

# FRAMEWORK SCHEDULE 2: SERVICES AND KEY PERFORMANCE INDICATORS

## PART A: SERVICES

### 1. INTRODUCTION

- 1.1 In June 2013, the Chancellor and Chief Secretary to Her Majesty's Treasury announced a series of financial management measures to sit alongside the results of the 'spending round' budgets for 2015-16. The review acknowledges that significant improvements in financial management and public spending control are required. This Procurement is an important part of Her Majesty's Government (HMG) initiative, and as such Her Majesty's Treasury (HMT) in its capacity as the Contracting Authority is seeking to establish a Framework Agreement for the fulfilment of a range of Financial Management Reform Costing Project Service provisions, as detailed in this Framework Agreement Schedule 2.
- 1.2 The Framework Agreement comprise of a single Lot as detailed in paragraph 4 - Description of Services.
- 1.3 This Procurement has been advertised by publishing a Contract Notice in the OJEU, advertising the Open Procedure under the Public Contracts Regulations 2015 (the "Regulations").
- 1.4 In undertaking this Procurement Crown Commercial Services (CCS) will assume the role of Agent for and on behalf of the Contracting Authority HMT.
- 1.5 This is a single Lot Procurement which will be awarded to multiple Suppliers, as detailed in the OJEU Contract Notice.
- 1.6 The Financial Management Reform Costing Project offered under the Framework Agreement shall provide Services which support the HMG requirement for improving the understanding of costs and raising costing capability across HMG. This will improve the efficiency of public spend over this parliament and embed capability through a Costing Centre of Excellence. The Costing Centre of Excellence is made up of Contracting Authority personnel and other HMG personnel with a purpose to ensure that internal costing capability is raised, Costing Projects are undertaken according to best practice, and costing capability is shared more widely across HMG. It is anticipated that through the Costing Centre of Excellence, HMG will move away from reliance on external support providers.
- 1.7 The Supplier shall work in partnership with the Contracting Authority in delivering individual Costing Projects to drive understanding of costs in difficult, cross-cutting areas of HMG spend.
- 1.8 This work is part of the implementation of the recommendations of the Financial Management Review as published in December 2013. Delivery is being driven by four committees (People, Finance Operating Model, Data & Structures and Planning & Performance) with support from the Contracting Authority for HMG to improve the robustness, relevance, consistency and timeliness of spending data to support effective monitoring of public spending by the centre of HMG.
- 1.9 This Framework Agreement will be managed centrally by the Contracting Authority. The Framework Agreement will be viewed as the acknowledged preferred route for central government and wider public sector bodies to secure Services for Costing Projects.
- 1.10 It is anticipated that Call Off Agreements will be awarded via further competitions. Other Contracting Authorities will liaise directly with the Contracting Authority's Costing Centre of Excellence before engaging in a Call Off Agreement.

- 1.11 All Call Off Agreements entered into by the Contracting Authority and/or Other Contracting Authorities and Supplier will be in accordance with Framework Agreement Schedule 6 Award Criteria.
- 1.12 The day to day management of the Framework Agreement will reside with the Contracting Authority, who shall through their Costing Centre of Excellence provide the principal interface on the establishment of the Framework Agreement.
- 1.13 The Framework Agreement is structured in a manner which addresses the Contracting Authority's crucial requirements for operational flexibility in their business needs; and supports the delivery of the overarching aims of HMT and the finance function in respect of this strategic objective.
- 1.14 The duration of this Framework Agreement as advertised in the OJEU Contract Notice shall be 24 months from date of award. The Contracting Authority reserves the right to extend this period for a further two successive twelve month periods.

## **2. BACKGROUND**

- 2.1 The purpose of this Framework Agreement Schedule 2 Part A: Services is to provide a description of the Services that the Supplier shall be required to deliver to Contracting Authority and/or Other Contracting Authorities under this Framework Agreement.
- 2.2 The Financial Management Review was published in December 2013 and HMG is now in the implementation phase. Delivery is being driven by four committees (People, Finance Operating Model, Data & Structures and Planning & Performance) with support from the Contracting Authority. The Financial Management Review can be accessed via the following link:  
<https://www.gov.uk/government/publications/review-of-financial-management-in-government>
- 2.3 The Financial Management Review found that more needs to be done to improve the robustness, relevance, consistency and timeliness of spending data to support effective monitoring of public spending. As part of the work to improve costing across HMG, the Contracting Authority is planning to run a number of Costing Projects. These will be used both to drive understanding of costs, and to improve capability in HMG.
- 2.4 Previous Costing Projects have included Further Education, Health & Social Care Integration, HMG at the Border, Criminal Justice in London, and Mental Health.
- 2.5 Costing Projects to date have delivered new, systemic insights through creating a single version of the truth of what HMG spend on public services. Costing Projects also identified real savings both in the short and long-term.
- 2.6 Given the constraints on public expenditure, Costing Projects can help identify efficiencies or transformative opportunities, particularly in complex, cross-cutting areas of spend. Some Costing Projects could be undertaken to inform new settlements, or help departments adjust to fiscal constraints.

