

South Derbyshire DC
DLO Value for Money Study
Final Report

2 October 2006

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1 Executive Summary

Forming a view of 'value for money' is essentially a judgement of a number of factors, rather than simply cost. Are the resources spent on a service delivering value when compared to the cost of alternatives, if one looks at the value alternatives provide in terms of performance, service quality and any 'added value' that may not be immediately apparent in the comparison. We've therefore looked at all these factors in turn to judge whether SDDC's DLO 'provides value for money'

1.1 Cost-effectiveness

The costs of the in-house maintenance service compare favourably in the market place:

- The DLO makes a trading surplus of £116k (equivalent to 13% on turnover) when a market rate is paid for work done
- The average productivity of operatives represents above average industry benchmark whilst salaries are broadly average suggesting an opportunity to increase rewards in return for service reform and operational efficiency.
- Costs of materials, overheads, vehicle and plant represent industry benchmarks
- Market-testing may increase costs through procurement processes

Even so, a number of areas suggest themselves for increasing cost-effectiveness

1. Widening the scope of work done to create a further spread of overheads. DLO work is not always restricted to responsive maintenance and voids, as it is in SDDC
2. Analysing all repair orders for this study has also revealed concerns over control of orders and invoicing within electrical works. An in-house presence to compare with external contractors may also provide a client role which may be needed.
3. Increasing the use of building supplier partnerships to control both materials costs and reduce the need for accommodation. Although earlier analysis states that these are both low so the potential gain may be limited?
4. If hand-held technology is used to create appointments and operational efficiency there may also be a significantly reduced need for accommodation generally. Hand-held technology also offers the potential to improve control of order values and invoicing, which this study has revealed as a problem, leading to an underestimate of the value of the DLO

1.2 Performance

This improved considerably during 2005/06

- 2005/06 saw a significant improvement in key performance indicators with only routine repairs falling below target, but representing a near-doubling of performance in 2004/05
- Tenant satisfaction remains high, although it has slipped 1%

1.3 Service Quality

Compared to industry 3 star organisations SDDC has a number of key weaknesses in terms of service quality features

1. The appointment system does not meet modern/Audit Commission expectations
2. Working hours are not customer friendly, with closing at 4.00 p.m. Monday to Thursday and 2.00 p.m. on Friday
3. Multi-skilling is limited, which facilitates jobs done on 1st visit and operational efficiency, although previous in-house study suggested limited gains from the type of work required in South Derbyshire. This study has also shown productivity to be good.
4. The use of hand-held technology to support appointments and mobile working has not been explored, but is relatively reliable and cost-efficient these days.

1.4 Value for money conclusions

SDDC's maintenance service is very cost-effective and provides good performance when compared to industry key performance indicators. Tenant satisfaction is relatively high and so one could conclude that the service provides reasonable value for money.

If procurement costs are added to the costs of a contractor, the exercise of market testing would appear to hold out a small chance of increasing value for money and a greater risk of losing value for money.

However, the study also shows that with minor investments the maintenance service could provide excellent value for money. Introducing a proper appointment system is its most obvious weakness alongside multi-skilling and hand-held technology.

Given that average salaries for above average productivity is being achieved without the advantages of technology and multi-skilling there seems an obvious opportunity to negotiate service change for higher reward without affecting value for money, and probably enhancing it.

1.5 Recommendations

1. Primary recommendation – invest in the existing service to reach excellence rather than go out to tender
2. Maintain an effective Trading account
3. Invest in the National Schedule of rates
4. Invest in technology through hand-held and diagnostic systems
5. Invest in improved Finance and IT support
6. Negotiate service change with operatives through increased reward
7. Consider increasing the range of work done by the DLO

2 Cost-effectiveness

Forming a view of 'value for money' is essentially a judgement of a number of factors, rather than simply cost. Are the resources spent on a service delivering value when compared to the cost of alternatives, if one looks at the value alternatives provide in terms of performance, service quality and any 'added value' that may not be immediately apparent in the comparison. We've therefore looked at all these factors in turn to judge whether SDDC's DLO 'provides value for money'

2.1 Trading Position

Schedules of rates are usually used in maintenance services to 'pay' for work done, and *provided those rates are comparable with those available in the market place*, a simple view of trading performance is the easiest way of determining cost-effectiveness.

