House of Commons
Committee of Public Accounts

Major Projects Report 2014 and the Equipment Plan 2014 to 2024, and reforming defence acquisition

Forty-seventh Report of Session 2014–15

Report, together with formal minutes relating to the report

Ordered by the House of Commons
to be printed 16 March 2015
Committee of Public Accounts

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Publications

The Reports and evidence of the Committee are published by The Stationery Office by Order of the House. All publications of the Committee (including press notices) are on the internet at www.parliament.uk/pac. A list of Reports of the Committee in the present Parliament is at the back of this volume. Additional written evidence may be published on the internet only.

Committee staff

The current staff of the Committee is Sarah Petit (Clerk), Claire Cozens (Committee Specialist), James McQuade (Senior Committee Assistant), Sue Alexander, Jamie Mordue and Jim Camp (Committee Assistants) and Janet Coull Trisic (Media Officer).

Contacts

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Summary

We welcome the progress made by the Ministry of Defence (the Department) in getting to grips with its budget and military equipment costs. The affordability of the Department’s 10-year plan for buying and supporting equipment is, however, dependent on it: continuing to control cost increases in existing equipment projects; delivering ambitious project cost savings over the next 10 years in order to balance its budget; and having the right skills in place to ensure that the assumptions made in its plans are robust and deliverable. Failure to improve the skills of Defence Equipment and Support (DE&S), which buys and maintains military equipment, will undermine the Department’s efforts to improve control over its finances. The Department agrees that DE&S is over-reliant on expensive contractors and DE&S is spending a further £250 million on contractors over the next three and a half years to determine how it will address this and secure the skills needed to deliver the Equipment Plan within the assumed budget and to time.

There remain risks to the success of the Department’s Army 2020 programme designed to reduce the size of the regular Army and increase the number of trained Army reserves. The Department has not yet addressed our previous recommendations to develop credible contingency plans in the event that it cannot recruit the number of regular and reserve soldiers it requires. While the Department is reporting progress against its recruitment targets, it does acknowledge that targets beyond 2016 will be challenging and require significant improvements in performance.
Introduction

Since 2012, the Department has published an annual statement on the affordability of its 10-year plan to deliver and support the equipment that the Armed Forces (the commands) require to meet the objectives set out in the National Security Strategy. This Equipment Plan is based on a detailed forecast of future project costs. From 1 April 2014 to 31 March 2024, the equipment budget is £163 billion. Each year, the Department also presents to Parliament a major projects report, providing data on the in-year cost, time and performance of the largest defence projects. In 2013–14, DE&S, which is responsible for buying and supporting defence equipment, employed some 16,000 permanent members of staff, supplemented with an estimated 3,400 contractors and had running costs of £1.3 billion. The Department launched a programme in May 2011 to improve the performance of DE&S through organisational change.

The Department is seeking to tackle funding pressures by restructuring the Army. Army 2020 is an ambitious programme of change that seeks, for the first time, to integrate fully a regular Army of 82,500 with a larger and more frequently used Army Reserve of 30,000. This represents a significant change from pre-2010 levels of some 102,000 trained regular soldiers and 19,000 trained reserve soldiers. The Department projects that this revised force size will reduce the cost of the Army by £10.6 billion between 2011–12 and 2021–22.

Conclusions and recommendations

1. If the Department does not get the equipment budget it is planning for, it will have to reduce the amount of equipment it buys or reduce costs elsewhere in defence. The Department has made assumptions about its budget that are likely to be challenged during the forthcoming Comprehensive Spending and Strategic Defence and Security Reviews. The Department is assuming that it will receive 1% above inflation increases in funding for its Equipment Plan, and by 2019–20 expects equipment to take up nearly half of its budget. The Department’s working assumption is that these Reviews will be developed in concert to provide a coherent overall strategy to meet the UK’s defence requirements from 2016–17. If it receives funding cuts, the Department will need to rebalance military procurement and other costs within its overall budget. This may impact on capability if efficiencies are not sufficient to compensate for funding reductions.

Recommendation: Whatever the Department’s funding position, it is important that it consolidates the current improvements in affordability and maintains focus on a balanced budget.

