



National Audit Office

A SHORT GUIDE

The NAO's work on the Ministry of Defence

June 2010



National Audit Office

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This short guide is one of 17 we have produced covering our work on each major government department. It summarises our work during the last Parliament, reflecting programmes and spending before the May 2010 General Election, and as such does not reflect changes introduced by the new Government.

These guides are designed to provide Members of Parliament, and particularly select committees, with a quick and accessible overview of our recent work and how we can help with the scrutiny of government. The guides are not intended to provide an overall assessment of the departments' performance but simply to illustrate, with examples, the range of our work. Where the examples refer to specific weaknesses and recommendations, departments have in many cases taken action since to address them.

In the last year, we supported the Defence Select Committee by preparing a Performance Briefing which gave an overview of the work and performance of the Department. We also produced a Memorandum for the Committee's report on The Comprehensive Approach and further briefing on a range of other subjects. We will continue to support all select committees in 2010-11, providing further briefing on each major department and supporting specific inquiries where our expertise and perspective can add value.

introduction

about

About the Department

The Department's responsibilities

The Ministry of Defence is both a Department of State and a military headquarters, comprising military personnel from the three Armed Services – the Royal Navy, the Army, and the Royal Air Force – and civilian staff from the Civil Service. It is jointly headed by a military officer and a civil servant and is responsible for providing the military capability necessary to deliver the Government's objectives and defining future military requirements.

The Department's activities are managed through seven principal bodies, known as Top Level Budget holders, six Agencies and four Trading Funds (see opposite), with a total of 28 sponsored bodies (Appendix 1).

Where the Department spends its money

In 2008-09 the Department's operating costs were £38.2 billion. Unlike some departments, the Ministry of Defence only spends a small proportion, less than 5 per cent of its budget, through other bodies (see opposite).

The Department is large, employing around 79,000 civilian staff at an annual cost of £2.8 billion. The three Armed Services comprise another 192,000 personnel, costing £8.9 billion per annum.

Currently, the Department's most significant activity is the support of military operations in Afghanistan. During 2008-09, the Department spent £2.8 billion on the additional costs of operations in Afghanistan and Iraq. The cost of equipment purchased for these operations was £1.3 billion.

The annual cost of the Department's equipment acquisition activity is approximately £14.9 billion.

The Department also administers and contributes to the Armed Forces Pension Scheme, which paid £3.4 billion, including lump sums on retirement, to around 400,000 retired veterans in 2008-09. In 2008-09 the Department's contribution was £1.5 billion, with HM Treasury funding the remainder. The National Audit Office reported on [the cost of public service pension schemes](#)¹ in March 2010.

