

BRISTOL CITY COUNCIL

Audit Committee

30 September 2011

Report of: Will Godfrey, Strategic Director, Corporate Services

Title: Value for Money Strategy 2011

Ward: Citywide

Officer Presenting Report: Peter Robinson, Service Director, Finance

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RECOMMENDATION

1. Members are asked to note the progress being made in the implementation of the council's new Value for Money (VFM) Strategy (launched in June 2011).
2. The Committee's views are invited.

Summary

This report provides details of the launch and implementation of the VFM Strategy.

The significant issues in the report are:

- A revised VFM strategy was launched on 29th June 2011.
- Each budget-holding manager must now complete an annual VFM self-assessment including measures and targeted actions to improve VFM in their service.
- The Corporate Performance & Improvement Team are providing briefings across Directorates to promote the Strategy, explain the new requirements for all budget holding managers and support the implementation of the Strategy.
- Each Directorate has identified their own VFM priorities for 2011/12.
- Targeted VFM improvement work is being carried out across the Council.

Policy

1. The content of this report relates to the Council's Value for Money Strategy.

Consultation

2. Internal

Not applicable

3. External

Not applicable

Introduction

4. This report provides an update on the launch and implementation of the new Value for Money Strategy. It is an update to the report to this Committee on 8 April 2011 that detailed the response the Corporate Performance & Improvement Team (CP&IT) was undertaking to the issues, including the value for money conclusion, raised in the Grant Thornton Annual Letter 2009/10.

Background

5. Grant Thornton indicated, in their Annual Audit letter for 09/10 that further action is required by the Council in "*demonstrating clear outcomes, such as savings and improved performance as a result of its corporate VFM and commissioning strategies. The Council should be able to demonstrate that its key services deliver value for money*".

6. In response to the Grant Thornton recommendation a new VFM Strategy (Appendix 1) has been produced by the CP&IT, in close consultation with Directorate Performance teams, Internal Audit, Finance and Organisational Development.

Launching and embedding the new VFM Strategy

7. The new VFM Strategy was launched on 29 June 2011. The new strategy is a key tool to enable the council to deliver efficient and effective services, at a time of significant budget savings requirements. The launch was supported by a message from Jan Ormondroyd, Chief Executive on the council's intranet site (the Source), and an awareness raising e:mail to all 2nd and 3rd tier managers.

8. Our research shows that this communication was very successful, with the new VFM pages being viewed a total of 1,546 times between 29 July and 2 August and the strategy itself being downloaded 701 times during this period.

9.The Strategy adopts and promotes a much more practical and focussed approach to delivering measurable and sustainable VFM across the Council. VFM must be a central focus and be the responsibility of every budget holder and employee in the Council. Budget-holding service managers will undertake a mandatory annual VFM self-assessment analysis (Appendix 2) of their service. They will be required to identify at least one Economy or Cost measure and a minimum of either one Efficiency or one Effectiveness measure for their service. The self-assessment will include targeted actions to improve the value for money of the service.

10.In order to promote the strategy in general and to discuss in detail the VFM self-assessment, the CP&IT are providing briefings to every Divisional Management Team within the Council. The CP&IT are supporting, alongside Directorate colleagues including finance and performance staff, the completion of a limited number of VFM self-assessments as a means of training Directorate based staff and demonstrating the usefulness of completing the self-assessment.

Value for money improvement work

11.As part of the strategy Strategic Leadership Team (SLT) asked that each Directorate identify their VFM priority areas for 2011/12 (Appendix 3). Each Directorate will be expected to demonstrate improvements in these areas during 2011/12.

12.Targeted improvement work is being undertaken by the CP&IT in a number of the VFM priority areas including:

- Children in care placements
- Housing Benefits

13.In addition, the CP&IT are involved carrying out a range of focused improvement work in Health & Social Care.

