TRIPS Lessons Learnt

TRIPS Lessons Learnt

TRIPS Phase 2 : May 2011

Acknowledgements

Within the TRIPS project we routinely describe the process we have gone through as a roller-coaster ride with many highs and lows (often daily) as we have gone along. What has been consistent throughout, despite many frustrations with progress along the way, is the support and encouragement we have received from:

- the Adult Social Care performance and finance teams in majority of East Midlands councils, but especially – through thick and thin – Derbyshire (Bill Robertson, David Gurney, Michele Chew and Lou Sunderland);
- the Department of Health: East Midlands (Rachel Holynska and Judith Horsfall);
- the East Midlands Regional Improvement and Efficiency Partnership (Helen Richmond);
- the Department of Health (especially Damon Palmer and, more recently, Becca Spavin and, from an executive perspective, Glen Mason and previously John Bolton);
- the CSED programme (Tim O'Connor for letting us get on with it, Rob Griffiths, Dan Short and Ginny Hay who helped shape the original analysis packs, Ray Beatty who gave us access to POPPI and PANSI prevalence data and Kevin Barr – his whole collection of historical data sets);
- The NHS Information Centre (particularly Robert Lake and Andrew Frith who helped steer the project through the last six months, but also Penny Hill and Simon Croker); and
- Nick Miller (previously of CSCI / CQC) and Stan Hesketh (Independent member of both CIPFA Social Care Panel and PSS Ex1 Working Group)

Permission is granted to copy, distribute and/or modify this document under the terms of the GNU Free Documentation License, Version 1.3 or any later version published by the Free Software Foundation; with no Invariant Sections, no Front-Cover Texts and no Back-Cover Texts

©Mike Charnley-Fisher 2011

First published May 2011
Published to the TRIPS website, in electronic PDF format only.
http://www.trips.uk.net

TRIPS Lessons Learnt

TRIPS Phase 2 : May 2011

Prepared by

Mike Charnley-Fisher

with the support of councils in the East Midlands

Key Contacts

Mark Stephenson
Transforming Raw Information in Public Services (TRIPS)
tel : 07725 232188
email : mark.stephenson@trips.uk.net

Mike Charnley-Fisher
Transforming Raw Information in Public Services (TRIPS)
tel : 07710 381694
email : mike.charnleyfisher@trips.uk.net

Steven Bain
Transforming Raw Information in Public Services (TRIPS)
tel : 07763 743767
email : steven.bain@trips.uk.net

Contents

Contents iv

Executive summary 6
- Introduction and background 6
- The nature of the TRIPS challenge 7
- There is a reason why it is difficult to reconcile activity and finance data 8
- Benefits of the TRIPS approach 9
- Findings and Recommendations (Overview) 11
- Core Theme (All parties) : The radical solution 12
- Implications for Local Authorities 13
- Implications for the Department of Health 13
- Implications for the NHS Information Centre 14
- Implications for CIPFA 15
- Implications for DCLG 15
- Implications for the Zero Base Review (ZBR) 16
- What Next? 16

Map to the rest of the document 17

Introduction 24
- The purpose of this document 24
- What is TRIPS? 24
- About this version 24
- Structure of the document 24

Background 25

What's the problem? 26
- Example : The PSS EX1 map for Lincolnshire 28

The TRIPS architecture 29
- Extract (XTE) 29
- Cleanse (STG) 29
- Merge (MRG) 30
- Pivot Analysis (PVT) 30

Extract (XTE) 31
- Summary 31
- What TRIPS has demonstrated 33
- Recommendations 40

Cleanse (STG) 46
Summary 46
What TRIPS has demonstrated 49
Recommendations 58

Merge (MRG) 72
Summary 72
....73
What TRIPS has demonstrated 74
Financial Structures – A Quick Overview 79
Recommendations 81

Pivot Analysis (PVT) 95
Summary 95
What TRIPS has demonstrated 96
Recommendations 100

Lessons to learn from the process 101
What seemed like a good idea (and still does) 101
Space for Innovation 101
Active Stakeholder participation 101
Engagement with Councils 103
Flexibility to adapt to change 103
Structure and rigour (at the right time) 103

TRIPS – The Future 104
Lessons Learnt 104
The Import / Export Specifications 104
The Data Warehouse Table Specifications 104
The Data Dictionary 105
The TRIPS Reference tables 105
The TRIPS Software 105
The authors 105

Appendices 106
Appendix A : List of dictionary tables 107
Appendix B : Full list of SIC codes 110
Appendix C : Full List of CIPFA Subjectives 114

Executive summary

Introduction and background

In May 2009 a meeting was organised by John Bolton (then Strategic Finance Director within the Department of Health Adult Social Care Directorate) to discuss, with councils and other stakeholders, the merits of the PSS EX1 Adult Social Care financial return. Two actions came out of that meeting:

- A programme of work to deliver a new revision of the PSS EX1 return; and
- Following a comment by the author at the meeting that there 'is a better way to do this', a request to 'go away and prove it'

Whilst the first of these actions is treated as the first stage of the work, this report is primarily a culmination of the latter action. It is a report commissioned by the Department of Health, with the support of councils in the East Midlands, which documents the lessons learnt whilst implementing a new solution to the problem of reconciling Adult Social Care activity and finance information. That solution has become known as TRIPS (Transforming Raw Information in Public Services).

The major share of funding for this work has come via the DH Care Services Efficiency Delivery programme, and so the work has always had a focus on enabling efficiencies. However, the work has also been part funded by the East Midlands Regional Improvement and Efficiency Partnership and would not have been possible without the active involvement of the East Midlands councils.

Despite the relatively small size of the core project team, it has attracted a lot of interest, support and encouragement from important stakeholders such as the Department of Health (DH), the NHS Information Centre (NHS IC), CIPFA and others and this is reflected by the target audience for this report which includes, in addition to councils, the above stakeholders.

This is the second version of this report. The first draft version was circulated to various stakeholders, especially councils in the East Midlands, to ensure it accurately reflected what they considered to be the lessons learnt. In addition to improved wording to reflect this input, this Executive summary in particular has been updated to incorporate suggestions from the TRIPS Steering Group (consisting of the NHS Information Centre, the Department of Health – both regional and central, and Derbyshire County Council, representing ADASS).

This report is the main deliverable from the work from a Department of Health perspective. However, the East Midlands region commissioned a software solution – not just a theoretical one. Much of the evidence underpinning this report is derived from applying software developed to deliver this. And therefore there is a secondary deliverable - namely the software, and all of the dictionaries, tables, and reference data making up the TRIPS software solution. In the hope that this will prove useful to other councils and their partners, this software is to be made freely available (under 'Open Source' terms), for anyone to make use of either in part or in whole via the TRIPS website www.trips.uk.net.

The nature of the TRIPS challenge

Over the last six months, more rigour has been introduced to the TRIPS proof of concept:

1. The TRIPS project was given the challenge of proving that it could extract data from the many information sources currently used to generate the PSS EX1 financial return. As expanded upon in some depth in the section entitled Extract (XTE), the TRIPS solution incorporates a variety of tools for quickly (once configured) getting data out of the relevant systems – including the ubiquitous spread-sheet, a common source of up to date information about actual costs and activity. For anyone familiar with TRACS (Tool for Rapid Analysis of Care Services), which was the precursor to TRIPS, we have improved the speed of accessing information from care management systems by at least an order of magnitude. As with the rest of TRIPS, the approach and tools to do this extraction are generic to any data source and do not have to be constrained to adult social care data;

2. The TRIPS project was given the challenge of proving that it could quickly map local data structures and the language used locally to a common dictionary of Adult Social Care terminology. In addition to developing a detailed dictionary of over 70 tables of social care terms with the help of the councils in the East Midlands, the TRIPS solution provides tools to:

    a. Map local structures to a common data warehouse;
    b. Create user definable mapping tables (utilising wildcards and prioritised mapping);
    c. Map local language to that used in the dictionary phonetically (based on sophisticated sound matching algorithms);
    d. Perform mapping based on complex rules involving multiple pieces of information;
    e. Take advantage of pre-existing lookup tables (from whichever source); and
    f. Match names utilising a variety of fuzzy matching technologies

    The project has proven that these tools can successfully, and repeatedly, map local language to a common dictionary (lessons learnt are covered under the heading Cleanse (STG)); and

3. The project has proven that there are quick methods to bring together finance and activity data and apportion costs down to an individual with the ultimate aim of aggregating back up to the PSS EX1 return. The TRIPS project has developed the structures, methodology and underlying tools to do this. However, at the time of writing of this report, these elements have not been fully brought together to prove without doubt that this can be done as quickly as intended. Whilst not fully proven in practice, those of you who take the trouble to read the details in the section entitled Merge (MRG) will quickly see that the design of the solution is very well advanced (to the point where it is clear how it works). Whilst not fully completed to our satisfaction the project has demonstrated:

    a. Activity data can be mapped to the ledger either directly (if present) or indirectly;
    b. Local ledger codes can be mapped to all three of the national returns via modified standard CIPFA subjective and objective codes

    The TRIPS team are continuing to work on completing this final piece of the jigsaw.

There is a reason why it is difficult to reconcile activity and finance data

Most finance systems are adept at capturing the nature of what money has been spent on (in central government terms the Subjective) and who is responsible for approving the expenditure (Cost Centres at the local level, Departments and Objectives at the National level). Most finance systems are closely affiliated to purchasing (or brokerage) systems which further refine what has been purchased (the type of service or item) via appropriate classification systems. Under the Transparency agenda councils are obliged to make use of this information to inform their local communities how they are spending public money.

Adult Social Care financial reporting has not just attempted to capture the above, but also:

- At a high level, who it has been spent on (the nature of the service user or client group); and, increasingly;
- the purpose of why it was spent (known by the individual spending it on behalf of the service user).

Under Accounting for Personalisation proposals, the above requirement is potentially taken one stage beyond this by further refining the nature of who the money is spent on - by age, diversity, presenting need and, ultimately individual.

For the vast majority of councils this information about the individual and purpose is captured in care management systems. In between these systems and the financial ledger are often a proliferation of other systems; brokerage systems, activity monitoring systems, etc, which hold information on actual quantities and actual costs which are not reflected back in the care management system (which are often only used for planning purposes). In many cases, particularly community based services, councils often do not know specifically who is actually using the service and when – they pay for capacity, not by individual.

The Activity Based Costing principles which underpin the PSS EX1 return adds a further complication in that indirect costs are required to be apportioned to the most appropriate direct activity. Therefore the PSS EX1 is not just a financial cost accounting return, it is a management cost accounting return, fully combining activity with expenditure. This has been cascaded back into the current CLG RO3 return which has also now become, for social care, a management accounting return.

The core principle which underpins the TRIPS concept is that it is possible to provide rich management accounting information (down to individual level) by better combining activity data with simpler, and far less burdensome, financial cost reporting. Most importantly, that this can be achieved by suitably trained local practitioners without huge investments in systems or service providers to do it.

Benefits of the TRIPS approach

In an ideal world, councils would be able to make use of a single integrated system which captured the end-to-end process of identifying a need, requisitioning a service, placing the order, acknowledging receipt of the service, and paying the invoice – all at an individuals' package of care level. Whilst a number of councils do this for some services, very few do it for all and, in our experience, the vast majority fit the profile described on the previous page.

Benefits to Councils

There is a companion two page brochure entitled "The TRIPS Solution: An Overview for Local (Adult Care) Authorities" which explains the benefits of the solution to councils. This is summarised in the opening paragraph as follows:

> The TRIPS solution helps Councils to respond to the increasing local and national requirements for more detailed information around the efficiency and effectiveness of Adult Social Care whilst reducing the costs of doing so. It allows Councils to gather information focussed on achieving cost effective outcomes at an individual level as well as information which supports decisions focussed on balanced investments in services, particularly in prevention. The solution involves:
>
> - An approach to linking finance and activity data which avoids the need to invest in massive change;
> - A set of templates and data sets to reduce the costs of developing appropriate information solutions; and
> - A set of software tools to significantly reduce the costs associated with collating and processing the raw data.

The brochure expands on each of the bullets.

Benefits to the Department of Health

Historically, central government invested in large centralised systems to bring together data about individuals in a consistent way. The costs of such systems have been well publicised and the new Government has made it very clear that this approach is no longer in favour (with some systems having been closed down). The TRIPS solution attempts to deliver some of the benefits of such systems but at much lower cost, relying instead on standardisation and local tools to map to these standards.

The following statement on ministerial priorities is the context within which many of these potential benefits are positioned:

> *Ministerial priorities for adult social care have been set out in "A vision for Adult Social Care: Capable Communities and Active Citizens". Effective use of resources is a key component of delivering the vision on 'productivity, quality and innovation'. The availability of timely, good quality and comparative information is essential for local authorities to assess how effectively they are using their limited resources and to make data driven decisions on investments and allocations of resources to meet their local needs.*

The specific potential benefits of the TRIPS solution, as identified by the Department of Health (DH), include:

- improved reporting of local information to improve decision making leading to better cost effective use of resources, for example timeliness, quality and scope of the information extracted and resources required in pulling this together. The analysis packs may provide a similar capability to local councils;

- product developed in conjunction with local government so user input and assurance in-built. Supports Governments vision for adult social care as well as DH agenda to support reducing the data burden and displays good use of tax payers money;

- uses nationally agreed accounting codes & rules so not only a generic tool but is transferable and will lead to greater consistency-standardisation in data produced for local-national reporting and benchmarking (including not just finance data but also activity and other potential data). Supports greater accountability and transparency of information and supports 'sector led agenda' which DH is committed to playing an active role;

- linkages with developments to the wider strategic agenda such as the Think Local Act Personal benchmarking and Local Government Group (formerly LG IDeA) INFORM and productivity agenda. As it is largely independent of specific applications, it is scalable and flexible enough to accommodate future needs;

- the contribution of useful recommendations, lessons learned and proposals which have been put forward to the wider stakeholder community including DH, CLG, NHS IC, CIPFA local government and ADASS. This helps ensure a joined up and coordinated approach to a complex and sometimes fragmented arrangements ;

- TRIPS has the tools to help councils to apportion costs down to the individual. This can support and contribute to a cost effective extension of the personalisation agenda as well as improved understanding of in-house/managed services;

- Many councils have told the DH that they do not use the current DCLG and DH financial returns (PSS EX1 and related RO/RA returns) to inform local decisions. Instead, Councils tell us they primarily use it to respond to interrogation from inspectors. Of concern, is that we have found that few councils have historically used financial information to inform local strategy and, as a consequence, we see TRIPS helping to overcome this issue and fill a gap in the market;

- TRIPS is a free open source software solution and may help provide a valuable tool for Performance Management & IT at a time when local government finances are stretched. It has the potential to support back office staff to make better use of non-frontline resources whilst also helping inform best use of frontline resources; and

- TRIPS has a range of potential features including the ability to support other coalition provisions since it allows for targeted analysis for specific service user segments (e.g. age and diversity dimensions) and geographically based subsets (e.g. TRIPS has in-built Google mapping capability). This supports diversity, reducing inequalities and delivery of the Adult Social Care vision.