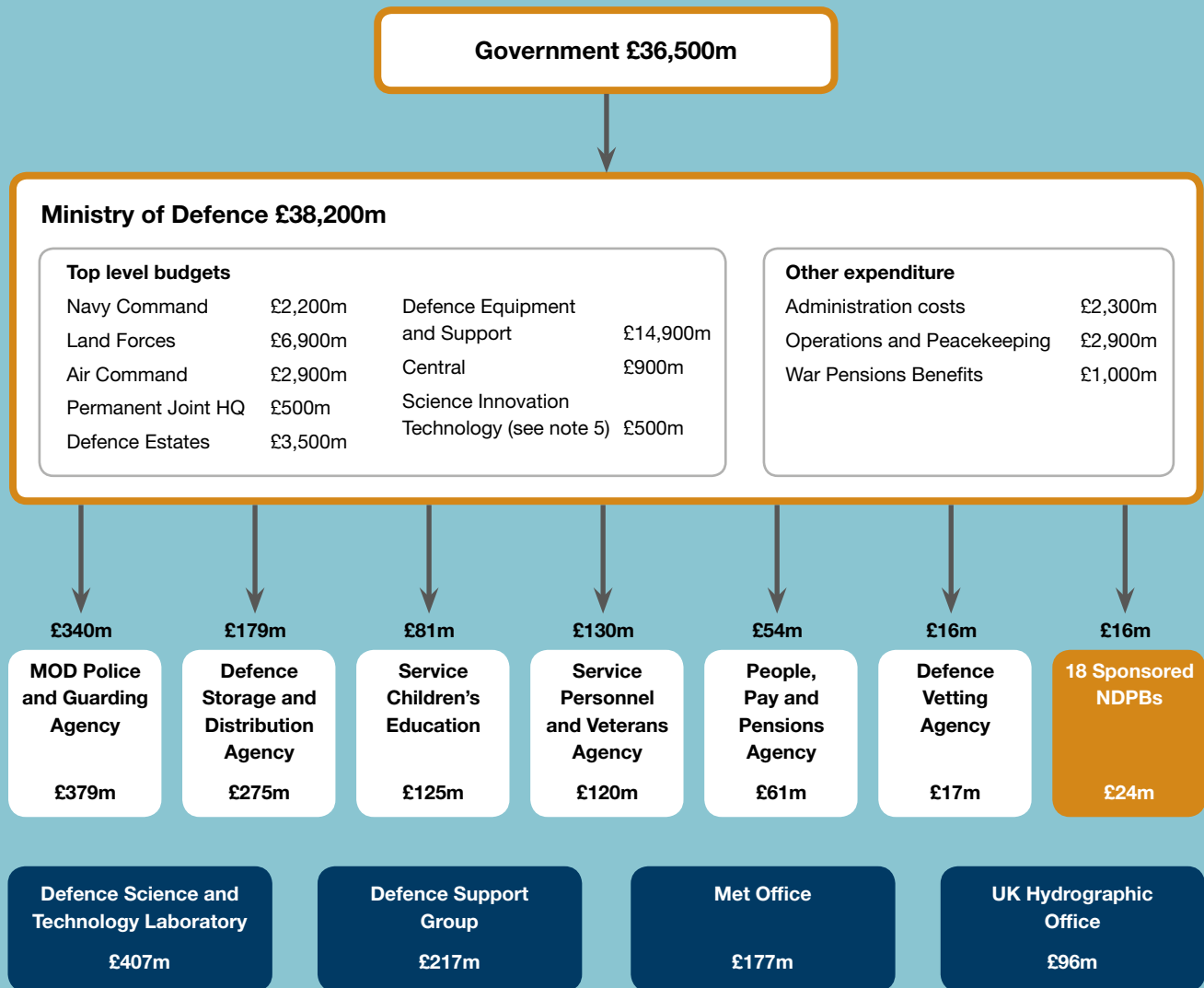
Unlike some departments, the Ministry of Defence only spends a small proportion, less than 5 per cent of its budget, through other bodies

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¹ *The cost of public service pensions*, www.nao.org.uk/publications/0910/public_service_pensions.aspx

Where the money goes (2008-09 data)



- Government Department
- Agency within Defence responsible for service delivery
- Non-Departmental Public Bodies
- Agency within Defence responsible for service delivery, operating as a Trading Fund
- Flow of cash funding

NOTES

- 1 Gross operating costs are higher than cash flows because bodies have other income and because cost figures also include non-cash costs.
- 2 Payments made by the Department to sponsored Non-Departmental Public Bodies are grants-in-aid.
- 3 Total of top level budgets and other expenditure does not equal Ministry of Defence gross operating cost of £38.2bn due to rounding.
- 4 Top level budgets and other expenditure are derived from Note 2 in the Departmental Resource Accounts 2008-09.
- 5 Science Innovation Technology top level budget removed with effect 1 April 2010.

financial management

Financial management

The ability of departments to control costs and drive out waste requires professional financial management and reporting. In particular, departments need to be better at linking costs to services and benchmarking performance to determine whether costs are justified and value for money can be improved. To provide assurance that resources are being appropriately managed and controlled, organisations have to publish Statements on Internal Control with their annual financial statements.²

Financial governance and reporting

We audit the accounts of the Department and all of its sponsored bodies. In total, these organisations spent £40.1 billion in 2008-09, employed over 270,000 people and held assets worth more than £117.4 billion. Our audit work involves understanding the business of each organisation, examining internal controls, agreeing the accounting policies, auditing their transactions, liabilities and assets and confirming that the accounts present a true and fair view. We also consider whether the transactions of the Department are in accordance with Parliament's intentions.

The Department presents an extremely complex financial management challenge, with personnel deployed in a considerable number of locations across the globe. It has responsibility for a range of different bodies, including agencies, trading funds, museums and a large and varied estate. It also controls a huge range of different types of assets, including £82.4 billion of land, equipment and buildings and £6.2 billion of stocks.

