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# The Gateshead Housing Company

“Working with the community to provide excellent homes and housing services”.

## Updated Value For Money Strategy and Three Year Programme



23<sup>rd</sup> April 2008

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## 1. Introduction and background to VFM in TGHC

### 1.1 General introduction to TGHC

The Gateshead Housing Company (TGHC) is an Arms Length Management Company wholly owned by Gateshead Council but has operational independence in the management of the Council's housing stock.

Over 21,000 properties are managed, repaired and improved by the company.

A Board of 15 Directors sets the strategic direction of the company. Day to day management is headed by the Chief Executive assisted by a Senior Management Team. The company employs over 350 people.

### 1.2 The need for VFM within TGHC and across the sector

TGHC must primarily embrace VFM to ensure that it can demonstrate significant achievement of VFM to all of its customers and stakeholders. Challenges include;

- Measures to reduce the carbon footprint need to complement not conflict with the efficiency agenda
- Pressure to meet efficiency agenda targets
- The Comprehensive Spending Review will require ambitious efficiency gains
- Continuous refinement of KLOEs by the Audit Commission

### 1.3 Objectives of the VFM Programme

1. Create a structured framework for the delivery of VFM throughout the organisation
2. To develop, cultivate and embed VFM across the workforce through continuous training and education
3. Embed (operationally) the VFM strategy into action across the organisation
4. Enable the realisation of significant financial performance improvements on an ongoing basis
5. Provide a robust mechanism for quantifying and demonstrating VFM

### 1.4 Alignment to Organisation's Vision, Values and Objectives

The Gateshead Housing Company's vision is

“Working with the community to provide excellent homes and housing services”.

#### OUR VALUES

The values which underpin the company's activities are:



Being a listening and learning organisation – *staying in touch with what customers want*



Being honest, accountable and transparent – *delivering excellent services with integrity*



-  Being motivated, trained and committed across the company – *delivering efficient and effective services*
-  Being positive and responsive – *constantly striving to achieve excellence*
-  Being customer focused, innovative and professional – *involving customers in what we do*
-  Being caring and respecting – *the people we work for and with*
-  Embracing equality – *valuing difference*
-  A commitment to all our employees – *celebrating our successes.*

Whilst VFM is incorporated within all the Organisation Values, more explicit linkages can be made to Values 3, 4 and 5 shown above.

### **OUR CORPORATE OBJECTIVES**

Excerpt from our corporate objectives on Value for Money (Item 4)

#### **Demonstrate value for money and efficiency in all we do by:**

- Understanding and benchmarking our costs.
- Reviewing options for service provision with customers.
- Meeting customer requirements.
- Improving working practices.

### **OUR SERVICE OBJECTIVES AND PRIORITIES**

Excerpt from our service objectives and priorities on Service improvement and Value for Money.

#### **Value for Money**

One of the most important considerations for the company and its tenants and leaseholders is to ensure that our services are efficient and provide value for money. We have developed a three-year efficiency and VFM plan with an annual efficiency target of 3 per cent, and our programme of service (value assessment reviews) will enable us to identify further improvements and efficiencies.

#### **Service Improvement**

One of the key objectives of the Business Plan is to become an excellent organisation. Excellence will be achieved through continual review and improvement of our services to ensure they are accessible, customer focused and cost effective, We have developed a timetable for service (value assessment) reviews aimed at improving both



performance and value for money and will work with customers during these reviews to ensure that their views drive improvement.

### 1.5 Alignment to KLOE requirements

Throughout the research performed in developing this VFM Strategy and Programme, was the consideration of Inspection KLOEs. Key Lines of Enquiry (KLOEs) represent sets of questions and statements around either service or judgement specific issues which provide consistent criteria for assessing and measuring the effectiveness and efficiency of housing services.

The VFM KLOE is one of three cross-cutting KLOEs which give more detail on expectations of organisations in terms of access and customer care, diversity and, in this value for money: securing efficiency and effectiveness.

To ensure effective linkages are made within the VFM Strategy and programme to each VFM KLOE, we have used reference numbers. Each KLOE shown below is referenced (in blue) across to the primary activity within the VFM programme plan contained within appendix 1. Reference numbers will be finalised by end of June 2008.

1). How do the organisation's costs compare to others, allowing for local context, performance and policy choices?