If costs exceed the income from work done, then the maintenance service is considered expensive as it cannot deliver the work needed within the costs it incurs.

At face value this is the case with SDDC as the trading performance for 2005-06 reveals a trading loss of £84,468

2005/06 Reported Position

| | |
|-------------------------------------|------------|
| DLO directly controlled expenditure | £626,248 |
| Other expenditure (DLO overheads) | £145,110 |
| Total expenditure | 771,358 |
| Re-charges (income) | (£686,890) |
| Trading Loss | £84,468 |

NB The trading position is not formally reported and a balancing figure from the HRA account is made to show that the service balances, but the underlying trading position is as reported above

However, the difficulty for SDDC in using the trading position as an estimate of cost-effectiveness is that the schedules of rates are bespoke to the authority and have not routinely been updated in recent years to reflect current market rates for labour and materials.

To overcome this we created a comparison between SDDC's rates and those of the national housing federation's schedule of rates, using a basket of 37 of the most common items used in maintenance.

The comparison required two tasks:

- a) A comparison of rates for the basket of 37 items between SDDC's rates and the 'base' NHF schedule

Our comparison showed that the 'base' NHF schedule was 11.17% higher than the SDDC schedule of rates

- b) An uplift of the base NHF schedule rates using prices from recent comparable contract awards in the Central region

The NHF schedule is used by over 350 landlords and we have evidence from 6 landlords as to the % increase applied to those rates by winning tenders in recent contract awards to those rates in the central region. They range from +7% of the base rates in the schedule to +26%, depending on the value of work.

By adjusting SDDC's description and rates we were able to directly compare the rates using an uplift of +16.5% (a mid-point figure) on top of the 11.17% difference from the NHF base rate to make an assessment of the value of work claimed by SDDC.

Our conclusion therefore is that the SDDC's rates are on average 27.68% below the NHF rates currently tendered in the region. This is perhaps unsurprising if rates have not been routinely updated in recent years as building cost indices within the industry have soared way above retail price inflation.

A separate assessment of the rates used to commission work from Goodman's the electrical contractors led to a 27.8% difference, even when a call-out allowance per job of £9.50 was added to the SDDC schedule.

Its impact for the assessment of whether SDDC's maintenance team is cost-effective is that when 27.68% uplift is added to the value of work claimed by SDDC's maintenance team, *as this would be the market rate for the work*, a surplus of £105,663 rather than a deficit is created.

2005/06 Reported Position adjusted for 27.68% market rate increase

| | |
|-------------------------------------|------------|
| DLO directly controlled expenditure | £626,248 |
| Other expenditure (DLO overheads) | £145,110 |
| Total expenditure | 771,358 |
| Re-charges (income) | (£877,021) |
| Trading Surplus | (£105,663) |

This however is not the final picture as a number of questions remain which could further alter this trading position

- Approximately 8% of the orders have £0 value and are believed to represent cancelled jobs on the system. If however they represent jobs that were visited by the operative and then cancelled, a charge would usually be levied to call out and visit. Goodman's, the electrical contractor, receive a £9.50 fee on top of their rates for all visits whether cancelled or not. If £9.50 of income was added to all these cancelled jobs, the trading income would be further enhanced.