We have qualified the Department's accounts in the last three years but provided a clear audit opinion in the two preceding years. In 2008-09 we qualified our opinion on the accounts for several reasons, including errors in specialist pay, allowances and expenses paid to the Armed Forces via their Payroll and Human Resources system, and the inadequacy of evidence to support certain fixed assets and stock balances in the financial statements.³

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² *NAO Strategy 2010-11 to 2012-13*, www.nao.org.uk/publications/0809/nao_strategy_2010-11_to_2012-1.aspx

³ *Ministry of Defence: Annual Report and Accounts, Volume Two 2008-2009*, pages 181-182.

We work with the Department and its sponsored bodies to improve their published Statements on Internal Control to ensure that they are supported by robust evidence that controls are sufficiently reliable, and that they comply with Treasury guidance. In 2010, we are working with the Department to identify how its Statement on Internal Control could be developed further to increase the usefulness and transparency of reporting. We have also provided the Department's Audit Committee with our own [guidance on the Statement](#).⁴

Issues raised by the Department in its Statement on Internal Control on its 2008-09 accounts include:

- the ability of the new military personnel administration system to support Departmental financial and manpower accounting processes;
- deficiencies identified in the information available on asset management systems on the Bowman operational communications system; and
- concerns about stock management processes and systems because of the number of different lines of stock and locations at which they are held.⁵

We have reported separately to Parliament on the financial management of several government departments, such as the Foreign and Commonwealth Office⁶ and the Home Office.⁷ We intend to produce a similar report on the Ministry of Defence during 2010-11.



⁴ *Statement on Internal Control: A Guide for Audit Committees*, www.nao.org.uk/guidance__good_practice/audit_of_financial_statements.aspx

⁵ *Ministry of Defence: Annual Report and Accounts, 2008-09, Volume Two*, pages 174-179.

⁶ *Financial Management in the Foreign and Commonwealth Office*, www.nao.org.uk/publications/0809/financial_management_in_fco.aspx

⁷ *Financial Management in the Home Office*, www.nao.org.uk/publications/0809/financial_management_in_the_ho.aspx



Efficiency

We are undertaking a programme of work to validate the value for money savings reported by major government departments from 2008-09 to 2010-11, which will include the Ministry of Defence.

The Department had an ongoing programme of efficiency savings at the time of the May 2010 General Election, aiming to achieve efficiency savings of £550 million by 2012-13.⁸ These planned savings are the latest in a series of efforts to reduce administrative expenditure in order to provide more resources to operations in Afghanistan. The Department envisages that they will be delivered through:

- greater use of collaborative procurement on construction, food and IT;
- better management of the estate; and
- greater efficiency in equipment support.

The Department is implementing a range of major corporate change initiatives, such as its 'streamlining' project, designed to simplify the organisation and work of its Head Office and the Defence Equipment & Support organisation's change programme, known as 'PACE'. The Department's figures show that it has reduced the size of its civilian workforce by around 50,000 since 1997 and it expects the number to fall further.⁹

A number of our reports have examined aspects of the Department's efficiency and that of its sponsored bodies (see opposite). The Department is committed to value for money reforms generating annual savings of £3.15 billion by 2010-11.

The NAO also produces a wide range of cross-cutting work that considers aspects of efficiency across government (Appendix 3). Of particular relevance was our [report on government's use of property](#),¹⁰ which found that out of 16 government departments, the Ministry of Defence had the fifth lowest office accommodation cost per square metre, the third lowest accommodation cost per employee, and the fourth lowest space per person.

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⁸ *HM Treasury: Budget 2010: Securing the recovery*, March 2010.

⁹ *HM Treasury: Pre-Budget Report 2009: Securing the recovery: growth and opportunity*, December 2009.

¹⁰ *Improving the efficiency of central government's office property*, www.nao.org.uk/publications/0708/improving_the_efficiency_of_ce.aspx

Service Families Accommodation¹¹ March 2009

'The Department is currently paying for significantly more properties than it needs to meet its requirements.'

We recommended:

- Reducing the level of vacant properties by cutting turnaround time, preparing properties for occupation more efficiently and making faster decisions on disposal.
- Improving the management and performance monitoring of the contractor responsible for maintaining properties.
- Improving the support provided to Service personnel by the Housing Information Centres and adopting a greater customer focus.