2. There remain risks of unplanned growth in project costs. The Department’s current portfolio of major projects is relatively mature and stable, where the risk of cost growth is less. Whilst forecasting future costs is more difficult, the Department
accepts that the costs of its 10-year Equipment Plan could be understated by at least £5.2 billion, a figure that could grow as it better understands its support cost estimates. If this turns out to be the case, the Department’s contingency provision of £4.6 billion will not be sufficient and the Department would need to draw on funds it has set aside to deliver other capabilities. This risk of understatement is heightened by continuing unacceptable inconsistencies in the way that DE&S project teams forecast costs, including different approaches used to forecast inflation changes, Value Added Tax (VAT) liabilities and risk.

**Recommendation:** The Department should continue to seek improvements in the consistency of its approach to forecasting costs, and clarify the appropriate treatment of VAT and inflation, to give it greater certainty that its Equipment Plan remains affordable.

3. **We are not confident that the Department can deliver all the efficiency savings required from its equipment budgets.** The Department told us that it was certain it could deliver £2.3 billion of the £4.1 billion savings required from the support budget and that it was working on a further £1 billion, leaving £800 million to be identified. On equipment procurement savings, the Department was confident that it could deliver the planned £1 billion savings from the submarine programme, but was less certain about delivering the £1 billion savings required from complex weapons budgets.

**Recommendation:** The Department should report annually in its Major Projects Report on its progress delivering the savings it requires to maintain an affordable Equipment Plan.

4. **DE&S still lacks the skills it needs to provide the required level of performance.** The Department has changed DE&S into a bespoke trading entity and given it a further two years to address the skills gaps it has had for many years that have contributed to significant increases in the cost of military equipment. The Department accepts it still does not have the skills it needs in DE&S despite years of work to reform the organisation. In 2013–14 some £480 million, some 37% of total costs was spent by DE&S filling skills gaps with contractors. DE&S’s change of status means that it now has pay freedoms and flexibilities that it believes will enable it to attract people with the skills it requires and retain them in house, reducing its reliance on contractors. However, there is no detailed plan setting out how these new freedoms will be used to secure the necessary skills while delivering the reductions in overall costs required by 2017.

**Recommendation:** DE&S should set out as a matter of urgency how it plans to use the pay freedoms and flexibilities it has negotiated with Treasury to improve its skills.

5. **DE&S is planning to spend £250 million over the next three and a half years on contractors to advise on how it can reduce its over-reliance on contractors.** DE&S
has contracted with Bechtel and CH2M Hill at a cost of £215 million to strengthen project and programme management. It has also contracted with PWC at a cost of £43 million to determine what human resource structures would be most appropriate. DE&S expects these investments to reduce its reliance on contractor support, and transform itself into a ‘best in class’ organisation by 2017. Improved performance and reduced running costs are expected as a result, but DE&S has not yet determined how this will be achieved.

Recommendation: DE&S should set out the measures it will use to ensure successful skill transfer from consultants to permanent staff over the next three and a half years, rather than continuing to buy in expensive contractor support.

6. There remain risks to recruiting the required number of regular and reserve soldiers to deliver Army 2020. The Department has not taken action to address all of the recommendations made in our previous report on Army 2020. It has not yet properly addressed all of our concerns around feasibility testing for proposed projects; managing the risks around recruitment and retention of soldiers; and the approach taken to contingency planning. Risks to manning the Army remain and the Department acknowledges that meeting the target beyond 2016 requires a significant improvement in performance. The Department said that it was “underwhelmed” by the performance of its recruitment contractor Capita. In the Department’s view, the IT solution proposed by Capita was unacceptable and too expensive.

Recommendation: The Department should set out how it intends to address any shortfall in recruiting the required numbers of regular and reserve soldiers.
1 Risks to delivering the Equipment Plan to time and cost

1. On the basis of two reports by the Comptroller and Auditor General, we took evidence from the Ministry of Defence (the Department) on progress in delivering major projects, on the affordability of its Equipment Plan and on the Department’s plan to ensure Defence Equipment and Support (DE&S) has the skills to deliver military equipment to budget and time. We also looked at the Department’s progress implementing the recommendations from our earlier report on Army 2020.1

2. Since 2012, the Department has published an annual Statement on the affordability of its 10-year plan to deliver and support the equipment that the Armed Forces require to meet the objectives set out in the National Security Strategy. This year’s statement for the 10-year period from 2014 to 2024 was published in January 2015 and covered a budget of some £163 billion, made up of £69 billion for procurement, £81 billion for equipment support costs, a £4.6 billion central contingency reserve and an unallocated budget of £9.2 billion that the Department has not yet committed to specific programmes. The Plan is £1.4 billion less than last year’s Plan for the period 2013 to 2023. Each year, the Department also presents a major projects report to Parliament with data on cost, time and performance of the largest defence projects where the Department has taken the decision to invest. This year’s report was laid in Parliament in February 2015.2