Benefits to the NHS Information Centre

The core role of the information centre is the collection, analysis and dissemination of national defined central returns from Local Authorities (eg PSSEX1, RAP etc). For some time the NHS IC has looked towards collecting more detailed client-level data to enable a wider range of analyses of adult social care data, and to supply such data to third parties such as researchers, regulators and industry for further exploitation. In 2009, the NHS IC introduced the NAtional Adult Social Care Information Service (NASCIS), aimed at improving the availability of data for LA and others, but still largely based upon central data returns. The NHSIC have kept close to the TRIPS development during the prototype / piloting within East Midlands, viewing it as one of the potential solutions to the problem of defining and collecting relevant client-level activity, finance and outcome data. The benefits to the NHS IC of a working TRIPS type solution are clear; much greater access to lower level data would facilitate a much wider range of analysis and provision of information to the sector, with the consequent effect of driving quality improvement and change through much more effective analysis, comparison and interpretation. The development and piloting in East Midlands has enabled NHS IC to better understand the relationship between activity, finance and outcome data, and this has proven useful in the both the fundamental review of data returns, and the analytical work of the organisation.

The full potential yet to be realised

As a pilot 'proof of concept' the TRIPS solution has gone a long way toward demonstrating that such a solution can deliver on many of the previous benefits and that, conceptually, such an approach can ultimately deliver a more detailed activity and financial analysis, albeit that the final completed PSS EX1 return has yet to be produced by TRIPS. However, it is one thing to deliver a proof of concept, and another to deliver these benefits nationally – the full potential of TRIPS has yet to be realised.

Findings and Recommendations (Overview)

The bulk of this report is about the detailed findings and recommendations which have come out of the work (the lessons learnt).

The vast majority of findings expand on the observations of how councils currently do things, the challenges they face, and how the TRIPS solution has addressed these challenges. These are presented in a way which allows the reader to read the summary and, if they are OK with it, move on to the next finding – without necessarily having to read the detail. Therefore, whilst it is a long document, it has been designed to allow for rapid scan reading.

The remainder of this executive summary focuses on the recommendations. Whereas the main body is structured around the logical flow of information through the process, finishing with lessons learnt around how the project was executed, this summary focuses on what the recommendations might mean for the relevant national bodies. Some of the more significant recommendations are dependent on acceptance of the TRIPS core principle, but the vast majority apply regardless. Therefore there are things which can be learnt – even if the TRIPS concept fails to gain traction in the future.

The table at the back of this executive summary includes the main paragraph heading from each of the items covered in the detailed report. These paragraphs have been written to be largely self-standing so the reader should be able to understand what each is saying without reference to the detail which

underpins them. Having said this, there is a lot of useful and specific information in the detail so, if the reader requires clarification, please refer to it.

Core Theme (All parties) : The radical solution

If the core principle underlying the TRIPS concept is accepted i.e. that activity data obtained from the best available planned and actual sources can be combined with simpler (but more comprehensive) financial data then the implications for national reporting would be that:

- There should be a single consistent activity data set which focuses on the relatively easy to collect, routine, counts and quantities readily available from care management systems, combined with actual quantities where also readily available (primarily long term accommodation services). Whilst still to go through final regional review the details of this proposal are contained under Recommendation 46; and

- There should be a single consistent financial data set (explained more thoroughly under Recommendation 39) which consists of:

    - CIPFA Service/DCLG Department;
    - CIPFA Objective Heading;
    - CIPFA Subjective Heading; and
    - Amount

The implications of the above would be that the simple counts and quantities currently spread over multiple returns (RAP, ASC-CAR, etc) would be brought together under one stable activity data set (versus return) with the remaining – largely policy related – more complex data (such as how long things take) collected via another. The latter would change more regularly to reflect specific policy priorities at the time.

From a financial return perspective, the above single data set would replace the three current financial returns – namely the PSS EX1 return, the CLG RO3 return and the CLG Subjective Analysis (SAR) return.

In particular the financial return would lose the Client Category split for many client facing and community based services on the basis that these are difficult to report with any accuracy for the vast majority of councils – particularly as they move toward personalisation.

Clearly the above change represents an ultimate conclusion of applying all of the lessons learnt. However, each of the individual recommendations, whilst leading in this direction, have merit in their own right.

Implications for Local Authorities

The main finding from a Local Authority perspective is that the approach embodied within the TRIPS solution can work and delivers benefit – even if used in parts (please refer to the accompanying two page brochure).

The majority of recommendations impact local authorities in one way or another. However, the main focus of the lessons learnt has been on what central government could do to make life easier for them.

From a data perspective, the main lessons centre around the use of consistent identifiers, not just for individuals but also for providers and services, across the different systems.

The other key finding is that multiple cost centres often make it more difficult, rather than easier, to apply the principles outlined in this report (since it becomes much more difficult to relate an individual package to the right costs centre, when no record of that exists in the package).

Implications for the Department of Health

In this context, the Department of Health is primarily concerned with demonstrating that it's policies are effective in dealing with the challenges of tighter budgets combined with growing demand. Financially, the PSS EX1 return has become increasingly out-dated in terms of delivering to this agenda (hence Accounting for Personalisation and the Zero Base Review). The Department is increasingly needing to understand the costs and benefits associated with personalisation, re-ablement, specific policy initiatives around dementia, stroke and, waiting in the wings, falls, autism and transition from children's to adult services, etc. and attempts to get this information to date have not been entirely successful. Even the Relative Needs Formula, which determines how money is distributed across the country, requires information not usually readily available from councils.

The main implications of the recommendations in this report for the Department of Health are as follows:

- For all of the reasons outlined in this report, attempts to capture information at this level of detail via financial structures alone will not work since (by definition) it requires aggregation of individual level details held in activity systems. For the vast majority of councils this is simply not possible with current systems. Either the Department embarks on another solution altogether - such as Connecting for Health or Contact Point (deceased) - or it has to look at better use of activity data – as advocated by this report (e.g. see comments on Use of Resources in Recommendation 45);

- To date the Department has asked for information, for example about specific conditions such as dementia and strokes, in a somewhat piecemeal fashion and continues to do so. The Department has then become frustrated at the lack of quality information which councils have been able to provide – which simply illustrates that councils have not historically captured, at an operational level, the required data. There are three things which the Department, in conjunction with the newly formed Outcomes and Improvement Development Board, could do to improve the quality of returned information following such requests:

1. Think more strategically about the nature of the current and likely future policy requests and, in particular what underlying data is required to be captured at an operational level. For example, if the department had asked councils to store the service users primary condition which led to social care services, and provided a taxonomy to do this, then not only would the Department have been able to obtain better data on dementia, it would also be able to get data on other conditions (e.g. strokes, Down's, challenging behaviour, obesity, etc). [In the body of the report TRIPS suggests using POPPI and PANSI characteristics since this would also provide the basis for significantly improving the quality of prevalence factors used universally for forecasting future demand – Recommendation 30];

2. Related to the above, provide guidance on what basis to 'diagnose' such conditions. For example, due to the policy initiative, most councils now have dementia as a category. However, in practice, this will often not be recorded because social care practitioners do not consider themselves qualified to make diagnosis of this nature. In addition such conditions often have wider implications for the individual. The Department must be sensitive to these issues and it may be better to use terms like 'forgetfulness' which are less medical if there is no definitive medical diagnosis and/or improve the link with data held by the respective GP (and overcome current barriers around data protection); and, finally

3. Be more proactive in liaising across policy initiatives, and with other agencies, such as CQC, and the various regional presences, to ensure that such requests get handled in a more co-ordinated manner to both reduce the likelihood of 'burden creep' on the ground, and encourage consistent operational implementation. The practice of requesting one set of data for a specific group of individuals (as is commonly the case in current returns) should be actively avoided since such requests result in bespoke 'off-line' spread-sheet solutions (this latter point is covered in more detail on the related review of the early draft of the Zero Base Review findings).

Implications for the NHS Information Centre

In many respects the implications on the NHS Information Centre are a consequence of decisions made, outside of the NSH Information Centre, in terms of what they are asked to collect. Clearly, if the ultimate 'radical' solution were to be adopted that has huge implications on the current returns process.

However, in its key role linking national collections with both formal standards and associated guidance, there are a few areas of specific relevance:

- As is recognised by the Zero Base Review process and by ongoing work to rationalise returns, there is still more work to do – this report has made suggestions on how the activity return could be converted to a much more useful data set (Recommendation 46);
- Ideally it is the NHS Information Centre who should hold national definitions in a format which is easy for councils to embed in their own systems and adapt to meet new needs. In the short term, the work the TRIPS project has done in this area will be made publically available – but this is not the right place. There are many specific areas of definition (see Recommendation 27) which require addressing;

- Finally, The NHS Information Centre is examining ways in which data sets can best be presented and made available, through NASCIS, in order that those who wish to access the information, for broader analytical purposes, can obtain a comprehensive set of such information for such purposes. It is acknowledged that given the increasing role of the commercial sector in terms of providing analytical solutions, it is important that this is achieved if the commercial sector is to reduce its costs (and hence charges back to those purchasing services). [Recommendation 52].

There are a number of other, less significant areas, such as the practice of rounding (Recommendation 13) and specific changes to the existing PSS EX1 return (Recommendation 43) etc. which should also be looked at.

Implications for CIPFA

This report highlights that, over the years, the CIPFA coding structures have become incomplete and inconsistent with the national returns councils are asked to submit. This report advocates that the CIPFA structures should be the definitive source of financial coding structures for councils and that all central government financial returns should be able to be derived from these codes. At present things work the other way around – with the CIPFA guidance catching up with the rapidly changing policies of central government departments.

- This report makes very specific recommendations with regard to Subjective codes (Recommendation 39) and Objective codes (Recommendation 40) in order to better handle Adult Social Care data and reconcile with the other related returns (RO and SAR). There are also proposals embedded in these recommendations to review how Gross and Net are handled with respect to Adult Social Care;
- The current CIPFA approach to cost allocation is based on 'principles' which are widely open to interpretation and implementation variance. We found in the region that the councils could agree to a common approach, but practitioners (often part of an outsourced service) lacked the powers to implement them in the absence of firmer recommendations. CIPFA should consider strengthening their guidance and give more specific guidance on what councils should do (Recommendation 41).
- Finally, there are a few lessor specific recommendations which affect CIFPA around coding structures, accessibility etc (Recommendation 42).

Implications for DCLG

This paper argues that it is entirely feasible and – from an informatics perspective – very useful to get to a single financial data set for Adult Social Care (and, arguably, for all other services). This is based on refining CIPFA coding structures (see previous paragraphs) and moving toward a dataset rather than spread-sheet 'returns'. The case for this is largely made under Recommendation 39. Clearly the 'radical' solution has significant implications on DCLG returns.

However, there are a couple of other areas where DCLG are best placed to influence change:

- The paper illustrates (Recommendation 25) just how many mechanisms councils have to employ to categorise their supplies (six are listed). Categories of supply are important from both a commissioning perspective (analysing and managing spend) and from a user perspective (finding services) and yet it is a Tower of Babel. There is a clear case to rationalise this list and provide a definitive taxonomy for service categorisation;
- Likewise for providers. Whilst CQC hold a list of registered providers (useful for Adult Social Care), there are also other useful lists out there (e.g. St Andrews Supporting People – currently restricted) etc which could be beneficially brought together. Central (and local) Government routinely pay companies such as Spikes Cavell to clean up such lists to allow them to reconcile so such master lists do exist. The paper argues that it would be extremely useful to have easy access to a single definitive master list of providers for the purposes of linking information together (Recommendation 26).

Implications for the Zero Base Review (ZBR)

Over the last six months, the Department of Health and NHS Information Centre and ADASS have started a process of reviewing information requests from a zero base perspective. The author has written a separate report reviewing initial proposals from the TRIPS perspective and so this report will not cover this link in detail.

The matrix on the following pages does, however, cross reference sections in this report which have particular relevance to the ZBR proposals.

What Next?

In addition to being published on the TRIPS web site, this report will be formally issued to the new Outcomes and Improvement Development Board (previously the Strategic Improving Information Programme). It is also being taken forward by various national bodies (see the previous DH benefits)

There are various national publications, issued by the Department of Health to Directors and Chief Executives in both Adult Social Care and Health, which will carry a brief synopsis of the TRIPS project.

All of the materials, including software and reference data sets, are available for free – on an open source basis – to anyone to use in whatever way they chose.

Whilst central funding has come to an end, and the core project team is formally disbanding, the authors of TRIPS will continue to make improvements to both the software and accompanying documentation.

As indicated earlier, TRIPS was not designed solely with Adult Social Care in mind. There is interest in making use of the solution to link with Health.

If you would like to keep up to date with developments, please visit the TRIPS web site at www.trips.uk.net

Map to the rest of the document

The previous pages summarise the main recommendations arising from the TRIPS project. This is underpinned by 50+ specific findings and recommendations, which are summarised in the following tables. Each of these points is further expanded upon in the body of the full report – with a lot of very detailed proposals and suggestions under each of these points.

In order to help those of you who may be interested in specific parts of the report, we have attempted to map the relevance of specific parts of the report to specific audiences.

As a map this table attempts to categorise each paragraph in terms of:

- Ease of implementation
- Priority (in the opinion of the author); and
- Relevance to the respective audience

In order to fit on a page the font size has necessarily been reduced to fit. The full report has each of these statements clearly numbered and at full font size and, again as said before, it has been organised to allow for rapid scan reading. This may be another reason to read a copy of the full report (in which this executive summary is also included).