Transforming Logistics Support for Fast Jets¹² July 2007

'The changes to how the Ministry of Defence maintains and repairs Harrier and Tornado aircraft have reduced costs by a total of £1.4 billion over the last six years [to 2006-07].'

We recommended:

- Continuing work with industry to improve the availability of spares, given problems preventing the efficient operating of repair lines.
- Reviewing change activity to identify areas of greatest benefit and potential for further changes.
- Reviewing that contract incentives to industry are sufficient to drive performance improvements.



11 *Ministry of Defence: Service Families Accommodation*, www.nao.org.uk/publications/0809/service_families_accommodation.aspx

12 *Transforming logistics support for fast jets*, www.nao.org.uk/publications/0607/transforming_logistics_support.aspx

information

Use of information

The life blood of a successful organisation is the quality of information on which it makes decisions and monitors and assesses performance. Poor quality information leads to inefficiency and waste and can result in excess or unnecessary costs. Departments need reliable information on which to design and deliver services and monitor quality, be confident about their productivity, and drive continuous improvement.¹³

Testing the reliability of performance data across government

We carry out work across government to test the systems used by departments to report on their performance. This work provides assurance to Parliament and the public about whether these systems are adequate, and supports better performance management by Government.

Under the previous Government, Public Service Agreements (PSAs) were the agreements between the Treasury and individual departments which set out priority areas for the Government's work and against which the departments reported their performance. For the period 2008-2011, 30 PSAs were used by departments to measure and report progress, each underpinned by several indicators.

In October 2009 we published our **Fifth Validation Compendium Report**,¹⁴ which reviewed data systems underpinning 13 of the Government's PSAs:

'... the slow progress being made by some government departments in achieving better quality information about their own performance is a matter for concern. The NAO has found that one third of the PSA data systems used by departments have weaknesses and just over a tenth remain unsatisfactory.'

Our Sixth Compendium Report, for PSAs across the whole of government, will be published shortly.

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¹³ *NAO Strategy 2010-11 to 2012-13*, www.nao.org.uk/publications/0809/nao_strategy_2010-11_to_2012-1.aspx

¹⁴ *Measuring Up: How good are the Government's data systems for monitoring performance against Public Service Agreements?* www.nao.org.uk/publications/0809/5th_validation_report.aspx

The Treasury announced in June 2010 that it had ended the system of Public Service Agreements and that in future departmental business plans would include the data the public can use to hold departments to account.¹⁵ We will continue to apply the lessons from our work validating the PSA data systems when looking at Government's performance data in future.

Use of information by the Department

We provided [briefing to the Defence Select Committee](#)¹⁶ in February 2010 which covered the Department's assessment of its progress against its PSA and other objectives. The most recent public statement by the Department on progress against its PSA and other performance indicators was in its 2009 Autumn Performance report.¹⁷

Given the wide range of activities undertaken by the Ministry of Defence, it needs many different types of information to manage its business. As a consequence of its structure, with three separate Armed Services, and the nature of its business, the Department has to contend with a large number of different information systems. We have not covered all of these systems in our work, but are focusing on those which are of most importance to the effective management of the Department and which provide direct support to operations.



There are a number of key areas where core information systems are of insufficient quality to meet the Department's needs. For example, our report on recruitment and retention in the Armed Forces found that the Department did not hold the information necessary to make informed decisions about the relative value for money of investing in either [recruitment or retention](#) measures.¹⁸

The gaps in the Department's information about its business and activities also restrict its ability to evaluate the impact of its decisions. We have undertaken a number of reports over the last 20 years looking at the Department's support to operations

and found a range of shortcomings in logistics information, most recently in our report on [Support to High Intensity Operations](#).¹⁹ In response, the Department has continued its plans to improve logistics information by introducing new inventory and asset management systems.

The Department is taking steps to improve its management information, particularly through the development of systems such as the Defence Information Infrastructure and the Joint Personnel Administration system.

¹⁵ HM Treasury: *The Spending Review framework*, June 2010 (paragraph 2.7).

¹⁶ *Performance of the Ministry of Defence 2008-09, Briefing for the House of Commons Defence Committee*, www.nao.org.uk/idoc.ashx?docId=C1810B89-6F13-4BE3-B8FD-D24DAF71AEA8&version=-1

¹⁷ *Ministry of Defence Public Service Agreement Autumn Performance Report 2009-10*.

