



National Audit Office

**REPORT BY THE
COMPTROLLER AND
AUDITOR GENERAL**

**HC 488
SESSION 2010–2011**

14 OCTOBER 2010

Central government's use of consultants and interims

Our vision is to help the nation spend wisely.

We apply the unique perspective of public audit to help Parliament and government drive lasting improvement in public services.

The National Audit Office scrutinises public spending on behalf of Parliament. The Comptroller and Auditor General, Amyas Morse, is an Officer of the House of Commons. He is the head of the National Audit Office which employs some 900 staff. He and the National Audit Office are totally independent of Government. He certifies the accounts of all Government departments and a wide range of other public sector bodies; and he has statutory authority to report to Parliament on the economy, efficiency and effectiveness with which departments and other bodies have used their resources. Our work leads to savings and other efficiency gains worth many millions of pounds: £890 million in 2009-10.



National Audit Office

Central government's use of consultants and interims

Ordered by the House of Commons
to be printed on 13 October 2010

Report by the Comptroller and Auditor General

HC 488 Session 2010–2011
14 October 2010

London: The Stationery Office
£14.75

This report has been prepared under Section 6 of the National Audit Act 1983 for presentation to the House of Commons in accordance with Section 9 of the Act.

Amyas Morse
Comptroller and
Auditor General

National Audit Office

11 October 2010

This report is a follow-up to the previous NAO and PAC reports on Central government's use of consultants. It focuses on the 17 central government departments, examining spending and the application of good practice to the use of consultants and interims.

© National Audit Office 2010

The text of this document may be reproduced free of charge in any format or medium providing that it is reproduced accurately and not in a misleading context.

The material must be acknowledged as National Audit Office copyright and the document title specified. Where third party material has been identified, permission from the respective copyright holder must be sought.

Contents

Summary **4**

Part One

Spending on consultants
and interims **10**

Part Two

Progress in improving the use of
consultants and interims **18**

Appendix One

Methodology **30**

The National Audit Office study team
consisted of:

Anna Athanasopoulou, Fiona Bell,
Daniel Fairhead, Alec Steel and
David Walter, under the direction of
Keith Davis.

This report can be found on the
National Audit Office website at
www.nao.org.uk/consultants-2010

For further information about the
National Audit Office please contact:

National Audit Office
Press Office
157-197 Buckingham Palace Road
Victoria
London
SW1W 9SP

Tel: 020 7798 7400

Email: enquiries@nao.gsi.gov.uk

Website: www.nao.org.uk

Twitter: @NAOorguk

Summary

1 This report is a follow-up to the previous NAO and PAC reports on Central government's use of consultants.^{1,2} It focuses on the 17 central government departments, examining spending and the application of good practice to the use of consultants and interims.

2 For the purpose of this report, we have defined consultancy as always having two characteristics. First, that the work is project based, outside the client's 'business as usual' and there is a clear end point for the supplier's involvement. Second, responsibility for the final outcome, or ongoing service, largely rests with the client. We define interims as people fulfilling 'business as usual' roles within the current organisational structure that would otherwise be undertaken by a salaried permanent member of staff.

3 Consultants, when used correctly, can provide great benefit to clients. Using consultants can provide access to skills that it is not necessary, sensible or economic for the organisation to build or maintain itself. Organisations typically use consultants for one of three reasons:

- People – access to specialist skills.
- Process – knowledge on how to approach a task.
- Perspective – an independent view; new innovative thinking.

4 The use of interims is another non-permanent staffing option that, in the same way as consultants, organisations can utilise to build capability and address gaps.³ This report includes specific data on departments' use of interims to provide a wider view on the use of professional services across government. Using interims correctly can be a good way for an organisation to fill key roles on a short-term basis with skilled, experienced staff.

5 The use of consultants and interims is an area of significant discretionary spending. Our analysis shows that in 2009-10, departments spent £789 million on consultants and an estimated £215 million on interims. In May 2010 the Government announced immediate plans to save £1.1 billion on discretionary spending of which consultancy is to contribute an unspecified amount. New measures were introduced across government to control the use of consultants and the recruitment of interim staff. The Cabinet Office⁴ is now collecting monthly data on the use of consultants, and our initial analysis indicates

¹ Comptroller & Auditor General, *Central Government's use of consultants*, Session 2006-07, HC 128, National Audit Office, December 2006.

² House of Commons Committee of Public Accounts, *Central Government's use of consultants*, Thirty-first report of Session 2006-07, HC 309, June 2007.

³ Comptroller & Auditor General, *A framework for managing staff costs in a period of spending reduction*, National Audit Office, August 2010.

⁴ Prior to May 2010, the Office of Government Commerce (OGC) held central responsibility for improving the procurement of consultants and interims. OGC has since been absorbed into the Efficiency and Reform Group, part of the Cabinet Office. We use the term OGC to refer to activity undertaken prior to May 2010 and the Cabinet Office for activity post May 2010.

that the new measures are reducing the number and value of contracts being placed. Prior to 24 May 2010, 478 contracts were in place; a further 50 new contracts have been issued up to 13 August.

6 Reducing costs is only one part of getting value for money. It also requires spending to be undertaken within a controlled management cycle where organisations effectively assess their need for external resources as part of good workforce planning and then plan, procure, manage, report on, evaluate and continuously improve their use of consultants and interims.

Key findings

7 **Despite a concerted effort by departments and OGC there has been limited and inconsistent progress against the recommendations made in the previous NAO and PAC reports.** OGC and departments created the Consultancy Value Programme to implement the recommendations of the previous NAO and PAC reports. Strong progress has only been achieved where responsibility for action is owned by procurement teams within a department and in parts of the procurement process. There is limited evidence of the benefits delivered from the programme, as few departments can provide the required key performance information.

8 **Departments' spending on consultants fell between 2006-07 and 2007-08 but since then it has remained stable.** In 2006-07 departments spent an estimated £904 million on consultants. Spending fell by £126 million in 2007-08. Compared to 2006-07, spending in 2009-10 on consultants is higher in six departments and lower in ten. The overall fall in spending is mainly due to decreases at the Department of Health (£97 million) and the Department for Work and Pensions (£93 million). Some departments' fall in spending is due to increased accuracy in the recording of costs, rather than real reductions as a result of improved control. This suggests that some of the reductions in spending are not sustainable year on year. The need for improved control is highlighted by the annual pattern of increases in spending on consultants at the end of the financial year. Most departments only started collecting accurate figures for their spending on interims in 2009-10, but the available data suggest that spending is increasing.

9 **In general, the quality of departments' management information is poor.**

There is little depth to management information on consultants, and incomplete information on interims. Few departments can provide accurate information on:

- classification of spending by type of consultancy service;
- the number of interims employed and their roles within departments; and
- the length of contracts.

Data on total spending on consultants are now routinely available across all departments but, prior to July 2010, it has often only been available many months after the financial year end. Accurate and timely data is required to plan effective future use of consultants and interims within individual engagements, departments and across government.

10 Departments are not smart customers of consultants and interims. They need to be skilful, knowledgeable customers to get full value from their use of consultants and interims. This means having the capability to set clear and appropriate expectations of consultants, and systems in place to define and measure the value from engagements. Typically we would expect staff managing interim and consultancy contracts to have previous experience of this, or otherwise have insight into what drives suppliers' performance. We have found a number of areas where departments have not been acting as intelligent customers. In particular:

- **Departments do not clearly define the service required from suppliers.** Departments do not adequately define the outputs and benefits that they want to achieve, which prevents them contracting with consultants on an outcome basis. The price for the majority of contracts is still based on the time that a consultant works on a project, rather than the price being fixed or incentive based on the delivery of pre-agreed outcomes. Time and materials contracts do not directly encourage a consultant to work efficiently. The Cabinet Office has developed a rate card for consultants which provides a benchmark across government on expected prices for different grades of staff. The rate card is one way of helping to reduce daily costs on time and material contracts, and provides a good reference point for other contracting methods, but a rounded judgement about value for money also requires departments to consider total cost and outcome.
- **Departments are not clear on how the suppliers' work will contribute to their objectives, and do not assess the benefits delivered.** Most departments do not assess the performance of consultants and whether the work done was used and was of benefit to the organisation. A standard Post Assessment Review is now being used but its focus is as much on the procurement process as the performance of suppliers and outcome of the work. Departments do not regularly capture information from buyers and project teams to evaluate the benefits that were delivered from the work. Even when suppliers have performed well it is important to assess whether the output was used and what benefits have been achieved – especially as the benefits may not be realised until some time later. Departments do not routinely assess whether the benefits are being delivered, whether the use of consultants was necessary or have a way to use this knowledge to inform decisions on future use.
- **Suppliers are not held to account throughout contracts.** There is very little evaluation of suppliers during projects. In general procurement teams do not have the capacity and expertise to monitor individual contracts. Suppliers expressed concern that projects continue without regular assessment of whether the work is still of value and likely to deliver the expected benefits.