If this were added a further 1175 jobs with a call-out value of £9.50 would be added to the DLO's income; £11,162 of income and a revised trading account shown below:

| | |
|-------------------------------------|------------|
| DLO directly controlled expenditure | £626,248 |
| Other expenditure (DLO overheads) | £145,110 |
| Total expenditure | 771,358 |
| Re-charges (income) | (£888,183) |
| Trading Surplus | (£116,825) |

- This is also true of jobs with a minimal schedule of rate value of less than £20, where industry practice is to create a minimum order value even with NHF rates. This could create further income but would be difficult to extrapolate at this stage.
- There is some concern internally that systems are not accurately collecting all the work done, as there is some anomaly between income reports within maintenance and those of finance, suggesting the potential for further under-reporting of income.
- Conversely costs for the maintenance manager had been wholly assigned to the housing service but a significant percentage of his time represents DLO management, as well as contractor management and service management which would be outside the DLO costs. These costs could well off-set the unclaimed income in the above two points.

These issues need to be concluded and adjusted for in a final trading position, but our conclusion from this exercise is that the DLO costs are very cost-effective and represent value for money, should performance and service quality be of an acceptable standard.

2.2 Cost-effectiveness Benchmarks

There are further benchmarks routinely available in the industry, summarised in the Housing Corporation good practice guide to DLO's in 2003, which show for SDDC:

| Category | Average | Inter-Quartile range | South Derbyshire |
|---|---------|----------------------|------------------|
| Expenditure on sub-contractors as a percentage of total expenditure | 16% | 9-22% | 4.10% |
| Operative payroll costs as a percentage of total costs | 45% | 39-47% | 33.00% |
| Total expenditure on overheads as a percentage of total costs (excluding sub-contractors) | 28% | 23-31% | 19.59% |
| Materials costs as a percentage of total costs | 27% | 23-30% | 25.00% |
| Vehicle and plant costs as a percentage of total costs | 10-11% | 10-13% | 10.00% |
| Average productivity of operative | £65k** | | £70,974 |

** The 2003 figure was £55k but known current private sector benchmarks from large maintenance contractors is £65k productivity per operative. This benchmark is perhaps the most crucial as it provides a cross-check on whether income is real by directly assessing the productivity of operatives. The following analysis confirms this and has been adjusted for the 27.68% difference in market rates

| Trade | Jobs completed | Value of completed work | Average job value | No. of trades operative | Average productivity of operative |
|------------|----------------|-------------------------|-------------------|-------------------------|-----------------------------------|
| Plumber | 3116 | £223,988 | £71.88 | 3.5 | £74,662 |
| Joiner | 2830 | £345,095 | £121.94 | 4 | £86,273 |
| Bricklayer | 1313 | £123,136 | £93.78 | 4 | £30,784 |
| Labourer | 29 | £2,632 | £90.75 | 1 | £2,632 |
| | 7288 | £694,850 | £95.34 | 12.5 | £55,588 |
| * 27.68% | | £887,184 | £121.73 | | £70,974 |

NB There is a slight difference of £8k between value of completed work in trading account and work orders due to outstanding queries between systems mentioned above

The table points to a significant disparity between plumbers and joiners from bricklayers and labourers but this is typical of a comprehensive maintenance service

No account of apprentices has been made at this stage as we understood these to be a recent addition.

2.2.1 Benchmark conclusions

1. Expenditure on sub-contractors stands out as low, but this is due to many items of specialist work being contracted direct. Some sub-contractor and agency cost is inevitable and essential to provide labour at peak demand or holiday period.
2. Operative payroll costs at 33% suggest lower than normal total salary or payroll costs. Our benchmarks suggest SDDC wages are average for the sector, which suggests that as total salary costs are low productivity must be good. This is born out by the average operative productivity benchmark, so there would appear to be a good case for increasing salaries in return for service quality reform. Particularly, if these were in areas of multi-skilling or use of hand-held technology to increase efficiency further.

