The 5th Circuit has barred TCS from using the version of BaNCS developed using CSC's stolen IP. That is the same BaNCS platform deployed in CMS2012. DWP has paid licence fees to TCS for BaNCS throughout the system's operation since 2013. The questions that have never been answered: (1) Was DWP paying licence fees for software TCS had no right to licence? (2) Did TCS knowingly licence stolen software to the UK government? (3) Does DWP hold a valid licence given the 5th Circuit injunction? (4) Is the UK government now running a system it has no lawful right to run? These are questions for the SFO, not just the NAO.*

4.2 TCS's documented pattern of institutional dishonesty — full record

Matter	Finding / Status	Date	Relevance to UK Government Contracts	Source
Epic Systems — trade secret theft	Federal jury guilty; $280m damages; evidence destruction sanction; SCOTUS cert denied	2014 filed; 2021 upheld	Pattern of using client access to steal IP for competing products — same structure as CMS2012 relationship	7th Circuit case record
CSC/DXC — BaNCS trade secret theft	Federal jury guilty; $168m damages; 10yr monitorship; permanent injunction on that BaNCS version	2019 filed; Nov 2025 affirmed	The BaNCS platform in CMS2012 was built with stolen IP — DWP has paid for stolen goods	5th Circuit No.24-10749
Internal bribery (India)	TCS sacked 16 employees; debarred 6 staffing firms; ~US$13.3m in commissions alleged	2023 disclosed	Corporate culture of financial corruption in procurement processes	Multiple Indian business press; TCS statement
False Claims Act — visa fraud (US)	Whistleblower Anil Kini alleges TCS falsified org charts to obtain L-1A visas; 2019-2023 TCS obtained 6,500+ L-1A visas — more than next 6 largest companies combined; DC Circuit appeal ongoing	2023 filed; 2025 appeal	Pattern of falsifying documents submitted to government authorities — directly relevant to government contract conduct	DC Circuit filings; media reporting
EEOC discrimination probe (US)	Formal EEOC investigation of discriminatory hiring/firing of non-Indian workers; investigation began Biden admin, continues under Trump; parallel	2024 investigation opened; 2025 tribunal	UK government contracts operated by a company under active discrimination investigation in both US and UK	Bloomberg April 2025; The Guardian April 2025; Business

	UK employment tribunal proceedings (Beer v TCS, 2025)			Today April 2025
Evidence destruction (Epic case)	Court issued sanctions for intentional evidence destruction during discovery — separate to substantive findings	2019-2021	Conduct in litigation directly relevant to how TCS would behave under SFO investigation	7th Circuit case record; Epic court filings

Under the Procurement Act 2023 and its predecessor Public Contracts Regulations 2015 (regulation 57), suppliers may be excluded where there are findings of professional misconduct, dishonesty or conduct equivalent to criminal conviction. TCS now has: two wilful trade secret findings, an internal bribery scandal, visa fraud allegations, and active discrimination probes in two jurisdictions. No debarment assessment has been published by DWP or any UK contracting authority for any of these.

> **SOURCE:** DWP current TCS contract — Contracts Finder — https://www.contractsfinder.service.gov.uk/notice/af8827fd
>
> **SOURCE:** Procurement Act 2023 — exclusion grounds — https://www.legislation.gov.uk/ukpga/2023/54

PART 5: PEOPLE TO DECISIONS — EVIDENCED MAPPING ONLY

This section maps named individuals to specific decisions where evidence exists. No inference is drawn beyond what the documented record establishes.

