



House of Commons

Committee of Public Accounts

The Efficiency Programme: A Second Review of Progress

**Forty–eighth Report of Session
2006–07**



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*Report, together with formal minutes, oral and
written evidence*

*Ordered by The House of Commons
to be printed 9 July 2007*

HC 349
Published on 11 October 2007
by authority of the House of Commons
London: The Stationery Office Limited
£0.00

The Committee of Public Accounts

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Publication

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 <http://www.parliament.uk/pac>. A list of Reports of the Committee in the present Session is at the back of this volume.

Committee staff

The current staff of the Committee is Mark Etherton (Clerk), Philip Jones (Committee Assistant), Emma Sawyer (Committee Assistant), Pam Morris (Secretary), and Alex Paterson (Media Officer).

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Summary

The Government's Efficiency Programme is designed to achieve ongoing efficiency gains across the public sector of £21.5 billion a year by 2007–08 to improve front line services, to reduce Civil Service posts by more than 70,000 and to reallocate a further 13,500 posts to front line services.

Departments are responsible for delivering and quantifying the efficiencies achieved while the Office of Government Commerce (OGC) checks the robustness of figures put forward and provides support to help departments deliver their gains. The £21.5 billion target is a mix of ongoing cashable and non-cashable gains. Cashable gains are defined as reductions in inputs which do not adversely affect the quality of outputs. Overall, around two thirds of the £21.5 billion target is expected to release resources in this way. The remainder of the £21.5 billion target will be in the form of non-cashable gains, where additional outputs such as enhanced quality of service are obtained for the same level of inputs.

On 26 February the Committee took evidence on the £13.3 billion of annual efficiency gains departments had reported up to 30 September 2006, 60% of which were cashable. While some of these reported gains are robust, such as the £200 million saved each year by the Home Office through reducing the cost of asylum accommodation, almost £10 billion of reported efficiency gains remain uncertain. Some of this uncertainty is due to an inability by departments to demonstrate that efficiency gains are genuine, in that they are sustainable and have not affected service quality. There is also uncertainty around reported gains due to inaccurate measurement, such as the reporting of gains without taking account of additional costs.

Three weeks before we took evidence, the Treasury announced that another £2 billion of annual efficiency gains had been achieved since 30 September 2006 and it subsequently confirmed in the Budget that it was now claiming £15.5 billion.

By the time of the Budget, departments had also claimed 50,800 headcount reductions and 9,700 reallocations to the front line. Reported headcount reductions were broadly robust because they used sound information systems and consistent definitions for headcount. However, reported reallocations were less reliable. In some areas they included projected staff numbers rather than actual numbers, and there is also no consistent definition across the Programme of what constitutes a 'front line' role.

On the basis of a Report by the Comptroller and Auditor General,¹ we took evidence from OGC and the Treasury on four main issues: the measurement of efficiency gains and headcount reductions; the effects of efficiency projects on service quality; the management of the Programme; and embedding a culture of efficiency into the public sector.

1 C&AG's Report, *The Efficiency Programme: A Second Review of Progress*, HC (2006-07) 156

Conclusions and recommendations

1. **Some £13.3 billion efficiency gains have been claimed, but while £3.5 billion represent efficiencies there are some doubts, and measurement weaknesses, around the reliability of the remainder.** The programme has brought a greater focus on efficiency in departments, but the lack of sufficiently reliable data, reliance on estimates and inconsistency in the way costs are treated mean that some 74% of efficiencies remain uncertain. Departments need to improve their measurement of efficiency by establishing reliable baselines, taking account of all additional costs involved in achieving efficiencies and having supporting evidence which is subject to independent challenge by, for example, internal audit.
2. **There is evidence that some efficiency projects may be having an adverse impact on service quality.** The Department of Health, for example, claims efficiencies through patients spending less time in hospital despite the rate of readmissions rising. The relationship between efficiency and quality of service is complex and not always susceptible to precise measurement, so departments need a portfolio of indicators to identify more accurately factors contributing to changes in quality. These should include baselines against which to assess changes in quality, cover the critical elements of service quality such as timeliness, accessibility and customer satisfaction, and demonstrate the impact on achieving key outcomes such as improved healthcare or standards of education.
3. **Improvements in efficiency may not be sustainable.** Some projects, such as the Ministry of Defence's early decommissioning of some of its fast jets have achieved one-off financial savings rather than improving efficiency for the long term. If lasting change is to be demonstrated departments need to develop measures which reflect the unit cost of delivering key services and outputs over time. In this way departments would be better equipped to focus on underperformance where it occurs.
4. **By not including on-going costs six of the ten largest departments may be overstating their efficiency gains.** Despite a recommendation by this Committee² departments still report efficiencies without netting off the expenditure incurred to achieve them. The Department for Work and Pensions, for example, did not subtract the £164 million cost of the Post Office Card Account, which it incurred in 2005–06 as part of its efficiency initiative to move customers to cheaper methods of payment. The Treasury has announced that for the next spending period such costs should be taken into account, but this requirement should also apply to the remainder of the current period to 31 March 2008.
5. **Headcount reductions are being secured, but the use of different starting points partly diminishes confidence in what has been achieved.** Five departments secured the Treasury's agreement to use staffing baselines prior to 1 April 2004 which was the starting point for the programme. The Department of Health for example, used a