3. For the first time, the National Audit Office has reported on the robustness of the assumptions underlying the Department’s annual Statement on the affordability of the Equipment Plan, together with its observations on the underlying in-year variations to major project cost, time and performance in 2014, in a single report to Parliament. The NAO selected 17 equipment projects as the basis for reporting project performance and to support its review of the affordability position. This sample had been selected based primarily on value, but also to reflect the level of project maturity and type of equipment.3

4. The majority of the Department’s budget is tied-up on equipment, personnel and infrastructure. The Department told us that it was assuming funding for its Equipment Plan would increase by 1% above inflation. This increase, combined with a reduction in the remainder of the defence budget, would increase the proportion of its overall budget spent on equipment. The Department is currently spending 44% of its budget on equipment, above the 41% planned with the Treasury. The Department told us that it was anticipating spending on equipment to rise to 47% of its budget by 2019–20.4

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2 C&AG’s Report, Major Projects Report 2014 and the Equipment Plan 2014 to 2024, paras 1.1, 2
3 C&AG’s Report, Major Projects Report 2014 and the Equipment Plan 2014 to 2024, para 4
4 Qq 3–5
5. The Department noted that its working assumption was that forthcoming Comprehensive Spending and Strategic Defence and Security Reviews would be developed in concert to provide a coherent overall strategy to meet the UK’s defence requirements from 2016–17. The Department told us that if funding was cut, or the anticipated 1% Equipment Plan increase did not materialise, it would expect the Government’s defence strategy to be considered to ensure that the balance between strategy and resources was maintained. That might mean that the budgets for equipment, personnel and infrastructure would be rebalanced.5

6. The Department’s current portfolio of major projects is relatively mature and stable, where the risk of cost growth is less. There had only been one new significant project approval during 2013–14 and no new procurements had been introduced. However, the Department’s semi-independent Cost Assurance and Analysis Service had reviewed cost forecasts in the Equipment Plan and it had concluded that procurement costs were understated by £3.2 billion and equipment support costs by £2 billion. The latter was based on a review of 28% of total equipment support costs and therefore the understatement could grow as more support costs were reviewed.6

7. The Department accepted that the cost of its 10-year Equipment Plan was potentially understated.7 However, the Department told us that it was more confident than last year that its contingency budget of £4.6 billion would cover the risk of project teams understating costs and a planned programme of activity would be undertaken over the next 12 months to identify better the risks of cost growth in equipment support projects.8 The Department accepted that there continued to be inconsistencies in the way DE&S project teams were treating inflation, Value Added Tax (VAT), and risk. The Department told us that it allowed for risks at different levels. It wanted some risks to be held by the project team, which were risks that they could manage. It wanted some held at the ‘portfolio level’ such as foreign exchange risks and some at the departmental level for overall strategic risk against programmes such as the nuclear programme.9 DE&S had recently let contracts to the private sector for business support. These managed service providers were expected to improve financial forecasting.10

8. The Department noted that addressing issues with how VAT was accounted for was complex. When setting budgets project teams took a view on how VAT legislation would apply to the project. If HMRC interpreted the legislation differently than expected, the Department could face unexpected project cost growth. The Department’s primary concern was volatility in project costs created by uncertainty in the level of VAT payments.

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5 Qq 2, 6–11
7 Qq 12–16
8 Qq 14, 23
9 Q 49
10 Qq 32–33, 49; C&AG’s Report Major Projects Report 2014 and the Equipment Plan 2014 to 2024, paras 2.14–2.20
That could have an impact on the affordability of the programme and require decisions on capability at short notice.\textsuperscript{11}

9. In addition to the potential £5.2 billion understatement of project costs, the Department was assuming that DE&S can deliver a further £6 billion of savings already taken from existing budgets. The Department told us that it had agreed with commands, and locked into project budgets, £2.3 billion of the required £4.1 billion savings on equipment support. It was working on a further £1 billion, leaving £800 million of savings still to be identified. The savings to be found on procurement projects from complex weapons and submarine procurement were proving harder to identify and the Department had only so far found £400 million of the £2 billion target. The Department told us that it was more confident of delivering the submarine savings. There were risks to finding £1 billion of anticipated savings from complex weapons, but the Department was confident that it could find these elsewhere.\textsuperscript{12}