Ease of implementation: ◔ Relatively easy, ◐ OK, ◕ Difficult, ● Very difficult

Priority of implementation: ◔ Low, ◐ Medium, ◕ High, ● Very high

Relevance to audience: ◔ Some, ◐ Medium, ◕ High, ● Very high

Section	Type	No	Finding / Recommendation	Implem: Ease	Implem: Priority	Relevance to Audience: LA	DH	NHS IC	IC Return	CIPFA	CLG	Others	ZBR
EXTRACT	Finding	1	It is possible to agree a single standard set of extract tables for care management system data which is independent of the particular system in use (e.g. Swift, CareFirst, Raise, Framework-I) and independent of the particular configuration									●	
		2	Data can be extracted quickly and securely from such systems (much more so than was possible with TRACS, the precursor to TRIPS)			◐							
		3	It is possible, with appropriate tools, to quickly convert complex formatted data into a tabular structure suitable for subsequent processing (in a number of cases, once configured, reducing what can take hours down to minutes)			◕							
		4	There is a wide range of common useful data which is relatively easy to collect from all of these systems (and that there is other data which is difficult to collect which adds burden to councils)			●	◐	●	RAP			◐	◐
		5	It does not need specialist IT expertise to collate this data more quickly than is currently done. Appropriately trained performance personnel, with the right software, are capable of performing this task. However, there are some cases where a simple IT developed solution would be better			◐							
		6	The majority of councils rely on a large number of data sources in order to complete the current returns. Many councils have to extrapolate in order to meet some of the information requirements			◐	◐						

(continued on next page)

Ease of implementation: Relatively easy (quarter symbol); OK (half symbol); Difficult (three-quarter symbol); Very difficult (full symbol)

Priority of implementation: Low (quarter symbol); Medium (half symbol); High (three-quarter symbol); Very high (full symbol)

Relevance to audience: Some (quarter symbol); Medium (half symbol); High (three-quarter symbol); Very high (full symbol)

Section	Type	No	Finding / Recommendation	Implem: Ease	Implem: Priority	LA	DH	NHS IC	IC Return	CIPFA	CLG	Others	ZBR
EXTRACT (Recommendations)	Recommendation	7	Those managing services should be more disciplined about ensuring their respective data sets have minimum key information (e.g. service user PINS for all services – not just some of them, common codes for establishments/providers, cost centres and ledger codes in brokerage systems, etc.). The use of data quality reports is recommended as a means of highlighting data quality issues.	Relatively easy	High	High							
		8	Councils should consider investing in focussed data flow analysis/improvement. In many cases we found ourselves processing data sets which had its origins in existing database systems. The TRIPS philosophy is that it uses what is available not what could be. However, we know that with the right conversation with the appropriate technical custodian of the original source data, much more convenient data extracts could be obtained	OK	Medium	Medium							
		9	Data extracts should be consistent and generally be categorised as follows: • Service user characteristics, further sub-divided into o (Slow moving) data about the individual – data of birth, primary classification, ethnicity, religion, gender and other diversity dimensions, and post code; and o Data about what the individual does (how many hours of employment, etc) which changes much more rapidly – and is much more difficult to capture (so much so that we have not attempted to capture it using TRIPS). • Simple activity records (start dates, end dates, quantities, counts, etc); • Simple event records (type of event, date of events); • Complex data (how long between one event and another, what happened next, how one individual relates to another [e.g. carers], etc) which require multiple data records to be combined and analysed in a particular way. Whilst TRIPS applies some of this logic in downstream processing we recommend that such requests be minimised; and • Non-operational data. Data which is not required for daily operational management purposes but which may be of interest.	OK	High	Medium	High	High	RAP ASC-CAR				High
		10	At a local level management information level it is recommended that both planned and actual data be collected since planned data is usually more detailed but often needs adjusting to reflect actual, often less detailed, figures. Regardless, there should be much greater clarity as to whether data is planned or actual. Planned data should not be relied on for unit cost comparisons (but can be used for the purposes of apportioning costs across service user segments)	Difficult	High	Medium		High	RAP				Medium
		11	When requesting actual direct costs (either locally or nationally), it should be based on aggregating client level data for stable long term accommodation based services and direct payments. For local information purposes, if a council has home care scheduling and/or electronic monitoring systems actual quantities and costs should be taken from these systems rather than care management systems (unless fully integrated). Whilst, possibly, not all councils are able to do this yet, there should be a clear national steer that the latter will also be requirement for national reporting purposes. See recommendation 12 for other services.	Difficult	Medium	Medium	High	High	AfP				
		12	Requests for actual quantities and costs based on aggregating individual level data for other (mainly community services - see Recommendation 11) should be avoided since, more often than not, such services are commissioned on a capacity basis and the specific nature of the individuals using the service are often not known (this has implications on how these are reported nationally). Utilisation levels are of more interest for the majority of these services. Instead service user segmentation analysis should be based on prorating actual total expenditure with planned service user counts / quantities (recognising that resultant unit cost comparisons are meaningless). [There are separate, but related, possible implications for how individuals are charged]	Difficult	High	Medium	High	High	AfP				
		13	The practice of rounding quantities at a national level should be stopped (since this distorts resultant ratios and creates burden on local practitioners as they have to explain why the numbers they report locally are different to those which get published …	Very difficult	Medium	Medium		Very high	RAP +				
		14	The extraction tables are taken forward to systems providers to see if it possible to reach national agreement on a core set of 'portable' extraction data sets for making it much easier to populate local and national data warehouse structures	OK	Medium	Medium						Medium	

Ease of implementation: ◔ Relatively easy, ◑ OK, ◕ Difficult, ● Very difficult
Priority of implementation: ◔ Low, ◑ Medium, ◕ High, ● Very high
Relevance to audience: ◔ Some, ◑ Medium, ◕ High, ● Very high

Section	Type	No	Finding / Recommendation	Implem: Ease	Implem: Priority	Relevance to Audience: LA	DH	NHS IC	IC Return	CIPFA	CLG	Others	ZBR
CLEANSE	Finding	15	All councils in a region can agree to a common 'dictionary' of terms against which they can map their data and that this dictionary can be at a more detailed level than that			◕	◕	◕	All	◕			
		16	It is possible – with the right underlying definitions – to have standard structures which map to all the different aggregate views requested by different parties. For example, TRIPS has a table of underlying services which have, as attributes, the service group (PSS EX1 grouping), the service family (the original John Bolton Use of Resources grouping), the purpose (grouping proposed under Accounting for Personalisation) and a flag to indicate whether settled or unsettled (RAP / National Indicator grouping). Provided this service structure is used there is no need to change anything to meet these different requirements.			◑	◑	◑	All	◑			◑
		17	The process of mapping local data to this common 'dictionary' can be done relatively quickly by local, appropriately trained, performance analysts without the need to modify source systems or source data and without the need to hire specialist IT expertise			◑							
		18	Whilst most councils use PINs to reconcile individuals across different systems, it is difficult to do the same for providers since there is currently no commonly used means of identifying establishments/providers across systems			◕							◕
		19	In some cases, current national definitions do not fit well with operational practice, and in other cases the national definitions are open to loose interpretation (and subsequently misinterpretation)										
		19A	*Councils vary in how they split costs between Own Provision and External Provision*			◑	◑	◑	PSX	◑			
		19B	*Different councils have different ways of accounting for Service Strategy*			◑	◑	◑	PSX	◑			
		19C	*There are significant differences in how councils handle Reviews and Assessments*			◑	◑	◑	RAP PSX	◑			
		19D	*Some councils have introduced 'Virtual Direct Payments'*			◑	◑	◑	RAP PSX	◑			
		19E	*With the increased focus on Reablement, there are questions about how to report Intensive Homecare in this context*			◑	◑	◑	RAP				
		19F	*Supported and Other Accommodation (and Homecare) is difficult to account for*			◕	◕	◕	PSX	◕			
		19G	*There are some Supported and Other Accommodation Services which are not community services*			◑	◑	◑	All	◑			
		19H	*There are significant sums of money spent of 'projects' which are currently not transparent*			◑	◑	◑	PSX	◑			
		19J	*Linking a carer to the person they care for is difficult*			◑	◑	◑	All	◑			
		20	It is not cost effective (and arguably misleading if not done independently of re-ablement) to do both a pre-assessment assuming no re-ablement and post-assessment as part of the operational re-ablement process, although it is clearly important to do so whilst piloting re-ablement, and obviously the effort to put into re-ablement itself needs to be assessed (different to assuming no reablement).			◕	◕	◕	ZBR				●
		21	For a lot of services it is difficult to map costs (and, in some cases, direct actual activity) to the historical client groups. Many councils have older people in learning disability and mental health services. Increasingly, under personalisation, organisational structures (the main purpose of cost centres/objectives) are moving even further away from these groups			●	●	●	PSX	●	●		
		22	22. With one or two exceptions, it is difficult to map the local client base to the client characteristics now used to forecast future demand (POPPI and PANSI). Most councils have definitions for some of these characteristics (e.g. dementia) but the rigour applied to using them is not there in the majority of cases			◑	◑	◑	RAP				◑

(continued on next page)

Section	Type	No	Finding / Recommendation **Ease of implementation**: ◔ Relatively easy, ◑ OK, ◕ Difficult, ● Very difficult **Priority of implementation**: ◔ Low, ◑ Medium, ◕ High, ● Very high **Relevance to audience**: ◔ Some, ◑ Medium, ◕ High, ● Very high	Implem: Ease	Implem: Priority	Relevance to Audience: LA	DH	NHS IC	IC Return	CIPFA	CLG	Others	ZBR
CLEANSE	Recommendations	23	Historically, the national categories have been defined at the highest level where everyone could agree what they are. When a new way of looking at the data comes in (e.g. Accounting for Personalisation) it is seen as a huge problem. Definitions should be about what things are, not how they are aggregated. If something is defined in terms of "this includes …" it is an aggregation not a definition	◑	●	◑	◕	◕	All	◕			●
		24	24. Definitions should be live (not static). A national dictionary should be published – alongside appropriate mechanisms to move a term from local use to national standard	◔	◕	◑		◑	All			◑	
		25	In particular the sector would benefit from a single taxonomy to categorise services	◔	◕	◑	◑	◑	All	◑	●		◑
		26	26. A central, easily accessible, national library of care service providers / establishments should be created to allow councils to quickly identify unique service providers. There is a de facto standard for registered care services via CQC (which TRIPS now uses). There is a de facto standard in Supporting People (established by St Andrews), and clearly Companies House hold similar records for registered companies. Currently it is only commercial companies such as Spike Cavell who successfully reconcile 'equivalent' providers	◔	◑	◑		◑	All		◕	◑	◕
		27	There are a number of areas which would benefit from better definitions and disaggregated analysis. These are discussed under the PSS EX1 categories of Assessment and Care Management, Residential Care, Nursing Care, Home Care etc										
		27A	*What gets classified as a Support Service should be clarified and the calculation rules for apportioning these costs to Own Provision and External Provision standardised (see the relevant part of Recommendation 40)*	◑	◑	◑		●	PSX	●	◑		
		27B	*Consideration should be given to expanding the definition of Strategy to cover other areas of activity which relate to the development and deployment of 'strategy' (such as Projects)*	◔	◔	◔	◑	◑	PSX	◑	◑		
		27C	*Consideration should be given to clarifying and refining the terms Assessments and Reviews to reflect differences between, for example, an in-depth face-to-face review versus a simple letter/telephone exchange.*	◑	◕	◕	◑	◕	RAP PSX				
		27D	*The practice of using 'Virtual Direct Payments' should be excluded from financial reporting on direct payments. Instead activity, and direct service costs (whether actual or based on planned activity - see Recommendations 11 and 12) should be reported against those service users who have gone through the process (managed services) and those who have not (see Recommendation 44)*	●	◑	◑	◑	◕	PSX				
		27E	*Recognising that the principles of re-ablement should extend beyond the initial period, but that specific re-ablement interventions are normally defined as the initial period of intensive support (usually six weeks, but potentially up to twelve weeks), it is suggested that re-ablement be excluded from the count of intensive care*	◕	◑	◑		◑	ZBR				◑
		27F	*The requirement to include the 'homecare' element of supported living schemes under home care should be, unless separately contracted under a traditional homecare contracts, reported as labour costs under the scheme, with all other costs being treated as 'premises related' (or completely combined and ignored). Unless separately contracted, the hours of homecare should be excluded from the hours reported under homecare*	◑	◑	◑		◑	PSX	◑			
		27G	*The services underpinning Supported and Other Accommodation Services (and, potentially, Residential and Nursing Care Home Placements) should be properly defined in order to help mapping to these services. These services should, in turn, be clearly linked to the various dimensions commonly in use (Community versus Care Home, Long term versus Short term versus rehabilitation, Settled versus Unsettled, temporary versus permanent, etc) so that it is easier to report consistently against the different views. Consideration should be given to split the current high level category into two or more in order to better reflect the different types of support. As the Supporting People grant is no longer ring-fenced consideration should be given to merging in these service definitions*	◕	◕	◑	◔	◕	All	◕			
		27H	*Costs associated with major projects should be separately identified, and it is proposed that such projects be listed under the heading of Strategy*	◑	◔	◔	◔	◔	PSX	◔			
		27J	*All costs for Carer services should be distinct and, from a cost reporting standpoint, there should be no requirement to link the carer to the individual they are caring for (since this again requires an intimate link between financial records and relatively complex relationships within care management systems). There may be a case for separately identifying costs of personal assistants*	◑	◑	◑		◑	PSX	◑			◑
		28	The measurement of re-ablement effectiveness should be based on what is needed to monitor the service and should avoid anything which requires additional and, from an operational perspective, non-value added effort. ZBR based proposals looking at what services, if any, a user is receiving after 3 months make more sense (provided based on planned – readily available – data and not on some form of artificial review).	◕	◕	◑	◑	◑	ZBR				●
		29	Unless it is a client group specific service (which in general will be limited to Learning Disability and Mental Health) the practice of using cost centres to attempt to capture this should be discouraged. There should be a much clearer distinction …	◑	●	●	●	●	PSX	●	●		
		30	Councils should be encouraged to characterise service users by POPPI/PANSI characteristics, perhaps by a change in practice as to how DH requests data needed to support policy initiatives (ie. By specifying an operational requirement to store data rather than ad-hoc requests for information which depends on that data being available)	◔	◑	◑	◑	◑	All				

Ease of implementation: ◔ Relatively easy ◐ OK ◕ Difficult ● Very difficult

Priority of implementation: ◔ Low ◐ Medium ◕ High ● Very high

Relevance to audience: ◔ Some ◐ Medium ◕ High ● Very high

Section	Type	No	Finding / Recommendation	Implem: Ease	Implem: Priority	Relevance to Audience: LA	DH	NHS IC	IC Return	CIPFA	CLG	Others	ZBR
MERGE	Finding	31	It is possible to create a 'golden thread' from individual to national return (The TRIPS project has developed the structures, methodology and underlying tools to do this. However, at the time of writing of this report, these elements have not been fully brought together to prove without doubt that this can be done as quickly as intended).			◐	◐	◐	PSX	◐			
		32	It is possible to provide a much richer mechanism for apportioning costs using software, than most councils currently use			◐				◔			
		33	The region very quickly agreed to the principle of using the existing (slightly extended) CIPFA Objective and Subjective headings as a basis for financial reporting. However, the slightly conflicting requirements of the various national returns means that they currently have to map to different hierarchies for internal use and for the different returns.			◐				●	●		
		34	Councils have local coding structures to allow them to map to the various national returns, but these are not standardised via CIPFA. The data held locally in these structures is much richer than is currently published (i.e. each of the current returns requests a subset which, if combined as a whole, would provide much more useful information).			◐	◐			◕	◕		
		35	There are currently a wide variety of mechanisms in place for allocating indirect costs, however, it is possible for councils to agree to a single basis for allocation (but the lack of effective mandate via CIPFA makes it difficult for them to do so)			◐				●	◐		
		36	In some cases, the process for collating the information necessary to complete the returns is extremely burdensome since it is currently dependent on activity data (and cannot be reported directly from financial systems)			●	●	●	PSX	●	●		
		37	With relatively minor changes to the CIPFA coding structures it would be possible to produce a single financial return (and, if the current link to client groups is broken, that the same report could be used for in-year analysis purposes …			●	●	●	PSX +	●	●		
		38	Simple activity data is currently spread across multiple returns. It would be much easier to have one (with more complex metrics captured elsewhere)			◐	◐	◕	RAP ASC-CAR				

