



National Audit Office

Cross government

Efficiency and reform in government corporate functions through shared service centres

Detailed Methodology

MARCH 2012

Detailed Methodology

Introduction

1 This document accompanies *Efficiency and reform in government corporate functions through shared service centres*, a report published by the Comptroller and Auditor General on 7 March 2012. It adds further details to the description of the methodology included in the main report at Appendix One.

2 This report looks at whether shared services has delivered value for money for central government and highlights challenges departments and the Cabinet Office have faced. We analyse how they have been commissioned, how well government has performed as a customer and we provide a detailed review of five of the eight shared service centres (the Centres).

3 The Centres examined are the Department for Environment, Food and Rural Affairs, the Department for Transport, the Department for Work and Pensions, the Ministry of Justice and Research Councils UK. We examine both the financial and operational performance of these Centres.

4 Our approach and criteria for assessing value for money includes:

- a financial analysis that includes the expectation that each Centre should deliver forecast benefits, net of costs and consistent with what can be achieved by the private sector;
- an operational performance assessment to evaluate four shared service centres;
- the role of the commissioner of the Centre and the department or agency customer. This includes an assessment of whether customers act intelligently, working with their shared service centres to drive on-going service improvements and efficiencies; and
- the maturity of the shared service provider. For example, shared services should have a standard offering to enable operational efficiencies to be achieved.

5 The study team was composed of NAO staff supported by two specialist ICT consultants, seconded to the team throughout the fieldwork and preparation of our draft report.

Our analytical framework

6 We asked the consultancy, Amtec, to develop an analytical framework that we could use to assess shared service centre performance from both a user and provider perspective. The framework drew on public and private sector experience, and gauges performance in six areas through declarative statements that highlight the features and characteristics expected of well-formed and optimised shared service centres. An outline of the framework is included in Appendix Two of our report.

7 To populate the framework we collected evidence from the shared service centres between July and September 2011. During this period another NAO team was collecting evidence for a value for money study on the Research Councils UK shared service centre.¹ To minimise the audit burden on the Research Councils, we combined with this team to collect evidence and undertake interviews.

8 The key methodologies we used were:

- semi-structured interviews;
- document review;
- process walkthroughs;
- self-assessment exercise (all shared service centres apart from Research Councils UK);
- observation; and
- financial and quantitative analysis.

Semi-structured interviews

9 We conducted semi-structured interviews with a range of staff. We selected staff for interview by using the framework and identifying the key individuals in the organisation to ensure appropriate coverage of all key parts of the framework. Interviewees were:

- customer representatives from shared service clients;
- shared service CEO;
- heads of the various shared service delivery functions – HR, finance, procurement, payroll, contact centre;
- shared service support staff including – HR managers, ICT managers, finance managers, risk and quality managers;
- project teams for on-boarding new customers or for continuous process improvement;
- customer relationship managers;
- internal audit staff; and
- shared service delivery staff.

¹ Comptroller and Auditor General, *Shared Services in the Research Councils*, Session 2010–12, HC 1459, National Audit Office, October 2011.

Document review

10 We requested and reviewed a wide range of shared service documentation. A list of key documents was derived from the framework and given to each shared service centre in advance of our visit. Additional documents were identified through the course of our fieldwork. Documents we reviewed include:

- minutes of meetings attended by senior officials and the submissions made at those meetings;
- formal business cases and project closure reports;
- published annual reports;
- internal management reports, performance dashboards and presentations of key performance information;
- strategy and planning documentation;
- internal audit reports and third party reports;
- ICT architectural documentation;
- service catalogues;
- service level agreements;
- process documentation and change logs; and
- customer feedback – including results of surveys, minutes of client forums and other measures used by the shared service centres to measure satisfaction e.g. partnership indexes.

Process walkthroughs

11 At each of the shared service centres we carried out a number of process walkthroughs. The walkthroughs covered the main end-to-end processes of the shared service centre. We selected processes on the basis of volume and complexity and included end-to-end processes such as procure to pay and hire to retire. The elements of the process covered the full payroll cycle including starters and leavers, and the full supplier payment cycle from requisition and order processing to supplier payment. The walkthroughs were extended to cover other aspects where required, for example, vendor file management, management information and control account and bank reconciliations.