11 More involvement is required from staff outside of procurement teams if departments are to make the difficult changes that deliver most value for money.

Procurement staff are working on improving the use of consultants and interims, but there has been less progress where input is required from other business areas. For example, understanding skills gaps and identifying internal staff requires the involvement of human resource staff; reporting and classifying spending accurately needs expertise from the finance function and input from the users of consultants in business teams.

12 Departments have not done enough to identify and plug core skill gaps by using more cost effective alternatives to consultants and interims.

Relying on consultants for basic skills is expensive and repeated use suggests poor value for money. Industry data for 2009 show that departments are still reliant on consultants for the same expertise as in 2005-06. Demand for the top two services, programme and project management and IT, has increased from 50 to 60 per cent of all consultancy. Departments say that not being able to identify suitable internal staff is a key driver behind their use of consultants, and that the processes for finding available staff are not working.

13 The knowledge generated from centrally collated information is not used to drive improvements in departments' use of consultants and interims.

Departments would benefit from insight into which organisations are buying similar types of consultancy services, the quality and value of the work delivered, and the types of projects commissioned. Departments need to provide the centre with better quality and depth of management information to achieve the benefits from sharing knowledge. Departments are concerned about the legality of collecting, sharing and using information on suppliers. However, information on day rates is already being shared and used to compare and challenge rates for similar types of work.

14 Departments' and OGC's focus has been on improving the use of consultants with work to improve the use of interims only initiated recently.

Using consultants is one external resource option. There is a risk that rigorous scrutiny of one category diverts spending to other professional services where there is less control. Cost reductions and improved value for money in one area could be offset by changes in another category of non-permanent staffing.

15 Departments' arms length bodies have not come under the same degree of scrutiny. Most departments find it difficult to understand spending on consultants and interims in their arms length bodies. We estimate that departments' arms length bodies account for at least £700 million of spending on consultants.

Conclusion on value for money

16 To demonstrate value for money, departments need to both control total costs and ensure that spending on consultants and interims takes place within a controlled management environment. Our work demonstrates that although total spending on consultants has fallen slightly since 2006-07, there has been inconsistent progress made by departments and the reduction has not occurred within an effective control environment. We conclude that government is not achieving value for money from its use of consultants and interims, because it frequently lacks the information, skills and strategies to manage them effectively and therefore cannot drive delivery.

Recommendations

17 The changes to the approval and sign-off process for the use of consultants and the restrictions on recruitment implemented in May 2010 have helped to challenge the use of consultants and interims. This is a short-term impact, but as a longer term strategy it could lead to the displacement of costs elsewhere and needs to be built upon to deliver a sustainable long term approach to structured cost reduction.⁵ Consultants and interims are an appropriate resource choice if organisations realistically differentiate why they need to use them and base their decisions on quality information and informed business cases. The approval of exceptions to spending thresholds cannot be an effective ongoing approach to managing spending, without a fully functioning control environment and the necessary data to support intelligent and strategic decision making.

18 There are four areas where further improvement is required if government is to ensure that it delivers value for money from its future use of consultants and interims. We recommend:

a **Management information is not accurate, complete or utilised effectively.**

Since July 2010, departments have provided monthly management information on their use of consultants to the Cabinet Office and annual information on their use of interims. Departments should ensure that buyers of consultants and interims, finance, human resource and procurement staff all contribute to improving the accuracy, completeness and timeliness of this management information including details on:

- the consultancy and interim services that are bought;
- the performance of suppliers;
- the value and benefits delivered; and
- contract management information, such as the length of engagements.

The Cabinet Office should systematically analyse, interpret and share departments' management information to help inform future buying decisions. For example, by identifying: top performing suppliers by service provided, the value delivered by past spending, trends in spending, and where existing work can be reused.

⁵ Comptroller & Auditor General, *A short guide to: Structured cost reduction*, National Audit Office, June 2010.

- b Workforce planning and decisions to use consultants and interims are not adequately integrated.** As a minimum, departments need to be sure there are no available in-house staff before deciding to hire consultants or interims. Departments' human resource and procurement staff should work together to assess demand and forward plan their use of consultants and interims. They should identify core skills gaps and decide the most cost effective resource options including when to train or recruit staff. Closer working is required between cross-government procurement and human resource initiatives (such as the Cabinet Office led Next Generation HR programme, the Professional Services Collaborative Category Board and shared services projects) to align approaches designed to improve the use of consultants and interims.
- c Departments need to strengthen their capabilities as customers. They do not define and contract for the delivery of outcomes and benefits, or assess whether they have been achieved.** Departments should define the expected outcome and benefits at the outset and make more use of incentive based and fixed price contracts to deliver these outcomes. Business cases should be assessed by people that understand how to use consultants effectively. Using time and materials contracts, and a focus on daily rates alone, can lead to cost overruns and unnecessary work. Performance assessments should include a review of the outcome of the work, and whether beneficial changes have been achieved.
- d Departments and the Cabinet Office should broaden out the management controls on professional services.** The principles of good management control apply equally to other professional services, such as administrative staff, clerical staff and specialist contractors, and to all public sector organisations. Departments need to be confident that appropriate controls are applied to all categories of professional services and to spending on these services within their arms length bodies. The Cabinet Office should continue to expand its focus across all professional services to ensure that costs are considered as a whole rather than pushed from one category of spending to another.

Part One

Spending on consultants and interims

Scope of this report

1.1 This report is a follow-up to the recommendations made in the NAO 2006 report, Central government's use of consultants,⁶ and the PAC report published in June 2007.⁷ It focuses on spending and progress made by the 17 central government departments against the previous recommendations.⁸ In addition to reviewing progress on consultants, the report includes data and an assessment of the application of good practice to the use of interims. It also considers future challenges for departments in light of recent restrictions on spending on consultancy.

1.2 For the purpose of this report, we have defined consultancy and interims as:

- **Consultancy** work is project based, outside the client's 'business as usual' and there is a clear end point for the supplier's involvement. Responsibility for the final outcome, or ongoing service, largely rests with the client.
- **Interims** fulfil 'business as usual' roles within the current organisational structure that would otherwise be undertaken by a salaried permanent member of staff.

1.3 Consultants, when used correctly, can provide great benefit to clients – achieving things which organisations do not have the capacity or capability to do themselves. Consultants can also be used effectively at early stages to challenge and inform the development of a client's programme of work. Organisations typically use consultants for one of three reasons:

- People – access to specialist skills.
- Process – knowledge on how to approach a task.
- Perspective – an independent view; new innovative thinking.

Using interims correctly is a good way for an organisation to fill key roles on a short-term basis with skilled, experienced staff that can contribute to the organisation from day one.

⁶ Comptroller & Auditor General, *Central Government's use of consultants*, Session 2006-07, HC 128, National Audit Office, December 2006.

⁷ HC Committee of Public Accounts, *Central Government's use of consultants*, Thirty-first report of Session 2006-07, HC 309, June 2007.

⁸ Our analysis covers core departments' spending and does not include departments' arms length bodies unless explicitly stated.