¹⁸ *Recruitment and Retention in the Armed Forces*, www.nao.org.uk/publications/0506/recruitment_and_retention_in_t.aspx

¹⁹ *Support to High Intensity Operations*, www.nao.org.uk/publications/0809/high_intensity_operations.aspx

delivery

Service delivery

Public services are different in the way they are delivered but their quality and cost effectiveness depends on a number of common minimum requirements. For example, service delivery requires sound programme and project management, strong commercial skills, effective IT enabled business change, and a real understanding of customer needs. Many of our reports to Parliament cover these issues. We summarise below some of this work, organised by key areas of the Department's business.²⁰

Major activities

The UK's Armed Forces are actively engaged in operational duties across the globe. The biggest deployment is in Afghanistan, where the UK currently has 9,500 military personnel. In Afghanistan, the UK's Armed Forces form part of the NATO International Security Assistance Force, which on 16 April 2010 included personnel from 46 other countries. But the Armed Forces can also be called on to support a wide range of other activities, including crisis response, peacekeeping and support to UK civil authorities.

We have published a series of reports on the Department's training and operational activity, including a 2008 report on the **Support to High Intensity Operations**²¹ in Iraq and Afghanistan. This report showed that the Department had successfully moved over 300,000 personnel and 90,000 tonnes of freight to Iraq and Afghanistan, provided life-saving medical treatment, and provided £4.2 billion of

new equipment and delivered good welfare services. But it also highlighted the need to improve its supply chain performance, saying:

'The Department's performance against supply chain targets has been variable and lower for the highest priority demands, although there are signs that the supply chain is becoming more resilient.'

Appendix 2 sets out the full range of reports we have published, many of which examine the Department's other activities, including the management of its estate, personnel issues and non-equipment projects such as IT systems.

We reported in July 2008 on the **Defence Information Infrastructure programme**²² to replace hundreds of different IT systems with a single, secure, high quality computer infrastructure. We found that the programme was based on a sound rationale but that:

'key elements are running late and the delays have led to continuing expenditure on less capable legacy systems.'

We also found that the programme delay had led to postponement of the achievement of some benefits, although the Department had to a large extent protected its financial position.

In our report on **Service Families Accommodation**²³ we found that:

- 52 per cent of families were satisfied with the condition of their property, but 31 per cent were dissatisfied;

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²⁰ *NAO Strategy 2010-11 to 2012-13*, www.nao.org.uk/publications/0809/nao_strategy_2010-11_to_2012-1.aspx

²¹ *Support to High Intensity Operations*, www.nao.org.uk/publications/0809/high_intensity_operations.aspx

²² *The Defence Information Infrastructure*, www.nao.org.uk/publications/0708/the_defence_information_infras.aspx

²³ *Ministry of Defence: Service Families Accommodation*, www.nao.org.uk/publications/0809/service_families_accommodation.aspx

- The Department is upgrading all properties to its top standard, but at the current rate of progress this will take some 20 years; and
- Around 9,170 properties (18 per cent) of properties are empty, at an annual cost of £38 million.

In response, the Department acknowledged the need to make improvements in the management of its property, including setting new targets for reductions in empty properties.

Defence acquisition

Approximately 40 per cent of the Department's spend is consumed on the acquisition of military equipment.²⁴ The Department procures a wide range of military and non-military items, as well as using both conventional and Private Finance Initiative contracts to deliver services and manage facilities. It faces unique challenges in procuring equipment and services which may be at the leading edge of technology for inherently uncertain future activities.

Examples of its largest and most complex projects include:

- Typhoon fighter aircraft (estimated whole-life cost – £18 billion);
- Future Strategic Tanker Aircraft (£12 billion);
- Type 45 destroyers (£6 billion); and
- Future Aircraft Carriers (£5 billion).²⁵

Our annual Major Projects Reports have shown persistent problems in delivering defence equipment to time and cost. The **Major Projects Report 2009**,²⁶ while acknowledging signs of improved project management in that year, found that there was a significant gap between estimated funding and the cost of the Defence budget over the next ten years. It also noted that without action to deal with the underlying problems:

'[the Department] would not consistently deliver value for money for the taxpayer, or encourage its commercial partners to operate effectively.'