2 Committee of Public Accounts, Fifty-fifth Report of Session 2005–06, *Progress in improving government efficiency*, HC 978

baseline of March 2003 enabling it to claim an additional 450 headcount reductions. Adopting a similar approach the Department for Work and Pensions reported an additional 2,060 reductions. Across the programme 3,205 headcount reductions were delivered prior to 1 April 2004, representing 7% of reported progress. A single starting point would improve the clarity of what has been achieved, though previous performance in reducing headcounts should be reflected in setting departmental targets.

6. **Reported reallocations of staff to the front line are less reliable.** Inconsistencies in the definition of the front line (the definition used by HM Revenue and Customs includes some managers, administrative support and IT staff), and reliance on projected rather than actual numbers (the Department of Work and Pensions relies on projected numbers of personal advisers who have moved to the front line) throws doubt on reported reallocations to the front line. The Treasury should set a clear and consistent definition of what constitutes a 'front line' role, and departments should only report reallocation when they have actually been achieved.
7. **There remains evidence that the basis for some claimed efficiencies has been insufficiently challenged.** The Department of Health with OGC's agreement, for example, made a statistically unsound adjustment to a baseline which added £300 million to reported efficiencies. Over the past year the challenge provided by the OGC has, in many respects, become more targeted and informed. In assuming overall responsibility for efficiency from OGC the Treasury should adopt a still more rigorous process for reviewing the supporting evidence for department's claims, using qualified analysts and statisticians when required.
8. **The full potential to achieve efficiencies is not being realised.** Almost every week the Committee is confronted with the problems departments have in delivering public services efficiently and effectively. Efficiency improvements in the current spending period are, however, being sought from the narrow basis of a small collection of projects in each department, which does not encourage departments to look at efficiency in the round. While the basis for seeking efficiency improvements in the next spending period may be wider, the Treasury should work with departments to put in place a more coherent performance framework including targets and benchmarking to reduce corporate overheads and administrative functions, with unit cost and productivity measures for all key outputs. There should also be regular opportunities for front line staff to have a say in how service quality and efficiency can be improved.

1 Whether the Programme is achieving genuine efficiency improvements

1. The Efficiency Programme aims to improve radically the value for money of the public sector. It affects all public services, from health to education, and all public bodies, from local authorities to Whitehall departments. At the same time as delivering savings, departments must demonstrate that the quality of public service delivery is not at risk. Following Sir Peter Gershon's 2004 Report on public sector efficiency,³ departments were set targets to secure £21.5 billion of annual efficiency gains, make 70,600 headcount reductions and 13,500 headcount reallocations,⁴ and embed efficiency for the long term.

2. **Figure 1** shows that halfway through the Programme the Government reported that it had achieved £13.3 billion of the targeted efficiency gains, 45,551 of the targeted headcount reductions, and 9,412 of the targeted reallocations of posts to the 'front line'.⁵ However, as **Figure 2** demonstrates, of the £13.3 billion efficiency gains now reported: £3.5 billion fairly represent efficiencies made; £6.7 billion represent efficiency but carry some measurement issues and uncertainties; and £3.1 billion may represent efficiency, but the measures used either do not yet demonstrate it or the reported gains may be substantially incorrect.⁶

3. There is a real possibility that some of the reported figures did not represent genuine efficiency improvements. One reason is that attempts to improve the efficiency of some activities may have led to unintended falls in service quality. Demonstrating that service quality has not been adversely affected is essential if the Programme can be regarded as a success, and yet it has proved difficult for several departments. For example while customer service measures within Jobcentre Plus⁷ show that overall satisfaction among benefit recipients has been maintained, the average time taken to process Jobseeker's Allowance claims rose from 11 days in March 2004 to 16 days in March 2006.⁸ Similarly, the Department of Health is reporting over £1 billion of efficiency gains as a result of reducing the average length of time patients stay in hospital, yet the proportion of patients who are readmitted as emergencies within 28 days of discharge has been rising consistently.⁹ The Department was unable to demonstrate that this rise was unrelated to the initiative to reduce patients' length of hospital stay.¹⁰

3 *Releasing resources to the front line*, Sir Peter Gershon, July 2004

4 Headcount reallocations are new posts that have been established to fulfil 'front-line' roles.

5 C&AG's Report, Summary, para 2. Subsequent to this the Budget reported that £15.6 billion had been achieved, along with 50,900 headcount reductions and 9,700 reallocations (*Budget Report 2007*, paras 6.18–6.20).

