

Measuring and Reporting Efficiency Gains  
**Supplementary information for completing the 2007–08  
Backward Look efficiency statements**



## Measuring and Reporting Efficiency Gains

### **Supplementary information for completing the 2007–08 Backward Look efficiency statements**

### **Information for Chief Financial Officers, Efficiency Champions and Officials Measuring or Reporting Value for Money Gains**

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# Summary

1. In March 2007, the Department published *Measuring and Reporting Efficiency Gains*<sup>1</sup> which set out all the basic information required by a local authority in order to complete an Annual Efficiency Statement.
2. Amongst other things, it included a list of approved quality crosschecks which could be used to provide assurance that services had not deteriorated as a result of actions for which efficiency gains were being claimed and information on the deflators approved for use when evaluating the impact of inflation in specific service sectors.
3. This short note is intended to update this information to enable the completion of the 2007–08 Backward Look efficiency statements. It also contains an update of useful contacts and draws attention to guidance previously announced about the treatment of one-off gains that applies specifically for this year’s statements. **In all other respects, the guidance issued in March 2007 remains in force.**
4. The 2007–08 Backward Look efficiency statements need to be submitted through the esd-toolkit<sup>2</sup> no later than 5pm on **Tuesday 8 July**. The format of these statements is identical to that used last year, and it is important that it is completed in full by all councils since the data will provide the final information on what has been achieved against the 2004 Spending Review targets.
5. If you have any further queries on the preparation of this year’s Backward Look statements, please do get in touch. The online measurement discussion forum is an important site for asking questions and sharing answers<sup>3</sup>. Alternatively, our direct contact details are:

Michael Read-Leah	michael.read-leah@communities.gsi.gov.uk	020 7944 3470
Neil Reeder	neil.reeder@communities.gsi.gov.uk	020 7944 6916

6. For technical advice and assistance on using the esd-toolkit, and to register someone as the officer responsible for submitting statements, you should contact the esd-toolkit team by e-mail at: [esd-toolkit@idea.gov.uk](mailto:esd-toolkit@idea.gov.uk)

## Next steps for monitoring efficiency

7. As previously announced, these will be the last Annual Efficiency Statements to be submitted. From October, councils will be required to report data on forecast and actual efficiency gains achieved through National Indicator 179 using the new Data Interchange Hub<sup>4</sup>.

<sup>1</sup> Available at: [www.communities.gov.uk/publications/localgovernment/measuringreporting](http://www.communities.gov.uk/publications/localgovernment/measuringreporting)

<sup>2</sup> Available at: [www.esd-toolkit.org](http://www.esd-toolkit.org)

<sup>3</sup> Available at: [www.esd.org.uk/forums/viewforum.php?f=130](http://www.esd.org.uk/forums/viewforum.php?f=130)

<sup>4</sup> Available at: [www.hub.info4local.gov.uk](http://www.hub.info4local.gov.uk)

8. Further information on these arrangements have been published by the Department<sup>5</sup> and we intend to issue a fully revised and updated version of the March 2007 guidance in the Summer, which will bring together all the information required for measuring and reporting efficiencies achieved during the 2007 Comprehensive Spending Review period.
9. In order to help councils with their ongoing monitoring of efficiency projects, the **mie**tool has been developed by RSe Consulting on behalf of the Department and the Regional Improvement and Efficiency Partnerships (RIEPs). It is currently being rolled out in different regions through training sessions for policy and financial officers responsible for efficiency measurement; for more information contact your local RIEP.
10. The tool itself can be used for more than just efficiency monitoring, and can help with appraising different project options and tracking benefits realisation for any type of project, and councils may wish to disseminate the tool widely among service managers for their use.