(continued on next page)

Section	Type	No	Finding / Recommendation **Ease of implementation**: ◔ Relatively easy, ◑ OK, ◕ Difficult, ● Very difficult **Priority of implementation**: ◔ Low, ◑ Medium, ◕ High, ● Very high **Relevance to audience**: ◔ Some, ◑ Medium, ◕ High, ● Very high	Implem		Relevance to Audience							
				Ease	Priority	LA	DH	NHS IC	IC Return	CIPFA	CLG	Others	ZBR
MERGE	Recommendations	39	The CIPFA coding structures, DCLG RO and SAR returns and the DH PSS EX1 should be aligned (with a view to arriving at a single financial return). This section makes very detailed proposals in this context	◕	●	◕	◕	◕	PSX	◕	◕		
		40	40. The historical practice of using activity measures to define financial structures should be challenged (e.g Creating cost centres to map to client groups which cannot be populated with any accuracy). For services which are not clearly able to be differentiated via the order (e.g. grants to voluntary organisations), the provider should be classified according to their primary service (and activity data used to prorate any breakdown).	◑	●	◕	◔	◔	PSX	◕			
		41	The current SrCOP guidance should be further strengthened in terms of recommending specific mechanisms for councils to allocate indirect costs. The councils we have worked with would welcome firmer guidance …	◑	◑	◑	◔	◔	PSX	●	◑		
		42	Specific changes should be made to the way which CIPFA publish and make available their information: • The presentation format should lend itself to being loaded into a database environment (it is currently published to look nice); • The coding structure itself should change from a sequential numbering system to a hierarchical and fixed structure more easily able to be updated and modified (there is an error in the current list which would mean a complete renumbering) • Certain key documents should be much more accessible (and be free for anyone to access) rather than buried in the inaccessible parts of the CIPFA web site	●	●	◑				●			
		43	If the PSS EX1 structure is retained (versus the recommendation to move to a data download), the following major changes be considered: • The core financial data be based on CIPFA Subjective main headings, split down to reflect the different expenditure / income parties (specifically identifying direct costs rather than relying on subtracting memorandum items as is currently the case); • Two memorandum item be added : one for the total direct (gross) cost, and the second an 'Of which' to separate out those who have been allocated a personal budget versus those who haven't (to better help identify the changing nature of the services being received by these individuals and clarify how managed services should be handled); Of a less significant nature (assuming definition issues are picked up elsewhere): • Clarify how to handle professional services • Separate the current fairer charging line into two to clearly differentiate between raw data and sub-totals	●	●	◑		●	PSX				
		44	Since the region was somewhat split over their views, a more comprehensive review be undertaken of the merits or not of retaining the current split between Nursing and Residential care homes.	◑	◑	◑	◑	◑	All	◑	◑		
		45	Greater emphasis should be placed on activity returns for national analysis rather than relying on financial returns. e.g. the Use of Resources Analysis could equally be based on data reported via RAP. If combined with a richer (and simpler) DCLG analysis this would open the door for reducing the number of financial returns to one (recognising the issue of planned versus actual data discussed under Recommendation 12).	●	●	◕	◕	◕	All				
		46	Consideration should be given to have one simple activity data set combining activity data from all the other returns, with other metrics (if required) captured via other means.	◕	◑	◑	◔	◕	RAP ASC-CAR				◑

Ease of implementation: Relatively easy; OK; Difficult; Very difficult

Priority of implementation: Low; Medium; High; Very high

Relevance to audience: Some; Medium; High; Very high

Section	Type	No	Finding / Recommendation	Implem: Ease	Implem: Priority	Relevance to Audience: LA	DH	NHS IC	IC Return	CIPFA	CLG	Others	ZBR
PIVOT ANALYSIS (PVT)	Findings	47	One of the barriers for councils to do TRIPS style analysis themselves is the difficulty associated with obtaining raw published data in a format suitable for subsequent analysis			Some		Medium	All	Medium	Medium	Medium	
		48	Using tools such as TRIPS, data from widely disparate data sources can be relatively quickly transformed and combined to produce meaningful management information			Medium							
		49	It is possible, within a couple of days, to create a customisable analysis, such as Use of Resources, based on National data sets, and that this can be done by councils once trained to do so (and provided it is being used relatively routinely).			Medium							
		50	Provided geographical information is available (recognised geographical area or post code), it is as quick to put the data onto a Google map as it is to produce a chart (but see caveat under Recommendation 49)			Medium							
		51	Provided geographical information is available (recognised geographical area or post code), it is as quick to put the data onto a Google map as it is to produce a chart (but see caveat under Recommendation 49)			Medium							
	Recommendations	52	Central government, and centrally funded projects should recognise that, if councils are to be encouraged to do TRIPS style analysis, then the data distributed via central government needs to be made available in a much more convenient and accessible format than is currently the case (possibly addressed by the Local Government Group Inform project)	Difficult	Very high	Medium		High	All	High	High	High	

Introduction

The purpose of this document

The purpose of this document is, as the title suggests, to capture the lessons learnt from the TRIPS (Transforming Raw Information in Public Services) project for the purposes of:

- Influencing the future shape of national returns;
- Suggesting improvements to the national returns collection processes;
- Helping councils to make better use of the information available to them; and
- Reducing the burden on collecting data for national returns, Freedom of Information requests, and other local information requirements

What is TRIPS?

The TRIPS concept consists of three things:

1. An approach to linking activity and finance which relies on merging activity and finance data rather than on traditional financial coding structures;
2. A common detailed dictionary, generally at a more detailed level of definition than held against current national returns, which councils map their local language to (translation - as opposed to requiring councils to use this language); and
3. A suite of complementary software tools designed to collate, cleanse, process and analysis this local information and then subsequently link it with other available data (such as that published nationally)

The TRIPS philosophy behind point (1) is that it should be possible to cascade all costs (not just direct costs) down to an individual service user. By doing so it allows for a much richer set of analysis (by geography, by age band, by diversity, by provider, by detailed service and by client need) than the current national returns allow for. This fits with personalisation, it fits with localisation and it fits with more specific and targeted national policy (e.g. dementia, stroke, transition, etc).

About this version

This is the first version of this document and should be considered as an early draft. Specifically, whilst based on discussions with councils in the East Midlands, it is currently the work of the author alone. Future versions are planned to incorporate corrections, comments and input from the East Midlands and other sources.

Structure of the document

The main body of the document is designed to allow you, the reader, to skip the detail if you wish. The main points are made in bold (usually in the shape of a recommendation). If you agree with this statement you can simply move on. If you are uncertain, or wish to understand the rationale, then the following text will detail what we found, usually with an example, and then interpret this and expand on the recommendation.

Background

TRIPS was conceived in May 2009 at a meeting called by John Bolton (then [title] within the Department of Health's Social Care Directorate) to review the appropriateness of the DH/CIPFA PSS EX1 financial and activity return. Since the initial challenge to 'prove the concept' was made, the TRIPS concept has gone through two phases. a development phase, split into four stages and a final proof of concept phase:

1A The main focus during the gestation stage was the PSS EX1 return itself, the conclusion of which was a revised PSS EX1 return for the 09/10 return. This went through a process of well publicised national stakeholder engagement to arrive at a return which attempted to make the return more meaningful in the context of Putting People First. Whilst, in theory, most of those who responded to the engagement process concurred with the rationale for change, in practice voluntary uptake of the changes has been piecemeal;

1B The second stage of work saw the birth of TRIPS as a prototype software solution. A lot of focus went into creating the architecture and populating the first version of the dictionary tables which underpin TRIPS today. It was this early prototype of TRIPS which was taken to the East Midlands and which first attracted interest from the NHS Information Centre;

1C This original version was targeted at collating data for the PSS EX1 return. However, it became very apparent early on that a more generic product was required and that outputs were as important as processing the data. Under the guidance of Derbyshire County Council and colleagues in the DH Care Services Efficiency Delivery (CSED) programme, TRIPS acquired presentation and Google mapping capabilities. The ability of TRIPS to very quickly process data from different sources meant that it was very quick to produce relatively rich analysis based on publically available sources of data. For the last year CSED has used TRIPS analysis in the context of supporting efficiency work with councils. TRIPS has also provided a 'Use of Resources' style analysis for use by DH and others;

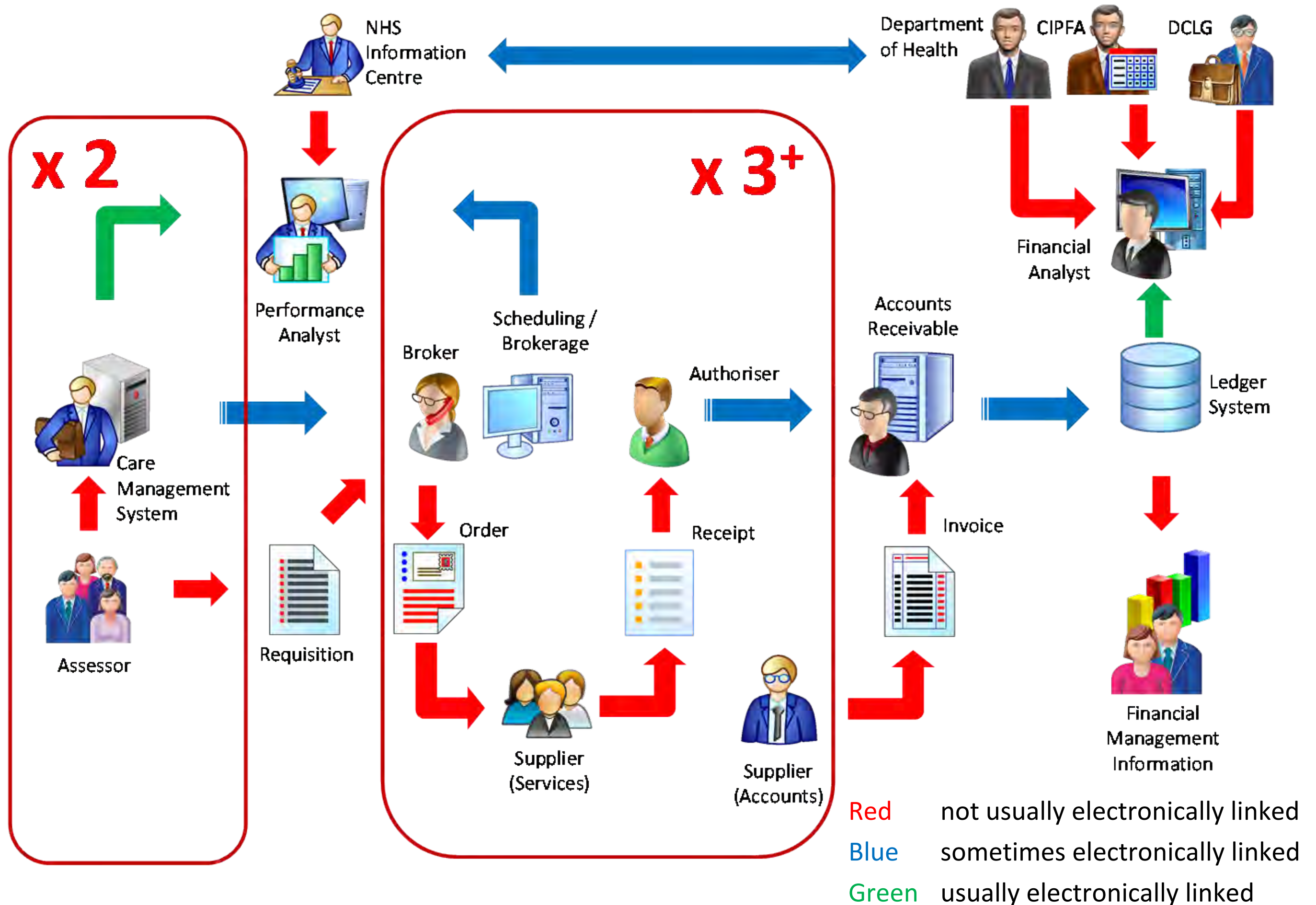
1D About a year ago, the East Midlands started a process of rolling TRIPS out across the region. The development focus moved to creating training materials, context sensitive help and 'how to' videos. Whilst the feed-back from the training sessions was positive, it became obvious that there was still some way to go if TRIPS was to address all of the barriers preventing councils from successfully linking activity and finance data together;

2 At the end of August 2010, TRIPS entered the latest phase of work (a final proof of concept). With senior management input from the NHS Information Centre, more rigour was introduced to the project with the result that TRIPS functionality around extracting data and cleaning it is now very robust and well proven. Equally, whilst the number of new analysis packs has been very limited, the TRIPS presentation engine has gone through a process of refinements which means that it too is relatively mature;

In August the TRIPS project was primarily tasked with proving that the TRIPS concept can work, with the greatest value placed on what could be learnt for the future (this document). However, the value of the software tool in its own right has also now been evidenced. Whilst the design of how to link activity and cost down to an individual has been developed and agreed with the region and the majority of tools to carry out this work are in place, this work is still not fully completed. In addition the region commissioned TRIPS to deliver outputs (analysis packs) which are also not finished. The TRIPS project has been given until the end of May 2011 to finish this work.

What's the problem?

The underlying data needed for management information purposes is, more often than not, specified by different parties, held in different systems and processed by different people – especially if the mix involves both activity and finance data.



The above figure illustrates the typical environment:

- On the left is the typical care management system. There are usually at least two involved in PSS EX1, that operated by Adult Social Care and that operated by the PCT for mental health. The care management system knows about service users (their ages, ethnicity, need, etc.) and about the care plan and the 'purpose' of care plan. In the majority of cases, although not always, it will also know about the 'establishment' providing the service. However, unless payments are processed via this system for all services (relatively common for residential and nursing, but very rare for most other services), then it will not know about financial coding structures (cost centres and general ledger codes). Even if it does know about these, because it is not so important from an operational management perspective, those entering such codes, if not strictly managed, are more likely to enter the first one in the list rather than the right one;
- It is relatively rare for authorities to use their care management system to manage actuals. There will normally be at least three different systems for managing this:
    - a specialist application (e.g. Abacus) for managing residential placements and the different payments and funding streams associated with arriving at 'gross' and 'net' cost (client contributions, health contributions, occasionally top-ups, etc.);

- a specialist system (sometimes two) for managing in-house home care (in-house home care scheduling, external electronic home care management, home care contract monitoring etc.);
- a wide variety of local tools (usually in the shape of spread-sheets) for monitoring other types of service to a lessor or greater degree of accuracy (hence the need for national activity returns to rely on snap-shot data for these services).

These systems will typically hold the care management system PIN (personal identification number), but this is not always the case – especially for services such as day care which are purchased on a commitment or capacity (block) basis or those where there has historically not been a need to account down to an individual (e.g many in-house services). They will know the provider and are more likely to know about financial coding structures, but here again, not always. Importantly, because it is these systems which manage actuals, any changes to schedules will be updated here and will usually not be fed back into the care management system.