5.1 Stephen Geraghty — CMEC Commissioner 2008–2011

Decision / Action	Date	Evidence	Source
Appointed first CMEC Commissioner	2008	DWP Secretary of State Peter Hain announcement — 'heavily involved in working with Sir David Henshaw in the policy review that led to the creation of the new commission'	Family Law Week (familylawweek.co.uk)
Signed and publicly announced the TCS contract award at £36m	April 2009	CMEC press release — Geraghty quoted directly as Commissioner announcing the award. Named TCS as 'system integrator' using 'commercial off-the-shelf software packages'	UKAuthority; CMEC press release April 2009
IT cost estimate under his tenure: £36m → £149m (4x in under 2 years)	2009–Jan 2011	NAO 2014 Report HC 104 Table 4 confirms January 2011 CMEC audit committee estimate of £149m. Geraghty was Commissioner and chief executive throughout this period.	NAO HC 104, June 2014
Departed CMEC	March 2011	CMEC announcement 22 March 2011 confirming departure. Departure described as after 'six successful years.' He had overseen the development of 'the future child maintenance scheme which will replace the two CSA schemes from 2012'	Family Law Week 22 March 2011; Family Law Liverpool
Career after CMEC	2011 onwards	No public record found of subsequent employment in IT or consultancy sector. ACOBA disclosure not found. Career post-CMEC has not been publicly traced.	Negative finding — absence of record is itself notable given scale of contract overseen

SOURCE: Geraghty appointment — Family Law Week — https://www.familylawweek.co.uk/site.aspx?i=ed986

SOURCE: Geraghty departure — Family Law Week March 2011 — https://www.familylaw.co.uk/articles/CMEC22032011-985

5.2 Baroness Sherlock OBE — CMEC SID 2008–2010; DWP Minister 2024–present

Decision / Action	Date	Evidence	Source
Appointed Senior Independent Director, CMEC	2008	Confirmed by her own Hansard declarations in Lords debates 2012-2023	Hansard — Lords debates on child maintenance (multiple years)
On CMEC board when TCS contract awarded at £36m	April 2009	Sherlock was SID throughout 2008-2010. Contract announced April 2009.	CMEC governance records; her own Hansard declarations
On CMEC board as IT cost rose from £36m to £149m	2009–2010	She was SID throughout this period per her own declarations. The January 2011 audit committee figure reflects planning under her tenure.	NAO HC 104; Hansard declarations

Declared CMEC/NCOF interests in Lords debates	2012, 2013, 2015, 2018, 2023	Publicly declared on record that she was CMEC Senior Independent Director and CEO of NCOF (Gingerbread predecessor) in five separate Lords debates on child maintenance	Hansard — Baroness Sherlock contributions (hansard.parliament.uk/search/MemberContributions?house=Lords&memberId=4147)
Appointed Minister of State, DWP — child maintenance portfolio	July 2024	GOV.UK ministerial appointments	GOV.UK
None of above declared in List of Ministers' Interests on appointment	July 2024	Her published List of Ministers' Interests does not include CMEC SID role or NCOF/Gingerbread CEO role	Cabinet Office — List of Ministers' Interests July 2024
Signed ministerial letter defending CMS liability order process — reference MC2026/27154	28 May 2026	Letter reviewed by this researcher — personally signed. Describes CMS summons issuance process using phrase 'complaint and summons notification' — invented term appearing in no statute.	MC2026/27154 — held by researcher and Callum Anderson MP
Stated in Lords Grand Committee (8 June 2026) that she is personally speaking with 'key powers in the Scottish judicial system' about ALO implementation	8 June 2026	Hansard — Lords Grand Committee, Reforming the Child Maintenance Service (Public Services Committee Report)	Hansard 8 June 2026 — Grand Committee

SOURCE: Baroness Sherlock Hansard contributions — https://hansard.parliament.uk/search/MemberContributions?house=Lords&memberId=4147

SOURCE: Lords debate 8 June 2026 — CMS reform — https://hansard.parliament.uk/Lords/2026-06-08/debates/C705F028-1D78-4769-942E-E467D86A1566/ReformingTheChildMaintenanceService(PublicServicesCommitteeReport)

SOURCE: Cabinet Office — List of Ministers' Interests — https://www.gov.uk/government/publications/list-of-ministers-interests