The Department has recently commissioned two recent independent reports from Bernard Gray²⁷ and Charles Haddon-Cave.²⁸ The Bernard Gray report identified serious shortcomings in the acquisition and management of the Department's military equipment, corroborating many of our findings. The Haddon-Cave report, while not specifically about defence acquisition, also highlighted a number of concerns about general procurement practices.

An additional challenge for the Department is the shift from buying equipment to the active consideration of bringing into service an entire 'capability' – meaning the coordinated development of all the personnel, training, industrial support and infrastructure required to enable the immediate use of the equipment on operations. Since our 2002 report on the **Apache helicopter**,²⁹ we have noted improvements in the way the Department is coordinating the introduction of capability.

A number of our reports have commented on shortages of skills and expertise in some key areas. For example, the Department has suffered from a lack of finance and commercial expertise and project and programme management skills. Our report on **Multi-Role Tanker Aircraft**³⁰ showed that skills shortages can pose a risk to effective delivery or contribute to problems on projects. The Department's 2009 Capability Review recognised that the Department had made some progress in this area against its two-year action plan.

²⁴ *Review of Acquisition for the Secretary of State for Defence*, page 6.

²⁵ *The Major Projects Report 2009*, page 10 – Figure 3, www.nao.org.uk/publications/0910/mod_major_projects_report_2009.aspx

²⁶ *The Major Projects Report 2009*, page 4 – paragraph 3, www.nao.org.uk/publications/0910/mod_major_projects_report_2009.aspx

²⁷ *Review of Acquisition for the Secretary of State for Defence*.

²⁸ *The Nimrod Review: An independent review into the broader issues surrounding the loss of the RAF Nimrod MR2 Aircraft XV230 in Afghanistan in 2006*.

²⁹ *Ministry of Defence: Building an Air Manoeuvre Capability: The Introduction of the Apache Helicopter*, www.nao.org.uk/publications/0102/the_introduction_of_the_apache.aspx

³⁰ *Delivering multi-role tanker aircraft capability*, www.nao.org.uk/publications/0910/tanker_aircraft.aspx

Appendices

1 The Department's sponsored bodies

Sponsored body type	Body name	
Agencies funded through Ministry of Defence Top Level Budgets	Defence Storage and Distribution Agency	
	Defence Vetting Agency	
	MOD Police and Guarding Agency	
	People, Pay and Pensions Agency	
	Service Children's Education	
	Service Personnel and Veterans Agency	
Agencies operating as Trading Funds	Defence Support Group	
	Defence Science and Technology Laboratory	
	Met Office	
	UK Hydrographic Office	
Executive Non-Departmental Public Bodies (NDPBs)	National Army Museum	
	National Museum for the Royal Navy	
	Royal Air Force Museum	
Advisory NDPBs	Advisory Committee on Conscientious Objectors	
	Advisory Group on Military Medicine	
	Animal Welfare Advisory Committee	
	Armed Forces Pay Review Body	
	Central Advisory Committee on Pensions and Compensation	
	Defence Nuclear Safety Committee	
	Defence Scientific Advisory Council	
	National Employer Advisory Board	
	Nuclear Research Advisory Council	
	Review Board for Government Contracts	
	Scientific Advisory Committee on Medical Implications of Less than Lethal Weapons	
	War Pensions Committees	
	Other NDPBs	Independent Board of Visitors for the Military Corrective Training Centre
		Op Telic Health Research Programme Review Board
Public Corporations	Oil and Pipelines Agency	