12 The walkthroughs were designed to test the maturity of the process and the level of compliance with the Centre's documentation. The walkthroughs gave us an opportunity to observe the service performed directly and to talk to the service delivery staff. For Research Councils UK, we used evidence collected during the process walkthroughs conducted by our specialist process management team who assessed five of the Centre's processes against the National Audit Office's Process Management Maturity Model.

Self-assessment

13 We asked the shared service centre senior management teams to carry out a self-assessment exercise to measure their perceived performance against our framework. This exercise was carried out at the start of each fieldwork visit and was observed by the NAO. At the end of the fieldwork visit the NAO presented its own assessment compared to the self-assessment results. The Research Councils UK Centre did not complete a self-assessment.

Observation

14 We observed the physical environment, the team dynamics and culture of each shared service centre we visited.

Financial and quantitative analysis

15 A detailed explanation to our approach to financial analysis is included in the next section of this document.

Other strands of our methodology

The new shared service strategy

16 We interviewed Cabinet Office staff and reviewed relevant documentation to understand the Government's new shared service strategy.

Literature review

17 We reviewed private sector literature and research from the ICT industry analysts Gartner and Ovum and the local government ICT body, the Society of Information and Technology Management (SOCITM), to identify best practice in shared services.

18 We monitored government news, announcements and commentary on the Government's new shared service strategy.

19 We also drew on our previous value for money reports that have looked at shared services. These are available on the National Audit Office website (www.nao.org.uk/publications).

Focus group

20 We held a focus group to inform our framework and methodology and to understand the critical success factors for shared services. This was held with suppliers to government from the ICT industry. Intellect, the trade association for the UK technology sector, hosted the event on 4 July 2011. Representatives came from both large companies and small and medium-sized enterprises and were either already supplying products and services to departments and agencies or looking to expand into the government market.

Expert panel

21 We ran an expert panel session on the 28 October 2011 to test our assumptions and inform our report. The session was independently facilitated and attendees were:

- Hitesh Babhanian – SAP
- Richard Catnach – Independent
- Simon Godfrey – Oracle
- Gerard Newman – PWC
- John Seddon – Vanguard

Financial and quantitative analysis

22 We gathered information from the Centres regarding their costs and the context of their operation, e.g. numbers of customers and users, and the costs of providing services.

23 The costs in the analysis were categorised as either set-up costs associated with the creation of service offerings, or running costs associated with providing services to users. This information was analysed to produce cost and performance metrics for the final study report.

24 Set-up costs included the costs to establish the shared service centre (including forming business cases), the subsequent costs to add new customers (which include tailoring services to suit individual customer requirements), and significant enhancements to existing services or adding new services. Minor investments to maintain technical capability were categorised as running costs.

25 Examples of the set-up and running costs included are:

- Shared service staff and contractors, full time and part time (salaries, overtime, benefits, expenses).
- Training and consultants.
- ICT and communications (network infrastructure, servers, desktops, software licenses, web services, telephony, security, business continuity and disaster recovery).
- Accommodation and estates.
- Transition costs incurred by the shared service customers, such as severance.
- Estimated notional costs for the services that Centres might receive without charge from their parent departments (e.g. accommodation, ICT, legal services).

26 During fieldwork, we did not capture costs retained by the shared service centre's customers, such as the costs of the contract and service management functions associated with dealing with the shared service centre. The total costs incurred by government through shared services activities are therefore greater than those presented in our analysis.

27 The performance of a shared service centre was calculated by combining cost information with contextual information. Examples of contextual information include:

- the customers served;
- the range of services provided to customers;
- the charges customers paid for services;
- the number of customer users; and
- the number of shared service centre staff.

28 A spreadsheet template was given to each shared service centre which was asked to record the costs, the evidenced savings and the contextual information relevant to the study. For the Research Councils UK Centre, we used information already collected from the Centre by our colleagues. Additional information and verification of this data was supplied by the Centre.

29 Shared service centres provided the necessary evidence supporting their stated cost and savings information. The evidence provided was tested by the NAO to ensure that Centres were consistently reporting costs and savings (these checks are described in more detail below). The spreadsheets were analysed by the NAO to produce the metrics used in the final study report.