5.3 Sir Robert Devereux KCB — DWP Permanent Secretary / Accounting Officer 2011–2018

Decision / Action	Date	Evidence	Source
Appointed DWP Permanent Secretary (Accounting Officer)	January 2011	Civil Service appointments	Cabinet Office / DWP
Accounting Officer for all TCS contract decisions 2011–2018 including the unexplained £126m cost jump Oct 2011	Oct 2011	As Accounting Officer he was personally responsible for signing off major spend decisions. NAO reports in this period are addressed to him.	NAO HC 104 (2014); DWP Annual Reports 2011-2018
Accounting Officer during the period when first extension discussions were being planned (2015-2018)	2015–2018	The October 2018 extension — awarded to TCS without competition — would have required planning and approval during Devereux's tenure as contract expiry approached.	Contract Finder; The Register reporting on extensions
Retired from DWP	January 2018	ACOBA disclosure published 2019 confirms departure date	ACOBA decision 2019 (GOV.UK)
Joined Salesforce as VP Global Public Sector Strategy	September 2019 —	ACOBA approved subject to: no lobbying DWP for 2 years; no involvement in Salesforce	ACOBA decision — published GOV.UK; Computer Weekly reporting

	20 months after leaving DWP	government contracts/bids for 2 years. Conditions expired September 2021.	
Salesforce is the direct market competitor of Oracle Siebel — the core CRM layer of CMS2012	Ongoing	Oracle Siebel and Salesforce compete directly for the same enterprise CRM market segment. DWP chose Oracle Siebel in 2009; it remains in CMS2012 today.	Industry analysis; Oracle and Salesforce published product comparisons
Approach from Salesforce came via a former DWP IT official	~2018-2019	ACOBA disclosure states the approach came via 'a former member of staff at DWP who worked in the department's IT function until 2015'	ACOBA decision 2019 — GOV.UK

SOURCE: ACOBA decisions — Devereux/Salesforce — https://www.gov.uk/government/publications/acoba-business-appointment-applications-2019

5.4 Oracle Corporation — embedded technology and political connections

Factor	Evidence	Source
Oracle Siebel is the core CRM layer of CMS2012 — has been since 2009	Named in April 2009 CMEC press release. Confirmed in multiple published technical descriptions of CMS2012.	CMEC 2009 press release; child-maintenance.com technical description
Oracle holds >£1bn in UK government technology contracts	Oracle won the DWP/MoJ/DEFRA/Home Office Synergy ERP Programme — approx £700m. Additional NHS, HMRC and other contracts.	Contracts Finder; computer press
Oracle's founder Larry Ellison has funded Tony Blair Institute (TBI) with >£257m	Reported in UK media. TBI was established with significant Oracle founder funding.	The Times; Guardian reporting on TBI funding
TBI holds significant advisory influence with the current Labour Government	TBI described as having 'significant advisory influence' with multiple government departments including DWP. Keir Starmer cited TBI in multiple policy areas.	Multiple published sources
No conflict of interest assessment published re Oracle's CMS2012 position and TBI's advisory role with DWP	Absence of published assessment is itself a finding.	Negative finding
Oracle Siebel licences flowed through TCS as prime contractor — potential for mark-up above direct government pricing	Standard prime contractor practice. No published breakdown of Oracle licence costs within the £352m IT spend.	Industry practice; NAO HC 104 (no Oracle-specific line item published)

PART 6: GEOPOLITICAL CAPTURE — WHY ACCOUNTABILITY IS BLOCKED

6.1 The Sunak family connection

- Rishi Sunak was Prime Minister October 2022 – July 2024
- His wife Akshata Murty holds approximately 0.93% of Infosys — TCS's direct competitor; her father Narayana Murty founded Infosys; her mother was Tata Motors' first female engineer
- During Sunak's premiership: India-UK FTA negotiations were his personal stated priority; the current TCS CMS2012 contract (£42.6m-£49.6m, 2024-2028) was awarded July 2024 — his final month in office; Infosys won UK public sector contracts simultaneously
- No declaration of interest regarding the Indian IT sector was published in relation to India-UK trade negotiations or TCS/Infosys government contracts

SOURCE: Akshata Murty Infosys shareholding — Companies House / published media — https://www.bbc.co.uk/news/uk-politics-61040798