In most cases our experience is that even start and end dates do not get back into care management systems until the end of year reconciliation process. Whilst we have not analysed accuracy with TRIPS yet, we know from installing TRACS (the precursor to TRIPS) in over 30 councils, that care plans for home care are typically at least 30 to 40% adrift from actuals where the care management is not being used to make payments.

- For the majority of services, the people who acknowledge the receipts and process the invoices will yet again be different. Ideally there will be a purchase order against which to log the invoice. However, for most services the purchase order will not be by individual, and many cases it will be a blanket order for a variety of related services. Unless the authority has electronic interfaces with its providers which itemise the purchase order contents by individual and by service, or they have a huge transaction processing department which enters each item on the invoice separately, any linkage of actual payment to the individual has now been lost. Furthermore, the purpose of the service will also not necessarily be evident. The person who enters the invoice into the system will not necessarily know if a residential bed week is short term or long term or if personal care was delivered for maintenance or reablement purposes.

- Whilst there will almost always be a direct link between the transactions and the ledger, gross is not simply the sum of all payments, income is not simply the sum of all receipts and net is not the sum of payments minus the sum of receipts. For example, in some cases the council will pay the whole sum for a nursing home bed (the payment) and receive an income from the NHS for their contribution (the receipt) whereas others will pay the net amount and expect the provider to obtain payment from the NHS directly. The difficulties of matching income with the specific service is reflected by the recent addition of the fairer charging line item to the PSS EX1 return.

- Finally, although the various central government bodies involved do talk to each other, the discrepancies between the various returns means that councils have to create multiple hierarchies in order to report against them. In the case of the financial returns few councils are now organised in a way which naturally matches the historical client groupings – and they are

certainly not organised to handle more refined age bandings as suggested by Accounting for Personalisation proposals

Example : The PSS EX1 map for Lincolnshire

Note : With TRIPS we will attempt to complete the full matrix on a much more consistent basis (e.g. Number over period + Number at end,			F	OAP	OAA	OFP	OFA	LAP	LAA	LFP	LFA	MAP	MAA	MFP	MFA	CAP	CAA	CFP	CFA	XAP	XAA	XFP	XFA
			Finance Actual only	Older People/Phys Dis				Learning Difficulties				Mental Health				Carers				Other (e.g. substance abuse, etc)			
				Count / Qty		Finance		Count / Qty		Finance		Count / Qty		Finance		Count / Qty		Finance		Count / Qty		Finance	
	Special	Qty Unit of Measure		Planned	Actual	Planned	Actual	Planned	Actual	Planned	Actual	Planned	Actual	Planned	Actual	Planned	Actual	Planned	Actual	Planned	Actual	Planned	Actual
Service Strategy			SAP																				
Assessment and Care Management				SWIFT (see other for sensory loss)	N/A	N/A	SAP	SWIFT	N/A	N/A	SAP	NHS Ass (inc Prof)	N/A	N/A	SAP	SWIFT	N/A	N/A	SAP	DEAF Lincs / SENSE / GDBA	N/A	N/A	SAP
Reviews		Completed in yr																					
Assessments		Completed in yr																					
Nursing / Residential	Number at end of period				SAP / Residential XLS (in-house)		Abacus / SAP		LD Db (SWIFT)		Abacus / SAP	SWIFT	MH Db (SWIFT)								?		
Rehabilitation / Intermediate		Number of weeks																					
Respite Care		Number of weeks														SWIFT	N/A	N/A	SAP				
Short term Care		Number of weeks																					
Full cost paying residents		Number of weeks																					
Section 256 (28a)		Number of weeks																					
Supported and Other Accomodation					Brokerage system		SAP				SAP												
Extra care housing		Number of weeks																					
Supported living / group homes		Number of weeks																					
Adult placement settings		Number of weeks																					
Community support services	Number during year																						
Home Care		Actual hours			Brokerage system																?		
Intensive homecare	Number (during year?)																						
Supported living / group homes																							
Rehabilitation / Intermediate	Number during year																						
Live in Home care	Number during year																						
Day Care / Day Services	Average per week																				?		
	Number at end of period																						
With a view to employment	Number during year																						
Fairer Charging																							
Direct Payments	Number at end of period			SWIFT	SAP	N/A		SWIFT	LD Db	N/A		SWIFT	MH Db	N/A		SWIFT	SAP	N/A	SAP	SWIFT	SAP	N/A	
Existing new and direct payments																							
Amount paid to recipients																							
Equipment and Adaptations				SWIFT	ICES Reports	N/A		SWIFT	ICES Reports	N/A		SWIFT	ICES Reports	N/A						SWIFT	ICES Reports	N/A	
Prescriptions	Number during year																						
Telecare	Number new / at year end																						
Logistics Costs			SAP																				
Meals	Number at end of period	Number of meals		SWIFT	N/A	N/A	SAP	SWIFT	N/A	N/A	SAP	NHS Svc	N/A	N/A	SAP					SWIFT	N/A	N/A	SAP
Supporting People (SP)				SWIFT S/P?				SWIFT S/P?				SWIFT S/P?								SWIFT S/P?			
Other Adult Services	Where possible will be treated like any other client group																			see above			
Asylum Seekers																							
HIV/AIDS																							
Substance Abuse																							

The above diagram illustrates the diversity of information sources contributing to the PSS EX1 return in Lincolnshire. This is typical of the majority of councils in the East Midlands. Note, in particular, the number of independent systems used to track actuals (in many cases these are either spread-sheets or Microsoft Access databases).

Sometimes a council will have pricing in the care management system so they can calculate commitment value of the care plan activities (planned quantity multiplied by unit cost). In the case of Lincolnshire they hold no cost data within SWIFT, their care management system, so they have no 'planned' cost (clearly the financial system will track expenditure against budget so this is not to say that Lincolnshire do not manage against a budget).

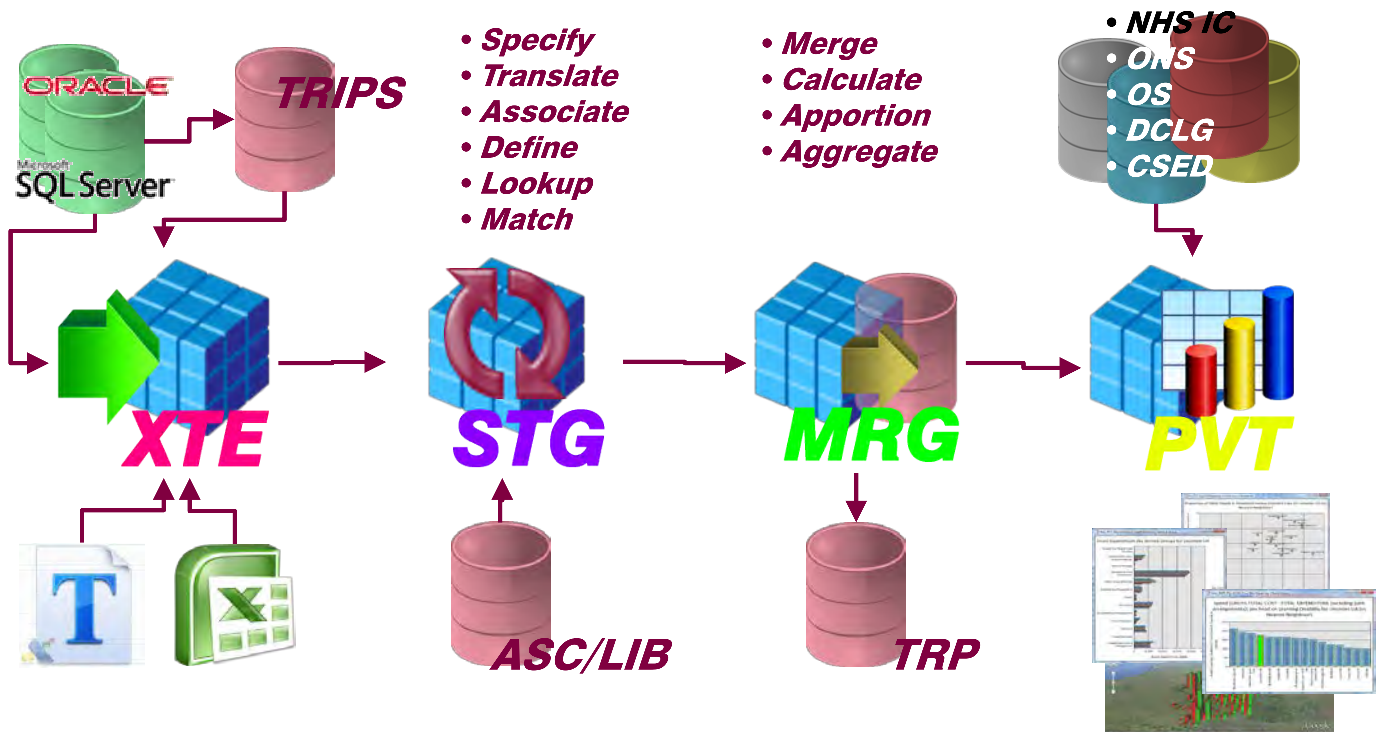
Whilst PINs are used extensively within Lincolnshire to track individuals across the systems, there is a more tenuous link to identify the specific provider across the systems (this being via the name known in each of the systems rather than a consistent identifier).

Within SAP their ledger codes are mapped to at least three different hierarchies – one for internal management use, one to aggregate up to the PSS EX1 return and another to map to the Subjective Analysis Return (SAR).

As Lincolnshire adapts their organisation toward personalisation, they are moving even further away from an organisational structure which reflects the historical client groups. This was difficult before for the Older People group and for services which are not tracked by individual, but is now becoming even more so. Like many councils in the region, they struggle to get decent quality data out of Mental Health trusts.

The TRIPS architecture

The lessons learnt from the TRIPS pilot will be organised to reflect the 'Gateway' process the TRIPS project has gone through over the last six months which reflects the different stages of getting data into a useful management information format.



Extract (XTE)

Extract is the process of getting data out of the various data sources and into a format suitable for subsequent cleansing and processing. The challenge for the TRIPS pilot was to prove that TRIPS can efficiently collect this data and convert it into database tables. Our experience is that council performance staff spend a lot of time on this activity and work with many different formats of data. In the above diagram the care management systems are represented by the database icons with SQLServer and Oracle on them (the most common databases used by these care management systems, although MS Access is not uncommon for some operational data sets). In some cases TRIPS has had to process text files (T), but we have found that the main format for much operational data is the Excel spreadsheet. In the body of this report we will discuss this raw data and, based on what we have learnt, make recommendations about it

Cleanse (STG)

We refer to cleansing as 'staging' (hence the abbreviation STG). This is the process of mapping council data to the pre-defined dictionaries (represented by the ASC/LIB database icon) which underpin the TRIPS concept. TRIPS has various tools for doing this quickly and repeatedly depending on whether the data has a coded structure (e.g. cost centres and account codes) or is in text format. Under the appropriate section we will discuss what might be learnt from the TRIPS dictionaries and what might be able to be done in the future to reduce the amount of mapping we found ourselves having to do

Merge (MRG)

Merge is the process of bringing cleansed data together into a format suitable for subsequent analysis. In particular it is where costs and activity get combined and where calculations are made to, for example, apportion costs if they cannot otherwise be explicitly allocated.

Historically the shape of this analysis has largely been driven via national guidance (e.g. CIPFA) and the national returns. In this section we make several suggestions on how national requirements could be streamlined to both improve the usefulness of reported information and significantly reduce the burden on councils (particularly on the financial side).

Pivot Analysis (PVT)

TRIPS provides tools to present the data. Whilst not strictly part of the TRIPS pilot over the last six months, the East Midlands contribution has always been about what analysis could be taken from the tool once the data was populated. TRIPS holds data obtained from the NHS IC, ONS (census data), the Ordinance Survey, DCLG and CSED (POPPI and PANSI prevalence factors). In this section we make recommendations about the various sources of data and about what councils might be able to do for themselves without relying on third party providers.

The following sections will be grouped according to this structure i.e.

- Extract;
- Cleanse;
- Merge;
- Pivot Analysis;

The focus under **Extract** is on what data has been collected and why. This will be from both a local and national perspective. Comments will be made on the differences between planned and actual, what was easy to collect and what was more difficult and recommendations made accordingly

Under **Cleanse** the main focus will be on the underpinning dictionary and how easy or difficult it was to map to this dictionary. We differentiate here between raw data and how it is aggregated. Historically data has been defined at the level of aggregation – something which changes depending on how one wants to look at the data – TRIPS attempts to standardise at the raw data level. This section will discuss what might be learnt from the TRIPS approach. This will be of main interest to those with an activity perspective

Merge is primarily targeted at the financial side of the equation. We discuss what we found, why the current financial returns are difficult for councils and what might be improved to make it easier. We also discuss how activity data can be better used at this high level and be linked with cleaner financial data to arrive at more meaningful national analysis. We conclude this section with the merits of arriving at a single national financial data set (versus the three currently requested).

The final section on **Pivot Analysis** is relatively light and will mainly cover things like availability of national data. The appendix holds examples of the currently available analysis packs.