Operative pay comparison – Midland region

| | Building Labourer | Building Craft Operative | Plumber |
|----------------|--------------------------|---------------------------------|----------------|
| Upper quartile | £14,155 | £25,876 | £25,167 |
| Median | £13,674 | £21,872 | £21,769 |
| Lower quartile | £12,567 | £15,019 | £18,101 |
| SDDC | £14,090 | £18,729 | £22,151 |

Notes:

Rates include:

- Bonus
 - Overtime
 - Premiums for additional qualifications
 - Allowances
3. Whilst overheads are low, the rationale for applying corporate overheads for corporate buildings and management is consistent with overhead apportionments throughout the Council. There is no different formula in place for the maintenance team. The benchmark is a ratio of course and if output is proven to be high, it would explain a low overhead rate.
 4. Materials costs are within the range we would expect, suggesting effective control.
 5. Vehicle and plant hire is also within the range we would expect, once more suggesting effective control. The use of partnering arrangements with building suppliers rather than in-house store operations is also beneficial to cost control.

2.3 Non-DLO costs to take into account

Market-testing the maintenance service may create two additional costs:

- a) Procurement processes of specification, advertising, selection and evaluation of contractors, which with staff time and external consultancy support may be an estimated £50,000?
- b) Increased client role to manage a contractor should this be lost, requiring increased inspection and a new role of contract management. This may be contained within the current DLO managers remit though.

2.4 Could cost-effectiveness be increased?

A number of areas suggest themselves for increasing cost-effectiveness

5. Widening the scope of work done to create a further spread of overheads. DLO work is not always restricted to responsive maintenance and voids, as it is in SDDC
6. Analysing all repair orders for this study has also revealed concerns over control of orders and invoicing within electrical works. An in-house presence to compare with external contractors may also provide a client role which may be needed.
7. Increasing the use of building supplier partnerships to control both materials costs and reduce the need for accommodation. Although earlier analysis states that these are both low so the potential gain may be limited?
8. If hand-held technology is used to create appointments and operational efficiency there may also be a significantly reduced need for accommodation generally. Hand-held technology also offers the potential to improve control of order values and invoicing, which this study has revealed as a problem, leading to an underestimate of the value of the DLO

2.5 Cost-effectiveness conclusions

The above exercises demonstrate that using market rates to pay for work completed the costs of providing an in-house maintenance service compare favourably in the market place:

- The DLO makes a trading surplus of £116k (equivalent to 13% on turnover) when a market rate is paid for work done
- The average productivity of operatives represents above average industry benchmark whilst salaries are slightly lower suggesting an opportunity to increase rewards in return for service reform and operational efficiency.
- Costs of materials, overheads, vehicle and plant represent industry benchmarks
- Market-testing may increase costs through procurement processes

3 Service performance

If costs are favourable, the question of value for money is whether these costs deliver satisfactory performance, service quality and tenant satisfaction

The performance statistics for 2005/06 which compare to the cost analysis show the following performance results which relate to DLO performance only:

| Description | 2004/05 Out Turn | 2005/06 Target | 2005/06 Out Turn |
|--|------------------|------------------|------------------|
| % of responsive repairs for which an appointment made and kept | 00% | 00% | 00% |
| % of emergency repairs completed on time | 88% | 95% | 99% |
| % of urgent repairs completed on time | 73% | 90% | 95% |
| % of routine repairs completed on time | 42.00% | 85% | 83% |
| Tenant satisfaction with responsive maintenance | 97% | No less than 90% | 96% |
| Tenant dissatisfaction with responsive maintenance | 3% | No more than 10% | 4% |

3.1 Performance conclusions

- 2005/06 saw a significant improvement in key performance indicators with only routine repairs falling below target, but representing a near-doubling of performance in 2004/05
- Tenant satisfaction remains high, although it has slipped 1%
- The 'stand-out' problem remains the lack of an effective appointment system, which could be supported by hand-held technology to increase operational efficiency, improve order value control

4 Service quality

Quality can be interpreted in many ways and if tenant satisfaction were the sole measure SDDC's maintenance team would represent good quality based on these results, if independently supported.