2 Reports by the National Audit Office on the defence sector since 2005

Reports presented to Parliament			Parliamentary Session
30 March 2010	Delivering multi-role tanker aircraft capability	HC 433	2009-2010
10 February 2010	Treating Injury and Illness arising on Military Operations	HC 294	2009-2010
15 December 2009	The Major Projects Report 2009	HC 85	2009-2010
14 May 2009	Support to High Intensity Operations	HC 508	2008-2009
27 March 2009	The Red Dragon project	HC 296	2008-2009
18 March 2009	Ministry of Defence: Service Families Accommodation	HC 13	2008-2009
13 March 2009	Providing Anti-Air Warfare Capability: the Type 45 Destroyer	HC 295	2008-2009
18 December 2008	Major Projects Report 2008	HC 64	2008-2009
5 November 2008	The United Kingdom's Future Nuclear Deterrent Capability	HC 1115	2007-2008
30 October 2008	Allocation and management of risk in Ministry of Defence PFI projects	HC 343	2007-2008
4 July 2008	The Defence Information Infrastructure	HC 788	2007-2008
27 June 2008	Hercules C-130 Tactical Fixed Wing Airlift Capability	HC 627	2007-2008
4 June 2008	Chinook Mk3 Helicopters	HC 512	2007-2008
30 November 2007	Major Projects Report 2007	HC 98	2007-2008
23 November 2007	The privatisation of QinetiQ	HC 52	2007-2008
27 July 2007	Leaving the services	HC 618	2006-2007
17 July 2007	Transforming logistics support for fast jets	HC 825	2006-2007
23 March 2007	Managing the Defence Estate: Quality and Sustainability	HC 154	2006-2007
3 November 2006	Recruitment and Retention in the Armed Forces	HC 1633	2005-2006
25 July 2006	Delivering digital tactical communications through the Bowman CIP programme	HC 1050	2005-2006
31 March 2006	Reserve Forces	HC 964	2005-2006
3 March 2006	Progress in Combat Identification	HC 936	2005-2006
25 November 2005	Major Projects Report	HC 595	2005-2006
15 June 2005	Assessing and Reporting Military Readiness	HC 72	2005-2006
25 May 2005	Managing the Defence Estate	HC 25	2005-2006
20 May 2005	Driving the Successful Delivery of Major Defence Projects: Effective Project Control is a Key Factor in Successful Projects	HC 30	2005-2006

3 Recent cross-government NAO reports of relevance to the defence sector

Reports presented to Parliament			Parliamentary Session
6 November 2009	Commercial skills for complex government projects	HC 962	2008-2009
16 October 2009	Government cash management	HC 546	2008-2009
29 April 2009	Addressing the environmental impacts of government procurement	HC 420	2008-2009
26 March 2009	Innovation across central government	HC 12	2008-2009
13 February 2009	Recruiting civil servants efficiently	HC 134	2008-2009
5 February 2009	Assessment of the Capability Review programme	HC 123	2008-2009
19 December 2008	Central government's management of service contracts	HC 65	2008-2009
20 February 2008	Managing financial resources to deliver better public services	HC 240	2007-2008
19 December 2007	Fourth Validation Compendium Report	HC 22	2007-2008
29 November 2007	Improving corporate functions using shared services	HC 9	2007-2008
28 November 2007	Improving the efficiency of central government's office property	HC 8	2007-2008
31 July 2007	Improving the disposal of public sector Information, Communication and Technology (ICT) Equipment	HC 531	2006-2007
20 April 2007	Building for the future: Sustainable construction and refurbishment on the government estate	HC 324	2006-2007
28 February 2007	The Shareholder Executive and Public Sector Businesses	HC 255	2006-2007
8 February 2007	The Efficiency Programme: A Second Review of Progress	HC 156	2006-2007
19 December 2006	Third Validation Compendium Report	HC 127	2006-2007
15 December 2006	Central government's use of consultants	HC 128	2006-2007
14 December 2006	Assessing the value for money of OGCBuying.solutions	HC 103	2006-2007
17 November 2006	Delivering successful IT-enabled business change	HC 33	2006-2007
25 July 2006	Achieving innovation in central government organisations	HC 1447	2005-2006
30 March 2006	Smarter food procurement in the public sector	HC 963	2005-2006
24 March 2006	Improving the efficiency of postal services procurement in the public sector	HC 946	2005-2006
23 March 2006	Second validation compendium report 2003-06 PSA data systems	HC 985	2005-2006
17 February 2006	Progress in improving government efficiency	HC 802	2005-2006
29 June 2005	Working with the Third Sector	HC 75	2005-2006