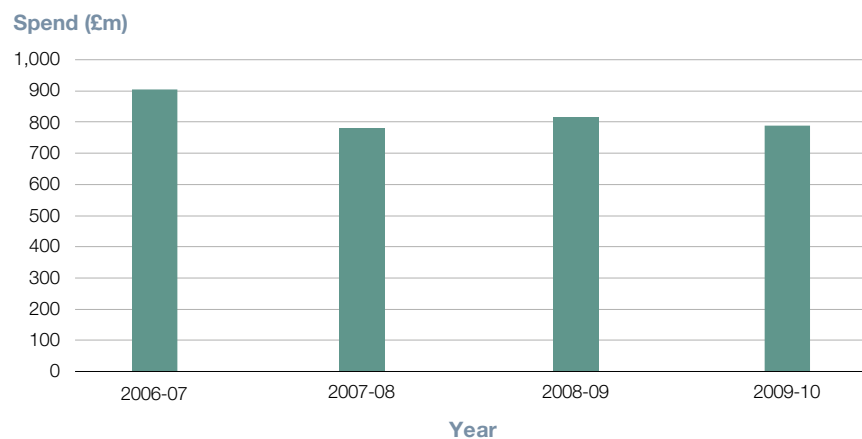
1.4 It is important for an organisation to be clear on why they need to use non-permanent staff in order that they select the right resource option, manage the contract according to the reason for use, and get the desired outcome. In some instances there can be more appropriate non-permanent resource options to using consultants and interims, for example using contractors to fill short term skill requirements or to meet high volume demand on large projects.

Spending on consultants

1.5 In 2009-10 the 17 central government departments spent £789 million on consultants. In 2006-07 departments spent an estimated £904 million on consultants. Department spending fell by £126 million between 2006-07 and 2007-08, but has since remained at broadly the same level (**Figure 1**). Some departments have suggested that the initial large fall in consultancy spending was a result of some previous spending being incorrectly categorised as consultancy. We estimate that in 2009-10 total spending on consultants across central government, including departments' arms length bodies, was £1.5 billion.⁹

Figure 1

Departments' spending on consultants from 2006-07 to 2009-10



NOTES

1 The Department for Communities and Local Government, Department for Transport, Department for Environment, Food and Rural Affairs, and the Department for International Development were unable to provide details on spending for 2006-07. The Ministry of Justice did not exist in 2006-07. We have produced estimates based on best available data for these departments.

2 HM Treasury spending is reported as gross expenditure.

Source: National Audit Office survey

9 Machinery of Government changes mean that the individual departments have changed since 2005-06, but the overall spending covers the same central government functions.

1.6 Figure 2 shows individual departments' spending on consultants in 2009-10. The Department of Health and the Department for Transport are the biggest spenders, at £108 million and £96 million, respectively. Overall, the top five departments account for more than half of the total departmental spending on consultants.

1.7 In 2009-10 there was a large increase in spending at the end of the financial year (**Figure 3**). Our analysis of Buying Solutions¹⁰ data for the past four years confirms that this pattern of spending is common and might indicate a tendency by departments to spend up to set budgets at the end of the financial year.

Figure 2
Departments' spending on consultants in 2009-10

Department	2009-10 spend (£m)
Department of Health	108
Department for Transport	96
Department for Education	74
Home Office	73
Ministry of Defence	71
HM Treasury	62
Department for Work and Pensions	61
HM Revenue & Customs	50
Department for Communities and Local Government	37
Foreign & Commonwealth Office	34
Department of Energy and Climate Change	25
Department for Environment, Food and Rural Affairs	24
Ministry of Justice	21
Department for International Development	19
Cabinet Office	18
Business, Innovation and Skills	14
Department for Culture, Media and Sport	1
Total	789

NOTE

- 1 HM Treasury figure is based on gross spending on consultants in 2009-10. In 2009-10 HM Treasury recovered over 90 per cent of its gross spending on consultants by re-charging financial institutions.
- 2 Foreign & Commonwealth Office is an estimate provided in April 2010. The department considers that the estimate includes an unspecified amount that has been incorrectly classified as consultancy.
- 3 Individual department figures do not sum to total due to rounding.

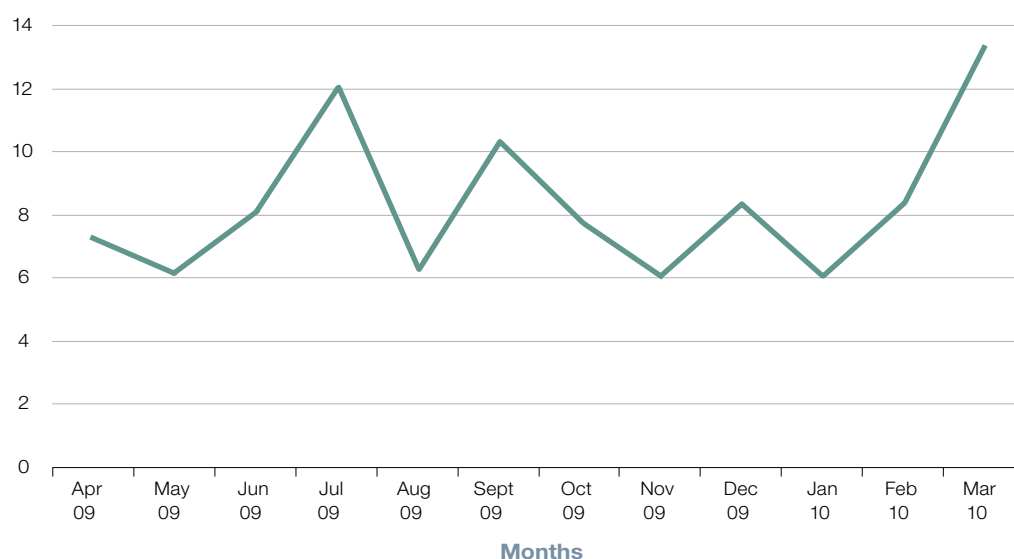
Source: National Audit Office surveys

¹⁰ Buying Solutions is part of the Efficiency and Reform Group and offers a route to market for public sector organisations through framework agreements. Contracts placed through Buying Solutions account for approximately one-fifth of all departmental spending on consultants.