10. DE&S’s failure to deliver projects successfully to cost and time may result in the £8 billion of unallocated budget being used to fund cost growth on existing projects. The Department viewed this unallocated budget as essential to the achieving its ambitions for transforming defence. It expected to reassess these ambitions if cost growth was drawing on this budget and reducing military capability.\textsuperscript{13}

2 Improving DE&S’s skills to deliver the Equipment Plan to cost and time

11. The Department has long wrestled with problems in defence acquisition. The need for change has been widely acknowledged and made in a number of our reports and those of the Department. Department-wide changes to ensure the affordability and stability of equipment projects depend on tackling long-standing skills gaps in DE&S, including airworthiness, engineering roles, commercial, logistics and project and programme management. Skills gaps had emerged primarily because DE&S could not recruit and retain enough skilled staff.\textsuperscript{14}

12. The Department’s preferred option for securing change in DE&S was through a Government-owned, Contractor-operated (GoCo) model—a company where the government controls the assets, but that would be operated on a for-profit basis by a private company. However, this model proved undeliverable, and was halted in 2013, by which point the Department had spent £33 million and two and a half years trying to implement reform at DE&S. In April 2014 the Department changed DE&S into a bespoke

\textsuperscript{11} Qq 36–48; C&AG’s Report Major Projects Report 2014 and the Equipment Plan 2014 to 2024, para 2.16
\textsuperscript{12} Q 16
\textsuperscript{13} Qq 51, 52
\textsuperscript{14} C&AG’s report, Reforming defence acquisition, paras 1.4, 2.1, 2.2
trading entity. Under this concept, DE&S remains in the public sector but with freedoms from and flexibilities over civil service pay rules.\textsuperscript{15}

13. The National Audit Office found that DE&S had reduced permanent staff numbers by nearly half between 2007 and 2014 to try to reduce operating costs. Potential savings, however, had been offset by employing contractors who, on average, cost between three and four times more than permanent DE&S staff. The overall costs of DE&S’s permanent staff and contractors fell by £9 million between 2008–09 (£1,290 million) and 2013–14 (£1,281 million) (Figure 3). The National Audit Office estimated that in 2013–14 contractors’ costs comprised 37% (£481 million) of overall operating costs.\textsuperscript{16}

14. The Department told us that the freedoms that DE&S now enjoyed as a bespoke trading entity enabled it to offer higher salaries and set its own bonus arrangements to attract and retain skilled staff and to mirror the private sector in how it develops its people. The Department noted that DE&S spent about £550 million a year on civilian staff and £450 million a year on contractors which it considered was the wrong balance, which was why it was trying to push down the amount spent on contractors. However, there was not yet a detailed plan on how the secured freedoms will be used to deliver the skills needed, whilst reducing overall costs.\textsuperscript{17}

15. DE&S has contracted with Bechtel and CH2M Hill at a cost of £215 million to strengthen project and programme management and with PWC at a cost of £43 million to determine appropriate human resource structures for DE&S. The Department told us that these managed service provider contracts, each lasting some three and a half years were expected to save some £400 million to £450 million over this period. The Department also told us that it expected these large companies to introduce better processes and systems into DE&S, thus reducing its reliance on contractors to deliver equipment projects.\textsuperscript{18}

16. The Department noted that it had agreed with the Treasury that the costs of running DE&S which were £1,290 million in 2014–15 would reduce to £1,079 million by 2017–18, including the cost of the managed service providers. Overall, the Department expected cumulative savings of £392 million over the period, including savings measures devised and delivered by the managed service providers. The Department had set initial performance milestones for the providers to achieve over the first six months of the contract, but had not yet set detailed plans on how it expected them to deliver the savings agreed with the Treasury, nor how it intended to ensure skills were transferred from contractors to permanent staff.\textsuperscript{19}

\begin{footnotes}
\item[15] C&AG’s report, Reforming defence acquisition, paras 1.15–1.21
\item[16] Q 90; C&AG’s report, Reforming defence acquisition, para 1.3, 2.4, 2.2
\item[17] Qq 67, 113; C&AG’s Report, Reforming defence acquisition, para 2.7
\item[18] Q75, 79, 85; C&AG’s Report, Reforming defence acquisition, paras 2.8, 2.13
\item[19] Qq 85, 89; C&AG’s Report, Reforming defence acquisition, paras 2.8, 2.13
\end{footnotes}
3 Risks to delivering Army 2020