6 *Ibid*, Summary, para 5

7 Qq 8, 26

8 C&AG's Report, para 3.19

9 Q 7

10 C&AG's Report, para 2.34

implemented, the Department is centralising the procurement for existing systems as a means of reducing the costs. Because this is a one-off opportunity, it will not deliver financial savings beyond 2010 and is therefore not sustainable.¹¹ Similarly, the Ministry of Defence is decommissioning some of its fast jets ahead of their original decommissioning date of 2009. Driven by the introduction of the Typhoon multi-role fighter, this is another one-off opportunity and not a lasting change to the overall efficiency of the Department.¹²

5. The final concern is that unlike headcount reductions, which are relatively well defined, the nature of headcount reallocations varies across departments. Two departments, the Department for Work and Pensions and HM Revenue and Customs, have reported re-allocating more than 9,000 civil service posts to the 'front line' of public services. While the Department for Work and Pensions only counts positions that are customer-facing as being on the 'front line', HM Revenue and Customs includes managers, administrative support and IT staff that are employed in any of its business units which it classifies as being 'front line'.¹³ To convey what is meant by reallocations, departments need to use a consistent definition of 'front line'.

11 *Ibid*, para 2.31

12 *Ibid*, para 2.30

13 *Ibid*, para 3.14, 3.15

2 Whether reported improvements are calculated accurately

6. Where departments have identified genuine efficiencies, in most cases the measurement of these efficiencies has not been sufficiently robust. Departments need to use reliable measures for calculating their efficiency gains in order both to gauge the success of their actions and to gain public trust in their reported statistics.

7. Because efficiency gains are a relative, rather than an absolute, measure they need to be calculated relative to a baseline. To know the extent of improvement achieved, it is essential to select a baseline that fairly represents the level of performance before the relevant changes were made. For its initiative to reduce the average length of time patients stay in hospital, the volatility of the data led the Department of Health to make an adjustment to the 2003–04 baseline figure. This adjustment was not statistically sound, and inflated the reported efficiency gains by £300 million when compared to a calculation that uses an unadjusted baseline figure.¹⁴

8. The selection of the baseline period has also been an issue when reporting headcount reductions. On the basis of the C&AG's report, the NAO can give substantial assurance on the headcount reductions reported by the Department for Work and Pensions and HM Revenue & Customs. However, the Programme reported over 3,000 reductions which were achieved before the official baseline period of 1 April 2004.¹⁵ Using various starting points against which to measure the improvements of a single programme diminishes confidence in what has been achieved.¹⁶

9. To provide an accurate reflection of the level of efficiency gains achieved, it is also necessary to reflect all of the ongoing costs and benefits associated with an initiative. Though most efficiency projects have not incurred significant ongoing costs, the Department for Work and Pensions ignored substantial additional costs when reporting £300 million of efficiency gains from an initiative to pay benefits electronically. Because not all customers have bank accounts in which to receive such electronic payments, the Government introduced the Post Office Card Account. The contract for administering this account cost the Department £164 million in 2005–06, but this cost was not accounted for in its reported efficiency gains,¹⁷ thus giving an overly-optimistic picture of what has actually been achieved and of the true benefit of the initiative to the taxpayer.¹⁸

10. Reported efficiencies are also more reliable if they are based on measures of actual performance, as opposed to estimates or projections. The Department of Health reported £93 million of efficiency gains as a result of eliminating a number of bureaucratic tasks required of GPs. The methodology used fails to provide a sufficiently robust representation

14 C&AG's Report, para 2.14

15 *Ibid*, para 3.9

16 Qq 13, 24

17 C&AG's Report, para 2.21

18 Q 18

of the situation either before or after the reforms. In the case of the baseline position, the Department used a survey based on the experiences of just 0.15% of GPs.¹⁹ Similarly, for some areas both the Department for Work and Pensions and HM Revenue and Customs used projections of staff numbers to calculate the number of posts they had reallocated to the 'front line', rather than using actual numbers.²⁰ To calculate efficiency gains more accurately, departments should calculate the actual amount of time, costs or headcount before and after any changes are implemented, even if this entails a delay in reporting progress.