Handling variations between Centres

30 The purpose of the study was to review how effectively and efficiently shared services are providing the core back-office functions of Human Resources, Finance and Procurement. However, some shared service centres also provide specialist services. The costs of providing these non-core specialist services were removed from the cost and performance analysis. This allowed us to identify common themes emerging from a financial analysis of the delivery of core services across Centres.

31 The following services were considered non-core and excluded from the analysis:

- The Department for Environment, Food and Rural Affairs (Defra) Centre:
 - Facilities management service.
- The Department for Work and Pensions (DWP) Centre:
 - Handling the Civil Service Pensions.
 - First time adoption of International Financial Reporting Standards (IFRS) – a one year project to manage the restatement of accounts to comply with IFRS.
 - Debt Management – managing the benefits debt for DWP including the Payment Resolution Service (PRS) and Compensation Recovery Unit (CRU).
- The Ministry of Justice (MOJ) Centre:
 - MOJ service – converging the MOJ and Home Office IT platforms (these costs were excluded as the service is not yet live).
 - Learning Development – a specialised training service which was run by the Centre for three years.
 - Inventory project – a service to track assets owned by National Offender Management Service (NOMS).
 - Costs incurred by the Centre for HP to provide a general IT help desk for NOMS users, and general administration costs such as postage, stationery, consultancy.

- Home Office Services – services to the Home Office, HM Revenue & Customs, Pay Services, Identity and Passport Service (IPS) and Criminal Records Bureau (CRB). This was excluded from the comparative analysis because the cost data provided did not contain the detailed separation of setup and running costs required for the analysis.
- The Research Councils UK (RCUK) Centre:
 - Grants service.
 - Strategic procurement (excluded from running costs, but included in set-up costs as this functionality is required for the procurement functions considered to be core services).

32 The Department for Transport (DfT) Centre does not provide any non-core services so no adjustment was necessary.

33 The readily identifiable costs of providing these non-core services have been removed, this includes all direct costs and readily attributable indirect costs. However, a portion of the indirect costs remain, such as some project management, change management, and head office costs. These costs were not easily identifiable, and in some Centres not attributable. This introduces a small degree of uncertainty into the analysis but, as these costs are relatively small, does not affect the findings of the study.

34 The reason why treatment of this proportion of indirect costs was not pursued includes:

- The quality of cost information which was provided from the Centres varied; it was therefore not possible for the NAO to consistently remove a portion of overhead costs relating to the non-core services from Centres.
- We did not want to overburden shared service centres during fieldwork with the calculations to remove portions of indirect costs, which was not always a straightforward task.

MOJ Centre

35 The MOJ Centre provides service to three groups of users; National Offender Management Service (NOMS), the Home Office, and MOJ Courts and Tribunals.

36 Services to the Home Office are provided on a separate system to that of the NOMS service. The cost information about services to the Home Office users did not have enough detail to allow set-up and running costs to be separated. Therefore these costs have had to be excluded from the financial analysis.

37 The service for the MOJ Courts and Tribunals was not live during the period of the study (up to 2010-11) therefore the set-up costs were not included in the financial analysis.

38 We have presented the MOJ numbers in the report to take account of these points, using footnotes to state the scope of the analysis used for MOJ in each part of the report:

- Part One (The evolution of central government shared services).
- Part Two (Commissioning shared services) and Appendix Four (a map outlining the Government's eight strategic shared service centres) also provides information about all services for all customers.
- Part Three (Financial analysis), and financial tables in Appendix Six represents core services to NOMS customers only (excluding the set-up of the MOJ Courts and Tribunals service).
- Part Three (Operational analysis) and the operational performance chart in Appendix Six reflects our assessment of the shared services capability. Although this covered services for all customers, our attention when reviewing processes and technology was focused on the service to NOMS users.

ICT

39 ICT systems are a fundamental part of delivering effective and efficient back-office functions. The shared service centres involved in the study have different arrangements for the procurement and operation of their ICT systems, including in-house provision of ICT, external provision, or a mixture of the two. Each approach has an impact on interpreting the cost and performance analysis.

40 In-house provision of ICT (DfT, RCUK): This approach brings together 3rd party ICT components and builds them into a service, using the expertise of in-house teams (which can include specialist contractors).