<sup>5</sup> See in particular chapter 2 of the local government Value for Money Delivery Plan, available at: [www.communities.gov.uk/publications/localgovernment/deliveringvalueformoney](http://www.communities.gov.uk/publications/localgovernment/deliveringvalueformoney) and the supplementary guidance note available at: [www.rce.gov.uk/rce/aio/47549](http://www.rce.gov.uk/rce/aio/47549)

# 1 Recording one-off and ongoing gains

- 1.1 While it is clear that one-off efficiency gains have a valuable contribution to make to the efficiency agenda, it must also be recognised that a core principle of the Gershon Report is sustainability. The efficiency targets set for the 2004 Spending Review (SR04) were for ongoing (or sustainable) gains.
- 1.2 The 2007–08 Backward Look efficiency statements, as the final submissions for the SR04 period, will be used to show what has been achieved by each council against the targets set, so it is important that the figures reported do meet that criterion of sustainability.
- 1.3 Therefore, it is expected that the use of one-off efficiency gains in 2007–08 will not be out of line with previous years, and certainly no more than 25 per cent of the 2.5 per cent annual target figure (i.e. 8.3% of the 2007–08 cumulative target).
- 1.4 Though a higher level of one-off efficiency gains can be reported through the AES, councils will be prompted by the system to give reasons should one-off efficiencies exceed 25 per cent of their annual 2.5 per cent target, including an explanation of how the gains will contribute to future sustainability.
- 1.5 The example below seeks to capture these principles:

<b>Example: One-off, in-year and cumulative efficiency gains (ignoring inflation)</b>				
£ Million	2004–05	2005–06	2006–07	2007–08
<u>Targets</u>				
Annual	N/A	1.5 in year	1.5 in year	1.5 in year
<i>Adding</i>			<i>1.5 (from 05-06)</i>	<i>1.5 (from 05-06)</i> <i>1.5 (from (06-07))</i>
<b>Cumulative</b>	<b>N/A</b>	<b>1.5</b>	<b>3.0</b>	<b>4.5</b>
<u>Achieved</u>				
From 2004–05	0.59	0.59 (from 04-05)	0.59 (from 04-05)	0.59 (from 04-05)
From 2005–06		1.8 in year	1.56 (from 05-06)	1.56 (from 05-06)
		<i>0.24 one-off</i>		
From 2006–07			1.7 in year	1.53 (from 06-07)
			<i>0.17 one-off</i>	
From 2007–08				1.9 in year
				<i>0.46 one-off</i>
<b>Cumulative</b>	<b>0.59</b>	<b>2.39</b>	<b>3.85</b>	<b>5.58</b>
<b>Notes:</b>				
(1) One-off efficiency gains only score in the year they accrue (except 2004-05, when one-off gains were not accepted at all)				
(2) Downward track of one-off gains between 2004-05 & 2006-07 is what we would expect.				
(3) £0.46m of one-off gains in 2007–08 exceeds 25 per cent of the £1.5m annual target so an explanation will be required.				

- 1.6 A second reason for ensuring this year's Backward Look statement clearly sets out the value of efficiencies expected to be ongoing, is that it will be used to determine what value (if any) of gains achieved in SR04 will be carried forward into the 2007 Comprehensive Spending Review (CSR07) period.
- 1.7 In short, the procedure will be to add together the value of cashable gains brought forward from previous years and the new cashable gains achieved in 2007–08 that are expected to be ongoing, as reported in these statements. Where this figure exceeds 7.5 per cent of a council's 2004-05 baseline expenditure (i.e. the target for total gains in SR04 – both cashable and non-cashable), the difference between the two figures will be carried forward into CSR07.
- 1.8 This principle is illustrated through three fictional scenarios below:

Council A had a target to achieve £1m annual efficiency gains by the end of 2007–08 (both cashable and non-cashable). In its 2007–08 Backward Look statement it reports that it has achieved £1.8m efficiency gains, of which £1.3m are cashable and all are expected to be ongoing. In this case, Council A will be able to carry £300,000 forward into CSR07.

Council B had a target to achieve £2m annual efficiency gains by the end of 2007–08 (both cashable and non-cashable). In its 2007–08 Backward Look statement it reports that it has achieved £2.3m efficiency gains, of which £2.1m are cashable, but £150,000 of these are one-off gains that will only have an impact in 2007–08. In this case, Council B will not be able to carry forward any gains into CSR07.

Council C had a target to achieve £1m annual efficiency gains by the end of 2007–08 (both cashable and non-cashable). In its 2007–08 Backward Look statement it reports that it has achieved £1.2m efficiency gains, of which £0.9m are cashable and all are expected to be ongoing. In this case, Council C will not be able to carry forward any efficiency gains into CSR07.