Figure 3

Monthly profile of departments' spending on consultants in 2009-10

Percentage of total spend on consultancy in 2009-10

**NOTE**

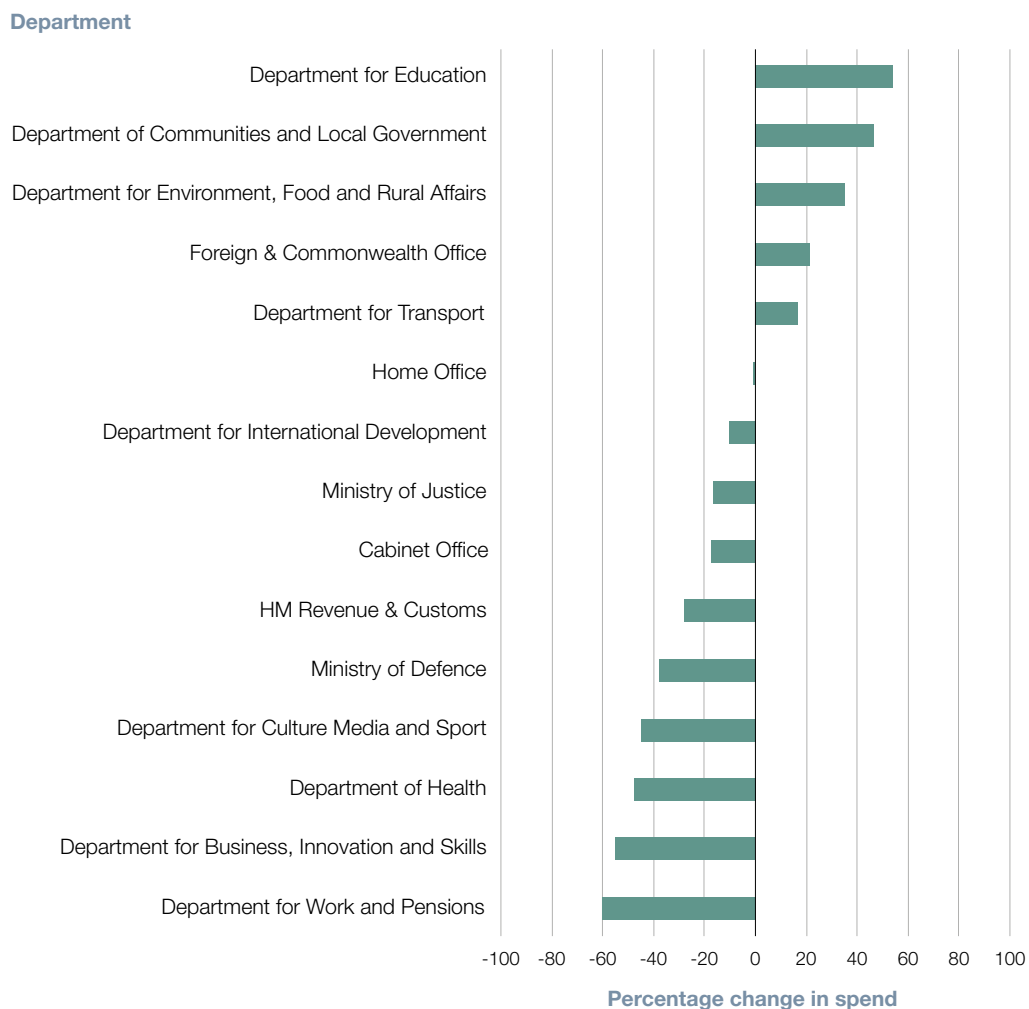
¹ Data on monthly profile of spending on consultants in 2009-10 was provided by seven departments: the chart represents an average percentage of total spending by Department for Communities and Local Government, Department for Energy and Climate Change, Department of Health, Department for Work and Pensions, HM Revenue & Customs, Ministry of Defence and Ministry of Justice.

Source: National Audit Office survey

1.8 Figure 4 overleaf shows the percentage change in departments' spending on consultants since 2006-07. Overall, spending has increased in six departments and decreased in ten.¹¹ Spending has fluctuated within this period in individual departments, and only the Department of Health and the Ministry of Defence showed consistent year on year decreases in spending. The Department of Health and the Department for Work and Pensions reported large decreases in spending, £97 million and £93 million respectively, between 2006-07 and 2009-10. Total spending would have increased since 2006-07 had it not been for these two departments. HM Treasury has shown the largest percentage increase in spending. HM Treasury's response to the banking crisis is largely responsible for its increase in spending on consultants. However, between 2007-08 and 2009-10 HM Treasury recovered a large proportion of its consultancy costs by re-charging financial institutions. For example, in 2009-10, HM Treasury recovered over 90 per cent of its gross spending on consultants. Some departments, such as Department for Work and Pensions and HM Revenue & Customs, have seen fluctuations across different years even though their overall spending was lower in 2009-10 than in 2006-07.

¹¹ Department for Energy and Climate Change was established on 6 June 2008 and is not included in this analysis.

Figure 4
 Percentage change in departments' spending on consultants from 2006-07 to 2009-10



NOTES

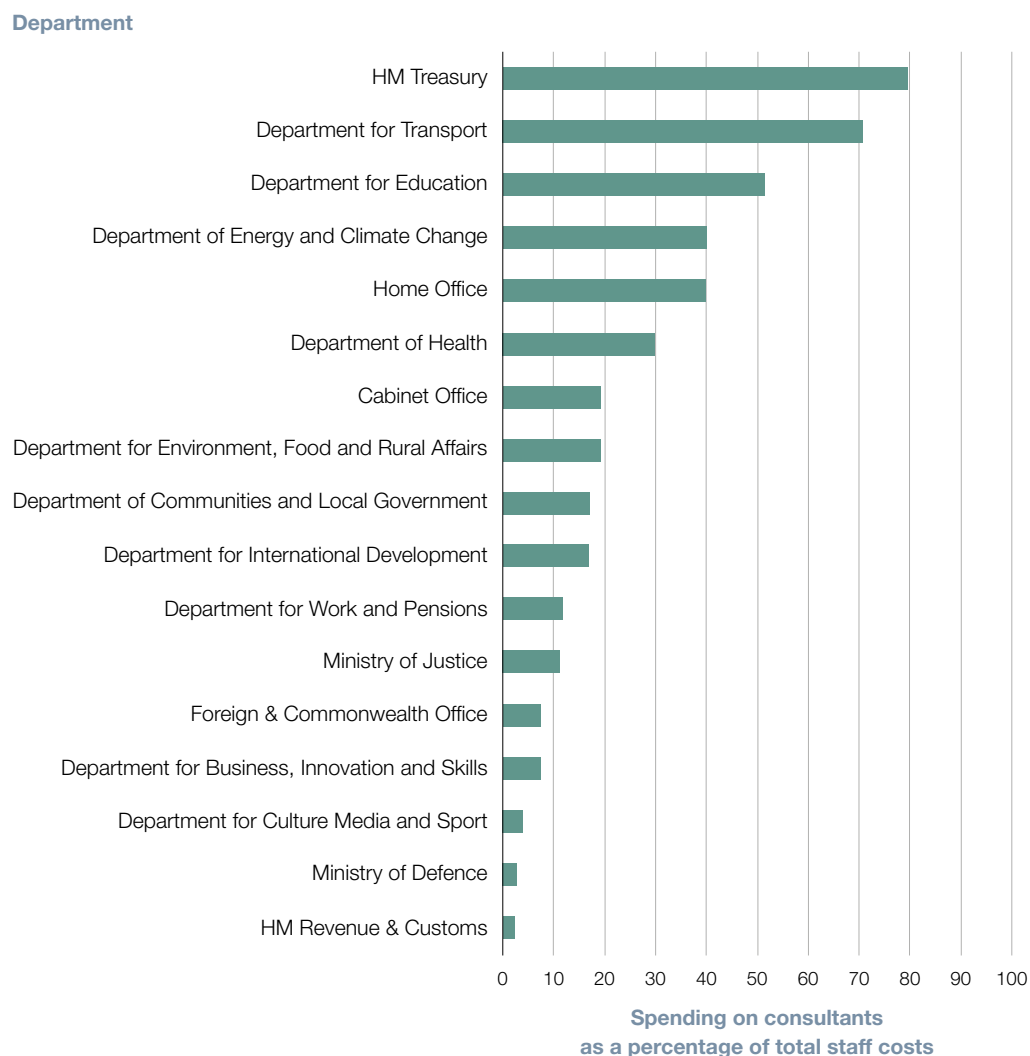
- 1 Ministry of Justice did not exist in 2006-07. The percentage change at Ministry of Justice is based on spending between 2007-08 and 2009-10.
- 2 Department of Energy and Climate Change was established on 6 June 2008 and is not included in this analysis.
- 3 HM Treasury has been omitted from the figure as its increase in gross spending on consultants is over 1,000 per cent. This does not take account of the fact that in 2009-10 HM Treasury recovered over 90 per cent of its gross spending by re-charging financial institutions.

Source: National Audit Office survey

1.9 Departments' gross spending on consultants varies from 2 per cent at HM Revenue & Customs to 79 per cent at HM Treasury (**Figure 5**). Some departments, such as HM Revenue & Customs and the Department for Work and Pensions employ a large number of administrative staff and their spending on consultants is much lower as a proportion of staff costs.

Figure 5

Departments' spending on consultants as a percentage of total staff costs in 2009-10

**NOTE**

1 Figures provided for HM Treasury are based on gross spending on consultants in 2009-10. In 2009-10 HM Treasury recovered over 90 per cent of its gross spending by re-charging financial institutions. HM Treasury net consultancy costs as a percentage of total staff costs in 2009-10 were approximately 7 per cent.