Other Options Considered

14.Not applicable

Risk Assessment

15.Not as a result of this report

Equalities Impact Assessment

16.There are no issues arising from this report

Legal and Resource Implications

None arising from this report

Appendices:

Appendix 1 Value for Money Strategy 2011

Appendix 2 Value for Money self-assessment analysis

Appendix 3 Directorate VFM priorities 2011/12

LOCAL GOVERNMENT (ACCESS TO INFORMATION) ACT 1985**Background Papers:**

Grant Thornton's Annual Audit Letter 2009-10

value for money

APPENDIX (9) 1

Bristol City Council's Strategy



1

Introduction from Jan Ormondroyd, Chief Executive

Value for Money (VfM) has never been more important. Set in the context of reduced public service funding, we need to build to a saving of £70 million from our annual budgets in Bristol over the next three years. This means that in three years from now we will have £70 million less **each year** to spend than we did in 2009/10.

To enable this we must deliver better Value for Money, providing the best possible services for the lowest possible cost. This means a sharp focus on productivity and effectiveness, looking at what we do, the way in which we do it and the results we achieve.

Whilst our VfM journey has started and good work is being progressed in departments, we still have a long way to go before we can say that we are truly delivering Value for Money, across the council. As Grant Thornton (Bristol City Council's appointed external auditors) indicated, in their Annual Audit letter 2009–10, further action is required by the council in “demonstrating clear outcomes, such as savings and improved performance as a result of its corporate VfM and commissioning strategies. The council should be able to demonstrate that its key services deliver Value for Money.”

In short, we as a council stand or fall by the measurable Value for Money we deliver to our citizens.

Every one of us has a role to play in delivering VfM, in the decisions we take everyday, and we must consider whether our spending decisions:

- are affordable and are within budget
- deliver improved outcomes for the people of Bristol
- provide the best possible Value for Money



The thinking and rigour that this strategy embodies, should enable every budget holding service manager to be able to explain at any time what value and outcomes are being delivered in their area, for the investment that Council Tax payers and central government are making.

To ensure accountability and drive service improvement, at the end of every financial year, each service manager will assess how we are doing in terms of delivering Value for Money, using the [Value for Money Toolkit](#) that is part of this strategy.

This will enable us to analyse and improve our VfM performance over time and make informed decisions on what our VfM priorities and actions need to be for each coming year.



Jan Ormondroyd,
Chief Executive
June 2011

2

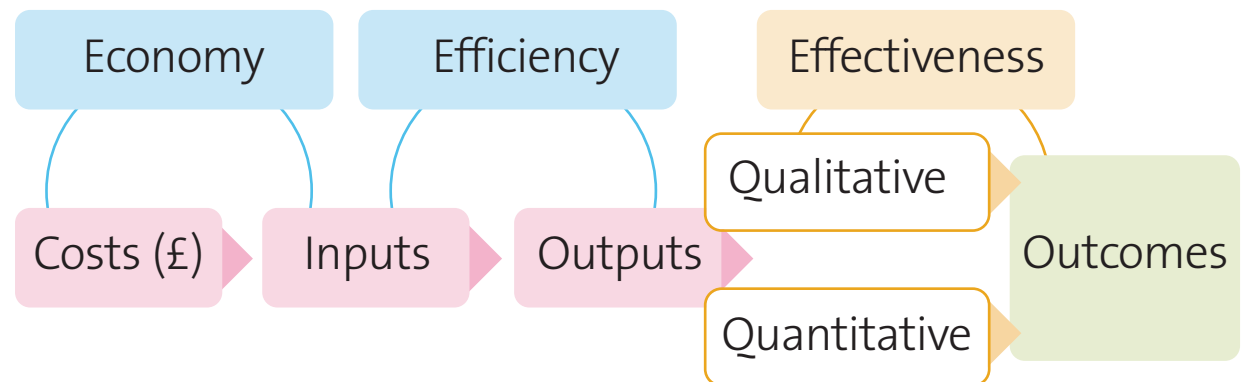
Defining Value for Money

According to Section 2 of the Local Government Act 1999 as a local authority we are “*under a general duty of best value to make arrangements to secure continuous improvement in the way in which (our) functions are exercised, having regard to a combination of Economy, Efficiency and Effectiveness*”.

Value for Money is about obtaining the maximum benefit from available resources. This benefit is defined in terms of an optimum balance between Economy (cost), Efficiency (degree of output) and Effectiveness (outcomes and results), known as the 3Es.