## 2 Approved deflator indices

- 2.1 When assessing the change in costs from one year to the next, the impact of inflation needs to be taken into account: withstanding inflation leads to a cashable gain.
- 2.2 The GDP deflator issued by HMT Treasury is the default rate of inflation for this calculation. However, there are certain areas where sector-specific deflators have been authorised, as set out in the table below:

Sector	Description
Default	The GDP deflator <sup>6</sup> should be used unless shown otherwise below. Current HMT estimates are: 2006-07: 2.74%; 2007-08: 3.25%
Adult social care <sup>7</sup>	<i>Commissioning and delivery of adult social care</i> : Personal Social Services (PSS) Pay and Prices Index (All sectors for adult clients only, including capital)
Local transport (Highways) <sup>8</sup>	<i>Highways construction &amp; maintenance</i> : The ROADCON Index Current HA estimate is: 2007-08: 5%
Non-school education services <sup>9</sup>	<i>Home-to-School transport</i> : Index set by DCSF <i>Special Educational Needs (SEN) places</i> : Index set by DCSF
Social housing <sup>10</sup>	<i>Housing capital works</i> : BCIS 'all-in' Tender Price Index (TPI) <i>Housing management &amp; maintenance</i> : combination of BCIS Building Maintenance Index, RPI and regional pay indices <i>Commodity procurement</i> : combination of the BERR Quarterly Energy Prices Update and RPI

<sup>6</sup> For advice on how to use the GDP deflator and to check the latest estimates of the deflator, please see: [www.hm-treasury.gov.uk/economic\\_data\\_and\\_tools/gdp\\_deflators/data\\_gdp\\_index.cfm](http://www.hm-treasury.gov.uk/economic_data_and_tools/gdp_deflators/data_gdp_index.cfm)

<sup>7</sup> For latest value for this index, see: [www.pssru.ac.uk/pdf/uc/uc2007/uc2007\\_inflationindices.pdf](http://www.pssru.ac.uk/pdf/uc/uc2007/uc2007_inflationindices.pdf)

<sup>8</sup> For the current Highways efficiency toolkit, see: [www.rce.gov.uk/rce/aio/31679](http://www.rce.gov.uk/rce/aio/31679)

<sup>9</sup> For latest value for these indices, see: [www.rce.gov.uk/rce/aio/16327](http://www.rce.gov.uk/rce/aio/16327)

<sup>10</sup> For latest value for these indices, see: [www.communities.gov.uk/localgovernment/efficiencybetter/deliveringefficiency/efficiencyinformation](http://www.communities.gov.uk/localgovernment/efficiencybetter/deliveringefficiency/efficiencyinformation)

# 3 Approved quality crosschecks

## Basic principles

- 3.1 It is important to distinguish between an efficiency gain and a service cut. For that reason, when completing the Backward Look statement local authorities are required to provide a quality crosscheck for every sector in which they claim an efficiency gain. The essential aim of the quality crosschecks is to compare the quality of service provided from one year to the next, with a view to providing assurance that it has not fallen.
- 3.2 A list of approved quality crosschecks has been developed for each service sector and workstream and, in most cases, these will be sufficient to meet the needs of local authorities. The format of the data required is defined for each of the approved crosschecks and, depending on the specific one selected, it might be:
  - a number, e.g. the number of visitors to cultural facilities;
  - a percentage, e.g. the percentage of buses arriving late;
  - a number representing a grading, e.g. four to indicate 'Excellent'; or
  - a zero or one to represent 'No' and 'Yes'.
- 3.3 Further information on the use of quality crosschecks, and advice on using a non-approved quality crosscheck, is contained in the March 2007 guidance.

## Quality crosschecks for 2007–08

- 3.4 The list of approved quality crosschecks for the 2007–08 Backward Look statements are set out in the following pages. The table below lists the sources for the full definitions of the approved quality crosschecks:

Crosschecks	Source for Full Definition
BV Indicators	<a href="http://www.communities.gov.uk/publications/localgovernment/bestvalueperformance">www.communities.gov.uk/publications/localgovernment/bestvalueperformance</a>
PAF Indicators (Adult social services)	<a href="http://www.csci.org.uk/professional/councils/performance_assessment/definitions/performance_indicator_definiti.aspx">www.csci.org.uk/professional/councils/performance_assessment/definitions/performance_indicator_definiti.aspx</a>
PAF Indicators (Children's services)	<a href="http://www.ofsted.gov.uk/portal/site/Internet/menuitem.eace3f09a603f6d9c3172a8a08c08a0c/?vgnextoid=5149f32414804110VgnVCM1000003507640aRCRD">www.ofsted.gov.uk/portal/site/Internet/menuitem.eace3f09a603f6d9c3172a8a08c08a0c/?vgnextoid=5149f32414804110VgnVCM1000003507640aRCRD</a>
PLSS Indicators (Culture & Sport 3)	<a href="http://www.culture.gov.uk/Reference_library/Publications/archive_2007/publicibrarystandards_2007.htm">www.culture.gov.uk/Reference_library/Publications/archive_2007/publicibrarystandards_2007.htm</a>
CPA Indicator (Culture & Sport 4)	<a href="http://www.sportengland.org/index/get_resources/local_authorities/comprehensive_performance_assessment/choice_and_opportunity.htm">www.sportengland.org/index/get_resources/local_authorities/comprehensive_performance_assessment/choice_and_opportunity.htm</a>
Local Transport Plan Indicators (LTP)	<a href="http://www.dft.gov.uk/pgr/statistics/datatablespublications/ltp/technicalguidanceonmonitorin5174">www.dft.gov.uk/pgr/statistics/datatablespublications/ltp/technicalguidanceonmonitorin5174</a>
Procurement Indicators (LIB)	<a href="http://www.local-pi-library.gov.uk/LIBRARY_ALL_PIS.ASP?MENUID=2926">www.local-pi-library.gov.uk/LIBRARY_ALL_PIS.ASP?MENUID=2926</a>
Construction Procurement	<a href="http://www.kpizone.com/pages/efficiency/Communities.pdf">www.kpizone.com/pages/efficiency/Communities.pdf</a>

Description	Expressed As	QCC Met If Same Or...
<b>➤ Adult Social Services</b>		
1. Intensive home care as a percentage of intensive home and residential care (PAF B11)	Percent	Increase
2. Older people helped to live at home (PAF C32)	Percent	Increase
3. Percentage of equipment and adaptations delivered within seven working days (PAF D54)	Percent	Increase
4. Time from referral to completed assessment (PAF D55 part 2)	Percent	Increase
5. Time from completion of assessment to the receipt of all services (PAF D56)	Percent	Increase
6. Non-approved indicator (explain fully in the text box)	0=Not met; 1=Met	↑
<b>➤ Children's Services</b>		
1. Adoptions from care (PAF C23) (Star rating)	Number	Increase
2. Average of stability of placements of children looked after (PAF A1) and long-term stability of children looked after (PAF D35) (Star rating)	Number	Increase
3. Reviews of child protection cases (PAF C20) (Star rating)	Number	Increase
4. Percent of initial assessments completed in time scale	Percent	Increase
5. CSCI judgement: Serving children well?	0=Worse; 1=Better	↑
6. Non-approved indicator (explain fully in the text box)	0=Not met; 1=Met	↑
<b>➤ Culture and Sport</b>		
1. Uptake of service by participants/visitors	Percent	Increase
2. Customer/user/resident satisfaction	Percent	Increase
3. Number of public library service standards complied with (0 to 10)	Number	Increase
4. Percentage of population within 20 minutes travel time (walking in urban areas/by car in rural areas) of a range of 3 different sports facility types of which at least one has achieved a quality assured standard (CPA Indicator)	Percent	Increase
5. Non-approved indicator (explain fully in the text box)	0=Not met; 1=Met	↑
<i>continued</i>		