Source: National Audit Office survey and Departmental Resource Accounts 2009-10

1.10 Departments were asked to provide details on their spending on consultants broken down by categories as defined in the Public Sector Procurement Expenditure Survey.¹² Few departments were able to provide details on the breakdown of spending on consultants for 2009-10 in accordance with these categories, and over a third of all spending is uncategorised. Data from the Management Consultancies Association shows that in 2009, 40 per cent of central government spending with the Association's members was for programme or project management, and 22 per cent was for IT consulting.¹³ The proportion of spending on IT consulting has fallen since 2006, whilst spending on programme and project management consulting has approximately doubled, but these two categories remain the top two services. Overall, demand for these two services has increased from 50 to 60 per cent of all consultancy.

1.11 We asked departments to provide details of their main suppliers. Fourteen departments were able to provide details on spending with their top ten suppliers. For those departments that responded, PricewaterhouseCoopers, KPMG and Deloitte appeared the most frequently as one of their main suppliers.

Spending on interims

1.12 The quality of departments' data on interims is poorer than data on consultants. Most departments only started collecting accurate figures for their spending on interims in 2009-10. However, the available data suggests that spending may be increasing.¹⁴ Three departments were unable to provide any data on spending on interims. Of those departments that could provide data, 11 were unable to separate interims and specialist contractors, as defined by the Public Sector Procurement Expenditure Survey categories, and treat them as the same type of professional service. Those departments that could provide data spent a total of £215 million on interims and specialist contractors in 2009-10. The top three departments (the Department for Work and Pensions, Home Office and the Department of Health) account for £118 million of spending, over half the total.

1.13 Twelve departments were unable to provide information about the seniority of the interims employed, making it difficult for departments to monitor how often interims are brought in at senior decision making levels.

Recent developments influencing spending on consultants

1.14 On 24 May 2010, the government announced immediate plans to reduce spending by £6.2 billion in 2010-11, including a saving of £1.1 billion from discretionary spending such as consultancy. In June 2010 a series of controls for consultancy projects were established. Any contract of £20,000 or above is subject to ministerial sign-off and must be deemed to be of operational necessity. In addition, departments must provide a monthly report to the Cabinet Office on any exceptions to the consultancy freeze. All contracts are reviewed every three months to ensure the work is still of operational

¹² The Public Sector Procurement Expenditure Survey is an annual survey of spending.

¹³ *21st Century Government: Adding value, cutting the deficit*, Management Consultancies Association, June 2010.

¹⁴ Analysis of Buying Solutions data on spending on interims.

necessity, the original benefits and scope are still valid and the original delivery date is still on schedule. The Minister for the Cabinet Office and the Chief Secretary to the Treasury must also approve all proposed contracts in excess of nine months. Contracts are expected to be priced in line with the Cabinet Office rate card, which provides a benchmark across government on expected prices for different grades of consultant.

1.15 Departments notified the Cabinet Office that 478 contracts above the £20,000 threshold were in place before the announcement on 24 May. The 478 contracts have an estimated forecast cost of £146 million over the course of 2010-11. Fifty new contracts above the threshold, and with an expected value of £9.8 million, have been placed between 24 May and 13 August. Of the contracts placed since May 24, the top 15 by value account for more than 80 per cent of the forecast spend.

1.16 It is likely that future decisions on government's programme of work will have further impacts on staffing decisions and consequences on the use of consultants. A review of the top 40 projects in government has taken place alongside the cutting of smaller programmes, which has impacted on the requirement for staff and the type of skills required. A halt to recruitment in all central government departments for the remainder of 2010-11 was announced in May 2010, with the exception of business critical positions, which will also influence future staffing decisions.

Part Two

Progress in improving the use of consultants and interims

Assessment of progress against NAO and PAC recommendations

2.1 We used a survey of departments, consultation workshops with the Cabinet Office, departments and suppliers and a review of centrally held data and Cabinet Office documents to assess progress against previous NAO and PAC recommendations on the use of consultants (**Figure 6**). Our assessment of overall progress combines an evaluation of OGC's work prior to May 2010, the work of the Cabinet Office, the changes made by departments and the benefits achieved. In general, more progress has been made where recommendations relate to improving the procurement process. For example, there is evidence that business cases are used to justify the reason for using consultants and that departments routinely adhere to threshold limits for the approval of contracts. However, minimal progress has been made where responsibility is shared across more than one part of an organisation, for example in identifying core skill gaps to assess when and how to use consultants, and in defining and assessing the value delivered by consultants.

Response to the NAO report

2.2 OGC created the Consultancy Value Programme to support departments' response to PAC and NAO recommendations. The programme provided a common approach to implementing the recommendations and monitoring progress across 15 of the 17 departments. The programme's focus was on implementing good practice and controlling spending within core departments rather than their arms length bodies. The Consultancy Category Council, later renamed the Professional Services Category Council, was established to provide a working group and forum for departmental procurement staff to share good practice, produce guidance and to discuss progress on implementing the requirements of the Consultancy Value Programme. In our survey, 15 out of 17 departments stated that the Consultancy Value Programme had been helpful in improving their department's use of consultants. **Figure 7** on page 20 details the key activities since the publication of the NAO report in 2006.

Figure 6

Progress against key NAO and PAC recommendations

Key recommendation**Progress****Areas where good progress has been made**

Adhere to guidance on recommended threshold levels for approval of consultants.

In May 2010, the government announced that all departments would apply new approvals processes.

Areas where some progress has been made

Departments should develop and implement early action plans and OGC should understand the progress made.

Departments developed action plans with assistance from OGC. OGC monitoring shows that after three years some of the actions have not been implemented. Few departments have measured outcomes and, consequently, OGC has been unable to fully understand the progress that has been made towards delivering better value for money.

Rigorous business cases should make clear the reasons for using consultants.

The use of business cases has increased. There is further scrutiny of spending following the implementation of controls in June 2010. Some staff in departments see the business case as a mechanical rather than value adding process.

Areas where minimal progress has been made

Identify core skills gaps to plan for recruitment, training and the use of consultants.

Departments have made very little progress in this area. Government is still reliant on consultants for similar skills as in 2006. Human resources and procurement functions have not worked together to address core skills gaps.

Aim to use own staff before buying in consultants and have mechanisms to find internal staff.

The business case process requires departments to consider internal staff options. Although some departments say there is a mechanism in place, there is minimal evidence that it is effective at identifying suitable, available internal staff.

Engage with the market earlier to explore different options. OGC to issue guidance on early market engagement.

OGC has not issued any new guidance on early market engagement. Suppliers believe that departments could improve their engagement with the market.

Make more use of fixed price and incentive-based contracts rather than time and materials.

The vast majority of consultancy contracts used by central government are still time and materials. There has been no change in the use of incentive-based contracts and little substantial change in the use of fixed price contracts.

Assess the performance and value of consultants work.

Few departments thoroughly assess the benefits and outcomes delivered and the performance of consultants. OGC guidance on business cases includes a requirement to document expected benefits.

Be an intelligent customer: share information and maximise purchasing advantage.

Departments have made insufficient progress on collating and sharing information. Information on day rates, however, is beginning to be shared across government.

NOTE

1 Key recommendations taken from NAO report Central government's use of consultants December 2006 and PAC report Central Government's use of consultants June 2007.

Source: National Audit Office assessment of the Office of Government Commerce and departmental progress

Figure 7
Timeline of key activities

December 2006	NAO publishes Central Government's use of consultants.
May 2007	First Consultancy Category Council meeting.
June 2007	NAO publishes Consultancy Toolkit which provides a method for organisations to self-assess the application of good practice. PAC publishes report on Central government's use of consultants.
November 2007	OGC develops a programme of work to respond to NAO and PAC recommendations.
February and March 2008	Launch of cross-government training programme for buyers of consultancy. OGC publishes guide to consultancy pricing. First Professional Services Collaborative Category Board (PSCCB) meeting held.
June 2008	Departments complete self-assessment against 'behavioural change areas' in NAO consultancy toolkit.
July 2008	OGC publishes Consultancy Value Programme and business case guidance.
January 2009	Departments' consultancy spend figures for 2007-08 are published.
April 2009	Consultancy Category Council renamed Professional Services Category Council (PSCC). Remit expanded to include use of interims.
October 2009	OGC publishes guidance on demand management.
March 2010	Departments Professional Services spend for 2008-09 is published as part of the Public Sector Procurement Expenditure Survey.
April 2010	Departments update their self assessments to show progress against Consultancy Value Programme 'behavioural change areas'.
May 2010	Consultancy freeze announced. Ministerial sign-off required for contracts worth £20,000 or more.
June 2010	The Cabinet Office issue a rate card to provide a benchmark across government on expected prices for different grades of consultant.