## **3. AIMS AND OBJECTIVES**

- 3.1 The main aim of this Framework Agreement is to support a more accurate costing and build costing capability across HMG.
- 3.2 The main objectives of this work are:
  - 3.2.1 apply a costing view to existing challenges and Programmes, examining costs across traditional organisational silos to get a better understanding of inputs, outputs and outcomes; and

3.2.2 build up the Contracting Authority & HMG capabilities in skills required to run Costing Projects (e.g. data analytics, stakeholder management).

3.3 The key supporting objectives are:

3.3.1 continuously develop and improve on a costing methodology (best practice guidance) that can be applied to all types of spend spanning the public sector;

3.3.2 support the Costing Centre of Excellence in Costing to drive an increase in capability across the Contracting Authority and the 15,000+ finance profession; and

3.3.3 disseminate the Costing Programme findings and methodology to a wider government audience.

3.4 To support the Costing Centre of Excellence to provide data analytical, informatics, and stakeholder management skills to HMG for successful Costing Projects that deliver new insight.

#### 4. DESCRIPTION OF SERVICES

4.1 It is important to note that the Services under this Framework Agreement are the types of requirements typically arising under the Lot specified below; this list is not exhaustive and additional Costing Projects Services shall be added if required. The Contracting Authority shall not be restricted to seeking advice on the specific Services listed under each sub-category (providing their requirements are relevant to the broad heading of the Lot).

4.2 This Framework Agreement consists of the following Services:

##### Description of the Services

###### Costing Centre of Excellence:

- The Supplier shall be required to develop and deliver a robust training provision for HMG personnel involved in Costing Projects.
- As part of the Costing Projects, Suppliers shall be required to support developing and refining a consistent Costing Project methodology which shall be owned by and implemented through the Costing Centre of Excellence.

###### Costing Projects:

- The Supplier shall work in partnership with the Contracting Authority and/or Other Contracting Authorities in delivering individual Costing Projects to drive understanding of costs in difficult, cross-cutting areas of HMG spend.
- For each Costing Project, the Supplier shall undertake a thorough analysis of inputs, outputs and outcomes, including an understanding of cost drivers.
- The Supplier shall be required to provide a comprehensive written assessment of how activities are cost modelled in each area examined.
- The Supplier shall generate new insight leading to recommendations for short and long term savings (including cashable savings or efficiency opportunities), with the potential time scale involved (eg 3-5 years).
- The Supplier shall use a consistent Costing Project methodology, which shall include the production of a financial baseline of all spend/costs as a visual representation 'spend map', incorporating areas of detailed focus including but not limited to, front-line visits to inform recommendations.

- The Supplier shall complete each Costing Project within a period of six weeks, unless otherwise agreed with the Contracting Authority and/or Other Contracting Authorities.
- The Supplier shall ensure that an effective knowledge transfer takes place to enable HMG to undertake its own Costing Projects through embedding HMG personnel in Costing Project Teams.
- The Supplier shall assimilate their review findings which shall be presented in a written summary report of no more than 30 pages or slides.
- The Supplier shall present their findings in a review meeting(s) with the Contracting Authority and/or Other Contracting Authorities and all key stakeholders involved in the Costing Project where the opportunity to openly discuss the report findings and ask questions will be made available.
- The required output from the meeting requires the Supplier to submit a final written report /slides, and a methodological annex. Following the conclusion of a Costing Project, the Contracting Authority and/or Other Contracting Authorities may require the Supplier to present a seminar and/or other engagement exercise to raise the profile of costing in driving decisions among policy and decision-makers and help ensure the project has wider and ongoing impact across HMG finance.
- The Supplier shall ensure all lessons learnt are shared with the Contracting Authority and/or Other Contracting Authorities.