- 1.1 How do the service costs compare with others? [Ref xyz](#)
- 1.2 What external local factors affect costs and how do adjusted costs compare? [Ref xyz](#)
- 1.3 Are costs commensurate with service delivery, performance and the outcomes achieved? [Ref xyz](#)
- 1.4 Do costs and resource allocation reflect policy decisions? [Ref xyz](#)
- 1.5 Is accurate information on costs and services collected and is this used to decide priorities and strategically manage resources? [Ref xyz](#)

2). How is value for money managed, including through partnership and procurement, and taking a long term view?

- 2.1 Are modern procurement methods and partnerships applied that result in demonstrable value for money and delivering outcomes that meet the needs of users and/or the community? [Ref xyz](#)
- 2.2 Do VFM considerations focus on the costs and benefits to the customer? [Ref xyz](#)
- 2.3 Are management arrangements focused on value for money, and are they underpinned by robust mechanisms to drive and monitor progress, and review impact? [Ref xyz](#)



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- 2.4 Has there been a sustained focus on VFM over time? Is a VFM culture embedded throughout the organisation? [Ref xyz](#)
  
  - 2.5 Is the organisation contributing to the sector wide efficiency targets in:
    - ✓ 2.5.1 New Supply [Ref xyz](#)
    - ✓ 2.5.2 Capital Works [Ref xyz](#)
    - ✓ 2.5.3 Management and Maintenance [Ref xyz](#)
    - ✓ 2.5.4 Commodities [Ref xyz](#)
  
  - 2.6 Are there clear and robust proposals for meeting efficiency targets and improving value for money? [Ref xyz](#)
  
  - 2.7 Are there effective performance management arrangements in place to drive and deliver improved value for money? [Ref xyz](#)
  
  - 2.8 Is there a robust, modern procurement strategy to apply best practice to achieve improved value for money in priority areas, including working with partners? [Ref xyz](#)
  
  - 2.9 Is the service/organisation investing and attracting inward investment appropriately to deliver improvement? [Ref xyz](#)



## 2. Overall programme approach and deliverables

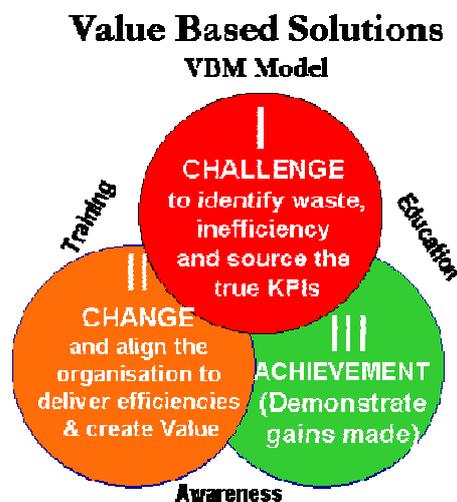
### 2.1 Overall approach

A systematic approach to VFM will be based upon Value Based Solution's Three Phase Value Based Management (VBM) model. Derived from the leading edge automotive and aerospace industries, Value Based Management is an umbrella approach to effectively delivering maximum VFM across an organisation.

A key attribute of this model is a more innovative approach to delivering service reviews. This Value Based approach primarily will improve the focus on VFM, however this approach also provides a platform for significant service delivery and quality benefits to be realised.

The title service reviews will now be known as our Value assessment reviews, which will incorporate quality, delivery, satisfaction and Value for Money. The traditional Best Value 4 Cs will be incorporated into this new approach, together with other methods to significantly enhance the VFM focus of the reviews.

In order to deliver a comprehensive VFM programme, the scope has been designed to be broad enough to achieve the desired benefits from a standpoint of VFM, efficiency and service improvement across the organisation as a whole. The VFM programme includes three distinct and integrated phases:



### 2.2 Phase I: Value assessment reviews

The primary objective of Phase I will be to challenge how each service currently operates and will identify and quantify the levels of waste, service failure, inefficiency and value destruction that exists. This will be achieved through a series of comprehensive diagnostic reviews across the organisation using this rigorous VBM process methodology.



## Stage 1.

The first stage to the review will be primarily customer-focused and will incorporate the “Challenge” and “Consult” elements of the traditional Best Value methodology, and will incorporate different activities and outputs shown below.