Source: National Audit Office

2.3 Prior to May 2010 OGC did not feel it had the authority to require departments to implement new policy and procedures, but has made a concerted effort with them to improve the use of consultants. Most of the work has been targeted on improving the procurement processes by producing guidance and tools. For example, the first Consultancy Value Programme project was on improving the business case process and there has been guidance on demand management and consultancy pricing. From May 2010, however, an important part of the role of the Cabinet Office has been to ensure the implementation of the new freeze on consultancy spending and new approvals processes across central government.

2.4 There has been less progress in understanding the impact that the Consultancy Value Programme has had on achieving better value from the use of consultants. OGC worked with departments to create a programme of actions across a number of areas based on the NAO recommendations and the NAO consultancy toolkit. Each area for action had an accompanying key performance indicator. Departments have self-assessed implementation of the required actions, but fewer than half have reported on any of the performance indicators. As a consequence, OGC has not been able to measure the outcomes from the work and is unable to clearly understand progress made by departments in their use of consultants.

2.5 Departments and OGC initially focused their work on the use of consultants, but have since expanded their coverage to interims. Many departments have only recently started to record their spending on interims, which has limited our ability to undertake in depth analysis and draw detailed conclusions on the use of interims. OGC's category strategy included interims for the first time in October 2008, and the remit of the Consultancy Category Council was expanded to include interims in April 2009. Half of departments we consulted considered that there was more concern for value for money from the use of consultants than for other areas of professional services. A focus and strict controls on one category can divert spending to another area and place value for money at risk.

Applying good practice to the use of consultants and interims

2.6 Departments need to effectively assess their need for external resources and then plan, procure, manage, report on, evaluate and continuously improve their use of consultants and interims (**Figure 8** overleaf).¹⁵ In the remainder of this part we assess how successfully departments and OGC have performed against each of these criteria.

Planning the use of consultants and interims

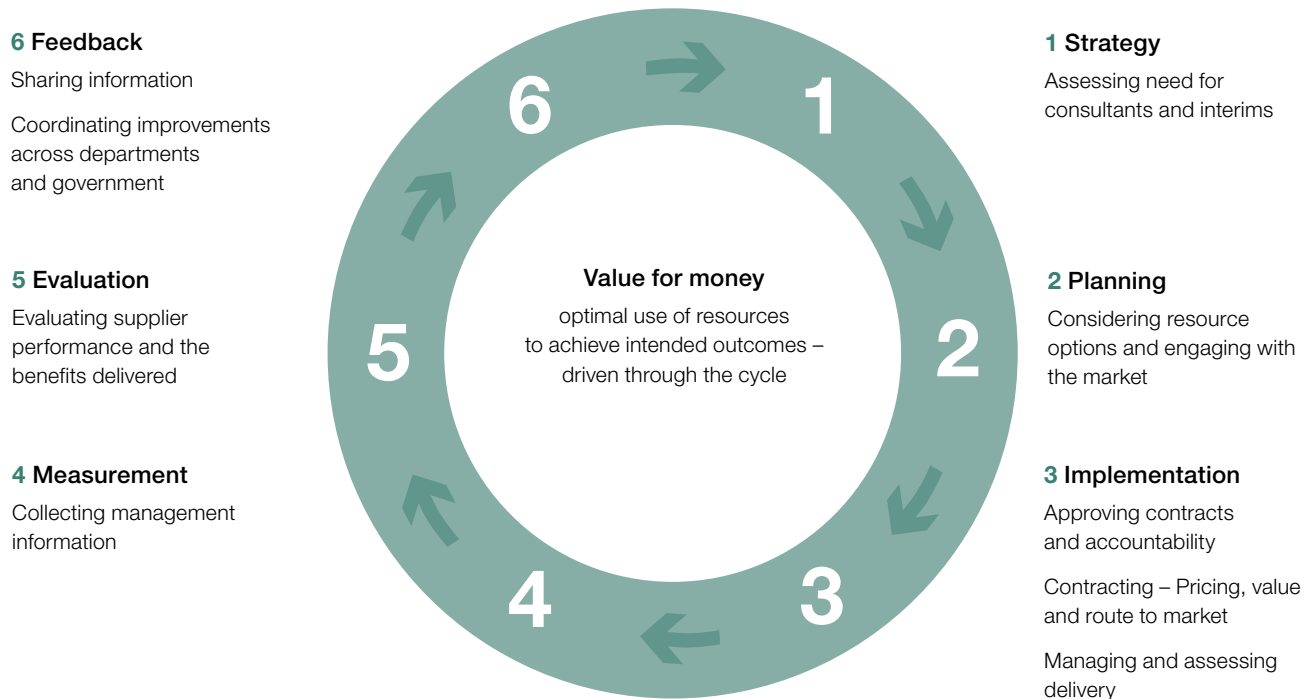
2.7 Organisations that plan and understand their resource needs can better ensure that they only use consultants and interims when in-house skills are not available. Good planning enables organisations to engage suppliers at an early stage to develop alternative ideas and ensure that the best approach is identified.

Assessing need

2.8 Identifying skills gaps can inform plans for recruitment, training and the use of consultants. Only eight out of 17 departments said they had undertaken work to identify core skills gaps in the medium to long term. Departments are still reliant on consultants for the same skills as identified in our 2006 report. In general departments have a poor understanding of the type of work that consultants routinely perform for them. There is no central understanding of skills gaps that can be shared with other parts of government, such as Heads of Profession, or inform initiatives aimed at improving skills and capability across government.

¹⁵ Good practice taken from previous NAO and PAC recommendations and principles contained in NAO consultancy assessment toolkit.

Figure 8
NAO core management cycle applied to the use of consultants and interims



Source: National Audit Office

2.9 Departments have increased the use of business cases to clearly explain why consultants are to be used. Sixteen out of 17 departments said that business cases are usually or always completed. Fourteen departments said that the use of business cases has forced staff to think a great deal about whether they need consultants and to explain why. OGC's work, in collaboration with departments, to produce guidance on business cases has contributed to an increase in their use. However, there is concern that some buyers see completing the business case as a formality that they have to undertake rather than an opportunity to be challenged and fully consider alternative options. Business cases are used less regularly for interims.

Considering resource options

2.10 A key recommendation of both the NAO and PAC reports on consultants was for departments to consider and aim to use in-house staff before turning to consultants. Fourteen out of 17 departments said that they now have a process to identify internal staff, but only five said that it was always used. Ten departments said that not being able to identify suitable internal staff was a key driver behind their use of consultants which suggests that the processes that are in place are not working well. The process for identifying internal staff is often seen by departments as taking too long and compares unfavourably with the speed and ease with which consultants or interims can be appointed.

2.11 The 2006 NAO report recommended that internal staff should hold key programme roles to ensure that the public body maintains accountability and control of the work. Departments still have work to do in this area. By May 2010, three years after the initiation of the Consultancy Value Programme, two-thirds of departments felt that they had implemented the required process changes to ensure that the majority of key roles are filled by permanent staff, but only one-third felt the desired outcome was being achieved.

2.12 Almost half of departments identified headcount restrictions as a reason for using consultants, as they are not counted as permanent staff. As a result, consultants are sometimes being used for staff substitution, which is often not cost effective. Departments identified the length of time and effort involved in the recruiting process, rather than value for money considerations, as a reason for using consultants or interim staff over recruiting permanent staff.