## 5. MANDATORY SERVICE REQUIREMENTS

This paragraph provides details of the mandatory requirements that ALL Suppliers shall be expected to fulfil in their entirety in order to meet the Service Delivery requirements of this Framework Agreement. It is important that Suppliers take time to fully understand this important part of the Service Delivery requirement. All mandatory requirements (a-g) shall be required before commencement date of the Framework Agreement with the Contracting Authority and/or Other Contracting Authorities.

- a) Codes of Conduct Mandatory Requirements** - The Supplier shall comply will all aspects of the Civil Service Codes of Conduct. Please refer to paragraph 5.1
- b) Service Requirements** – The Supplier shall fulfil all aspects of the Service Requirements for Contracting Authority. Please refer to paragraph 5.2
- c) Training and Continuous Professional Development Mandatory Requirements** – The Supplier shall have in place robust processes to provide monitor and record training and continuous professional development of as detailed in paragraph 5.3
- d) Security Vetting / Clearance Mandatory Requirements** – The Supplier shall comply with all aspects of the security vetting / clearance mandatory requirements as detailed in paragraph 5.4
- e) Data Security Mandatory Requirements** – The Supplier shall fully comply with all aspects of Data Security as detailed in paragraph 5.5
- f) Travel and Related Costs Mandatory Requirements** – The Supplier shall comply with the Contracting Authority travel and related costs requirements as detailed in paragraph 5.6
- g) Management Information and Data Reporting Mandatory Requirements** – The Supplier shall provide all of the Management Information requirements as

described in Framework Agreement Schedule 9, and also as detailed in paragraph 5.7

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## 5.1 CODES OF CONDUCT - MANDATORY REQUIREMENTS

This paragraph describes the mandatory Code of Conduct requirements that Suppliers shall comply with:

- 5.1.1 The Supplier shall not add nor take anything from the intended meaning and shall keep to the spirit of what is said or signed as stated in the Civil Service Code of Conduct - <https://www.gov.uk/government/collections/civil-service-conduct-and-guidance>

## 5.2 SERVICES – MANDATORY REQUIREMENTS

This paragraph describes the mandatory Service requirements that the Supplier is obligated to fulfil as part of the delivery under the Framework Agreement.

- 5.2.1 The Supplier shall support the refinement of an agreed consistent Costing Project methodology provided by the Contracting Authority (as shown in Annex A to Framework Agreement Schedule 2 Part A: Services); which shall be implemented through the Costing Centre of Excellence, including but not limited to, monthly discussions on Costing Project methodology, ad-hoc work to improve the Costing Project methodology, or taking lessons learnt from Costing Projects to inform the Costing Project methodology. The Requirement will be provided free of charge by the Supplier with exact requirements being confirmed by the Contracting Authority and/or Other Contracting Authorities at the Call Off Stage.
- 5.2.2 The Supplier shall establish a small and agile Costing Project Team with the appropriate skills, knowledge, expertise and experience. The Costing Project team must consider of Supplier personnel and must include one or more HMG staff members for the delivery of the Costing Project in its entirety, to ensure an effective transfer of skills takes place. The required skills include but are not limited to the following:
- 5.2.2.1. Stakeholder Management & Interviews
  - 5.2.2.2. Advanced data analysis
  - 5.2.2.3. Financial Analysis
  - 5.2.2.4. Problem solving
  - 5.2.2.5. Modelling
- 5.2.3 The Supplier shall ensure that the Costing Project Team is established with the appropriate mix of grades enabling work to be allocated accordingly. Upon request, prior to Call Off Agreement, the Supplier shall provide CV's to the Contracting Authority and/or Other Contracting Authorities.
- 5.2.4 The Supplier may be required at Call Off Stage to deliver a formal face to face presentation to the Contracting Authority and/or Other Contracting Authorities.
- 5.2.5 Suppliers shall not commence any work until written approval has been provided by the Contracting Authority and/or Other Contracting Authorities.
- 5.2.6 The Supplier shall complete each Costing Project within a period of six weeks, unless otherwise agreed with the Contracting Authority and/or Other Contracting Authorities.
- 5.2.7 The Supplier may be required to work in partnership with a number of HMG departments on a Costing Project, as advised by the Contracting Authority and/or Other Contracting Authorities.
- 5.2.8 The Supplier shall produce in partnership with the Contracting Authority and/or Other Contracting Authorities and any HMG department(s) involved in the Costing Project, a scope of requirements ('Terms of Reference') before the commencement of each

Costing Project consisting of project context and rationale, project timing, stakeholders involved, scope of the baseline, estimation of the spend involved, and initial deep dive suggestions. This element of the Service requirement will be provided free of charge by the Supplier.