This means that VfM not only measures the cost of goods and services but is also about achieving the right balance between the 3Es: spending less, spending well and spending wisely. VfM is high when there is an optimum balance between all three elements: costs are relatively low, productivity is high and successful outcomes have been achieved.

Long term sustainability, social and environmental considerations should also be considered in the mix – what on face value appears to deliver high VfM may result in a lack of sustainability in the future, that could significantly reduce VfM in the longer term.





2.1 Economy – (*aim: looking at ways to spend less*)

Economy is the fundamental starting point for assessing Value for Money. Economy can be established in a variety of ways, including unit costs (dividing annual budget by units of delivery to give a unit price or cost per head for the provision of a service, for example the cost per head of domiciliary care for older people, or the cost per tonne of landfill, the annual cost per child in education or the cost per employee of HR services) or by establishing the rate of return on an investment made. Your [Finance Business Partner](#), together with the [Corporate Performance & Improvement team](#) are good points of contact for helping identify and understand unit costs and other Economy measures.

Costs must also be seen in a wider ‘whole council’ context – one service may increase revenue by internal charging but in so doing may simply transfer costs to other services that are commissioning their services – this scenario doesn’t necessarily mean improved Value for Money is being achieved.

As with all of the 3Es, costs for a service need to be benchmarked with those of other similar organisations, to see if economy is being delivered. It is key to compare like with like, so where apparently similar unit costs vary significantly between us and other authorities, a proper interrogation of the data is needed before any further action is taken. Again the Corporate Performance & Improvement and Finance teams can assist with this.



2.2 Efficiency – (aim: looking at ways to spend well by obtaining more for our money)

Productivity and performance – what return do we get for what we put in? For example, did an investment in new equipment or technology significantly increase productivity or reduce costs? Could the money have delivered more value if invested elsewhere? Does a service really provide the best return for the investment made in it or could the money be better spent? Efficiency must always be a key consideration when thinking about future plans within services and preparing business cases for projects. The [Centre of Excellence](#) provides support around preparing business cases in general and around properly quantifying return on investment in particular.

2.3 Effectiveness – (aim: looking at ways to spend wisely by getting the desired results, in a sustainable way)

The impact that has been achieved, either in quantitative terms (ie measurable improvement in amount of delivery) and/or qualitative terms (ie measurable improvement in the *impact* of delivery or *maintenance* of the impact of delivery, where costs have reduced). What real value is being delivered? For example, what percentage increase in the numbers of mothers breastfeeding has been delivered by a campaign or an additional funded post to promote this? Was it worth the investment and is it worth continuing? How will an intervention aimed at tackling childhood obesity deliver a measurable and significant reduction in the numbers of children presenting with this condition? Is the investment going to be worth making?

At the start of a project or when developing delivery plans within a service, it is key to develop success measures and defined realisable benefits like those identified above and to monitor progress against them to assess the effectiveness of the project or intervention. If these types of measure are not in place the activity or project cannot be said to be delivering Value for Money and in turn, if an action or project is not delivering VfM then it becomes a waste of precious resources.

3

Our VfM approach

Our VfM approach is the engine which drives our Bristol Performs initiative and our Commissioning Strategy, enabling the fulfilment of the Medium Term Financial Plan.

Every member of staff can and should question the status quo in terms of Value for Money.

- Is there something the team does that seems **wasteful**?
- Does something the team purchases seem **expensive**?
- Does common sense suggest that there are cheaper, better **options**?

– the VfM self assessment (*see section 5*) and Bristol Performs are effective vehicles to make this known and seek better Value for Money.

Each service or project must, **as a matter of course**, be asking itself during planning; throughout delivery; and when reviewing activities – what real, measurable value, in terms of the 3Es, are the spending and the activities delivering? What improved outcomes are we delivering?

In each case the budget holding manager will be held to account against this question. Budget holding managers and their teams must therefore identify and develop their own ways to assess and benchmark their VfM, with the appropriate emphasis on the 3Es as a fundamental part of their standard planning.