Engaging with the market

2.13 Our 2006 report recommended that departments engage with the consulting market earlier to explore a range of possible approaches and contracting methods and that OGC make organisations aware of what can and cannot be done under EU procurement rules. OGC published guidance on early market engagement prior to our 2006 report. The guidance was reviewed in 2009, but only minor amendments were made to one of the ten case examples on how to conduct early market engagement. OGC provides advice on the generic application of EU procurement policy and law, but has issued no new guidance since 2006. The Cabinet Office considers that sufficient guidance exists and that it is more appropriate for departments to obtain their own legal advice for any project specific queries regarding the procurement of consultants and interims.

2.14 Our workshops identified that there is no routine early engagement with suppliers. Suppliers feel that departments are still reluctant to share their work plans despite early discussions providing the opportunity to define clearer requirements and expected outcomes. Departments are still reluctant to engage early with suppliers in case they break EU procurement rules and competition law.

Procuring and managing consultants

2.15 Organisations that set clear expectations are able to contract using fixed price or incentive-based methods and are likely to get better value from their suppliers. When work is under way, it needs to be managed closely to ensure that the agreed output is delivered and that the work being undertaken is still relevant.

Approving contracts and accountability

2.16 Since June 2010 all departmental consultancy contracts over £20,000 require Ministerial approval. Prior to June 2010 only contracts over £250,000 had to be approved at Ministerial level, and only six departments said that they always adhered to the previous approval limits. The new process also requires departments to report exceptions to the consultancy freeze to the Cabinet Office. In addition, departments are required to submit business cases to the Cabinet Office for all proposed consultancy contracts that are in excess of a nine month period. The Cabinet Office reviews the business case and approves proposed spending on behalf of the Minister for the Cabinet Office and the Chief Secretary to the Treasury. The new policy has improved the level of compliance with the approval process and 14 departments now state that they always adhere to delegated approval limits.

2.17 The controls on spending have not yet been extended to interims. There is a risk that spending may be moved from consultancy to other categories of professional services which have less stringent approval controls.

Contracting – pricing, value and route to market

2.18 There is no evidence that there has been a substantive change in the mix of pricing mechanisms used in consultancy contracts since our last report. Approximately 70 per cent of contracts are based on the time that consultants work on projects (time and materials). We recommended that departments made more use of fixed price and incentive-based contracts to encourage suppliers to focus on the delivery of outputs and the outcomes required by the client organisation. An average of 30 per cent of contracts are fixed price, but still only a minority of departments routinely use fixed price contracts and fewer than one per cent of contracts include an incentive-based payment mechanism.

2.19 OGC issued guidance on using fixed price and incentive based pricing mechanisms in March 2008, but it has had very little effect in changing departments' behaviour. The guidance did not provide any case examples of when different types of pricing have been applied, and the benefits that it brought for the client organisation, to encourage departments to use alternative approaches.

2.20 Departments have to be very clear on the outcomes required if they are to use fixed price or incentive-based contracts. It relies on departments articulating and agreeing the expected value to be delivered at the beginning of the consultancy assignment, specifying clear objectives and requirements and agreeing respective roles, responsibility and accountability with the supplier. Both suppliers and departments consider that the expected value and benefits to be delivered are often not agreed or made clear at the start of an engagement, making it difficult to commission an outcome based contract.

2.21 The Cabinet Office issued a consultancy rate card in June 2010, which provides a benchmark across government on expected prices for different grades of staff and allows departments to ensure that they are getting competitive rates. There is a risk that concentrating on day rates alone will encourage more contracts to be based on the time that consultants work on projects rather than the total cost and the outcome of the work. Departments and suppliers also raised this concern during our consultation. There is less incentive for consultancy firms to work efficiently if they are paid on a time and materials basis. In a time and materials contract, the length of the assignment and staff mix can alter over time and using the day rate alone becomes less meaningful as a way of understanding the total cost and assessing the value of a proposal.

2.22 Over half of tenders are competed and placed through framework agreements.¹⁶ However, an estimated 30 per cent of contracts are not placed through frameworks, and two-thirds of these are not competed. Both the Cabinet Office and some departments have raised the issue that there are too many framework agreements, and that in some cases using frameworks can give a false sense of security to organisations that frameworks alone will ensure value for money. This is not the case and contracts placed through frameworks need to be considered as rigorously as any other.

Managing and assessing delivery

2.23 Departments and suppliers expressed concerns about the ongoing management and evaluation of projects that involve consultants and interims, identifying it as an area for improvement. Departments typically make assessments at the end-point of projects, but there is very little evaluation of activity while projects are ongoing. Procurement functions will often only have time and expertise to deal with the initial contracting and have limited oversight of the progress being made on individual contracts. This is an issue when the scope of the project changes and costs increase. In June 2010 it was announced that all consultancy contracts will be reviewed every three months. If the three-month review works effectively it should allow procurement teams to have improved oversight of any time and cost overruns.

2.24 The new control arrangements ensure senior management oversight at the point of approval of expenditure, and at reapproval points every three months, but the continued involvement of senior management is just as important to delivering a successful project. A number of departments have highlighted senior management's ongoing engagement with consultancy work as an issue which needs to be addressed to improve value for money.

¹⁶ Framework agreement: covers the procurement of a particular type of good or service from pre-approved supplier(s) over a fixed period of time. The agreement usually sets some of the terms and conditions under which the supplier will enter into contracts with customers.

2.25 The 2007 PAC report on consultants recommended that departments should plan for skills transfer from consultants and that where appropriate this should be written into contracts. The business cases that departments now use require them to consider how skills can be transferred to internal staff. However, our survey found that only six departments say that they collect information to determine whether skills transfer has taken place. The Consultancy Value Programme action plans originally included a separate section on ensuring skills transfer but this is now incorporated into other parts of the action plan. Skills transfer may not be appropriate in every case, for example if the service has a low likelihood of being required again.

Reporting on and improving the use of consultants and interims

2.26 Organisations that collect accurate data on spending on consultants and interims, and make it available in a timely manner, can assess how demand for services is changing over time and whether new ways of working are having an effect. Organisations that hold accurate cost information by type of professional service can understand where they have skills gaps and decide whether training or recruitment of new staff would be more cost effective. Information on the performance and the value achieved from engagements can inform future buying decisions and highlight where spending did not deliver the expected outcomes.

Collecting management information

2.27 Departments have made some progress in getting a better understanding of total spending on consultants and interims. OGC collated and published the first detailed breakdown of departments spending on consultants for 2007-08, and consultants and interims for 2008-09, as part of the Public Sector Procurement Expenditure Survey. However, the 2007-08 data was not published until nine months after the financial year end and the 2008-09 data was only published in March 2010. The delays in publishing are caused by the inability of most departments to provide timely data. The lag between departmental spending and the availability of data limits the opportunity to forward plan and make decisions on how to improve the use of consultants and interims both within individual departments and across government.

2.28 The Cabinet Office requests information on spending on consultants and interims in line with categories defined in the Public Sector Procurement Expenditure Survey. Our survey of departments identified that only ten departments can accurately record spending on consultancy in accordance with these categories, and that departments interpreted the categories in different ways. Only three departments record spending on interims by these categories. Departments have regularly raised categorisation of spending as an issue since the start of the Consultancy Value Programme. In part this is due to finance and accounting systems, which need to be changed to record spending in line with the categories. Most departments that have been able to provide a

breakdown by type of service have stated that the data is at best a reasonable estimate. Procurement teams are reliant on the individual project and contract managers within business units to classify the type of consultancy that is being used and, as they do not individually see the importance and value to them in recording contracts in this way, it does not routinely happen.

2.29 The Cabinet Office does not know the return on investment that departments are likely to achieve from reporting to the centre and acting on centrally analysed findings. Departments are concerned that reporting requirements are introduced without consideration of the burden and cost to them, but agree that they should be able to provide good quality management information. Although data on spending is centrally collated and published, it is unclear whether management information is used for any other purpose. For example, there is no systematic work done at the centre to understand the reasons behind changes in the use of consultants and interims or changes in the types of services being bought. This information would be helpful to improve resource planning and the use of consultants across government.