Description	Expressed As	QCC Met If Same Or...
<b>➤ Environmental Services</b>		
1. Percentage sum of household waste arisings that have been:(a) sent by the Authority for recycling (BV82a i); (b) sent by the Authority for composting or treatment by anaerobic digestion (BV82b i); and (c) used to recover heat, power and other energy sources (BV82c i)	Percent	Increase
2. Percentage change in kilograms of household waste collected per head of population (BV84b)	Percent	Decrease
3. Percentage of households resident in the Authority's area served by kerbside collection of at least two recyclables (BV91b)	Percent	Increase
4. Sum of proportion of relevant land and highways: (a) that is assessed as having combined deposits of litter and detritus that fall below an acceptable level (BV199a); (b) from which unacceptable levels of graffiti are visible (BV199b); and (c) from which unacceptable levels of fly-posting are visible (BV199c)	Percent	Decrease
5. Year-on-year reduction in total number of incidents and increase in total number of enforce actions taken to deal with fly-tipping (BV199d)	Number	Decrease
6. Non-approved indicator (explain fully in the text box)	0=Not met; 1=Met	↑
<b>➤ Local Transport (Highways)</b>		
1. Number of killed or seriously injured road casualties (BV99a i)	Number	Decrease
2. Number of days of temporary traffic controls (BV100)	Number	Decrease
3. Percentage of footways where structural maintenance should be considered (BV187)	Percent	Decrease
4. Average number of days taken to repair a street lighting fault, under the control of the local authority (BV215a)	Number	Decrease
5. Percentage of local authority principal road network where structural maintenance should be considered (BV223)	Percent	Decrease
6. Non-approved indicator (explain fully in the text box)	0=Not met; 1=Met	↑
<b>➤ Local Transport (Non-highways)</b>		
1. Number of local bus passenger journeys (BV102)	Number	Increase
2. Accessibility by public transport (LTP1) (explain in the text box the terms of the indicator that has been used)	Number or Percent	Increase
3. Percentage of buses arriving between 1 minute early and 5 minutes late (LTP5)	Percent	Increase
4. Non-approved indicator (explain fully in the text box)	0=Not met; 1=Met	↑
<b>➤ LA Social Housing</b>		
1. Housing CPA score	1=A; 2=B; 3=C; 4=D	Decrease
2. Overall satisfaction with housing services	Percent	Increase
3. Percentage of homes made decent	Percent	Increase
4. Percentage of expenditure on planned to responsive repairs	Percent	Increase
5. Non-approved indicator (explain fully in the text box)	0=Not met; 1=Met	↑
<b>➤ Non-School Education Services</b>		
1. CPA score for Children and Young People services (Average score for all five aspects)	Number	Decrease
2. Percentage of young people aged 13-19 participating in youth work gaining a recorded outcome (BV221a)	Percent	Increase
3. Percentage achieving five or more GCSEs (BV39)	Percent	Increase
4. Percentage achieving Level 4 in Maths at Key Stage 2 (BV40)	Percent	Increase
5. Percentage achieving Level 4 in English at Key Stage 2 (BV41)	Percent	Increase
4. Non-approved indicator (explain fully in the text box)	0=Not met; 1=Met	↑

continued

Description	Expressed As	QCC Met If Same Or...
<b>➤ Supporting People</b>		
1. Average performance level for all local Supporting People services, using the six Core Objectives in the Quality Assessment Framework (mode grade letter)	1=A; 2=B; 3=C; 4=D	Decrease
2. Non-approved indicator (explain fully in the text box)	0=Not met; 1=Met	↑
<b>➤ Homelessness</b>		
1. Reduction in use of temporary accommodation, where exercising a duty under the homelessness legislation	Percent	Decrease
2. Non-approved indicator (explain fully in the text box)	0=Not met; 1=Met	↑
<b>➤ Corporate Services</b>		
1. Investors in People accreditation achieved	0=No; 1=Yes	↑
2. No new qualifications on the financial accounts	0=No; 1=Yes (i.e. no new qualifications)	↑
3. No deterioration in CPA 'Use of Resources' score	0=No; 1=Yes (i.e. no deterioration)	↑
4. Working days lost to sickness absence (BV12)	Number	Decrease
5. Non-approved indicator (explain fully in the text box)	0=Not met; 1=Met	↑
<b>➤ Procurement (Commodity Goods &amp; Services)</b>		
1. Content and implementation of Corporate Procurement Strategy reviewed in the last year	0=No; 1=Yes	Increase
2. Percentage of milestone activities completed in the National Procurement Strategy for Local Government (LIB242)	Percent	Increase
3. Percentage of the value of contracts awarded that commence in the financial year in accordance with standing orders aligned with procurement best practice (LIB244)	Percent	Increase
4. Percentage of medium and high risk projects managed under a structured project management method (LIB247)	Percent	Increase
5. Non-approved indicator (explain fully in the text box)	0=Not met; 1=Met	↑
<b>➤ Procurement (Construction)</b>		
1. Client satisfaction with finished product (1-10 scale)	Number	Increase
2. Defects at the time of handover (1-10 scale)	Number	Increase
3. Normalised time to construct a project	Percent	Decrease
4. Predictability of construction time	Percent	Decrease
5. Safety: Reportable accidents per 100,000 employed	Number	Decrease
6. Non-approved indicator (explain fully in the text box)	0=Not met; 1=Met	↑
<b>➤ Productive Time</b>		
1. Overall customer satisfaction	Percent	Increase
2. Overall employee satisfaction	Percent	Increase
3. Investors in People or other appropriate quality management independent accreditation	0=None; 1=Achieved	Increase
4. Working days lost to sickness absence (BV12)	Number	Decrease
5. Non-approved indicator (explain fully in the text box)	0=Not met; 1=Met	↑
<i>continued</i>		