Clearly the 3Es are very closely linked and can merge into one another. For some areas, spending wisely and well is at least as important as spending less. For other areas, simple unit costs are paramount. For this reason, it is for each service to identify and report on the mix of 3Es indicators.

Each Service must have **at least** one Economy (cost) measure and **at least** either one Efficiency or one Effectiveness measure.

4

Measuring and Benchmarking Value for Money

Benchmarking can provide a useful relative context to Value for Money, but this should never be mistaken for an absolute position.

Good performance relative to other authorities does not necessarily mean that the performance is intrinsically good. For example, all authorities in a benchmarking group may be spending a lot on a particular area and we are spending less but are still spending twice what is reasonable for that service in the general marketplace. A pragmatic approach must be used to assess what would be a reasonable amount of money for what is actually being delivered.

4.1 Self-regulation and the choice of Performance Indicators

The coalition government have dispensed with the mandatory National Indicator Set. This places the onus back on authorities themselves, to select and measure what's important to them.

This self-regulation agenda and shift in emphasis away from centrally imposed indicators allows services to choose the measures that they deem appropriate for monitoring delivery and to identify and establish their own performance benchmarking arrangements.

Demonstration of Value for Money and an ability to benchmark, are key considerations in the choice of indicators we make and are represented in the new suite of indicators Bristol City Council has chosen from April 2011 onwards.

[Directorate Performance](#) and [Finance teams](#) provide support and guidance around self-selection of appropriate performance indicators.



4.2 Selecting and Managing your VfM indicators

VfM indicators are mandatory for all service areas. VfM indicators at service level generally will be existing performance indicators because these are already designed to capture the performance of a service. Where no pre-existing indicators exist to express the VfM of a service, these will need to be created – the [Corporate Performance & Improvement](#) and [Finance teams](#), as well as your Directorate PI Co-ordinator, can assist with this. VfM indicators at service level need to be entered on to SPAR.net in the usual way through your [PI Co-ordinator](#).

Because Economy (cost) is the fundamental starting point of Value for Money every service must have at least one economy measure. This will be monitored and reported on by the Corporate Performance and Finance teams during the budget year 2011/12.

In addition every service should also have, as a minimum, at least one other indicator of either Efficiency or Effectiveness. Some services may find that they need many more than two indicators to properly measure and reflect the value that they need to be delivering, particularly around the Effectiveness – this is fine, so long as there is also at least one Economy measure present.

Selection and management of these indicators will help achieve and demonstrate continuous improvement.



4.3 Target setting

Continued improvement of our comparative position relies on setting and achieving challenging targets for both performance and unit costs. Further information on setting targets and continuous monitoring can be found [here](#).

[Directorate performance](#) and [finance teams](#) can provide support and guidance around target setting.

4.4 Benchmarking

The Value for Money that every budget holding service manager and project manager is delivering must be apparent in both absolute and relative terms. This means that not only must we be routinely appraising our performance against the measures and targets we have set but should also be benchmarking against, for example:

- Other comparable local authorities
- Industry and utilities
- Comparable services or teams within the council
- Previous years' costs and performance

A variety of benchmarking tools and benchmarking groups are in use within the council. It is for service areas to decide upon and use the tools and groups that best match their service, whilst providing robust justification for their choices. What is key, is that appropriate benchmarking takes place and is used to inform decision making.

Until the Local Government Groups data comparison tool is available to councils the Chartered Institute of Public Finance and Accountancy (CIPFA) VfM toolkit and Cipfastats.net website are



good starting points for benchmarking most service areas. The council subscribes to a range of benchmarking services offered by CIPFA, which allows all officers to access historic data and new data. Data can be sorted by a variety of standard groupings such as core cities and nearest neighbours and can be further drilled down for detailed comparative analysis combining unit costs with management and performance information.

Whilst these tools give a useful context to VfM, a caveat must always be applied: the results produced are only as good as the data entered by the participants and not all data is always entered by all participants in all areas. We need to look beyond the data and explore why we are different to other authorities in terms of performance.

SPAR.net is also helpful for establishing trend information over time on performance internally and for Core Cities.