Compared to industry 3 star organisations SDDC has a number of key weaknesses in terms of service quality features

1. The appointment system does not meet modern/Audit Commission expectations
2. Working hours are not customer friendly, with closing at 4.00 p.m. Monday to Thursday and 2.00 p.m. on Friday
3. Multi-skilling is limited, which facilitates jobs done on 1st visit and operational efficiency although previous in-house study suggested limited gains from the type of work required in South Derbyshire. This study has also shown productivity to be good.
4. The use of hand-held technology to support appointments and mobile working has not been explored, but it is relatively reliable and cost-efficient these days. It would support working from home without returning to site and end many administrative chores for operatives.

5 Value for money conclusions

SDDC's maintenance service is cost-effective and provides good performance when compared to industry key performance indicators. Tenant satisfaction is relatively high and so one could conclude that the service provides reasonable value for money.

Market testing is unlikely to achieve greater value for money through a more competitive external provider, as comparing the cost of work done through known market rates has demonstrated that, if these market rates were applied, SDDC's DLO would have created a surplus in 2005/06 of £105k. If procurement costs are added to the costs of a contractor, the exercise of market testing would appear to hold out a small chance of increasing value for money and a greater risk of losing value for money.

However, the study also shows that with minor investments the maintenance service could provide excellent value for money. Introducing a proper appointment system is its most obvious weakness alongside multi-skilling and hand-held technology. This could also complement the introduction of repairs diagnostic systems which would aid the wider maintenance service weakness of high variation orders identified by the Audit Commission.

Given average salaries for above average productivity being achieved without the advantages of technology and multi-skilling there seems an obvious opportunity to negotiate service change for higher reward without affecting value for money, and probably enhancing it.

5.1 Primary Recommendation – To tender or not

Once income has been adjusted to incorporate national rates of payment for maintenance work the evidence points to a cost-effective service. During 2005/06 performance improved significantly on traditional maintenance KPI's to nationally comparable levels. With a fair degree of confidence one can therefore say that the service currently provides reasonable value for money.

In terms of providing excellent value for money the key weaknesses are the lack of a modern appointments system, more flexible working hours, and the level of multi-skilled operatives.

The key question of whether to tender or not revolves around whether these key weaknesses would be addressed through tendering and/or greater value for money could be obtained through an external provider? Would a £50k investment in procurement be a wiser route to best value than making the same £50k investment in hand-held technology and purchasing the NHF schedule of rates? (Increased pay deals are considered neutral by us as they should be offset by the operational efficiency these investments should make)

In our view the greater risks lie in an external procurement exercise which may put the relative strengths of the existing service at risk, whilst offering limited potential for greater value for money, given the evidence of cost-effectiveness and high performance currently being delivered. They wouldn't lead to an external provider offering this technology at nil cost either, therefore the investment in service enhancements would be an additional cost to the procurement exercise.

We would therefore say that given a choice between a £50k investment in the current service or a procurement exercise to establish whether greater value for money can be achieved elsewhere, SDDC would achieve better value by investing in the current service, provided that this investment is made in practice.

5.2 Secondary Recommendations

5.2.1.1 Maintain an effective Trading account

The discipline of working to a proper trading account creates a permanent analysis of value for money and exposes difficulties in income and expenditure when they arise. SDDC has had service performance difficulties in the past and this may have resulted from an under-estimate of costs needed to fund the maintenance service. Costs within the Housing Revenue Account may need to rise initially to make this investment on service quality but there should be a long-term return, and should an external contractor be appointed higher costs would be expected given the findings of this study.

5.2.1.2 Invest in the National Schedule of rates

HQN often recommend the use of the NHF schedule of rates (we have no financial interest to gain) as it allows for smaller organisations such as SDDC to benchmark against nationally recognised schedules with up to date pricing. This is essential to maintain an effective trading account. It does have a significant number of items but NHF also provide a mini version for use in responsive maintenance, allowing the detailed version to be used for more complex work such as voids and major works.

5.2.1.3 Invest in hand-held technology to complement diagnostic repairs systems

These have been shown to be more than self-financing in creating operational efficiency through reductions in aborted visits, ending cold-calling through maximising appointments and maximising the time available to operatives to carry out work rather than simply travel to pick up further work orders and return completed paperwork. The authority also needs to invest in a repair diagnostic system to improve the accuracy of original orders and hand-held technology would be a complementary solution alongside this, and together would create an excellent appointments system for tenants.