6.2 The Starmer government — TCS jobs as political currency

- October 2025: Starmer makes first official India visit
- Same week: TCS announces 5,000 UK jobs. UK Minister for Investment Jason Stockwood stated: 'As a valued investor for the UK, Tata Group and its companies like TCS are central to this mission'
- November 2025: NHS Supply Chain signs multi-year TCS contract
- 2025: DfE and BBC sign new TCS IT contracts
- July 2025: India-UK FTA signed — automotive tariffs directly benefit Tata Motors/JLR; professional mobility provisions directly benefit TCS's business model
- 11 June 2026: TCS announces Global Premier Partnership with Anthropic (Claude AI) — explicitly targeting 'public services' as a joint go-to-market sector

SOURCE: TCS 5,000 UK jobs announcement — PublicTechnology — https://www.publictechnology.net/2024/08/29/society-and-welfare/dwp-retains-tcs-in-60m-deal-to-support-child-maintenance-services/

SOURCE: TCS-Anthropic partnership announcement, 11 June 2026 — https://www.tcs.com/who-we-are/newsroom/press-release/tcs-anthropic-launch-global-premier-partnership-drive-enterprise-ai-scaling

6.3 Full UK government TCS footprint — structural immunity

Department / Body	Contract / Relationship	Status	Source
DWP — CMS2012	£42.6m–£49.6m, Sept 2024–Aug 2028	Active — subject of this report	Contracts Finder CF af8827fd; PublicTechnology Aug 2024
Home Office — DBS	Multi-million, multi-year from 2012+	Long-running	The Register; published tech press
NHS Supply Chain	Multi-year ERP transformation	Active from Nov 2025	Computer Weekly; NHS Supply Chain announcements
Department for Education	IT contract	Active 2025	Computer Weekly
BBC	IT contract	Active 2025	Computer Weekly

NEST (pensions)	Long-standing IT relationship	Active	NEST published accounts
TCS UK economic contribution	£3.3bn to UK economy; 42,700 direct/indirect jobs (Oxford Economics commissioned by TCS)	Published 2024	TCS/Oxford Economics 2024 report
TCS UK market status	UK is TCS's second-largest market globally	Confirmed Oct 2025	TCS CEO statement Oct 2025

> *STRUCTURAL IMMUNITY: 42,700 jobs and £3.3bn economic contribution makes TCS politically impossible to debar or meaningfully sanction. No government can afford to do so without being accused of destroying tens of thousands of UK jobs and damaging the India-UK FTA relationship. TCS has engineered its own immunity — the same strategy used with DWP's IT estate, applied at national scale. This is the definition of systemic capture.*

PART 7: SPECIFIC PROCUREMENT LAW BREACHES — SOURCED

7.1 Sole-source extensions — PCR 2015 modification rules

The Public Contracts Regulations 2015, regulation 72, permits contract modification without re-competition only where genuine technical necessity prevents change of contractor — and that necessity was not created by the contracting authority. DWP created the lock-in by choosing TCS's proprietary BaNCS platform in 2009. The 2021 tender notice confirms this explicitly:

> *"Technical (including interoperability) reasons prevent a change of contractor. Significant elements of the CMG IT estate are based on tightly coupled, highly customised commercial off-the-shelf products. Detailed functional knowledge of the customisations... rests with the incumbent supplier."*

SOURCE: 2021 TCS extension tender notice — Contracts Finder — https://www.contractsfinder.service.gov.uk/

SOURCE: The Register reporting on 2021 direct award — https://www.theregister.com/2021/03/31/tcs_cms2012_dwp_contract/

DWP chose a proprietary platform; TCS customised it; DWP then cited those customisations to justify sole-source renewal. This is a self-created lock-in, and DWP cannot rely on an exception it manufactured.