- 5.2.9 The Supplier shall be required to do some preparatory work in the week before the commencement of each Costing Project ('Soft Start'). This will include but is not limited to meeting stakeholders, establishing working level contacts, and acquiring necessary data. This element of the Service requirement will be provided free of charge by the Supplier.
- 5.2.10 The Supplier shall be required to attend a 'kick off' Costing Project Steering Committee meeting with the purpose of officially agreeing the Terms of Reference with key stakeholders involved and starting the Costing Project. The Supplier shall ensure that appropriate personnel are in attendance.
- 5.2.11 The Supplier shall proactively seek out opportunities to add value to existing work practices by bringing a thorough understanding of inputs, outputs and outcomes including how they are costed.
- 5.2.12 The Supplier shall provide a thorough analysis of inputs, outputs and outcomes, including an understanding of cost drivers (which will include visits to operational personnel).
- 5.2.13 The Supplier shall provide a fully detailed cost assessment; this shall include a visualisation of spend (spend map), and a comprehensive breakdown of unit costs on how activities costs are modelled in areas of public spending, examples of which include but not limited to:
- 5.2.13.1 Further Education
  - 5.2.13.2 Health & Social Care
  - 5.2.13.3 HMG at the Border
  - 5.2.13.4 Mental Health
  - 5.2.13.5 Criminal Justice
- 5.2.14 The Supplier shall provide industry expert, best in class insight to generate savings in the short term and long term; through recommendations for improvements in economy including but not limited to personnel, materials and capital, efficiency and effectiveness.
- 5.2.15 The Supplier shall attend subsequent Costing Project Steering Committee meetings to show progress by way of interim reports which shall be open to discussion with the key stakeholders in the Costing Project. The Supplier shall answer any questions raised. Date and time of Costing Project Steering Committee meetings will be confirmed by the Contracting Authority and/or Other Contracting Authorities in advance of any meeting.
- 5.2.16 The Supplier shall produce a draft final report ready for discussion at the final Costing Project Steering Committee meeting.
- 5.2.17 Following the final Costing Project Steering Committee meeting the Supplier shall submit a final written report or where requested by the Contracting Authority and/or Other Contracting Authorities, a power point slides presentation within 5 working days.
- 5.2.18 In addition to the final written report the Supplier shall provide the Contracting Authority and/or Other Contracting Authorities with a separate technical and/or methodological annex and the underpinning costs model as supporting documentation in relation to the Costing Project delivered. This will further develop

the agreed Costing Project methodology used for Costing Projects developed by the Costing Centre of Excellence.

- 5.2.19 Following the findings from the individual Costing Projects, the Contracting Authority and/or Other Contracting Authorities may require the Supplier to attend a seminar and/or other engagement exercises which may be held to raise the profile of costing in driving decisions among policy and decision-makers. This is expected as part of the Costing Project and should not incur costs for the Contracting Authority and/or Other Contracting Authorities. This element of the Service requirement will be provided free of charge by the Supplier.
- 5.2.20 The Supplier shall complete a Post Assignment Review Report (PARR), as found in Annex A to Framework Agreement Schedule 2 Part B: Key Performance Indicators, within 21 days of the end of each Costing Project for review and scoring by the Contracting Authority and/or Other Contracting Authorities.
- 5.2.21 The Supplier shall meet, if required, with the Contracting Authority and/or Other Contracting Authorities to discuss the score achieved in the PARR document and agree actions so the required standard are met and continue to be met through out the life of this Framework Agreement.
- 5.2.22 The Contracting Authority reserves the right to externally publish the report or any part of the report, as part of the Government's development of this policy. The Intellectual Property Rights (IPR) of any material will vest with the Contracting Authority.
- 5.2.23 The Supplier shall adhere to the Contracting Authority and/or Other Contracting Authorities ICT Policy.
- 5.2.24 The Base Location is the location where the Services are to be performed. The Base Location should be the usual place of work and/or premises of the Suppliers.
- 5.2.25 Suppliers shall be required to travel to meetings at the Contracting Authority and/or Other Contracting Authorities' premises, mainly within the London area, predominantly at 1 Horse Guards Road, London, SW1A 2HQ. The frequency, location and time of the meetings will be confirmed by the Contracting Authority and/or Other Contracting Authorities in advance of any required meeting.
- 5.2.26 The standard working day shall be agreed between the Supplier and the Contracting Authority. In any event, the minimum number of hours within a standard working day shall be 8 hours (exclusive of breaks). Suppliers shall note that no overtime or other enhancement to the Day Rate stated, irrespective of how many hours are worked during the day shall be made payable to the Supplier, unless otherwise agreed in advance of work being undertaken and approved in writing by the Contracting Authority and/or Other Contracting Authorities.
- 5.2.27 All Supplier personnel shall have a valid Company Photo ID badge. The ID badge shall include as a minimum:
- 5.2.27.1 full name
  - 5.2.27.2 clear recent picture, which is of passport quality,
  - 5.2.27.3 expiry date (all ID badges shall be valid for at least one year)
- 5.2.28 In the event of the Contracting Authority and/or Other Contracting Authorities consider Suppliers personnels quality, ability, integrity or any other valid reason being compromised in any way, the Contracting Authority and/or Other Contracting Authorities shall reserve the right to require the Supplier to cease to deploy that person.