19 C&AG's Report, Appendix 3

20 Ibid, para 3.16

3 Embedding efficiency into the public sector

11. The purpose of the Efficiency Programme was not only to produce annual efficiency gains of £21.5 billion by 2008, but to create a public sector that is always seeking to improve the efficiency with which it delivers public services. In order to drive this cultural change, the OGC established an Efficiency Team which is responsible for the overall delivery of the Programme.²¹ While each department is responsible for achieving its own efficiency targets, the Efficiency Team co-ordinates, monitors and supports departments' progress.

12. Embedding change, and in this case greater efficiency, usually needs strong, external challenge. The OGC has challenged departments more effectively over the past year through more structured six-monthly meetings between the Chief Executive of the OGC and departments' Permanent Secretaries,²² and issuing more comprehensive guidance on measuring and reporting efficiency gains.²³ However, that only a quarter of reported efficiency gains are judged to be reliable indicates that the Programme would benefit from greater challenge of departments' progress. The fact that the Department of Health's incorrect adjustment of a baseline went unchallenged, though inflating reported efficiency gains by £300 million, shows that there is still more to do.²⁴

13. For efficiency to become part of the culture of the public sector, reported efficiency gains need to be based on sound measurement principles. The Efficiency Programme established a number of principles that departments should follow when measuring their efficiency gains, which were the basis on which the efficiency targets were set. However, a number of these principles do not represent good practice, such as reporting efficiencies gross of additional costs, and improvements only needing to be sustainable for two years.²⁵ Any future efficiency programme needs to learn from experience with this Programme if it is to produce reliable numbers that are both useful and trustworthy. It is a positive step that the Treasury has stated its intention to report efficiency gains net of implementation costs in the next spending period.²⁶

14. Although departments report progress against their own efficiency targets in their annual department reports and autumn performance reports, the level of detail varies and, prior to the 2007 Budget there was no consolidated view of progress against the Programme overall.²⁷ Without this transparency there is a risk that the importance of efficiency is lost, making it harder to embed within the management culture of the public sector.²⁸ Transparency was improved in the 2007 Budget Report, which included a

21 From April 2007 responsibility for co-ordinating the Programme was transferred to HM Treasury.

22 Q 28

23 C&AG's Report, para 4.2

24 Q 9

25 Qq 34, 35

26 *Budget Report 2007*, para 6.24

27 Q 4, 20

28 C&AG's Report, para 4.8, 4.9

breakdown of progress by department and reference to further consolidated details on the OGC website.²⁹

15. Measuring activities in isolation does not make it possible to determine whether government as a whole is becoming more efficient.³⁰ Departments need more comprehensive measures of efficiency, such as the unit costs of key outputs, to assess overall efficiency more reliably. These measures should in turn be part of a general performance framework that positions efficiency alongside issues of departmental capability, and progress towards strategic objectives such as Public Service Agreement targets.³¹ For example, the Home Office reported that it has secured more than 90% of its efficiency target, while at the same time the Home Secretary declared it ‘not fit for purpose’. Although these statements are not contradictory, they highlight how reporting indicators of performance in isolation can distort perception of a department’s overall performance.

29 *Budget Report 2007*, para 6.18

30 Q 16, 28

31 Q 27

Formal minutes

Monday 9 July 2007

Members present:

Mr Edward Leigh, in the Chair

Mr Richard Bacon

Mr David Curry

Mr Ian Davidson

Mr Philip Dunne

Ian Lucas

Mr Austin Mitchell

Mr Don Touhig

Draft Report

Draft Report (The Efficiency Programme: A Second Review of Progress), proposed by the Chairman, brought up and read.

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

Paragraphs 1 to 15 read and agreed to.

Conclusions and recommendations read and agreed to.

Summary read and agreed to.

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

Ordered, That the Chairman 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 until Wednesday 10 October at 3.30 pm.]

Witnesses

Monday 26 February 2007

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John Oughton, Chief Executive, Office of Government Commerce; **David Rossington**, Director of the Efficiency Programme; and **John Kingman**, Managing Director, Public Services and Growth, HM Treasury.

Ev 1

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Twenty-third Report	The office accommodation of the Department for Culture, Media and Sport and its sponsored bodies	HC 488 (Cm 7152)
Twenty-fourth Report	Ofwat: Meeting the demand for water	HC 286 (Cm 7151)
Twenty-fifth Report	Update on PFI debt refinancing and the PFI equity market	HC 158 (Cm 7152)
Twenty-sixth Report	Department for Work and Pensions: Progress in tackling pensioner poverty—encouraging take-up of entitlements	HC 169 (Cm 7152)
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The reference number of the Treasury Minute to each Report is printed in brackets after the HC printing number