41 External provision of ICT (MOJ, Defra, DWP): This is an outsourcing approach where all services are provided through a single supplier (or small number of suppliers), there is limited need for in-house expertise. For the Defra and DWP Centres these ICT outsourcing costs are represented as recharges within their parental departments.

42 Some of the consequences of these different approaches include:

- The Defra Centre was not charged by their department for ICT hosting until the second year of live service, so running costs are not fully represented in 2007-08 (Figures 4 and 6 in the study report). Recharges reduced considerably in 2010-11 following work to identify the true costs of the IBM outsourcing contract and improve the quality of recharges.
- The DWP Centre used existing departmental systems rather than building a new system for its services. To maintain comparability with the other shared services the costs of building and operating these systems are included in our analysis.

Corporate recharges

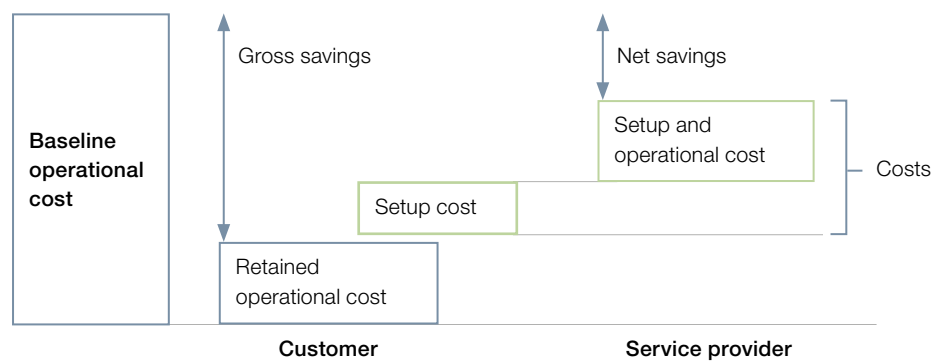
43 In order to represent the costs of operating a shared service centre, the study included cost information about the services which Centres receive from their parent government departments. These costs are estimates, negotiated between Centres and their parent departments. The cost of these corporate services has been included in the financial analysis, whether they were recharged to the Centre or whether they are notional costs.

44 For example, the DWP Centre's additional notional costs include ICT (desktops, application management, hosting and ICT management staff), telecoms, accommodation, audit fees, and postal services.

Savings

45 The study attempted to identify the cost savings resulting from the creation of shared service centres. The objective was to capture the total savings to each customer organisation before any charges from the shared service centre. The costs of the shared service centres were then removed from these gross savings to result in a net saving (Figure 1). Set-up costs incurred by the customer organisations and the shared service centre were included.

Figure 1
Cost and saving calculation



NOTE
1 This is repeated for each year of interest

Source: National Audit Office

46 The types of savings for customers included:

- Staff cost savings – due to the reduction in the number of staff employed including salary and other associated costs.
- ICT cost savings – due to reduced support costs with fewer systems to manage and no requirement to separately update and improve local systems.
- Estate savings – from reduced office space and the potential to dispose or reuse property and save on running costs.
- Other savings:
 - from economies of scale and improvements in efficiency and quality of the service being delivered (for example reduced cost of fraud and error).
 - Procurement savings from having fewer suppliers and greater buying power.

47 There are other customer benefits resulting from the use of shared services which are less easy to quantify in financial terms, and were therefore not included in the financial analysis. These benefits might include;

- Higher quality outputs and more timely information to act quicker to issues.
- Less management time and attention on dealing with back office issues including dealing with queries and errors.

48 Any reductions in the total running costs of shared service centres (operational savings) are also benefits, and increase the calculated net savings reported in our study. These running cost reductions were passed to customers through reductions in their service charges. The types of running cost reductions we expect to see from a shared service centre include:

- Staff cost savings – Reductions in staff numbers due to efficiency improvements; being able to employ from cheaper labour pools; reducing staff turnover and recruitment; more flexible cover for sickness and maternity reducing use of temporary staff.
- ICT cost savings – Reduced IT licence costs and ICT maintenance costs from having fewer systems; reduced ICT manpower by having simpler and more standardised systems; reduced ICT development cost from having a single strategy and upgrade route.

Analysis of the actual costs compared with the original business cases

49 The study compared actual costs incurred to date (£1.4 billion) for core back-office functions, with the expected costs stated in the original business case decisions to establish shared service centres (£0.9 billion). This revealed a considerable gap between the two figures.