Guidance and support around accessing and using these tools and groupings can be found [here](#). The Corporate Performance & Improvement team are happy to assist services with benchmarking and further general guidance on benchmarking is included [here](#).

5

VfM Self Assessment Toolkit

The [VfM Self Assessment toolkit](#) is a simple approach to realise VfM and performance improvements. It can be used by individual teams and by services to perform the mandatory annual VfM audit but can also be used at any time to analyse current performance and to identify where VfM can be improved.

The toolkit consists of a simple self assessment, a gap analysis and an action plan. By using the toolkit the budget holding manager will be delivering the mandatory 'proof of VfM', but can choose to amend the format and questions to best suit their team or area – format is not important, it is content that is key.

The Corporate Performance & Improvement and Finance teams are responsible for promoting and embedding VfM across the council both by using the toolkit and training and assisting managers in embedding VfM in everything that we do.

5.1 VfM self assessment

The VfM self assessment is a **mandatory aspect** of the budget holding manager's role.

Using the questions set out in the [toolkit](#) as a guide, objectively look at your service or business area and consider the value for money you deliver, from the perspective of Economy (cost), Efficiency (ratio of outputs to cost) and Effectiveness (measurable results).

5.2 Improvement actions

What VfM in the real world is seeking is a **pragmatic balance** between the Es.

The VfM self assessment, if carried out effectively and honestly will throw up areas where VfM is either not evidenced or is lacking. You may already know about these gaps in VfM or they may become apparent as the self assessment progresses. Either way, if the self assessment has been completed properly, the areas where VfM is lacking and the actions that you need to take to correct this will be apparent and documented.



5.3 Next steps

- Prioritise your improvement actions.
- What are the most significant or important areas?
- Which issues can be solved quickly, cheaply and easily, delivering quick wins?
- What are the medium term issues that need to be rectified and how will you do this?
- How will you know the problem is fixed?
- How will you measure this?
- What are the longer term or more intractable issues? What are the solutions?
- What are the barriers and who needs to know?
- What are the consequences of doing nothing?
- What specific actions do you now need to build in to your planning?

5.4 Taking ownership and accountability

Ownership and accountability must be tight and robust, make sure the following questions are answered and documented.

- Who owns each action?
- By when will the action be delivered?
- How often will the action be reviewed?
- What are the defined success measures?
- How will issues and risks be reported and followed up?
- Who is ultimately responsible for the action?

6

VfM ownership, delivery plan and governance arrangements

6.1 Ownership – roles and responsibilities

The Chief Executive and Strategic Leadership Team have overall responsibility for making sure that all areas are consistently delivering VfM for the citizens of Bristol. They will do this by developing and steering strategy and corporate planning and by seeking, receiving and acting on regular quarterly VfM reports as explained in 6.3.

The Strategic Director of Corporate Services owns this strategy and toolkit, managing its promotion and the embedding of its principles through the Service Director, Finance, and the Corporate Performance & Improvement and Finance Teams.

The Finance Business Partners are responsible for monitoring VfM performance for their directorate and working with strategic directors, service directors and their teams to identify and deliver solutions in a timely and effective manner where VfM issues and underperformance arise.

Corporate Performance & Improvement Team can offer pragmatic and practical support where services are underperforming, taking a project-based approach to help support directorates to improve their performance.

Service directors and their departmental management teams must review VfM performance quarterly, using the reporting explained in 6.3, as part of their standard management of budgets and develop and manage relevant actions and solutions.

Every service manager and every budget holding manager has a direct and measurable accountability for delivering VfM and is held to account, by their line manager, for budget spend against real value delivered. This must be recorded and measured through regular reporting to Service Directors (who in turn will report up to their Strategic Director). VfM performance will also be documented through the Performance Management and Development Scheme (PMDS) process and will be available for scrutiny and action, via

a mandatory annual VfM self assessment analysis, which the budget holding manager is required to produce.

All members of staff have VfM delivery at the core of their role, as expressed through job description deliverables and individual objectives discussed and agreed with line managers and expressed and measured through the PMDS process. All members of staff are entitled and empowered to challenge current practice and suggest VfM improvements. Bristol Performs and the VfM Self Assessment are routes to do this.