5.2.1.4 Invest in finance and IT support

This study has had difficulties in analysing data effectively and revealed numerous examples of misplaced orders and priorities. IT development and more available financial support is the likely root of these problems and should be made more readily available

5.2.1.5 Negotiate service change through increased reward

This study has concluded that there is a case for increased financial reward in return for more flexible working hours, multi-skilling and the implementation of hand-held technology. This would then provide an unanswerable demonstration of value for money as it would show high performance, productivity, and tenant satisfaction for a cost comparable to those in the market place. An excellent 3 star service.

5.2.1.6 Consider increasing the range of work done by the DLO

The level of management and fixed overhead available could support an increase of 5 to 10 operatives and stretch these overheads further. Planned maintenance and electrical work are obvious candidates but there may be others

5.3 Alternative Options which could be explored

Alternative options have not been explored at this stage given the conclusions reached.

Appendix – Schedule of Rate comparison

South Derbyshire DC comparison @ 29 June 2006

| Item | SDDC code | Annual use | SDDC rate | NHF code | NHF base | % difference | | Cash difference with this sample | | | |
|------|-----------|------------|-----------|----------|----------|--------------|---------|----------------------------------|-----------|-------------|--|
| | | | | | | NHF + 16.5% | % | SDDC actual | NHF Base | NHF + 16.5% | |
| 1 | V280 | 25 | £29.05 | 003007 | £58.18 | £67.78 | 233.32% | £726.25 | £1,454.50 | £1,694.49 | |
| 2 | V290 | 60 | £23.32 | 007011 | £27.32 | £31.83 | 136.48% | £1,399.20 | £1,639.20 | £1,909.67 | |
| 3 | W139 | 21 | £34.87 | 017314 | £39.11 | £45.56 | 130.67% | £732.27 | £821.31 | £956.83 | |
| 4 | V366 | 13 | £29.39 | 201703 | £36.33 | £42.32 | 144.01% | £382.07 | £472.29 | £550.22 | |
| 5 | W142 | 5 | £304.48 | 313601 | £257.98 | £300.55 | 98.71% | £1,522.40 | £1,289.90 | £1,502.73 | |
| 6 | W002 | 7 | £239.66 | 321507 | £432.13 | £503.43 | 210.06% | £1,677.62 | £3,024.91 | £3,524.02 | |
| 7 | W045 | 12 | £80.93 | 330001 | £110.69 | £128.95 | 159.34% | £971.16 | £1,328.28 | £1,547.45 | |
| 8 | V123 | 110 | £11.87 | 431013 | £13.40 | £15.61 | 131.52% | £1,305.70 | £1,474.00 | £1,717.21 | |
| 9 | V131 | 83 | £23.50 | 432307 | £21.09 | £24.57 | 104.55% | £1,950.50 | £1,750.47 | £2,039.30 | |
| 10 | w294 | 3 | £23.86 | 515003 | £25.40 | £29.59 | 124.02% | £71.58 | £76.20 | £88.77 | |
| 11 | w297 | 2 | £34.24 | 525003 | £59.88 | £69.76 | 203.74% | £68.48 | £119.76 | £139.52 | |
| 12 | x160 | 203 | £8.50 | 603903 | £14.40 | £16.78 | 197.36% | £1,725.50 | £2,923.20 | £3,405.53 | |
| 13 | x045 | 38 | £12.92 | 620511 | £5.33 | £6.21 | 48.06% | £490.96 | £202.54 | £235.96 | |
| 14 | x066 | 27 | £132.71 | 630117 | £134.78 | £157.02 | 118.32% | £3,583.17 | £3,639.06 | £4,239.50 | |
| 15 | x025 | 18 | £134.72 | 630503 | £205.19 | £239.05 | 177.44% | £2,424.96 | £3,693.42 | £4,302.83 | |
| 16 | x040 | 18 | £0.00 | 630503 | £0.00 | £0.00 | | £0.00 | £0.00 | £0.00 | |
| 17 | x035 | 24 | £30.00 | 630513 | £26.00 | £30.29 | 100.97% | £720.00 | £624.00 | £726.96 | |
| 18 | x055 | 37 | £68.64 | 631313 | £56.51 | £65.83 | 95.91% | £2,539.68 | £2,090.87 | £2,435.86 | |
| 19 | x050 | 83 | £10.83 | 631321 | £6.47 | £7.54 | 69.60% | £898.89 | £537.01 | £625.62 | |
| 20 | x101 | 4 | £22.83 | 665007 | £26.61 | £31.00 | 135.79% | £91.32 | £106.44 | £124.00 | |
| 21 | x135 | 9 | £278.94 | 675005 | £184.28 | £214.69 | 76.97% | £2,510.46 | £1,658.52 | £1,932.18 | |
| 22 | V310 | 12 | £118.27 | 033503 | £295.90 | £344.72 | 291.47% | £1,419.24 | £3,550.80 | £4,136.68 | |
| 23 | v030 | 33 | £23.14 | 102103 | £17.40 | £20.27 | 87.60% | £763.62 | £574.20 | £668.94 | |
| 24 | v005 | 2 | £24.68 | 101103 | £21.20 | £24.70 | 100.07% | £49.36 | £42.40 | £49.40 | |
| 25 | v700 | 76 | £88.19 | 039004 | £52.50 | £61.16 | 69.35% | £6,702.44 | £3,990.00 | £4,648.35 | |
| 26 | v701 | 2 | £88.19 | 039015 | £52.50 | £61.16 | 69.35% | £176.38 | £105.00 | £122.33 | |