17. We reported on Army 2020, the Department’s programme of change and restructuring to integrate fully a regular Army of 82,500 with a larger and more frequently used Army Reserve of 30,000, in September 2014. We made several recommendations about the Department’s decision-making during the development of Army 2020 and its progress with implementing the programme thereafter. The response to our report did not fully address all our concerns around feasibility testing for proposed projects; managing the risks around recruitment and retention of soldiers; and the approach taken to contingency planning. It did set out how the Department was holding Capita, its recruiting partner, to account for its performance in delivering the Army recruitment contract, with the Department implementing an interim performance regime in June 2014. However, no information was provided on how this had been applied or on Capita’s progress with implementing its new recruitment software, expected by summer 2015.20

18. In response to our questions on Army recruitment the Department told us that it was “underwhelmed” by Capita’s performance, which it assessed had been “mixed”. It believed Capita was clearly committed to helping the Department deliver the programme and had made progress streamlining some recruitment processes. However the Department still had to use an IT system that had been intended to be an interim solution because the long-term proposal put forward by Capita was deemed by the Department to be “unacceptable” and “too expensive”.21

19. The Department told us that the recruitment of reserves was up 80% year on year, with more reserves being recruited in the first quarter of 2015 than previous quarters. Recruitment of reserves stood at 20,480 against a total of 19,900 for the end of the current year, although some of this is due to reclassification rather than improved performance. On regular soldier recruitment, the Department achieved 66% of its target for 2013–14, the last complete year for which it has figures, and expects to achieve 78% of its enlistment target in 2014–15. The regular strength of the Army at 31 December 2014 was 82,830—above the Army 2020 requirement of 82,500.22 The Department believed that meeting targets beyond 2016 would be challenging and required significant improvements to performance. Despite our earlier recommendation, there was still no clear contingency plan in the event the Department fails to recruit sufficient numbers.23

21 Qq 152, 153
22 Written evidence from the Ministry of Defence 10.03.15
23 Qq, 145, 146, 148, 149, 156, 157
Formal Minutes

Monday 16 March 2015

Members present:

Mrs Margaret Hodge, in the Chair

Mr Richard Bacon
Guto Bebb
Meg Hillier
Stewart Jackson
Dame Anne McGuire
Austin Mitchell
John Pugh

Draft Report (Major Projects Report 2014 and the Equipment Plan 2014 to 2024, and reforming defence acquisition), proposed by the Chair, brought up and read.

Ordered, That the draft Report be read a second time, paragraph by paragraph.

Paragraphs 1 to 19 read and agreed to.

Conclusions and recommendations agreed to.

Summary agreed to.

Resolved, That the Report be the Forty-seventh Report of the Committee to the House.

Ordered, That the Chair make the Report to the House.

Ordered, That embargoed copies of the Report be made available, in accordance with the provisions of Standing Order No. 134.

[Adjourned till Monday 23 March at 3.00 pm]
Witnesses

The following witnesses gave evidence. Transcripts can be viewed on the Committee's inquiry page at www.parliament.uk/pac.

Monday 2 March 2015

Jon Thompson, Permanent Secretary, Ministry of Defence (MoD); Bernard Gray, Chief of Defence Materiel, MoD; Air Marshal Sir Stephen Hillier, Deputy Chief of the Defence Staff, MoD; and David Williams, Director General Finance, MoD

Published written evidence

The following written evidence was received and can be viewed on the Committee's inquiry web page at www.parliament.uk/pac. MPR numbers are generated by the evidence processing system and so may not be complete.

1  Jag Patel (MPR0002)
2  Ministry Of Defence (MPR0001)
3  Ministry Of Defence (MPR0004)
List of Reports from the Committee during the current Parliament

All publications from the Committee are available on the Committee’s website at www.parliament.uk/pac.

The reference number of the Government’s response to each Report is printed in brackets after the HC printing number.

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<td>Fortyieth</td>
<td>Excess Votes 2013–14</td>
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<td>Financial support for students at alternative higher education providers</td>
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<td>Universal Credit: progress update</td>
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<td>Public Health England’s grant to local authorities</td>
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<td>Progress in improving cancer services and outcomes in England</td>
<td>HC 894</td>
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<td>Forty Sixth</td>
<td>An update on Hinchingbrooke Health Care NHS Trust</td>
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