50 This is in part explained by the fact that since the decisions to proceed with shared service centres, the services offered have varied from the scope of original businesses cases in the following ways:

- For three Centres (DWP, Defra, DfT) the original business cases only included the incremental running costs of running the shared service centre and not all of the running costs being transferred with staff. Our study collected all of the actual running costs, not just the incremental costs, resulting in what appears to be higher than planned actual running costs.
- Fewer clients than expected took up services for the DfT Centre and the Defra Centre, resulting in lower set-up and running costs.
- The Defra Centre was only required to implement part of the service portfolio to a subset of customers, resulting in lower set-up and running costs.
- In the case of the MOJ Centre an additional £27 million has been spent on extra services that were not included in the original business case. Customers have requested these services and provided additional approved funding for them through mini-business cases, with associated user benefits.

Adjustments for inflation and Net Present Value

51 Costs and savings have been treated according to HM Treasury Green Book guidance, adjusted for inflation and presented as 2010-11 values in the final report. For business case costs and savings the inflation factor used adjusted values from the year in which the business case was written, to 2010-11 (**Figure 2** overleaf). For actual costs the relevant inflation factor for each year was applied so that costs are presented at 2010-11 values.

52 The study did not require a detailed analysis of expected future benefits so there was no requirement for Net Present Value (NPV) beyond 2010. However, a prediction of the expected and actual break-even year was included in the analysis, which is unadjusted for NPV.

Figure 2
Inflation adjustment

Year	RPI index	Yearly inflation (%)	Total inflation (%)
2000	170.3		31.3
2001	173.3	1.76	29.0
2002	176.2	1.67	26.9
2003	181.3	2.89	23.3
2004	186.7	2.98	19.8
2005	192.0	2.84	16.5
2006	198.1	3.18	12.9
2007	206.6	4.29	8.2
2008	214.8	3.97	4.1
2009	213.7	-0.51	4.6
2010	223.6	4.63	0.0

NOTE

1 Retail Price Index (data set rpi1a), from the Office for National Statistics (ONS).

Source: www.statistics.gov.uk/rpi

Normalisation of costs and benefits

53 We have used full-time equivalent (FTE) customer users to normalise costs and compare shared service centre performance, e.g. running costs per customer user served. The number of users at year-end (March) has been used. However, there are two exceptions: RCUK provided customer user numbers for December year-end, MOJ provided the average number of their staff in each year.

54 Transaction performance was also considered as a performance comparator, e.g. cost to process purchase orders, or cost to process invoices. But due to the different ways that each Centre measured these transactions and differing methods to collect and attribute costs, these did not provide reliable comparators. The Public Audit Forum has attempted to agree a standard set of performance measures, but these are not widely used.

The Defra Centre

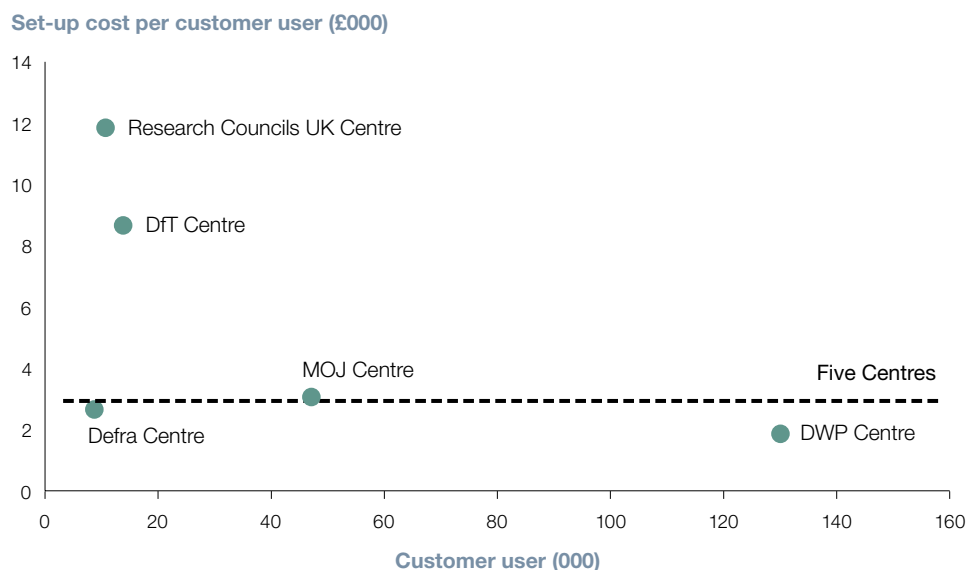
55 The Defra Centre provides services to a relatively large number of customers (15), who do not all receive the full complement of core back-office functions available (HR, finance and procurement). Two adjustments were necessary to be able to derive a comparable service cost per customer user:

- The number of customer departments was reduced from the 15 who take at least a partial service to a core set of six who receive the full shared service offering. This reduced the number of users from 16,200 to 8,800.
- These six core customers represent 92.8 per cent of the Centre’s total customer charges. The Centre charges customers at cost, therefore the service costs in this performance calculation were reduced to 92.8 per cent of the total running costs.

Analysis of performance

56 Figure 3 and Figure 4 overleaf show the set-up and running cost per customer user FTE across all five Centres. The set-up cost per customer user across all five Centres was £3,100. And in 2010-11, the annual running cost per customer user was £670 across all Centres.

Figure 3
Set-up costs per customer user (FTE)



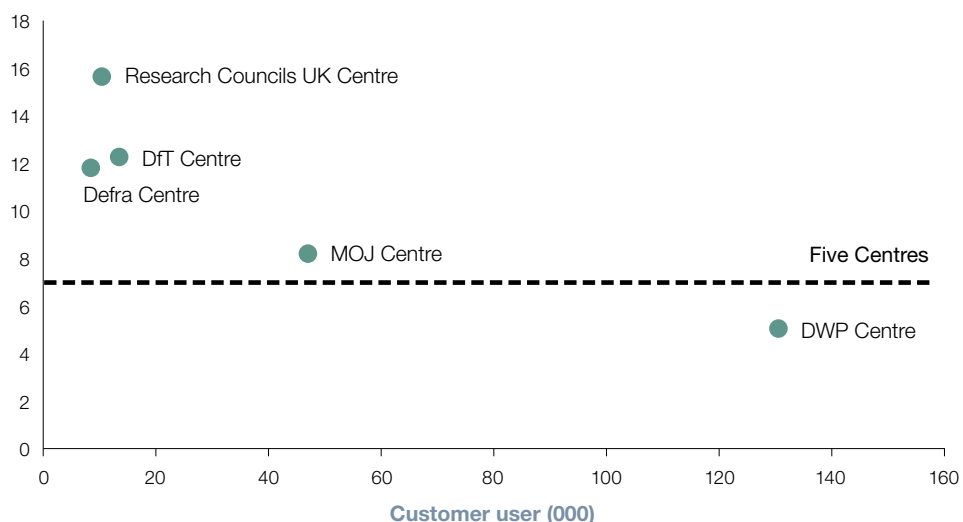
NOTES

- 1 The costs refer to the setting up of core back-office functions.
- 2 DWP used existing systems rather than building a new system for its Centre, the costs of these systems are included.
- 3 MOJ Centre values exclude services provided to the Home Office, and exclude setting up services to MOJ Courts and Tribunals which involves consolidating services to the full department and upgrading its software. To date it has spent an additional £14.4 million.
- 4 Figures are in 2010-11 values.

Source: National Audit Office

Figure 4
Running cost per customer user (FTE)

Running cost per year per customer user (£ hundred)



NOTES

- 1 The costs refer to the operation of core back-office functions.
- 2 MOJ Centre values exclude services provided to the Home Office.
- 3 Figures are in 2010-11 values.

Source: National Audit Office

57 However, there was considerable variation between the set-up and running costs per customer user. With only five data points it is not possible to infer a wider relationship between cost per user and number of users (scale). However it is clear from the Figures that it is likely to be true that efficiency is introduced to government shared services through serving more customer users.

58 The DWP Centre cost the least to set-up at £1,900 per customer user, serving the largest number of customer users (130,000). The most costly implementation was Research Councils UK at £12,000 per customer user, serving one of the smallest user bases (11,000 customer users).