A Customer assessment will consist of these Challenge and Consult elements with clear objectives for each stage:

### Challenge

- What are we trying to achieve? How is the specific service helping us to achieve its corporate objectives?
- Is this what our customers want?
- Are we providing the right level of service? Does the current level of service enable us to achieve our aims and a satisfactory level of customer satisfaction?
- Why is the service provided in that way? - Again this question needs to be answered giving consideration to the aims of the service as well as what the customer wants.
- Does the service have clear objectives that are still valid?
- Do our current objectives tie in with the corporate objectives?
- Do our objectives need to be changed in order to adapt to changing customer requirements?
- Could the service be provided in a different way and still meet its objectives?
- Do we need to provide the service at all?
- Does the service support the corporate vision and values of TGHC?

There are a number of mechanisms which TGHC may use to challenge their current services:

- Organising a “challenge event” by inviting a wide range of stakeholders to participate in giving their views of the service
- Seeking the views of other service providers
- The value assessment review team or wider staff group via a customer focus group asking these fundamental questions
- The use of resident and stakeholder surveys on the future of the service
- Using our Service Improvement Group which consists of staff across the organisation at a range of levels to consider how services can be developed and improved
- Interviews with senior managers about their views as to how services are being developed

### Consult

Before conducting a consultation exercise there are some simple questions that need to be asked:

- With whom are you going to consult?
- What is the consultation planned for?
- Communicating with stakeholders about what services are available and what their priorities and commitments are
- Consultation as a two-way dialogue in which we listen as well as communicate



- Participation of stakeholders in designing or delivering a service, or making decisions

ALMOs in general have many stakeholders. Without an understanding of what stakeholders want, TGHC will not have a strong basis for improving the quality and Value for Money of the services that they provide. As a starting point they may wish to ask what role their stakeholders have in:

- Challenging whether they are doing the right things
- Judging service quality and value for money
- Setting priorities, goals and outcomes
- Setting standards, performance indicators and targets to judge whether planned improvements are being achieved.

The methods of involving customers in a Value Assessment Review may include:

- Representation on boards, committees and the VFM & Procurement Steering Group
- Questionnaires and surveys
- Focus groups
- Forums for sharing views among residents

TGHC is committed to equality and values diversity. All Value Assessment Reviews will look to engage with the difficult to reach groups or those who have traditionally been excluded in the past.

## **Stage 2.**

The second stage of the Value Assessment review will build upon Stage 1, will focus primarily on Value for Money and will be scoped and designed to identify waste, drive Value creation and maximum efficiency gains within each operational area of the organisation through stimulating challenge and effective change.

This revised review methodology will bring a more process, cost and data driven approach and will be more objective through the use of external support.

This methodology will have clear objectives which will include:

1. Identification of clear opportunities to improve financial performance
2. Highlight waste within the existing processes and practices using established VBM tools such as Value stream mapping, data analysis, seven forms of waste together with costing models to quantify levels of waste
3. Identify inefficient processes, practices and activities that add no value for tenants
4. Perform a value added assessment of all core activities performed by all staff
5. Identify significant cashable and non cashable savings opportunities
6. Identify where resources are not being utilised to their highest value
7. Highlight clearly where constraints exist, and how they prevent management, staff and operatives from achieving higher performance
8. Review existing supply chain arrangements and procurement practices (Procurement plan)
9. Undertake relevant market testing and benchmarking
10. Review of approach to performance management



11. Review how effectively managers and staff utilise the IT systems within their roles
12. Identification of reliable cash and efficiency (VFM) Key Performance Indicators
13. Assess adequacy of existing performance indicators
14. Assess adequacy of existing performance management reports
15. Evaluate Insourcing Vs Outsourcing options
16. Provide clear recommendations as to the way forward for improving VFM across all aspects of the services.

### **2.3 Phase II: Design and change (VFM alignment)**

Following the completion of Phase I reviews for each operational service area and agreement of the recommendations and the way forward, clear design and change implementation plans will be produced to set the practical agenda for Phase II of the VFM programme.

Based upon the previous experience in this sector, we would envisage that the likely areas of design and change would be significant and would include:

1. Business process re-engineering
2. Restructuring and re-allocation of resources
3. Advanced procurement and supply chain models
4. Implementation of IT solutions
5. Establishment of new performance teams, training and performance coaching programmes
6. Changes to corporate planning, budgetary control (and allocation) and performance management.

Fundamental to the VFM programme will be the need to measure and demonstrate on an ongoing/continuous basis that TGHC as an organisation are achieving and improving VFM. To this end TGHC will be developing several mechanisms (shown in 2.4 below) to allow them to demonstrate VFM and quantify ongoing efficiency savings.