Extract (XTE)

Summary

For those of you just wishing to read the highlights, the Extract part of the TRIPS pilot has evidenced that:

- It is possible to agree a single standard set of extract tables for care management system data which is independent of the particular system in use (e.g. Swift, CareFirst, Raise, Framework-I) and independent of the particular configuration;
- Data can be extracted quickly and securely from such systems (much more so than was possible with TRACS, the precursor to TRIPS);
- It is possible, with appropriate tools, to quickly convert complex formatted data into a tabular structure suitable for subsequent processing (in a number of cases, once configured, reducing what can take hours down to minutes);
- There is a wide range of common useful data which is relatively easy to collect from all of these systems (and that there is other data which is difficult to collect which adds burden to councils);
- It does not need specialist IT expertise to collate this data more quickly than is currently done. Appropriately trained performance personnel, with the right software, are capable of performing this task. However, there are some cases where a simple IT developed solution would be better;
- The majority of councils rely on a large number of data sources in order to complete the current returns. Many councils have to extrapolate in order to meet some of the information requirements;

Our recommendations to those managing services are that:

- Those managing services should be more disciplined about ensuring their respective data sets have minimum key information (e.g. service user PINS for all services – not just some of them, common codes for establishments/providers, cost centres and ledger codes in brokerage systems, etc.). The use of data quality reports is recommended as a means of highlighting data quality issues;
- Councils should consider investing in focussed data flow analysis/improvement. In many cases we found ourselves processing data sets which had its origins in existing database systems. The TRIPS philosophy is that it uses what is available not what could be. However, we know that with the right conversation with the appropriate technical custodian of the original source data, much more convenient data extracts could be obtained

(continued on next page)

Our (general) recommendations for management information users (both local and national) are that:

- Data extracts should be consistent and generally be categorised as follows:
    - Service user characteristics, further sub-divided into
        - (Slow moving) data about the individual – data of birth, primary classification, ethnicity, religion, gender and other diversity dimensions, and post code; and
        - Data about what the individual does (how many hours of employment, etc) which changes much more rapidly – and is much more difficult to capture (so much so that we have not attempted to capture it using TRIPS).
    - Simple activity records (start dates, end dates, quantities, counts, etc);
    - Simple event records (type of event, date of events);
    - Complex data (how long between one event and another, what happened next, how one individual relates to another [e.g. carers], etc) which require multiple data records to be combined and analysed in a particular way. Whilst TRIPS applies some of this logic in downstream processing we recommend that such requests be minimised; and
    - Non-operational data. Data which is not required for daily operational management purposes but which may be of interest
- At a local level management information level it is recommended that both planned and actual data be collected since planned data is usually more detailed but often needs adjusting to reflect actual, often less detailed, figures. Regardless, there should be much greater clarity as to whether data is planned or actual. Planned data should not be relied on for unit cost comparisons (but can be used for the purposes of apportioning costs across service user segments);
- When requesting actual direct costs (either locally or nationally), it should be based on aggregating client level data for stable long term accommodation based services and direct payments. For local information purposes, if a council has home care scheduling and/or electronic monitoring systems actual quantities and costs should be taken from these systems rather than care management systems (unless fully integrated). Whilst, possibly, not all councils are able to do this yet, there should be a clear national steer that the latter will also be requirement for national reporting purposes. See recommendation 12 for other service;
- Requests for actual quantities and costs based on aggregating individual level data for other (mainly community services - see Recommendation 11) should be avoided since, more often than not, such services are commissioned on a capacity basis and the specific nature of the individuals using the service are often not known (this has implications on how these are reported nationally). Utilisation levels are of more interest for the majority of these services. Instead service user segmentation analysis should be based on prorating actual total expenditure with planned service user counts / quantities (recognising that resultant unit cost comparisons are meaningless). [There are separate, but related, possible implications for how individuals are charged];
- The practice of rounding quantities at a national level should be stopped (since this distorts resultant ratios and creates burden on local practitioners as they have to explain why the numbers they report locally are different to those which get published nationally);

Aside from the implied changes to national returns, at a national level we recommend:

- The extraction tables are taken forward to systems providers to see if it possible to reach national agreement on a core set of 'portable' extraction data sets for making it much easier to populate local and national data warehouse structures.

The remainder of this section expands on each of the bullets listed above and on the previous page.

What TRIPS has demonstrated

1. **It is possible to agree a single standard set of extract tables for care management system data which is independent of the particular system in use (e.g. Swift, CareFirst, Raise, Framework-I) and independent of the particular configuration**

This concept was actually largely proven by our previous tool TRACS (Tool for Rapid Analysis of Care Services). TRACS had a standard set of extract tables which was populated from a wide range of systems (SWIFT, CareFirst, Framework-I, Raise, Paris and a number of bespoke system) in use by over 30 councils across England. Whilst TRACS failed to gain traction (see next point), TRACS was successful in this regard.

However, we have learnt from, and extended, what we previously did with TRACS:

- TRIPS extends the scope to pick up events (assessments, reviews, referrals, etc.);
- The standard extract tables have been added to and modified to better fit with the Care Management System data structures and now better cover financial data (in practice we rarely use the latter);
- Whereas the TRACS logic combined cleansing with extraction, we limit TRIPS to simple extraction (TRIPS has much better tools for cleaning data than was available for TRACS);
- We have taken the extract tables through a series of regional review and comment cycles in order to capture what the region feel is valuable;
- We have significantly improved the ability of TRIPS to link to, and extract from, the wide range of data sources actually needed.

The full set of extract specifications is listed on the next couple of pages. The main tables populated from the care management systems are currently:

- Xte_ACT_Events (assessments, reviews and referrals are all held as events);
- xte_ACT_Packages;
- xte_ACT_ServiceOffers;
- xte_ACT_Services;
- xte_ADT_Establishments (the distinction between provider, the entity who is paid, and establishment, place of service delivery, is not particularly clear in most care management systems);
- xte_ADT_PackageDetails;
- xte_CMN_Individuals; and
- xte_CMN_Organisations (see above comment on establishments)

Appendix E: Import Specifications List (for Signoff) (Index of Tables)

Category	Table Name	Table Description
Optional	xte_ACT_Actuals	Activities has been designed as a standard way of capturing information typically available from scheduling or electronic monitoring systems
Conditional	xte_ACT_Attendance	Used to record attendance where full package details are not available. We believe this set of data could provide the basis for standard returns from providers (e.g. external day centres, refuges, hostels, etc)
Conditional	xte_ACT_Contributions	It is expected to get contributions received as income via the finance system. However, it is often only the care management system which stores contributions which are collected directly by, for example, the provider
Desirable	xte_ACT_Events	Necessary for RAP data around Assessments and Reviews (and sometimes Referrals) this entity is designed to capture sufficienct information to allow for quantities and timescales to be collected and analysed
Required	xte_ACT_Packages	This holds the details of the service package put in place. Unlike in TRACS, the detailed information necessary to price the package is not held here (see PackageDetails for the record needed to catpure price calculations)
Optional	xte_ACT_PersonalBudgets	It is expected to get contributions received as income via the finance system. However, it is often only the care management system which stores contributions which are collected directly by, for example, the provider
Conditional	xte_ACT_ServiceOffers	This table, which aligns approximately with the CareFirst Service Elements table and SWIFT combined Care Items / Care Offerings tables, this captures provider services (it has also been designed to be compatible with SP contracts)
Conditional	xte_ACT_Services	This table, which aligns approximately with the CareFirst Service Elements table and SWIFT combined Care Items / Care Offerings tables, this captures provider services (it has also been designed to be compatible with SP contracts)
Optional	xte_ACT_Teams	If zones are not available by post code but can be generated based on other geography (such as District, Ward or Post Sector) then this table can be used to map these higher level geographies to the zone.
Optional	xte_ACT_Zones	If zones are not available by post code but can be generated based on other geography (such as District, Ward or Post Sector) then this table can be used to map these higher level geographies to the zone.
Optional	xte_ADT_Classifications	It is expected to get contributions received as income via the finance system. However, it is often only the care management system which stores contributions which are collected directly by, for example, the provider
Desirable	xte_ADT_Contacts	Mainly from a RAP perspective, this table is designed to capture information about contacts with individuals as recorded within an independent contact management or CRM system.
Optional	xte_ADT_Establishments	Establishments has been added to provide a hook for establishment related information such as quality, complaints, performance, inspection results and so on. It is also useful to have from a geographical plotting perspective
Optional	xte_ADT_PackageDetails	If it is desired to simulate costs by using price * qty then it becomes necessary to get the detailed breakdown for the package. Unlike with TRACS we only anticipate doing this for current packages (which is all that we use for simulation
Optional	xte_ADT_Prices	Only required for price simulation reasons, this table is designed to capture the prices for services. It is envisaged that this could become a standard way for providers to submit prices in the future
Required	xte_ADT_Relationships	In order to correctly manage carers it is necessary to capture carer / client relationships. It is assumed that this is from a system (and therefore there are no client (person) details
Required	xte_CMN_Individuals	In order to correctly count the number of clients at the different levels in in the cube, it is necessary to have details by client as an input. This has optional fields to allow for electronic name (phonetic) matching to take place
Desirable	xte_CMN_Organisations	It is useful to be able to map to providers and this table provides the input necessary to support this (and other types of organisation). It is designed to capture high level information for provider matching purposes

Appendix E: Import Specifications List (for Signoff) (Index of Tables)

Category	Table Name	Table Description
Required	xte_FIN_Accounts	This is consiered to be the main source of ledger information. Ideally, for management information purposes, this should be provided at the most detailed level possible - since the system has been designed to allow for financial monitoring
Required	xte_FIN_LedgerSummaries	This is consiered to be the main source of ledger information. Ideally, for management information purposes, this should be provided at the most detailed level possible - since the system has been designed to allow for financial monitoring
Optional	xte_FTN_CostCentres	Used to store cost centre details - can be useful for mapping purposes
Optional	xte_FTN_ExpenseCodes	Used to store subjective code and meaning details - can be useful for mapping purposes
Optional	xte_FTN_Payments	In order to provide detailed analysis about provider level spend and personal budget payments, it is necessary to have this level of breakdown
Optional	xte_FTN_Receipts	In order to understand contributions by various parties (including client contributions if collected directly) it is necessary to capture aggregate receipts
Optional	xte_FTN_Subjectives	Used to store subjective code and meaning details - can be useful for mapping purposes

For each of the above tables, TRIPS will report on the full structure of each table as follows:

Appendix F: Import Specifications (for Signoff)

xte_ACT_Actuals

Category	Table Name	Table Description
Optional	xte_ACT_Actuals	Activities has been designed as a standard way of capturing information typically available from scheduling or electronic monitoring systems

Category	Field Name	Map	Cln	Field Description	Field Type	Field Size
Desirable	SourceOrganisation	☑	☐	Reference to the organisation providing the data	Text	64
Desirable	SystemName	☐	☐	Reference to the system holding the data	Text	32
Required	ActivityKey	☐	☐	Link back to the original source of data	Text	32
Optional	ActivityKeyNum	☐	☐	If the host system uses numeric keys (useful within the host system)	Long Inte	4
Required	PersonKey	☐	☐	The unique key within the council for the individual (assumed not to be the same and therfore not	Text	64

The complete set of these tables (40+ pages) is available via download on www.trips.uk.net

2. **Data can be extracted quickly and securely from such systems (much more so than was possible with TRACS, the precursor to TRIPS)**

In our view TRACS largely failed to gain traction because:

- It was designed for use by commissioners on an infrequent usage basis (no operational or national imperative to use it – and users forgot how to use it);
- It was slow to get the data;
- It was limited in its scope (focussing heavily on care management provision data);
- It was, for it's scope, relative complex to configure;
- It was totally Microsoft Access based (severe limitations for large data sets – against IT policy in many councils); and
- The numbers obtained from the care management system did not add up to be the same as that reported financially (typically, for very logical reasons, 30 to 40% adrift for homecare – much better for residential).

Whilst TRIPS (currently) continues to use Microsoft Access to manage the process, TRIPS relies far less on storing the data within Microsoft Access. To overcome many of the above issues, the TRIPS extraction logic is designed to send requests for the host database system to process requests using the existing care management system infrastructure.

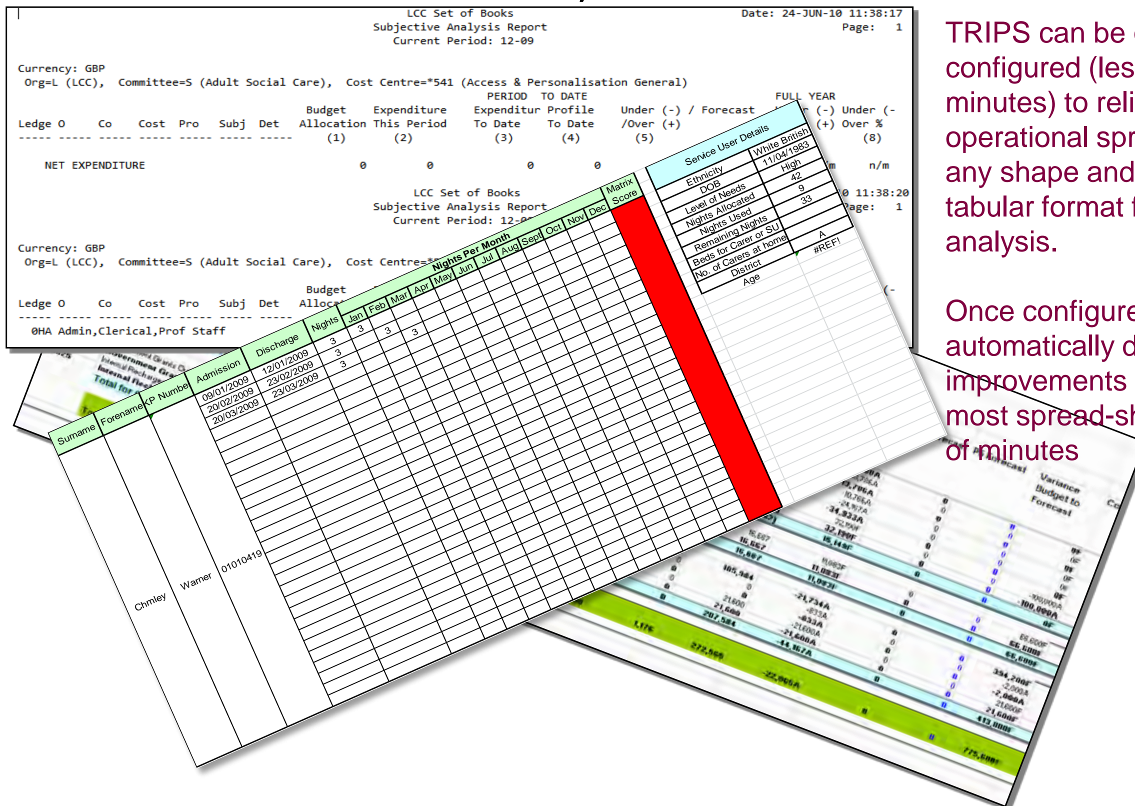
Lincolnshire operate SWIFT. They have over 300,000 individuals identified in their system, over 800,000 events and over 250,000 care packages. When preparing to develop the interface off line It took half a day to transfer the relevant raw data to multiple Access databases and a further half-day to reload it into a local Oracle database to simulate the live environment. As well as not being able to handle the full volume of data (Microsoft Access has a 2GB limit), TRACS would have taken about a day to do a single extract.

Now it is developed, the TRIPS extraction logic takes under 30 minutes to populate server hosted extraction tables (an order of magnitude quicker). Because the data is still stored in the enterprise environment it is also much more secure.

Whilst the above approach is the preferred extraction route, the tool which has been developed to do this, still allows for local tables to be populated if required using exactly the same extraction process. This is useful where, for example, there is limited capacity in the enterprise server environment (the case with one of the councils in the East Midlands).

Whilst we haven't used this TRIPS functionality to extract data from other enterprise database systems (such as finance ledger systems), the tools themselves are generic and aimed specifically at the typical council performance analyst (in this case, it is not necessary to have expensive specialist data interrogation tools in order to extract data).

3. **It is ossible, with appropriate tools, to quickly convert complex formatted data into a tabular structure suitable for subsequent processing (in a number of cases, once configured, reducing what can take hours down to minutes)**



TRIPS can be quickly configured (less than 30 minutes) to reliably convert operational spread-sheets of any shape and size into a tabular format for subsequent analysis.

Once configured, TRIPS will automatically detect most 'user' improvements and will load most spread-sheets in a couple of minutes

One of the main challenges which councils face, particularly for actuals, is that data is often held in operational spread-sheets which have been designed to be presented rather than analysed. Within the East Midlands we have come across numerous examples of where it can literally take days to transcribe data from these documents in order to make analytical sense of them.

Even when standard templates have been developed and issued, it is quite common for the service manager, or whoever, to modify them (add columns, move things around) to make them more operationally useful for themselves.