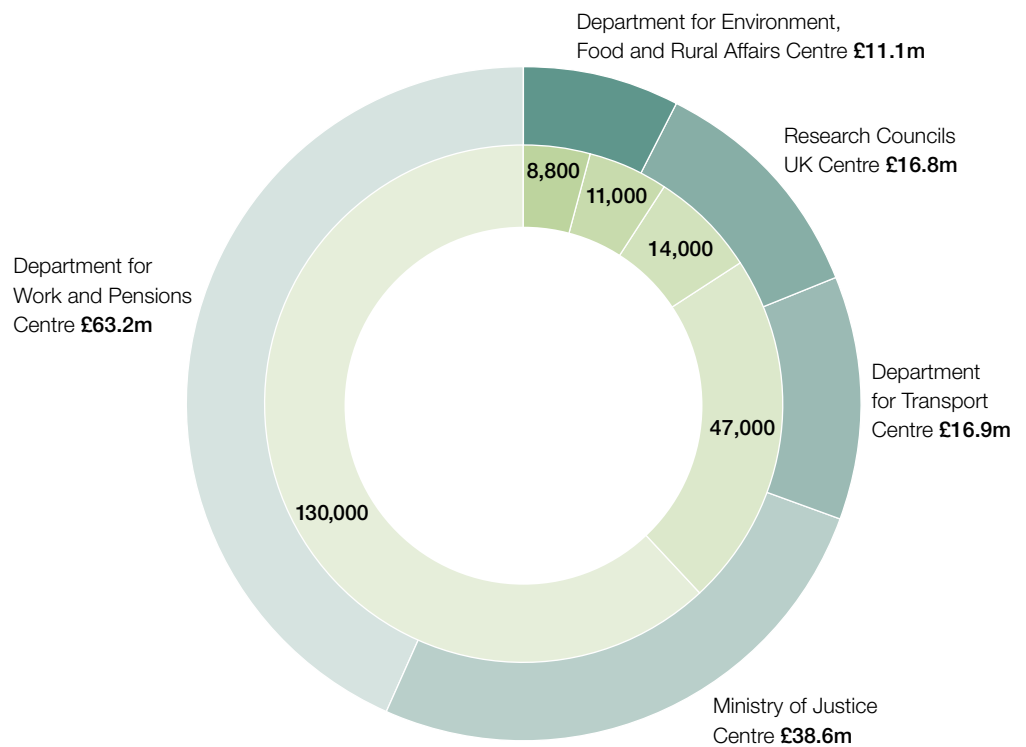
59 Defra is an outlier in this chart with a low setup cost per customer user, but its system and services are the most limited.

60 The DWP Centre again delivered the lowest running cost per customer user, of £500 per year. Research Councils UK Centre showed the highest cost per customer user of £1,600 per year. However, this is a comparable cost to that of DfT at an equivalent stage in their programme, i.e. at the start of their full operational service.

61 **Figure 5** shows the significant number of users served by the DWP shared service centre compared with the other four Centres.

Figure 5

Running cost (£ million) and customer users served (FTE)



NOTES

- 1 The costs refer to the operation of core back-office functions.
- 2 MOJ Centre values exclude services provided to the Home Office.
- 3 Figures are in 2010-11 values.

Source: National Audit Office

Validation of information provided by Centres

62 Each shared service centre recorded the costs, the evidenced savings and the contextual information relevant to the study in a spreadsheet template (provided by the NAO). The use of a standard template ensured that all Centres were asked for the same scope of data. The process of completing the spreadsheet was iterative with the NAO checking that the right information was being entered correctly as the fieldwork for the study progressed.

63 During these iterations the NAO challenged assumptions about the costs and performance information to create consistency across Centres. For example, Centres were instructed to use Public Audit Forum definitions for performance indicators to ensure consistent interpretation.²

64 Shared service centres were asked to provide evidence supporting their stated cost and savings information, which was normally in the form of extracts from the Centres' financial system. Evidence was sampled by the NAO to ensure accuracy, and could be checked against a number of sources, including:

- Management reports.
- Formal presentations and reports.
- Audited accounts.

65 Evidence of any cost savings delivered by Centres was provided in the following manner:

- An internal audit report (MOJ).
- Statements and evidence collected from the Centre's customers by the shared service centre benefits manager tracks benefits (DfT).
- Previous NAO report which recorded benefits delivered with the Centre (RCUK Ltd).
- Evidence of savings provided to the NAO directly from customers (DWP).