The Executive member for Transport, Waste and Targeted Improvement and the **Resources Scrutiny Commission** have responsibility for holding the Strategic Leadership Team to account on Value for Money and for actively monitoring its delivery.

6.2 Delivery plan

| | Delivery | Owner(s) | Date |
|-------|--|---|------------------------------|
| 6.2.1 | <p>New VfM strategy & VfM Self Assessment Toolkit.</p> <p>The release and communication of this strategy marks the beginning of the detailed VfM delivery plan.</p> | Strategic Leadership Team (managed by Corporate Performance & Improvement) | June 2011 |
| 6.2.2 | <p>Embedding the VfM message.</p> <p>Bespoke communication events will be rolled out to managers by the Corporate Performance & Improvement and Finance teams during 2011.</p> | Corporate Performance & Improvement and Finance teams | Throughout remainder of 2011 |
| 6.2.3 | <p>Mandatory VfM measures for all service areas and projects.</p> <p>Every service area must have at least one Economy measure and either one Efficiency or one Effectiveness measure on SPAR.net. (A larger set of measures may be appropriate, especially for larger and more varied services)</p> <p>Data must be entered against the measures in a timely way in order to facilitate quarterly VfM reporting (see governance arrangements in section 6.3)</p> <p>For guidance and support around VfM measures and setting up projects on VfM speak to your PI Co-ordinator or the Corporate Performance & Improvement team.</p> | Service managers and project managers | June 2011 forwards |
| 6.2.4 | <p>Mandatory VfM self-assessment analysis.</p> <p>Every budget-holding manager will undertake a simple analysis of VfM performance in 2011 and at the start of each subsequent financial year. This analysis will be a culmination of normal, mandatory business planning and review and should include performance measures that properly reflect the 3Es balance for the service in question.</p> <p>A toolkit is provided for guidance but the crucial thing is simply that managers 'live and do' Value for Money, rather than write or theorise about it.</p> <p>The Corporate Performance & Improvement and Finance teams and the Directorate Performance teams are available to provide practical assistance and advice around VfM performance analysis.</p> | Service managers and project managers | June 2011 forwards |

6.2 Delivery plan (continued)

| | Delivery | Owner(s) | Date |
|-------|---|--|------------------------|
| 6.2.5 | <p>Bespoke interventions and support</p> <p>The Corporate Performance & Improvement team, directed by the Service Director, Finance and the Finance Business Partners, will work on individual projects with areas across the council where VfM needs to be improved</p> | Service Director, Finance and the Finance Business Partners | July 2011 forwards |
| 6.2.6 | <p>VfM Strategy review, update and re-release</p> <p>The Corporate Performance & Improvement team will work with the Strategic Director of Corporate Services to review the success of the VfM strategy and produce a refreshed strategic VfM plan to carry forward.</p> | Strategic Director of Corporate Services, supported by the Corporate Performance & Improvement team. | February 2012 forwards |

6.3 Governance and reporting arrangements

| | Report subject | Frequency | Generated by | Audience(s) | Action required from audience |
|-------|---|---|--|--|--|
| 6.3.1 | Annual VfM self analysis Using format provided (link) as a basis | Initially in June/July 2011 and annually at the start of each subsequent financial year | Service Managers | Service Directors and Finance Business Partners | Use to inform strategic resourcing, planning delivery decisions and report back to strategic directors on how this is being done. |
| 6.3.2 | VfM quarterly Service Performance reports VfM performance against measures on SPAR.net by service As part of standard quarterly score cards and management reporting | Quarterly, commencing in Q3 2011 | PI Co-ordinators | Service Directors and Finance Business Partners Escalated where necessary to strategic director and Strategic Leadership Team Executive Member for Transport, Waste and Targeted Improvement, The Executive and Scrutiny Commissions | Closely monitor VfM performance data and use to inform strategic and tactical service delivery decisions Use performance data to feed into Efficiency and Value for Money quarterly report to Resources Scrutiny. |
| 6.3.3 | Annual analysis of performance against identified strategic VfM priorities | Annual, each February | Corporate Performance & Improvement Team and Finance Business Partners | Strategic Leadership Team Service Directors and Finance Business Partners Executive Member for Transport, Waste and Targeted Improvement | Use to inform strategic resourcing and corporate planning. Own, monitor, support and promote VfM progress. Hold SLT to account on performance against the priorities and ensure that continued improvement plans are in place and actioned. |
| 6.3.4 | Annual random sample audit of VfM self analyses | Annual, each May | Corporate Performance & Improvement Team | Strategic Leadership Team Executive Member for Transport, Waste and Targeted Improvement | Own, monitor, support and promote VfM progress. |