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| | | | | | | | | | | |
|----|------|-----|-----------|--------|-----------|-----------|---------|------------|------------|----------------|
| 27 | w050 | 8 | £123.67 | 390503 | £89.38 | £104.13 | 84.20% | £989.36 | £715.04 | £833.02 |
| 28 | v405 | 3 | £4.93 | 217027 | £8.74 | £10.18 | 206.53% | £14.79 | £26.22 | £30.55 |
| 29 | v396 | 22 | £10.38 | 217031 | £11.09 | £12.92 | 124.47% | £228.36 | £243.98 | £284.24 |
| 30 | v332 | 7 | £8.12 | 035009 | £9.63 | £11.22 | 138.16% | £56.84 | £67.41 | £78.53 |
| 31 | w046 | 27 | £16.81 | 335003 | £18.28 | £21.30 | 126.69% | £453.87 | £493.56 | £575.00 |
| 32 | w031 | 8 | £19.30 | 341923 | £5.07 | £5.91 | 30.60% | £154.40 | £40.56 | £47.25 |
| 33 | w354 | 2 | £152.20 | 371033 | £177.26 | £206.51 | 135.68% | £304.40 | £354.52 | £413.02 |
| 34 | w351 | 3 | £41.66 | 372003 | £38.31 | £44.63 | 107.13% | £124.98 | £114.93 | £133.89 |
| 35 | w408 | 316 | £69.59 | 390911 | £49.61 | £57.80 | 83.05% | £21,990.44 | £15,676.76 | £18,263.43 |
| 36 | w030 | 15 | £32.16 | 391301 | £44.02 | £51.28 | 159.46% | £482.40 | £660.30 | £769.25 |
| 37 | v070 | 162 | £32.16 | 411113 | £23.67 | £27.58 | 85.74% | £5,209.92 | £3,834.54 | £4,467.24 |
| | | | £2,388.71 | | £2,655.64 | £3,093.82 | | £64,912.97 | £59,416.10 | £69,219.76 |
| | | | 100.00% | | 111.17% | 129.52% | | 100.00% | 91.53% | 106.63% |
| | | | | | | | | | | 127.68% |

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