### **2.4 Phase III: Demonstration and achievement phase**

The final phase is essentially the completion of the change phase into the ongoing achievement phase where management and the multi-functional performance teams will ensure that improvements are being delivered and demonstrated in both value and efficiency and service delivery and quality. It is imperative that the Value and efficiency savings identified during the initial Phase I Value assessment review are realised. Through the collaborative approach of Value Based Solutions and knowledge transfer of basic skills, and the training and education programmes, TGHC will ensure that VFM is embedded within the culture of their people long after the three-year programme is completed.

In order to demonstrate continuous improvement in VFM performance, a number of mechanisms will be designed in Phase II and put into place in Phase III.

#### **1. Performance Management Framework.**

A new Performance Management Framework will be introduced in FY 2009/10, incorporating:

- Value Based Key Performance Indicators (KPIs) linked to cash and balanced KPIs. *These KPIs will provide an essential means of measuring improvements in VFM.*



- Establishment of multi-functional performance teams
- Introduction of vendor rating systems (Commencing with the investment programme in early 2008 and linking in with the Procurement Strategy action plan)
- Revised performance templates that will standardise reporting and promote a change in mindset for understanding and reporting on operational performance
- Provision of Balanced Scorecards
- New style performance review sessions (using internal and external teams)

## 2. Benchmarking.

TGHC will continue to use and expand their application of benchmarking, but in a more focused way with the use of information from organisations including;

- Housemark

## 3. Stretch Target setting process.

A revised target setting approach will be used (in conjunction with zero based budgeting), with the intention to achieve within three years upper quartile performance in all major service areas (where relevant indicators exist, e.g. Housemark).

The new approach will include:

- Use of “bottom up” team target setting to assist in the achievement of overall stretch targets. This will be made more effective by the introduction of lower level KPIs that feed into overall organisational KPIs.
- From April 2009, each operational area (for relevant controllable costs) will be required to produce “givebacks” of 3% cashable gains each year (as used by Toyota). It is expected that the first year’s gains will be achieved from the Value Assessment review Phase. These savings can then be used to benefit the stakeholders within TGHC.

## 4. Cost benefit appraisals (VFM assessments) and efficiency calculations

A simple cost benefit appraisal model will be designed and rolled out to all managers and staff and will provide them with a simple tool that they can use to support day to day decision making and ensure that VFM is considered at all times. This will be supported by the training notes provided within the training programme (Section 6).

The outputs of this model will provide an input into the formal TGHC business case process (where approval levels require). Once a specific action or activity has been taken that has VFM implications, each manager (and staff) will be required to complete a post-implementation section within the model to allow the calculation of the savings (cashable or non-cashable) to be performed. These outputs will be consolidated on a quarterly basis and used in a number of ways including:

1. To update financial forecasts and inform the business plans
2. Provide support to the new performance management frameworks
3. Support the calculation of the “Annual Efficiency Statement (AES)”.



In addition to the quarterly updates detailed above, there will be a series of formal VFM review sessions held with the Service Managers in June of each year (led by VFM Officer), to evaluate overall progress made on VFM and to assist in the completion of the “annual efficiency statements”(AES) in July of each year.

## 5. VFM Cultural Assessment

A practical cultural assessment is being developed to provide a current baseline position of VFM awareness across the organisation and then to provide a practical mechanism for tracking progress going forward. This will be completed in May/June 2008 and then performed on an annual basis.

### **2.5 Phase I Value assessment prioritisation rationale**

Following interviews completed by Value Based Solutions with TGHC Directors and managers and analysis of Housemark information by the TGHC Performance Team, an agreed method has been derived from which the VFM Service Review Programme has been established.

The primary rationale for prioritisation will be based upon the total level of controllable expenditure for each service area. This method will be informed and enhanced throughout the programme primarily based upon:

- Exception reporting from the routine Housemark analysis and reporting process
- Specific feedback received from customer panels or satisfaction surveys

Following the completion of the expenditure analysis (See appendix 3.), this has resulted in the commencement in January 2008 of the first VFM review within the Investment Works Programme.



### 3. Programme monitoring, control and communication

The board approved the Company's first VFM and Procurement Strategy's in March 2007. One of the key actions of these two strategies was the creation of a steering group to identify, manage and deliver VFM and Procurement opportunities whilst establishing and embedding a VFM culture within the Organisation.

The VFM and Procurement Steering Group will require a combination of strategic, industry, process, finance, technology and sector skills. The people required to work on this programme will need to have an outstanding combination of the required skills and experience. Where additional specialist VFM consultancy support is required, this will be resourced. A timetable of formal steering group dates is contained within Appendix 2.