- 5.2.29 The Supplier shall have the required knowledge and experience to offer specialist skills and wider best practice knowledge for all Service requirements and ensure that lessons learnt are shared to the Contracting Authority, Other Contracting Authorities and wider HMG personnel.
- 5.2.30 The Supplier shall have a process in place to ensure early identification of risks, effective management and mitigation strategy, thus alleviating any impact upon the successful delivery of individual assignments.

### **5.3 TRAINING AND CONTINUOUS PROFESSIONAL DEVELOPMENT -MANDATORY REQUIREMENTS**

- 5.3.1 The Supplier will be expected to improve continually the way in which the required Services are to be delivered by providing appropriate training and skills enhancement through ensuring continuous professional development throughout the duration of the Service Provision for Financial Management Reform Costing Programme Framework Agreement.
- 5.3.2 The scope of Service required will include the provision of effective skills and knowledge transfer, advice and Services; including latest industry leading skills and expertise to supplement capabilities of HMG personnel.
- 5.3.3 The Supplier shall upskill, coach and mentor all relevant personnel within HMG in order to increase in-house capability. The Supplier shall provide robust on-the-job training relating to the delivery of the Costing Projects during the course of the Costing Projects, by means of embedding personnel in the Supplier's project team.
- 5.3.4 The Supplier shall work in a proactive manner to ensure that effective skills and knowledge transfer takes place to up-skill the Contracting Authority and/or Other Contracting Authorities and/or Other Contracting Authorities personnel, with a view to increasing their capability to such a level that they are able to undertake their own Costing Projects. This element of the Service Requirement will be provided free of charge by the Supplier.
- 5.3.5 The Supplier shall provide an effective training package as part of their offering to the Contracting Authority personnel, working collaboratively with them to seek out knowledge gaps so that bespoke training courses can be established.
- 5.3.6 The Supplier shall be required to present at seminar(s) and/or other engagement exercises to be held as requested by the Contracting Authority and/or Other Contracting Authorities; to raise the profile of costing in driving decisions among policy and decision-makers. The requirement will be provided free of charge by the Supplier.

### **5.4 SECURITY VETTING / CLEARANCE - MANDATORY REQUIREMENTS**

This paragraph describes the Security Vetting/Clearance mandatory requirements that the Supplier shall be obligated to fulfil as part of the delivery of Costing Project Services including appropriate pre-vetting:

- 5.4.1 The Supplier shall ensure that all personnel operating under this Framework Agreement shall comply with the Contracting Authority and/or Other Contracting Authorities personnel vetting procedures.
- 5.4.2 If requested by the Contracting Authority and/or Other Contracting Authorities the Supplier personnel shall be required to sign the Official Secrets Act.1911 -1989 and the Contracting Authority and/or Other Contracting Authorities confidentiality agreement which shall be provided before commencing work.

- 5.4.3 The Contracting Authority and/or Other Contracting Authorities requires the Supplier to comply with security requirements specified. This will include respecting the data marking in line with the 2014 Government Security Classification:

<https://www.gov.uk/government/publications/government-security-classifications>

- 5.4.4 As a minimum, the Framework Agreement requires the Supplier to undertake mandatory pre-engagement checks of all personnel, in accordance with HMG recognised standard for pre-employment screening (which is the Baseline Personnel Security Standard (BPSS)).
- 5.4.5 The Supplier shall note that the Contracting Authority and/or Other Contracting Authorities may specify additional levels of security clearance before the Supplier shall be permitted to undertake delivery of Services i.e. Counter Terrorism Clearance (CTC) or higher.
- 5.4.6 Costs for the above shall be borne by the Supplier. The Contracting Authority and/or Other Contracting Authorities accepts no liability for costs incurred in the process of obtaining such disclosure certification.