2.30 There has been limited success in generating other types of management information on the use of consultants and interims. One area where information is now routinely collected is the day rates that departments pay for the use of different suppliers. A consultancy rate card, for use across government, was established in April 2010, and departments are expected to not pay more than the maxima other than in exceptional and justifiable circumstances. Information on suppliers in other areas is generally poor. For example, our survey identified that most departments could only provide estimates, rather than actual details, of the length of contracts and whether an engagement was a first contract, an extension or a repeated extension to an original contract. Only the Department for Work and Pensions, HM Revenue & Customs, Ministry of Defence and Ministry of Justice could identify the number of consultancy and interim contracts that had been placed.

Evaluating supplier performance and the benefits delivered

2.31 The PAC report recommended that intended benefits are written into contracts and that the outcomes are assessed. Our department survey showed that little information is collected on the performance of consultants or interims or the benefits that have been delivered. Departments' attempts to collect data on performance are often unsuccessful as project teams do not generally provide feedback to procurement once a project has been completed. Buyers of consultancy do not see the value of completing further assessment forms once the consultant or interim has left and are, instead, focused on the next piece of work. Consequently departments are unable to provide substantiated and routine feedback or challenge to supplier performance that can be used to drive continuous improvement. Departments said that suppliers often know that departments are not measuring performance in a systematic way, and this can lead to contract extensions rather than questioning and improving how work is commissioned and managed.

2.32 Assessing the post-completion value of a consultancy project requires commitment from departments to plan for the time and required resource. It also requires the commissioners of the engagement to frankly assess whether the work delivered the expected benefit. By not undertaking these reviews departments, and government as a whole, are missing a true assessment of return on investment. In particular, departments routinely define knowledge transfer as part of the requirements for an engagement, but are poor at monitoring and assessing whether it has been achieved.

2.33 Where assessments and evaluations were completed, suppliers considered that they were very inconsistent and that the focus was on the process rather than the outcomes. For example, the Post Assignment Review template, which is now compulsory for all departments to complete, has more questions to assess the process rather than the outcomes of the work. Approximately half of the areas on which departments are asked to judge suppliers' performance could be assessed before the project has been completed. The review does require an assessment of delivery to time, budget and value for money, but these measures do not assess the value of the work to the department. Even if consultants and interims perform well and produce good quality work it may not be used or provide any real benefit to the department.

2.34 PAC recommended that Gateway reviews¹⁷ are used to assess the performance of suppliers in higher value projects. Assessing the performance of consultants is not something that is specifically required as part of the Gateway review process, but lessons learned are considered as part of Gate 5 reviews¹⁸ which may include looking at the use of consultants. OGC did not alter the guidance for Gateway reviews. It considers that the overall value and benefits of projects are satisfactorily assessed as part of Gate 5 reviews and it is not necessary to separate benefits provided by consultants from the project as a whole.

Sharing information

2.35 Our survey of departments showed that information on consultants' rates and costs was the only information that was being shared across government. The Cabinet Office has worked on producing a rate card for the use of suppliers and now this information is being shared. There is limited information on supplier performance and benefit delivered and even when it is collected it is not shared within departments or across government. There is no mechanism for feedback of information to cross-government initiatives where it would be relevant. For example, information on services being purchased could be communicated to heads of profession to better understand skills gaps and inform future plans. Information on total spending is available, but it is unclear how this data is used to inform and drive improvement at departmental level. Information that is shared can be used to evaluate and inform future decisions on the use of consultants and interims. However, this is only valuable if the information provided to the centre in the first instance is accurate and trusted.

¹⁷ Gateway reviews are the most prevalent form of assurance mechanism for high risk projects across government. They provide an independent point in time review of project status prior to a key decision point in the project lifecycle.

¹⁸ There are six different stages of Gateway reviews: Gate 5 is the final stage and it looks at whether the desired benefits of a project are being achieved, and the business changes expected are operating smoothly.

2.36 Our 2006 report recommended that a structured mechanism to share information, such as online forums, should be set up, but there are still no formal channels to routinely share management and performance information. Departments and the Cabinet Office have concerns over the legality of using information on the past performance of suppliers to inform future decisions on the appointment of consultants. The Professional Services Category Council, and the Collaborative Category Board, provide informal channels for sharing information.

2.37 New measures were put in place by OGC to improve the sharing and use of information. In November 2009 OGC recruited a Head of Strategic Supplier Management and the subsequent supplier relationship management strategy was signed off by the Professional Services Collaborative Category Board in February 2010. This role has the potential to build on departments' own knowledge of suppliers, share intelligence and present a coordinated government view.

Coordinating improvements across departments and government

2.38 Our workshops identified a need for closer working between different business functions within departments to deliver sustained and significant improvements in value for money from consultants and interims. The use of consultants and interims is typically considered by the procurement function in isolation from other parts of the business. This is reflected in the staff that have worked on the Consultancy Value Programme and attended the Professional Services Category Council; they are all procurement professionals.

2.39 A more coordinated approach is required across different business functions to create joint responsibility for delivering better value for money. For example, human resources, procurement, business units and finance functions all play a significant role in assessing need and controlling demand, delivering consultancy engagements and providing and acting on information to improve the use of consultants. However, since 2006 most focus and improvement has been on the procurement function alone, and procurement teams working on their own can only have limited effect. Coordinating activity across both business functions and departments will maximise opportunities for improvement by making better use of existing knowledge, data and information.

Appendix One

Methodology

This report examined whether central government has made the necessary changes to make more effective use of consultants and interim staff; collects relevant and timely information; and shares data and information to gain maximum value for money from consultants and interims.

The main elements of our fieldwork, which took place between May and August 2010, were:

Method	Purpose
<p>1 Documents review</p> <p>We reviewed relevant documents, emails and minutes produced by the Professional Services Category Council (PSCC).</p>	<p>To gather evidence to inform our understanding of the use of consultants and interim staff.</p>
<p>2 Interviews with officials</p> <p>We interviewed key officials from departments and the Cabinet Office.</p>	<p>To gather evidence, inform and support our findings across the different areas of our study scope.</p>
<p>3 Stakeholder workshops</p> <p>We consulted with key stakeholders from departments, the Cabinet Office, suppliers representing and the Management Consultancies Association.</p>	<p>To understand issues facing a range of stakeholders and find the current good practice that they apply.</p>
<p>4 Survey</p> <p>We surveyed 17 departments regarding their use of consultants and interims between 2006 and 2010. We asked quantitative and attitudinal questions.</p>	<p>To gather evidence to inform our findings across the different areas of our study scope.</p>
<p>5 Quantitative analysis</p> <p>We analysed centrally held spending data provided by the Cabinet Office for the period between 2006 and 2010 and the Public Sector Procurement Expenditure Survey.</p>	<p>To assess and understand trends in spending on consultants and interims and to estimate spending across departments and their arms length bodies.</p>



Design and Production by
NAO Communications
DP Ref: 009412-001

This report has been printed on Consort 155 and contains material sourced from responsibly managed and sustainable forests certified in accordance with FSC (Forest Stewardship Council).

The wood pulp is totally recyclable and acid-free. Our printers also have full ISO 14001 environmental accreditation which ensures that they have effective procedures in place to manage waste and practices that may affect the environment.

Published by TSO (The Stationery Office) and available from:

Online

www.tsoshop.co.uk

Mail, Telephone, Fax & Email

TSO

PO Box 29, Norwich, NR3 1GN

Telephone orders/General enquiries: 0870 600 5522

Order through the Parliamentary Hotline

Lo-Call 0845 7 023474

Fax orders: 0870 600 5533

Email: customer.services@tso.co.uk

Textphone: 0870 240 3701

The Parliamentary Bookshop

12 Bridge Street, Parliament Square,

London SW1A 2JX

Telephone orders/General enquiries 020 7219 3890

Fax orders: 020 7219 3866

Email: bookshop@parliament.uk

Internet: <http://www.bookshop.parliament.uk>

TSO@Blackwell and other Accredited Agents

Customers can also order publications from:

TSO Ireland

16 Arthur Street, Belfast BT1 4GD

028 9023 8451 Fax 028 9023 5401

£14.75