#### 3.1 VFM & Procurement Steering Group

Members of the group will include:

- Director of Finance
- VFM Officer
- Finance Manager
- Representatives from ICT , Business Support and Customer facing teams

The above core group will remain in place throughout the programme and would be supplemented as required by additional group members following the completion of each value assessment review of their respective service area. In addition to this, representatives from our Strategic Partners, Tenants, Leaseholders, and possibly other ALMO's and other comparable Private and Public Organisations to get as much of an external perspective as possible would be involved as applicable.

#### 3.2 The role of the Steering Group

The Steering Group will form the review body to which the Value Assessment (Service) Review teams presents their findings and to which the implementation teams report into. The Steering Group will typically meet bi-monthly to review progress, discuss methodology, confirm direction of the implementation and examine the implications of the findings and any significant developments that require management attention. These meetings have been established on a schedule consistent with executive requirements.

The steering group will rigorously track issues by setting forth a procedure to review, act upon, and resolve issues in a timely manner. By achieving early closure of the issues from the affected parties, the programme will minimise the risk of misunderstanding being detected later when changes become costlier to implement.

Formal programme plan reports will be produced by the VFM Officer documenting progress and will be reviewed at each of the Steering Group sessions respectively. It is essential that agreement is reached on all issues that affect the programme. A schedule of planned Steering Group Sessions is contained within Appendix 2.



### 3.3 Programme communication

We believe that an effective communication plan and establishment of a Steering Group is an important step in enhancing and promoting acceptance of the programme across TGHC. We also believe that proactive and candid communication about all aspects of the programme is essential for establishing confidence and trust in the Steering Group.

In addition to the formal Steering Group meetings, a clear communication plan will be initiated to ensure all employees are aware of the progress being made on the programme and of milestones achieved. The role of the steering group will be to determine further methods of communication (as and when required).

It is intended that the Steering Group will report bi-monthly to CMT and SMT and then other internal regular meetings on a less frequent basis. It would report to other stakeholder events such as tenant conferences allowing us to tell people how we are spending our management fee and how we attempting to deliver the most efficient and effective Housing Services

There would also be a clear line of communication to the VFM & Audit Committee as necessary.

Based on our experience and discussions with TGHC, we recommend the use of the following communication tools and methods to help ensure that all stakeholders, project team members, and end users are properly informed of the programme status:

- Quarterly newsletter briefings
- TGHC Intranet pages documenting programme and highlights
- Use of the existing monthly core brief process



## 4. Resource requirements

### 4.1 Core Team Roles

The roles below have been established to support and oversee the VFM programme.

#### VFM Officer

This post would be in Finance and report to the Director of Finance in the interim who would set the responsibilities & priorities, in conjunction with outputs from the Steering Group. Responsibilities would include;

- Report progress to the VFM Steering Group on actual performance against the plan (Delivery, costs and outcomes).
- Lead on, maintain and update the programme plan.
- Advise on resourcing levels required to support the plan.
- Provide guidance, support and a sounding board for VFM queries across the organisation.
- Oversee and co-ordinate the VFM communication process.
- Lead on the VFM action plan (specific projects to date)
  1. VFM implications of weekly direct debits
  2. Carry out HQN assessment
  3. Benchmarking exercises – looking at evidence to demonstrate VFM and compare to other ALMOs
  4. Which will inform a number of VFM reviews (inc Homechoice, Homebonus, Caretakers)Support the completion of the annual efficiency statements
- Co-ordinating the VFM Steering Group workload
- Identifying Best Practice and keeping abreast of Audit Commission Reports and advice and disseminating it through the Company
- Develop and deliver VFM training / awareness raising
- Develop the VFM toolkit
- Work independently on projects to improve VFM in services for example rechargeable repairs and verifying open book costing with our partners.
- Lead on developing the service delivery
- Co ordinate and produce the Annual Efficiency Plan
- Lead on the Procurement action plan
- Support the review of the current service level agreements
- Ensure water rate collection demonstrates VFM

#### Administration support

- Provide support to the VFM Officer and the steering group in the preparation and running of the formal steering group sessions.
- Support the VBM review, design and implementation teams throughout Phases I, II and III of the process.



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## **4.2 Resourcing of review, design and implementation teams**

Direct resourcing for the review and implementation phases will be determined in mid 2008 based upon an assessment of internal capability, capacity and a cost benefit appraisal. The guiding principle is that the overall VBM review programme should be self financing, hence demonstrating VFM.