## **5.5 DATA SECURITY – MANDATORY REQUIREMENTS**

All Data Security requirements that the Supplier shall be obligated to fulfil as part of the delivery of Costing Projects Services can be located in Clause 9 of the Framework Agreement.

## **5.6 TRAVEL AND RELATED COSTS MANDATORY REQUIREMENTS**

This paragraph describes the mandatory travel and related costs requirements that the Supplier shall be obligated to fulfil as part of the delivery of the Service Provision for Financial Management Reform Costing Programme Framework Agreement. It is possible that some additional travel within the UK may be required.

- 5.6.1 Suppliers shall support the HMGs Agenda for Sustainability, for example including, but not limited to, minimising travel and encouraging travel by public transport.
- 5.6.2 The maximum Day Rates tendered shall include all associated costs in the provision of personnel and the Services in general, including, but not limited to account management, internal processes, travel and related costs and provision of management information.

## **5.7 MANAGEMENT INFORMATION AND DATA REPORTING – MANDATORY REQUIREMENTS**

This paragraph describes the mandatory Management Information and Data Reporting requirements that the Supplier shall be obligated to fulfil as part of the delivery of the Service Provision for Financial Management Reform Costing Programme Framework Agreement

- 5.7.1 The Supplier shall be required to produce interim reports throughout the Costing Project detailing progress of the Project.
- 5.7.2 The Supplier shall be required to attend a draft final Costing Project Steering Committee meeting to present the final report. The Stakeholders will have an opportunity to openly discuss report findings and ask questions. The Supplier shall ensure that appropriate personnel are in attendance.

- 5.7.3 The Supplier shall disseminate their findings in a report of no more than 30 pages or slides or alternatively when requested by the Contracting Authority and/or Other Contracting Authorities through a series of power point slides.
- 5.7.4 The Supplier shall be required to provide a methodological annex, and the underlying cost model and data used.
- 5.7.5 The Supplier shall provide any ad hoc reports as requested by the Contracting Authority and/or Other Contracting Authorities.

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## ANNEX A TO PART A – COSTING PROJECT METHODOLOGY

### 1.1 COSTING PROJECTS CHARACTERISTICS

- 1.1.1. Costing Projects as required under this Framework Agreement typically include the following characteristics exact requirements being confirmed by the Contracting Authority and/or Other Contracting Authorities at the Call Off Stage:
- 1.1.1.1. An agreed definition of a specific area of spend, across organisational boundaries.
  - 1.1.1.2. A financial baseline for operational, policy and programme spend, across organisations and including 3<sup>rd</sup> sector spend where appropriate, visualised in a spend map.
  - 1.1.1.3. Baseline analysis of cost drivers and their dynamics to fully understand funding pressures.
  - 1.1.1.4. Baseline analysis of the relationship between inputs, outputs and outcome, and a process map, to get a systemic view and understand the impact of changing funding levels.
  - 1.1.1.5. A number of deep-dives on priority outputs/activity areas, to get greater granularity and analyse savings and efficiency opportunities in greater detail.
  - 1.1.1.6. Recommendations for (cashable) savings and improvements in economy, efficiency and effectiveness in the short and long term, and identification of areas for further investigation.
  - 1.1.1.7. A roadmap going forward to help deliver on recommendations.
  - 1.1.1.8. A technical annex to detail methodology used and help inform best practice.
- 1.1.2. Although Costing Projects are intended to deliver similar outputs in terms of analysis, the Costing Project methodology may vary depending on the area of spend and level of ambition. All Costing Projects should use a mix of qualitative and quantitative information including but not limited too, financial, commercial and economic data; and focus on inputs, outputs and outcomes. However, emphasis may vary:
- 1.1.2.1. On qualitative vs quantitative data - quantitative data may not always be available so more qualitative data may be required to compensate;
  - 1.1.2.2. On linking input to outputs and outcomes - this depends on the policy area and level of evidence available;
  - 1.1.2.3. On a forensic understanding of spend and cost drivers vs identifying efficiencies or savings.