7.2 Failure to conduct mandatory debarment assessment — Procurement Policy Note 04/23

Cabinet Office Procurement Policy Note 04/23 requires contracting authorities to assess whether a supplier should be excluded where there are findings of the type now confirmed against TCS:

Finding	Date	Debarment Assessment Published?	DWP Contract Awarded After?
Epic Systems — wilful trade secret misappropriation ($280m damages)	7th Circuit 2021	NO	2021, 2022, 2024 contracts awarded
CSC/DXC — wilful BaNCS trade secret misappropriation ($168m damages; 10yr monitorship)	District Court Nov 2023; 5th Circuit Nov 2025	NO	2024 contract awarded 1 month after District Court ruling; contract continues after 5th Circuit ruling
TCS internal bribery scandal (16 employees fired; 6 firms debarred)	2023	NO	2024 contract awarded
False Claims Act — visa fraud allegations (DC Circuit appeal)	2023 filed; 2025 appeal	NO	2024 contract awarded
EEOC discrimination probe (US) + UK employment tribunal	2024/2025	NO	Contracts continue

SOURCE: Cabinet Office PPN 04/23 — https://www.gov.uk/government/publications/procurement-policy-note-0423-procurement-act-2023-exclusion-grounds

7.3 Removal of NAO audit — without Parliamentary authority

The NAO has issued qualified or adverse audit opinions on CMS client fund accounts continuously since 1994-95 — over 30 consecutive years. For 2025-26, the audit of CMS client fund balances was removed. This was done without Parliamentary vote, without published reason, and without Parliamentary debate. The accounts through which approximately £1.4 billion per year in maintenance payments and £106 million in annual surcharge income pass are now without independent audit scrutiny.

> **SOURCE:** CMS Client Funds Account 2019-20 — GOV.UK (for audit history) — https://www.gov.uk/government/publications/child-maintenance-client-funds-account-2019-to-2020/

PART 8: COMPLETE SOURCE MAP

All sources used in this report, with direct links where available:

Court Records

- 5th Circuit — Computer Sciences Corp v TCS (No.24-10749, 21 Nov 2025): https://law.justia.com/cases/federal/appellate-courts/ca5/24-10749/24-10749-2025-11-21.html
- 5th Circuit — FindLaw record: https://caselaw.findlaw.com/court/us-5th-circuit/117965352.html
- IPWatchdog analysis Dec 2025: https://ipwatchdog.com/2025/12/11/trade-secret-misappropriation-lessons-computer-sciences-corp-tata-consultancy-services/
- Medianama — TCS $210m damages: https://www.medianama.com/2023/12/223-tcs-usd-210-million-fine-us/
- 7th Circuit — Epic Systems v TCS: https://caselaw.findlaw.com/court/us-7th-circuit/1881949.html

National Audit Office

- NAO HC 104 June 2014 — Child Maintenance 2012 Scheme: Early Progress (contains the £950m breakdown and Table 4): https://www.nao.org.uk/wp-content/uploads/2014/06/Child-maintenance-2012-scheme-early-progress.pdf
- CMS Client Funds Account 2019-20 — audit history: https://www.gov.uk/government/publications/child-maintenance-client-funds-account-2019-to-2020/

Contracts Finder / Find a Tender

- Current TCS contract (2024-2028, £42.6m-£49.6m): https://www.contractsfinder.service.gov.uk/notice/af8827fd
- BaNCS licence contract: CF d573c56e — https://www.contractsfinder.service.gov.uk/
- BaNCS dev support contract: CF 332068a9 — https://www.contractsfinder.service.gov.uk/

Hansard / Parliamentary

- Lords Grand Committee 8 June 2026 — CMS reform debate (Sherlock 'uncoupling' statement + Scottish judicial engagement admission): https://hansard.parliament.uk/Lords/2026-06-08/debates/C705F028-1D78-4769-942E-E467D86A1566/ReformingTheChildMaintenanceService(PublicServicesCommitteeReport)
- Baroness Sherlock all contributions (for CMEC/NCOF declarations): https://hansard.parliament.uk/search/MemberContributions?house=Lords&memberId=4147

Personnel / Conflicts of Interest

- Geraghty appointment — Family Law Week: https://www.familylawweek.co.uk/site.aspx?i=ed986
- Geraghty departure March 2011 — Family Law Week: https://www.familylaw.co.uk/articles/CMEC22032011-985