TRIPS includes a unique tool for automatically processing such spread-sheets and fixed format text documents. Configured once, which typically takes less than 30 minutes, TRIPS can reliably convert complex formatted documents (even if they are subsequently modified) into a tabular format suitable for subsequent database processing.

This capability has been proven across numerous different spread-sheets from all of the councils in the region. It has also been used to process several national returns which are also published in a less than database friendly format. It is one of the reasons why it has been relatively easy for us to load, and make available for analysis, a wide range of publically available data sets.

4. There is a wide range of common useful data which is relatively easy to collect from all of these systems (and that there is other data which is difficult to collect which adds burden to councils)

Whilst the formats vary, financial data from the ledger is pretty consistent across councils. Within TRIPS, in order to allow for the structure to be populated independently from the numbers there are two tables:

- One for account codes (alongside cost centres (objectives), expense/ledger codes (subjectives) and their descriptions. Despite moving toward a potential national mapping solution (see the section on Merge) this table allows local codes to be mapped to client groups, age bands, service categories, etc as well as CIPFA Objectives and Subjectives;
- A second to hold expenditure against these account codes. Generally TRIPS captures actuals (year-to-date), budgets and forecasts in line with typical management reporting

In terms of activity data held by care management and related systems and actuals, then most the systems are consistent in terms of holding the name of the provider, the specific service, a service user identifier (where down to this level), start dates, end dates, and quantities, and often costs. Therefore the raw data is generally there to consistently allow (certainly from a planned perspective) for analysis on things like:

- Counts of service users over a period and at the end of period;
- Volumes over a period and/or at a snapshot period of time;
- Length of service (although quite often councils create new packages on contract renewal, which makes longitudinal analysis slightly more difficult);
- Normally via the care management system, details about the individual – what diversity dimensions apply, primary service user group, age, postcode, etc.

Whilst the sources of data are diverse (part of the problem), the TRIPS project has been able to:

- Obtain detailed information about the majority of service users;
- Obtain planned data for most services from care management systems;
- Usually obtain actual data for long term care home placements (usually, although not always for some in-house services, down to an individual level);
- Obtain actual data for home care (almost always for external providers, usually for in-house provision);

The project has found it more difficult to:

- Obtain actual data (down to an individual level) for many community based services. Where this has been available it has often been on a snapshot basis;
- Easily obtain quantities of assessments, reviews which align with current national definitions (see later recommendations);
- Easily obtain details of carers (which requires complex logic to properly understand carer and service user relationships);
- Get hold of up-to-date information on the Mental Health community. Most councils are struggling to get information from their PCT colleagues.

We have observed the following:

- The logic councils have to employ in to respond to some of the historical requests for data is often very complex and takes considerable effort (e.g. sequence analysis used to determine time between events and services);
- Because of the difficulty in obtaining true actual data, many councils – for national reporting – rely extensively on care management system data. The end of year process normally involves an intensive period of data cleansing in order to bring it up to date;
- Whilst, from a central perspective, it is logical to ensure quantities from RAP align with those reported under PSS EX1, in practice this can result in misleading analysis.

> Lincolnshire are a council who rely heavily on reporting out of SWIFT for the RAP return since this is where individual level data is consistently available. However, they obtain week-by-week breakdowns of residential beds, etc occupied from their in-house residential homes. From a unit cost perspective it is the actual number of occupied beds which is a more reliable indicator of direct unit cost, but they are discouraged from reporting this as part of the financial return because of the disconnect

5. **It does not need specialist IT expertise to collate this data more quickly than is currently done. Appropriately trained performance personnel, with the right software, are capable of performing this task. However, there are some cases where a simple IT developed solution would be better**

The end of year reconciliation process consumes a lot of effort by councils. Much of this effort is extremely manual in nature as performance/financial analysts transcribe data from complex data sources in order to collate them for reporting purposes.

TRIPS has demonstrated that, with appropriate tools and training (one user taught herself how to use TRIPS functionality simply by referring to the TRIPS 'How To' videos) it is possible for the average performance / finance lead to employ these tools and significantly reduce the time taken

However, the TRIPS project processed a number of reports and spread-sheets which were obviously derived from existing database sources. With access to the underlying system and very finite input from appropriate expertise, it would be possible to reduce the time taken to process such data sets.

6. **The majority of councils rely on a large number of data sources in order to complete the current returns. Many councils have to extrapolate in order to meet some of the information requirements**

This fact that there are many data sources should be obvious now. There is only one council in the region who has a relatively integrated Adult Social Care activity / finance system (Leicestershire) – the rest rely on a diverse range of bespoke systems for much of their data.

Our experience with TRACS would suggest that this pattern reflects the national situation. Even though councils have collectively invested many millions in care management systems and/or Enterprise Resource Planning (ERP) systems such as Oracle and SAP, most of them still employ 'best-of-breed' or bespoke solutions for much of their business.

For community services in particular, councils do have to extrapolate what is known, in order to complete national returns. Where councils are not naturally organised to reflect the historical coding (in particular the Older People split) they also have to make judgements on the split of activities/costs across the different client group and service headings.

Recommendations

7. **Those managing services should be more disciplined about ensuring their respective data sets have minimum key information (e.g. service user PINS for all services – not just some of them, common codes for establishments/providers, cost centres and ledger codes in brokerage systems, etc.). The use of data quality reports is recommended as a means of highlighting data quality issues.**

In order to link diverse sets of information together, regardless of the sophistication of the system, it is helpful to have common linkages across them. There are some obvious key linkages which should appear in all data sets:

Service User Identifiers

The most obvious one is a portable identifier for individuals:

- Over the last year the NHS Information Centre have been promoting the use of the NHS Identifier as a means of creating this bridge. Whilst the NHS provides a good basis for matching Social Care with Health data, it does not necessarily help with Housing Support – the other dimension intimately linked with Adult Social Care.
- Many councils also store National Insurance numbers as part of their client records.
- However, both of these tend to be buried in the detail records rather than being used as a common language across systems. In our experience with Social Care it is the Care Management System PIN which provides the most common mechanism for linking individuals within a council and, in our view – whilst not perfect – should be a mandatory field on all Adult Social Care records;
- In most operational data sets, the first name, family name, date of birth and post code are often also stored. Whilst not ideal from a data security perspective, the reality is that operational staff need to talk and visit people – and people are known by name not by number, and numbers alone do not tell the carer where to go. If such data is to be matched first name and last name alone is not sufficient and therefore we recommend that such data sets preferably also hold the Care Management PIN. In the absence of PINS, birth dates are pretty essential (and post codes ideal) for subsequent matching.

Establishments / Providers

One of the biggest problems we face with TRIPS is not, surprisingly matching individuals. Whilst an issue for linking to, for example, Supporting People records, within the Adult Social Care environment most councils are pretty good at using PINS (60 to 70% of the time). Whilst less voluminous one of the biggest problems is matching establishments / providers. Operational data sets tend to refer to providers by a short abbreviated name (known within the context of the local data set). Within care management systems organisations/providers tend to be everything from an individual receiving a direct payment, to an in-house locality team providing a service, to a provider who ultimately gets paid. Within finance systems there is not so much interest in which establishment is delivering the service, much more

interest in the central office issuing invoices and receiving payments. As a result of this combination of perspectives there is not usually the natural equivalent to an individuals' PIN.

As discussed elsewhere, we recommend the establishment of a central master list of establishments (almost certainly based initially on the CQC list of registered services). We recommend that all datasets, including operational spread-sheets have a field for storing such an identifier.

The next best means of matching providers is the post code. Whilst again not ideal this should also be a mandatory field in operational data sets (even if held as a separate lookup in a separate tab to the main worksheet – if using a spreadsheet).

Cost Centres (and Ledger) codes or Purchase Order numbers

From the perspective of linking individuals to their costs, this linkage is actually the most important. Most care management systems provide the ability to store cost centres and ledger codes in the records which hold details of the package of care (even if the council is not using the full financial system functionality).

Ideally, operational data sets, particularly those which are used for payment or collection purposes should have at least the purchase order present.

8. **Councils should consider investing in focussed data flow analysis/improvement. In many cases we found ourselves processing data sets which had its origins in existing database systems. The TRIPS philosophy is that it uses what is available not what could be. However, we know that with the right conversation with the appropriate technical custodian of the original source data, much more convenient data extracts could be obtained**

As stated earlier on, the TRIPS project found itself building logic to unravel formatted reports which were known to have been generated by other database systems. The project has seen numerous cases where individuals are re-entering data which is known to be available in a much more convenient format. What we are recommending here is not a massive IT integration project, but a 'quick win' process of identifying datasets which could quickly be made available in a more useful format.

9. **Data extracts should be consistent and generally be categorised as follows:**
    - **Service user characteristics, further sub-divided into**
        - **(Slow moving) data about the individual – data of birth, primary classification, ethnicity, religion, gender and other diversity dimensions, and post code; and**
        - **Data about what the individual does (how many hours of employment, etc) which changes much more rapidly – and is much more difficult to capture (so much so that we have not attempted to capture it using TRIPS).**
    - **Simple activity records (start dates, end dates, quantities, counts, etc);**
    - **Simple event records (type of event, date of events);**
    - **Complex data (how long between one event and another, what happened next, how one individual relates to another [e.g. carers], etc) which require multiple data records to be combined and analysed in a particular way. Whilst TRIPS applies some of this logic in downstream processing we recommend that such requests be minimised; and**
    - **Non-operational data. Data which is not required for daily operational management purposes but which may be of interest.**

The TRIPS philosophy is that management information should be available in tables – it allows for much greater flexibility in terms of 'slicing and dicing' and provides a much more convenient mechanism for linking to other related datasets. The same philosophy also applies to source data. Unfortunately many data requests (including national data requests) are not structured to reflect the fact that 80% of data can be produced with 20% of the effort and it is the last 20% which consumes 80% of the time.

Within TRIPS there is a table which stores details about an individual. This is data which changes infrequently (date of birth, ethnicity, religion, gender, etc) and is very easy to obtain from care management systems (but virtually impossible from systems, such as finance systems, where the most important detail about the individual is generally their bank account details). Whilst it is slightly messier to get hold of faster moving data (such as most recent postcode) it is still a relatively easy task since the structures are broadly similar across all systems. Provided that the individual can be linked to the appropriate records, these means that it is no more difficult to produce an analysis of 18-24 year olds (those in transition) than it is to produce an analysis of adults 65 and over.

However, requests for data such as how many hours of employment some received (a proposed national indicator) is much more difficult. Firstly it is not needed for operational purposes and therefore it is information which typically lives outside of operational systems. Secondly, it is often fast moving – and requires continuous contact with the individual to maintain it. Asking for such data in conjunction with the easy to obtain data, delays (and sometimes prevents) access to the 80% of easily obtainable information. Our recommendation is therefore that such requests be separate (impacting returns such as the ASC-CAR return which asks for both types).

The same philosophy applies to activity data. In this case 90% of requested information (and more) can be obtained with 10% of the effort and it is the 10% of difficult stuff which takes 90% of the effort.

Simple counts or sums (how many service users, how many hours, how many visits, how much it costs, etc) – if available from the same system, is relatively easy to get since it is just the aggregate of existing records. As soon as there is a request which spans multiple records (generally time series analysis) the

request gets much more complicated. In the case of Adult Social Care, care management systems usually have a single table which holds details of care packages. Likewise for counts of events (assessments, etc) – these are also generally simple requests (definitions aside) based on relatively straight forward aggregate analysis. It is relatively easy to get easy activity metrics.

This report recommends that the easy to get hold of information (such as that just discussed) is requested separately to the more difficult requests (such as time between events, and relationships between service user and carer) which requires complex analysis of multiple records in order to satisfy the request. E.g, it is relatively easy, provided the council has treated a carer as just another service user, to get the number of carer assessments (since this is just a simple count). It is much more difficult to work out if this count relates to a service user who happens to be a Learning Disability service user (since the carer must first be linked to the service user [generally via a relationships table] and then the type of service user has to be obtained) – three much more complex steps rather than one.

With TRIPS we have focussed on the 80-90% of useful data which can be obtained with 10-20% of effort. We recommend that such considerations be applied when reviewing local and national data requirements.

10. **At a local level management information level it is recommended that both planned and actual data be collected since planned data is usually more detailed but often needs adjusting to reflect actual, often less detailed, figures. Regardless, there should be much greater clarity as to whether data is planned or actual. Planned data should not be relied on for unit cost comparisons (but can be used for the purposes of apportioning costs across service user segments)**

Whilst it might be slightly out of date, it is much easier for councils to report on planned activity than it is for actual. As is the case from a financial perspective it is actually very useful to report variance (actual versus planned, actual versus budget). As discussed below it is usually relatively straight forward to obtain planned data down to an individual – more difficult to get actuals. In practical terms we know most councils rely on their care management extracts (planned) rather than actuals for local, and often national, reporting.

The TRIPS philosophy is to collect both and use the best available for apportioning costs. Because we collect both, it is much more obvious if the data is planned or not.

11. When requesting actual direct costs (either locally or nationally), it should be based on aggregating client level data for stable long term accommodation based services and direct payments. For local information purposes, if a council has home care scheduling and/or electronic monitoring systems actual quantities and costs should be taken from these systems rather than care management systems (unless fully integrated). Whilst, possibly, not all councils are able to do this yet, there should be a clear national steer that the latter will also be requirement for national reporting purposes. See recommendation 12 for other services.

Regardless of the purpose, whether for local use or national use, there should be recognition that it is only certain services where it is easy to get details about individuals (in both activity and cost terms). Whilst this is recognised to some extent nationally via the acceptance of snap shot data, it is less well recognised in the context of personalisation.

Even if based on planned data, accommodation based services do not vary significantly over short timescales and councils will generally be able to report down to an individual level with a high degree of accuracy for such services.
Equally, because individual payments are made (virtual direct payments aside – see later), it is possible to get direct payments down to an individual.

Homecare is more difficult to get. Historically, national reporting relied on snap shot data for home care. However, a significant number of councils have invested in electronic home care monitoring systems or, if not, home care scheduling systems which provide relatively accurate data down to an individual. Even in the absence of these, the planned data from care management systems will (if start and end dates are maintained) give a good proxy of home care. For this reason it has been included.

It is the other services where councils can spend a lot of time trying to gather individual level costs (see below)

12. Requests for actual quantities and costs based on aggregating individual level data for other (mainly community services - see Recommendation 11) should be avoided since, more often than not, such services are commissioned on a capacity basis and the specific nature of the individuals using the service are often not known (this has implications on how these are reported nationally). Utilisation levels are of more interest for the majority of these services. Instead service user segmentation analysis should be based on prorating actual total expenditure with planned service user counts / quantities (recognising that resultant unit cost comparisons are meaningless). [There are separate, but related, possible implications for how individuals are charged]

The view of this report is that, requests for information for other services should be at the service level not at the individual level.

With many of these services planned and purchased on a capacity basis rather than an individual basis, the best which can usually obtained quickly is what is in the care plan not what is actually being used.

Within the context of personalisation, it is also argued that service users be charged for these services on the basis of what they agree in the plan, not on whether or not they turn up on the day.