Description	Expressed As	QCC Met If Same Or...
➤ <b>Transactions</b>		
1. Percentage of invoices paid on time (BV8)	Percent	Increase
2. Percentage of Council Tax collected (BV9)	Percent	Increase
3. Percentage of Non-Domestic Rates collected (BV10)	Percent	Increase
4. Speed of processing new HB/CTB claims (BV78a)	Number	Decrease
5. Local customer satisfaction surveys	Percent	Increase
6. Non-approved indicator (explain fully in the text box)	0=Not met; 1=Met	↑
➤ <b>Miscellaneous</b>		
1. Overall CPA score for local authority	0=Poor/No stars; 1=Weak/*; 2=Fair/**; 3=Good/***; 4=Excellent/****	↑
2. Non-approved indicator (explain fully in the text box)	0=Not met; 1=Met	↑

## 4 Sources of assistance

- 4.1 For advice and assistance on the general principles behind the measurement and reporting of efficiency gains you may contact:

Michael Read-Leah	michael.read-leah@communities.gsi.gov.uk	020 7944 3470
Neil Reeder	neil.reeder@communities.gsi.gov.uk	020 7944 6916

- 4.2 For technical advice and assistance on using the esd-toolkit, and to register someone as the officer responsible for submitting statements, you should contact the esd-toolkit team by e-mail ([esd-toolkit@idea.gov.uk](mailto:esd-toolkit@idea.gov.uk)). The esd-toolkit team has also produced a brief user guide to explain how to complete the template for the Backward Look AES, which is available online<sup>11</sup>.
- 4.3 For more detailed information on how the basic principles set out in this document may be applied in each service sector or crosscutting workstream, you are referred to the series of measurement toolkits produced by individual departments. The current version of each toolkit may be found on the national Regional Improvement and Efficiency Partnerships website<sup>12</sup>.
- 4.4 If you require further advice or assistance about measuring gains in a particular service sector or workstream or the use of a measurement toolkit, you should contact the appropriate person from the list in the table below:

<b>Adult social services</b>	Kevin Barr	kevin.barr@dh.gsi.gov.uk
<b>Children's services</b>	Brian Blagbrough	brian.blagbrough@dcsf.gsi.gov.uk
<b>Culture and sport</b>	Cathy Page	cathy.page@culture.gsi.gov.uk
<b>Environmental services</b>	Tony Ripley	tony.ripley@defra.gsi.gov.uk
<b>Local transport</b>	<b>Highways</b>	Martin Stocker martin.stocker@highways.gsi.gov.uk
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<sup>11</sup> Available at: [www.esd-toolkit.org](http://www.esd-toolkit.org)

<sup>12</sup> Available at: [www.rce.gov.uk/rce/core/page.do?pagelid=10106](http://www.rce.gov.uk/rce/core/page.do?pagelid=10106)

4.5 Chapter 6 of the March 2007 guidance set out some ways in which improvements in service quality could be measured for efficiency purposes. It referred to two websites that now have different addresses, namely:

- PSSEX1 form information can now be found at:  
[www.ic.nhs.uk/our-services/improving-social-care-information/social-care-collections](http://www.ic.nhs.uk/our-services/improving-social-care-information/social-care-collections)
- Defra's street cleansing methodology can now be found at:  
[www.defra.gov.uk/environment/localenv/litter/street-cleansing.htm](http://www.defra.gov.uk/environment/localenv/litter/street-cleansing.htm)

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