- Devereux/Salesforce — ACOBA decisions 2019: https://www.gov.uk/government/publications/acoba-business-appointment-applications-2019
- Cabinet Office — List of Ministers' Interests (Sherlock non-disclosure): https://www.gov.uk/government/publications/list-of-ministers-interests

TCS misconduct — discrimination / EEOC

- Bloomberg / Staffing Industry Analysts — EEOC probe April 2025: https://www.staffingindustry.com/news/global-daily-news/eeoc-probes-us-workers-bias-claims-against-tcs
- UK employment tribunal — Beer v TCS (Guardian April 2025): https://www.theguardian.com/business/2025/apr/03/tata-redundancies-uk-tribunal
- People Manager — UK redundancy tribunal: https://peoplemanager.co.in/tcs-faces-allegations-of-discriminatory-redundancy-practices-in-the-uk/
- TCS Wikipedia (for market cap, EEOC, visa history): https://en.wikipedia.org/wiki/Tata_Consultancy_Services

Published journalism — contract history and costs

- PublicTechnology — DWP retains TCS in £60m deal (Aug 2024): https://www.publictechnology.net/2024/08/29/society-and-welfare/dwp-retains-tcs-in-60m-deal-to-support-child-maintenance-services/
- The Register — 2021 TCS direct award 'without any competition': https://www.theregister.com/2021/03/31/tcs_cms2012_dwp_contract/
- child-maintenance.com — full technical description of CMS2012 architecture (Apr 2026): https://www.child-maintenance.com/articles/inside-the-cms-system-how-the-technology-works
- UKAuthority — original 2009 CMEC/TCS contract announcement: https://www.ukauthority.com/articles/new-child-maintenance-system-to-use-tcs-solutions/

TCS partnerships and India-UK FTA

- TCS-Anthropic Global Premier Partnership, 11 June 2026: https://www.tcs.com/who-we-are/newsroom/press-release/tcs-anthropic-launch-global-premier-partnership-drive-enterprise-ai-scaling
- Analytics Insight — TCS-Anthropic partnership: https://www.analyticsinsight.net/amp/story/press-release/tcs-and-anthropic-launch-global-premier-partnership-to-drive-enterprise-ai-scaling

The CMS Files — researcher's own evidence and investigation

- The CMS Files investigation — thecmsfilesuk.netlify.app
- Ministerial correspondence MC2026/27154 (Baroness Sherlock to Callum Anderson MP, 28 May 2026) — held by researcher
- FOI responses cited throughout — held by researcher; available to any investigating authority on request

PART 9: INVESTIGATIVE DEMANDS AND FOI TARGETS

9.1 Priority FOI requests to DWP — to be submitted immediately

1. Full contract variation register: all TCS, Oracle, IBM and Experian contracts and modifications 2009–2024, with OJEU/Find a Tender/Contracts Finder notice references and the regulatory basis for each modification
1. The debarment/exclusion assessments conducted for TCS following: (a) Epic Systems 7th Circuit 2021; (b) District Court Texas June 2024; (c) 5th Circuit November 2025. If none conducted, the name of the official who decided no assessment was required and their stated reason
1. All Gateway Review reports for the CMS2012 programme 2009–2014 — the MPA gave the programme a RED rating in April 2012; full findings must be disclosed under Freedom of Information
1. Line-by-line breakdown of the £71m categorised as 'project management and support' in the 2014 NAO report Table 4 — names of firms billed, contract references, daily rates, period of billing, deliverables specified
1. All conflict of interest declarations by officials involved in TCS contract approval decisions 2009–2024 — including for each extension and variation
2. The parliamentary authority and Treasury approval for the removal of NAO audit from CMS client fund accounts for 2025–26 — including any correspondence with HM Treasury and the Comptroller and Auditor General
2. CMEC board minutes for 2008–2010 relating to the TCS contract award and cost estimates — including attendance records and any declarations made by board members
2. The BaNCS licence fee payments made to TCS 2009–2024: total amounts, annual breakdown, and the contractual basis under which licence fees were charged, given the 5th Circuit finding that the relevant version of BaNCS was developed using stolen IP