Estimates of direct resourcing requirements will be determined in mid 2008 and included within the programme plan.



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## 5. VFM Programme – Detailed action Plan

The timeline for reviews and implementation has been determined so as to maximise and accelerate the realisation of the opportunities identified within the reviews. The timescales are intended to ensure that the VFM reviews and subsequent design and implementation gain acceptance and buy-in from the whole organisation. Where synergies exist across operational areas, activities will be performed in parallel.

The role of the VFM Officer will be to manage the overall programme and will include ensuring that the programme plan is maintained effectively.

A copy of the latest VFM Programme is contained within Appendix 1.



## 6. Training and Education

### 6.1 Objectives of the training and education

Training and education will be one of the key enablers in the development, cultivation and embedding of VFM across the workforce. Hence, a carefully planned and executed training and education programme is required.

The training and education outlined below will have several objectives:

- To provide conceptual and practical understanding of basic VFM and Value Based Management (VBM) principles to thereby gain acceptance at all levels throughout the organisation
- To make managers and all employees aware of how VFM thinking is likely to affect the decisions they make
- To alert managers and all employees of coming changes in planning, performance measurement and budgetary control mechanisms

It is essential that this programme is viewed by participants as a unique opportunity to gain the knowledge and awareness needed to undergo what is essentially a change management programme in VFM.

The initial proposal is to provide two training modules designed in such a way as to demonstrate the advantages of adopting Value Based Management to deliver VFM whilst targeting practical applications and “real life” case examples from within the public and private sectors.

### 6.2 Training sessions

The sessions will be tailored to the responsibilities of the participants. Some groups will need to attain broad working knowledge of VFM and VBM while others may require more in-depth technical proficiency. By segmenting the organisation into four levels based on their expected involvement with VFM we can target the audiences. Approximate numbers of TGHC people within each category are shown in brackets below.

1. VFM Officer (1)
2. Senior Directors and Senior Management Team (18)
3. First Line Leaders (70)
4. All other employees (290)

The process of delivering the training is likely to vary with each audience segment hence the training will need to be tailored appropriately. Planned training, education and awareness modules are:

#### **Module 1 - One hour introduction to VFM and Value Based Management (Category 4)**

Programme Content (Module 1):

- Introduction to Value for Money
- The 3 E's in summary
  - Economy
  - Efficiency



- Effectiveness
- Overview of TGHC VFM programme and strategy
- Value Based Management principles for managing for VFM

## **Module 2 – Half day Fundamentals of VFM (Category 1, 2 & 3)**

### **Programme Content (Module 2):**

- Introduction to Value for Money
- The 3 E's in detail
  - Economy
  - Efficiency
  - Effectiveness
- Overview of VFM inputs and outputs/outcomes
- Calculation of efficiency gains
- Overview of TGHC VFM programme and strategy
- Value Based Management principles for managing for VFM
- Changing the mindset – Examples of Value for Money and value destruction

All the above training modules will be supplemented with simple guides to VFM. These training programmes will be run on a cyclical basis to ensure sustainability of education. Options to deliver the training via e-learning systems will be explored.



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## 7. Critical Success Factors

1. Senior Management Commitment and support
2. Training and education for all (Tailored), supplemented with simple guides and tools to VBM
3. Use of performance incentives linked to value creation (in the longer term)
4. Simplicity of performance metrics
5. Emphasise VFM applications in practical situations with actual live examples
6. Training through building basic skills in a wide cross-section of VFM principles
7. Reinforce the VFM message; newsletters, articles, simple guides etc
8. Require capital and human resource requests to be value based
9. Adequate resources throughout the programme
10. Integrate VFM into all elements of the Corporate Planning and budgetary Process
11. VFM Steering Group to be used to oversee and guide full deployment into Phase II and beyond
12. Ensure availability of crucial data (e.g. operational data and costings)
13. Reporting and Value planning aligned to Value creation



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**Appendix 1.**  
**Detailed Programme Plan**

See Attached appendix



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**Appendix 2.**

**Schedule of Steering Group Sessions for the financial year 2008/09**

- 21<sup>st</sup> May 2008
- 9<sup>th</sup> July 2008
- 10<sup>th</sup> September 2008
- 12<sup>th</sup> November 2008
- 14<sup>th</sup> January 2009
- 11<sup>th</sup> March 2009



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**Appendix 3.**  
**Service Areas Expenditure Schedule**

See Attached appendix