4 Other sources of information

Reports from the Committee of Public Accounts

March 2010	Twenty-seventh Report of Session 2009-10 Ministry of Defence: Treating injury and illness arising on military operations	HC 427
March 2010	Twenty-third Report of Session 2009-10 Ministry of Defence: Major Projects Report 2009	HC 338
October 2009	Forty-first Report of Session 2008-09 Service Families Accommodation	HC 531
October 2009	Fifty-fourth Report of Session 2008-09 Ministry of Defence: Support to High Intensity Operations	HC 895
June 2009	Thirtieth Report of Session 2008-09 Ministry of Defence: Type 45 Destroyer	HC 372
May 2009	Twentieth Report of Session 2008-09 Ministry of Defence: Major Projects Report 2008	HC 165
March 2009	Eleventh Report of Session 2008-09 The United Kingdom's Future Nuclear Deterrent Capability	HC 250
March 2009	Eighth Report of Session 2008-09 Ministry of Defence: Chinook Mk 3	HC 247
January 2009	First Report of Session 2008-09 Defence Information Infrastructure	HC 100
July 2008	Thirty-third Report of Session 2007-08 Ministry of Defence: Major Projects Report 2007	HC 433
July 2008	Thirty-seventh Report of Session 2007-08 Ministry of Defence: Leaving the Services	HC 351
June 2008	Twenty-fourth Report of Session 2007-2008 The privatisation of QinetiQ	HC 151
November 2007	Sixty-first Report of Session 2006-07 Managing the Defence Estate: Quality and Sustainability	HC 537
September 2007	Forty-sixth Report of Session 2006-07 Ministry of Defence: Major Projects Report 2006	HC 295
July 2007	Thirty-sixth Report of Session 2006-07 Reserve Forces	HC 729
July 2007	Thirty-fourth Report of Session 2006-07 Recruitment and Retention in the Armed Forces	HC 43
May 2007	Twenty-first Report of Session 2006-07 Progress in Combat Identification	HC 486
March 2007	Fourteenth Report of Session 2006-07 Ministry of Defence: Delivering digital tactical communications through the Bowman CIP Programme	HC 358
June 2006	Fiftieth Report of Session 2005-06 Ministry of Defence: Major Projects Report 2005	HC 889
February 2006	Twenty-sixth Report of Session 2005-06 Assessing and reporting military readiness	HC 667
October 2005	Third Report of Session 2005-06 Ministry of Defence: Major Projects Report 2004	HC 410
June 2005	Twenty-sixth Report of Session 2004-05 Ministry of Defence: The rapid procurement of capability to support operations	HC 70

Other reports on the defence sector

Cabinet Office Capability Reviews

www.civilservice.gov.uk/about/improving/capability/reports.aspx

March 2009	Cabinet Office	Ministry of Defence: Progress and next steps
March 2008	Cabinet Office	Capability Review of the Ministry of Defence: One Year Update
March 2007	Cabinet Office	Capability Review of the Ministry of Defence

Independent Reports

October 2009	Independent report by Bernard Gray	Review of Acquisition for the Secretary of State for Defence http://www.mod.uk/NR/rdonlyres/78821960-14A0-429E-A90A-FA2A8C292C84/0/ReviewAcquisitionGrayreport.pdf
October 2009	Independent report by Charles Haddon-Cave QC	The Nimrod Review: An independent review into the broader issues surrounding the loss of the RAF Nimrod MR2 Aircraft XV230 in Afghanistan in 2006 http://www.official-documents.gov.uk/document/hc0809/hc10/1025/1025.pdf

Ministry of Defence Reports

April 2010	Ministry of Defence	Ministry of Defence: Defence Plan 2010-2014 http://www.mod.uk/NR/rdonlyres/AB3A3278-2820-40EF-AA15-9BDA7D0A5318/0/Defence_Plan_2010_2014.pdf
February 2010	Ministry of Defence	Ministry of Defence: The Defence Strategy for Acquisition Reform http://www.mod.uk/NR/rdonlyres/A6811C1D-B383-4D83-841D-6F74E5C5C66C/0/20100202_strategy_acq_Reformcmd7796_final.pdf
February 2010	Ministry of Defence	Ministry of Defence: Adaptability and Partnership: Issues for the Strategic Defence Review http://www.mod.uk/NR/rdonlyres/790C77EC-550B-4AE8-B227-14DA412FC9BA/0/defence_green_paper_cm7794.pdf
July 2009	Ministry of Defence	Ministry of Defence: Annual Report and Accounts Volume One 2008-09 http://www.mod.uk/NR/rdonlyres/0981769C-D30A-469B-B61D-C6DC270BC5C5/0/mod_arac0809_vol1.pdf
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Where to find out more

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