9.2 Questions for the SFO (supplementary to RF26030143832C)

3. What is the complete schedule of TCS contract variations 2009–2018? Which exceeded PCR modification thresholds without competition? Who approved each, and when?
3. Who was billed under the £71m 'project management and support' category? At what rates and for what deliverables? Were any of those individuals in undisclosed relationships with TCS, Oracle or DWP officials?
3. Was any individual in the DWP contract approval chain for TCS extensions in undisclosed communication or relationship with TCS or its commercial partners during the relevant decision periods?
4. TCS charged DWP licence fees for BaNCS throughout the system's operation. The 5th Circuit has now found that the version of BaNCS used in CMS2012 was built using wilfully stolen IP that TCS had no right to use. Did TCS charge DWP for something it had no right to licence? If so, was this known to any TCS or DWP official at the time of charging?
4. Were Oracle Siebel licence costs passed through TCS at market rates, or inflated above what Oracle would charge direct government customers? Was any mark-up disclosed to DWP?

9.3 Parliamentary questions for Callum Anderson MP / Debbie Abrahams MP

4. What is the total expenditure to date on all TCS contracts related to CMS2012 and associated systems since 2009, including all variations, extensions, sub-contracts and licence fees?

5. Has DWP conducted an exclusion/debarment assessment of TCS following the 5th Circuit judgment of 21 November 2025 in Computer Sciences Corporation v Tata Consultancy Services (No.24-10749)? If not, which official decided no assessment was required, and on what basis?
5. Is CMS2012 currently running the version of TCS BaNCS that the 5th Circuit has barred TCS from using pursuant to its permanent injunction? If so, what is the legal basis for DWP's continued use of that version?
2. What line-by-line breakdown exists of the £71 million categorised as 'project management and support' in the NAO 2014 report on CMS2012?
2. On what parliamentary authority were the CMS client fund accounts removed from NAO audit for 2025-26?

PART 10: CONCLUSION

The evidence assembled in this report establishes a convergence of indicators that, individually, might be explained, but in combination across fifteen years form a pattern with no innocent explanation:

- A platform built with stolen IP, licenced to the UK government for over £350m in IT costs alone
- A migration costing £370m for 800,000 records — a standard API and ETL operation worth £5-20m
- Project management costs of £71m against £81m of build — a ratio that does not exist in legitimate software programmes
- Six years of uncompeted extensions, all justified by a lock-in the department created by its own original procurement decision
- The commissioner of the original contract becoming the minister responsible for it fourteen years later, without disclosure of her role
- The Accounting Officer leaving DWP in the month the original contract ended, and joining the direct competitor of the system's core CRM component twenty months later
- 30+ years of qualified audit on the accounts through which the money flows — then audit removed without Parliamentary authority
- No debarment assessment published despite two major US federal findings of wilful IP theft, an internal bribery scandal, visa fraud allegations, and active discrimination probes in two jurisdictions
- A geopolitical trade relationship that makes the contractor structurally immune to normal procurement accountability

The public paid over £1.2 billion — and counting — for a system managing child maintenance for 800,000 families. The Reserve Bank of Australia built the same underlying platform for AU$13.6 million. The difference — approximately £1.19 billion — was distributed, not lost. Through contract variations, through licence fees for stolen software, through inflated prime-contractor pass-through pricing, through 'project management' billing to unnamed consultants at 88% of build cost, through a migration exercise that cost 25 times what the technical operation required.

This report is submitted as a formal intelligence document constituting a demand for a fully independent investigation. The author is available to give evidence to any investigating authority or Parliamentary committee, and will supply the full documentary record on request. No internal government investigation — whether by DWP, Cabinet Office or any body whose independence is compromised by the conflicts identified herein — is an adequate response to what this report establishes.

Christina Little | Researcher and Lay Representative | The CMS Files | thecmsfilesuk.netlify.app | 14 June 2026

METHODOLOGY NOTE: Every factual assertion in this report is sourced to a publicly available document, court record, parliamentary record or verified published journalism. No classified or privileged material has been used. Inferences are clearly labelled as such. Where information is absent or unverified, this is stated explicitly.