Service portfolio

66 **Figure 6** on pages 20 and 21 shows the full range of shared services provided by the Centres we examined, together with the numbers of staff involved in providing these services and the users receiving the services.

² <http://www.public-audit-forum.gov.uk/2010-11-Finance.pdf>
<http://www.public-audit-forum.gov.uk/2010-11-HR.pdf>
<http://www.public-audit-forum.gov.uk/2010-11-ICT.pdf>
<http://www.public-audit-forum.gov.uk/2010-11-Procurement.pdf>

Conclusions

67 The purpose of the study was to review how effectively and efficiently shared services are providing the core back-office functions of Human Resources, Finance and Procurement. The scope and quality of the data used in this study has provided a good basis for conclusions and recommendations across the five Centres studied.

68 However, it is recognised that the Centres were set up and are currently operated with some variations. These included:

- The DWP Centre was set up to use an existing ERP system, other Centres installed new systems (DfT, RCUK, MOJ, Defra).
- Some Centres make use of departmental services with estimated recharges (DWP and Defra) and notional costs where recharges are not made (DWP), others buy all of their services externally (RCUK, DfT, MOJ).
- In addition to core back-office functions, some Centres have provided additional services for their customers (RCUK, DWP, MOJ).
- The core back-office functions were not identical in scope across all Centres, Defra's system and services are the most limited.
- Some Centres offered a subset of their core back-office functions to some of their customer base.

69 These variations mean that it is difficult to evidence direct comparisons between Centres. Therefore the study does not unduly draw attention to comparisons between Centres to indicate relative performance but focuses on differences between the Centres, preferring to make general findings which are then supported by examples of the individual performance of the Centres.

70 With regard to benchmarking services against external comparators, several Centres have involved consultants in benchmarking exercises. This allows Centres to identify where improvements to their services can be made. Our study reviewed available benchmarking data but was unable to use this in the report due to the methodological challenges and reasons stated above. In this report and in many other NAO reports, we have recommended that the Government pursues more effective benchmarking and consistency in its cost collection.

Figure 6
Service portfolio

	Core services	Non-core services	Staff (core services)	Staff (non-core services)	Customers and users (core services)	Additional customers and users (non-core services)
DWP Centre	Human Resources, Finance, Procurement	My CSP IFRS Debt management	1,100	3,000	130,000: Department for Work and Pensions Child Maintenance and Enforcement Commission Department for Education Cabinet Office	4: My Civil Service Pension (refers to shared service centre staff users)
MOJ Centre	Human Resources, Finance, Procurement	Learning Development Inventory project NOMS IT services MOJ Courts and Tribunals (operational service from 2012)	850	250	47,000: NOMS 27,000: Home Office	25,000: MOJ Courts and Tribunals (operational service in 2012)
Defra Centre	Human Resources, Finance, Procurement	Facilities Management	210	0	8,800: Defra Natural England Food Standards Agency Animal Health Marine Management Organisation Committee on Climate Change	7,200: Rural Payments Agency Veterinary Laboratory Agency Centre for Environment Fisheries and Aquaculture Science Department of Energy and Climate Change Veterinary Medicines Directorate Joint Nature Conservation Committee Sustainable Development Commission Food and Environment Research Agency

	Core services	Non-core services	Staff (core services)	Staff (non-core services)	Customers and users (core services)	Additional customers and users (non-core services)
DfT Centre	Human Resources, Finance, Procurement	None	250	0	14,000: Driver and Vehicle Licensing Agency Highways Agency Driving Standards Agency Department for Transport Vehicle Certification Agency	0
RCUK Centre	Human Resources, Finance, Procurement	Strategic Procurement Grants	640	310	11,000: Medical Research Council Natural Environment Research Council Science and Technology Facilities Council Biotechnology and Biological Sciences Research Council Engineering and Physical Sciences Research Council Economic and Social Research Council Arts and Humanities Research Council	0

NOTES

- 1 Data refers to 2010-11.
- 2 DWP Centre non-core services are only provided for Centre users.
- 3 MOJ Centre staff (non-care services) deliver the MOJ Courts and Tribunals programme and live service.

Source: National Audit Office