Value for Money self assessment

This is intended to be a living document for the Service. An annual completion of the document is compulsory, under the Council's Value for Money strategy, however a continued revisiting and updating of this document throughout the budget year will help support and improve VfM for the Service. The template can be overwritten and amended to reflect the needs of the Service.

Service or Team:

Budget holding manager:

Date:

Section 1 MONEY

Your budget position

What is your current and historic budget position? What is your end of year projection? Is there a projected variance, positive or negative? What actions do you need to take?

| <i>Year</i> | <i>Forecast / outturn</i> | <i>Budget</i> | <i>Variance</i> | <i>Action</i> |
|-------------|---------------------------|---------------|-----------------|---------------|
| 2010/11 | | | | |
| 2011/12 | | | | |

Section 2 PURPOSE

What does your service do and *why*? (Here you should list the key activities of the service and the benefits these activities produce. When considering your responses, please also see Section 3 below).

| Activity number | Statutory/ Discretionary | List the key activities in your Service, Team or Project and explain the extent to which they reflect or fulfil the Council's strategic priorities | Why do you do this, ie what are the benefits of these activities? |
|-----------------|--------------------------|--|---|
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Section 3 CHALLENGING 'THE WAY THINGS ARE'

In considering your Service's *key* activities above, were there any '*things we've always done*' thrown up that in fact are not completely necessary or beneficial to the organisation? If you stopped doing these things, what real difference would it make? What action do you need to do to eliminate or modify these activities and what VfM benefits will this derive?

| Non essential, non beneficial or inefficient activities | What action will you now take and what savings or other benefits will this deliver? |
|---|---|
| | |
| | |
| | |

Section 4 MEASURING VALUE FOR MONEY

What measures do you use to assess the value for money of your service’s key activities? It is important to establish where VfM can be improved and to record and track improvement actions and their effectiveness.

(Please ensure that there is at least one measure for every activity listed in Section 2 above and that in total you have at least one Economy (cost) measure and either one Efficiency or one Effectiveness measure)

How does your Service, Team or Project measure and review the Value for Money delivered by the activities you list above? List exiting or new VfM performance measures that cover the key activities you identified in section 2. Are the measures being achieved? What actions to improve VfM are needed?

| <i>Relates to Activity No.</i> | <i>VfM measure</i> | <i>Economy, Efficiency or Effectiveness measure?</i> | <i>Results, with Benchmarking</i> | <i>What VfM issues have your answers revealed?</i> | <i>Improvement actions with SMART targets</i> |
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Directorate VFM priorities 2011/12

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| Children & Young People's Services |
| • Home to School Transport |
| • Children in Care Placements |
| • Early Years |
| • Capital Programme Expenditure |
| Corporate Services |
| • Human Resources |
| • Legal Services |
| • ICT |
| • Finance |
| • Procurement |
| • Our City |
| • Design & Branding |
| • Customer Services |
| • Housing Benefit |
| • Local Taxation |
| Health & Social Care |
| • Adults under 65 with Learning Difficulties |
| • Care Support Packages/Home Care Costs |
| • Residential Care |
| Neighbourhoods & City Development |
| • Planning & Sustainable Development – (Costs of the initial application validation process) |
| • Major Projects – (Property Repairs & Maintenance costs) |
| • Futures – (Worklessness Activity) |
| • Museums – (Cost per visit) |
| • Transport (Highway Maintenance) |
| • Repairs & Maintenance |
| • Domestic Violence |