13. The practice of rounding quantities at a national level should be stopped (since this distorts resultant ratios and creates burden on local practitioners as they have to explain why the numbers they report locally are different to those which get published nationally)

This is specific to national returns. The practice at the moment is for most activity metrics to be rounded to the nearest five. For small quantities, especially when converted to ratios involving two of these rounded numbers, this can significantly distort comparisons (7/8 [88%] when rounded becomes the same as 5/10 [50%]).

It was originally assumed that this was a problem limited to small councils, however the TRIPS project has had complaints from large councils that they spend a lot of time explaining to local management why they reported 88% to them (using the above example) but the national return only shows 50%. Given the data is completely anonymous they cannot understand why this is necessary.

14. The extraction tables are taken forward to systems providers to see if it possible to reach national agreement on a core set of 'portable' extraction data sets for making it much easier to populate local and national data warehouse structures

The requirement to extract raw data from care management systems is a common one. Lack of standardisation has hampered the analytical use of a rich source of information. To some extent this has been addressed by vendor specific reports (such as those produced using Business Objects). The extracts used by TRIPS have gone through four years of evolution (previously based on using them with over 30 councils with TRACS), and through a fairly robust process of review and use by councils in the East Midlands.

Consideration should be given to taking these standards, perhaps initially via the regional or national Information Management Groups, to test the appetite for taking them to the provider base for full standardisation (a portable definition of commonly used detailed information).

Cleanse (STG)

Summary

During the TRIPS project it has been demonstrated that:

- All councils in a region can agree to a common 'dictionary' of terms against which they can map their data and that this dictionary can be at a more detailed level than that available nationally (giving much greater flexibility when it comes to aggregating things up);
- It is possible – with the right underlying definitions – to have standard structures which map to all the different aggregate views requested by different parties. For example, TRIPS has a table of underlying services which have, as attributes, the service group (PSS EX1 grouping), the service family (the original John Bolton Use of Resources grouping), the purpose (grouping proposed under Accounting for Personalisation) and a flag to indicate whether settled or unsettled (RAP / National Indicator grouping). Provided this service structure is used there is no need to change anything to meet these different requirements;
- The process of mapping local data to this common 'dictionary' can be done relatively quickly by local, appropriately trained, performance analysts without the need to modify source systems or source data and without the need to hire specialist IT expertise;
- Whilst most councils use PINs to reconcile individuals across different systems, it is difficult to do the same for providers since there is currently no commonly used means of identifying establishments/providers across systems;
- In some cases, current national definitions do not fit well with operational practice, and in other cases the national definitions are open to loose interpretation (and subsequently misinterpretation), specifically:
    - Councils vary in how they split costs between Own Provision and External Provision;
    - Different councils have different ways of accounting for Service Strategy;
    - There are significant differences in how councils handle Reviews and Assessments;
    - Some councils have introduced 'Virtual Direct Payments';
    - With the increased focus on Reablement, there are questions about how to report Intensive Homecare in this context;
    - Supported and Other Accommodation (and Homecare) is difficult to account for;
    - There are some Supported and Other Accommodation Services which are not community services;
    - There are significant sums of money spent of 'projects' which are currently not transparent; and
    - Linking a carer to the person they care for is difficult
- It is not cost effective (and arguably misleading if not done independently of re-ablement) to do both a pre-assessment assuming no re-ablement and post-assessment as part of the operational re-ablement process, although it is clearly important to do so whilst piloting re-ablement, and obviously the effort to put into re-ablement itself needs to be assessed (different to assuming no reablement).
- For a lot of services it is difficult to map costs (and, in some cases, direct actual activity) to the historical client groups. Many councils have older people in learning disability and mental health

services. Increasingly, under personalisation, organisational structures (the main purpose of cost centres/objectives) are moving even further away from these groups;

- With one or two exceptions, it is difficult to map the local client base to the client characteristics now used to forecast future demand (POPPI and PANSI). Most councils have definitions for some of these characteristics (e.g. dementia) but the rigour applied to using them is not there in the majority of cases;

Specific recommendations:

- Historically, the national categories have been defined at the highest level where everyone could agree what they are. When a new way of looking at the data comes in (e.g. Accounting for Personalisation) it is seen as a huge problem. Definitions should be about what things are, not how they are aggregated. If something is defined in terms of "this includes …" it is an aggregation not a definition;
- Definitions should be live (not static). A national dictionary should be published – alongside appropriate mechanisms to move a term from local use to national standard;
- In particular the sector would benefit from a single taxonomy to categorise services;
- A central, easily accessible, national library of care service providers / establishments should be created to allow councils to quickly identify unique service providers. There is a de facto standard for registered care services via CQC (which TRIPS now uses). There is a de facto standard in Supporting People (established by St Andrews), and clearly Companies House hold similar records for registered companies. Currently it is only commercial companies such as Spike Cavell who successfully reconcile 'equivalent' providers;
- There are a number of areas which would benefit from better definitions and disaggregated analysis. These are discussed under the PSS EX1 categories of Assessment and Care Management, Residential Care, Nursing Care, Home Care etc, specifically:
    - What gets classified as a Support Service should be clarified and the calculation rules for apportioning these costs to Own Provision and External Provision standardised (see the relevant part of Recommendation 41);
    - Consideration should be given to expanding the definition of Strategy to cover other areas of activity which relate to the development and deployment of 'strategy' (such as Projects);
    - Consideration should be given to clarifying and refining the terms Assessments and Reviews to reflect differences between, for example, an in-depth face-to-face review versus a simple letter/telephone exchange;
    - The practice of using 'Virtual Direct Payments' should be excluded from financial reporting on direct payments. Instead activity, and direct service costs (whether actual or based on planned activity - see Recommendations 11 and 12) should be reported against those service users who have gone through the process (managed services) and those who have not (see Recommendation 43);
    - Recognising that the principles of re-ablement should extend beyond the initial period, but that specific re-ablement interventions are normally defined as the initial period of intensive support (usually six weeks, but potentially up to twelve weeks), it is suggested that re-ablement be excluded from the count of intensive care;

  - The requirement to include the 'homecare' element of supported living schemes under home care should be, unless separately contracted under a traditional homecare contracts, reported as labour costs under the scheme, with all other costs being treated as 'premises related' (or completely combined and ignored). Unless separately contracted, the hours of homecare should be excluded from the hours reported under homecare;
  - The services underpinning Supported and Other Accommodation Services (and, potentially, Residential and Nursing Care Home Placements) should be properly defined in order to help mapping to these services. These services should, in turn, be clearly linked to the various dimensions commonly in use (Community versus Care Home, Long term versus Short term versus rehabilitation, Settled versus Unsettled, temporary versus permanent, etc) so that it is easier to report consistently against the different views. Consideration should be given to split the current high level category into two or more in order to better reflect the different types of support. As the Supporting People grant is no longer ring-fenced consideration should be given to merging in these service definitions;
  - Costs associated with major projects should be separately identified, and it is proposed that such projects be listed under the heading of Strategy; and
  - All costs for Carer services should be distinct and, from a cost reporting standpoint, there should be no requirement to link the carer to the individual they are caring for (since this again requires an intimate link between financial records and relatively complex relationships within care management systems). There may be a case for separately identifying costs of personal assistants.
- The measurement of re-ablement effectiveness should be based on what is needed to monitor the service and should avoid anything which requires additional and, from an operational perspective, non-value added effort. ZBR based proposals looking at what services, if any, a user is receiving after 3 months make more sense (provided based on planned – readily available – data and not on some form of artificial review);
- Unless it is a client group specific service (which in general will be limited to Learning Disability and Mental Health) the practice of using cost centres to attempt to capture this should be discouraged. There should be a much clearer distinction between organisational structure (cost centre/objective) and client characteristic (client group). If client segmentation is required it should rely on client level aggregation (as is done for activity returns) not on cost centre structure (the main financial mechanism for delivering this); and
- Councils should be encouraged to characterise service users by POPPI/PANSI characteristics, perhaps by a change in practice as to how DH requests data needed to support policy initiatives (ie. By specifying an operational requirement to store data rather than ad-hoc requests for information which depends on that data being available)

What TRIPS has demonstrated

15. All councils in a region can agree to a common 'dictionary' of terms against which they can map their data and that this dictionary can be at a more detailed level than that available nationally (giving much greater flexibility when it comes to aggregating things up)

Appendix A : List of dictionary tables, lists the tables in the dictionaries. Whilst the focus has always been on PSS EX1, the exercise which created the initial versions of these tables reviewed all of the then current NHS Information Centre returns. The process of arriving at these tables over the last two years has been as follows:

- Initial versions of all tables created based on a review of national returns;
- All tables reviewed at a one day session involving all councils in the East Midlands;
- Comments incorporated and another review session held with councils in the East Midlands;
- Key PSS EX1 related tables reviewed by the NHS Information Centre for completeness and structural design (Note that this does not mean that the NHS Information Centre endorse them);
- Additions made to reflect usage by TRIPS;
- Revisions made to supported living definitions and event (assessments, reviews, etc) definitions based on further input from the East Midlands councils;
- Revisions added to properly support CIPFA standard Subjective and Objective definitions and to link these to the various national returns;
- Key PSS EX1 related tables checked against the latest versions of the returns to ensure consistency; and
- Version control and control fields added to allow for potential live deployment

The tables are currently being reviewed again by the NHS Information Centre as part of the Zero Base Review.

TRIPS employs 'mapping' technologies to convert local language to the standard – there is no need for council systems to change in order to work with these tables.

TRIPS is able to produce a report for each of these tables which includes structural definition and contents. An example is illustrated below:

tbl_ASC_AgeGroups

Category	Table Name	Table Description
Reference	tbl_ASC_AgeGroups	High level age groupings used for aggregated reporting purposes

Category	Field Name	Map	Cln	Field Description	Field Type	Field Size
Required	AgeGroup	☐	☐	The high level age group for aggregate reporting purposes	Text	16
Optional	AgeGroupOrder	☐	☐	The order in which the age group should be presented	Byte	1
	Definition	☐	☐	Definition related to the record	Text	255
Automatic	InUse	☐	☐	Indicates if this row of reference data is in use by the system using it	Text	1
Optional	AgeGroup2	☐	☐	Alternative Age grouping	Text	16
	MajorVersion	☐	☐	Current major version number associated with the record	Byte	1
	MinorVersion	☐	☐	Current minor version number associated with the record	Byte	1
	Status	☑	☐	text description of the status	Byte	1
	CreatedOn	☐	☐	The date on which this record was created	Date/Time	8
Automatic	UpdatedOn	☐	☐	The date on which this record was last updated	Date/Time	8
	WithdrawnOn	☐	☐	The date on which this record was withdrawn	Date/Time	8
Automatic	AgeGroupID	☐	☐	Unique identifier for this record	Long Inte	4

Typical reference values (illustrative only at this stage)

Age Group	Age Group 2
Unborn	Under 18
Under 18	Under 18
16 - 17	Under 18
18 - 24	18 - 64
18 - 64	18 - 64
18 and Over	18 and Over
25 - 64	18 - 64
65 - 74	65 and Over
65 and Over	65 and Over
75 - 84	65 and Over
75 and Over	65 and Over
85 and Over	65 and Over
Unknown Age	65 and Over

16. **It is possible – with the right underlying definitions – to have standard structures which map to all the different aggregate views requested by different parties. For example, TRIPS has a table of underlying services which have, as attributes, the service group (PSS EX1 grouping), the service family (the original John Bolton Use of Resources grouping), the purpose (grouping proposed under Accounting for Personalisation) and a flag to indicate whether settled or unsettled (RAP / National Indicator grouping). Provided this service structure is used there is no need to change anything to meet these different requirements)**

Throughout its development, TRIPS has been mindful of things like Use of Resources analysis and Accounting for Personalisation. A number of papers have been written which suggest that financial coding structures need to be changed in order to properly accommodate the latter proposals. Leaving aside the debate about capturing actuals down to an individual level (discussed elsewhere), the TRIPS philosophy is that dimensions such as Service Family (Use of Resources), Purpose (Accounting for Personalisation), and Unsettled/Settled (recent National Indicator proposals) are simply characteristics of pre-existing services:

tbl_ASC_ServiceCategory

Service Cat ID	Service Group	Service Class	Service Category	Service Family	Service Purpose	Accom Class	Qty UOM
1020801	Assessment & Care Management	Assess & Care Mgmt Support Staff	Sign-posting / Information	Assessment & Care Management	Universal		WTEs
1030000	Nursing Care Placements	Nursing Care Placements	Nursing Care Placements	Residential & Nursing	Long term care	U	WK
1030100	Nursing Care Placements	Long Term	Nursing : Long Term	Residential & Nursing	Long term care	U	WK
1030101	Nursing Care Placements	Long Term	Nursing : Section 256 (28a)	Residential & Nursing	Long term care	U	SESION
1030102	Nursing Care Placements	Long Term	Nursing : All cost by client	Residential & Nursing	Long term care	U	SESION
1030103	Nursing Care Placements	Long Term	Nursing : Dual registered	Residential & Nursing	Long term care	U	SESION
1030200	Nursing Care Placements	Rehabilitation / Intermediate Care	Nursing : Rehab / Intermed	Residential & Nursing	Prevention	U	WK
1030300	Nursing Care Placements	Respite	Nursing : Respite	Community Services	Prevention	U	DA
10	Nursing Care	Short Term	Nursing : Short Term	Community Services	Prevention	U	WK

The figure illustrates how the (memorandum) service sub-categories of Nursing Care Placements can be mapped to the three dimensions just discussed. This level of definition is usually available via the care management systems and so can be reliably reported on from a planned activity basis. However, it is a level of detail too deep to be consistently and widely available via financial records alone.

There is another twist to how things like 'purpose' are currently reported nationally and that is 'intent' versus 'evidence':

- Most councils have categories which differentiate between long term and other forms of residential care and, if they do, use this as the basis for reporting. At the point of entry it may well have been the intent for the service user to be placed on a short term basis. Even ignoring the fact that such a short term placement may purely be for holding purposes until such time as a long term place becomes available, it is not uncommon for residents to be classified as 'short term' even if they end up being in residence for a long term. Such discrepancies between intent and evidence can only be properly picked up by activity based evidence (e.g. a report which identifies whether a service user has been in accommodation services, regardless of establishment, for more than 13 weeks);
- Similarly for reablement. Many councils have elected to transform their in-house home care teams into reablement services. We have seen evidence across the CSED programme to demonstrate that in many cases, for whatever reason, there are often many individuals continuing to receive a 'reablement' service well beyond the normal period of 6 to 12 weeks.

Analysis at a local level to understand the how the intent is being met is clearly extremely useful, since it measures the effectiveness of local transformation. If the TRIPS philosophy of using activity data to prorate expenditure is applied then again it is analysis which can be derived from the analysis approach (See Finding 31).

17. The process of mapping local data to this common 'dictionary' can be done relatively quickly by local, appropriately trained, performance analysts without the need to modify source systems or source data and without the need to hire specialist IT expertise

Provided the analyst has a modicum of knowledge about databases, the TRIPS tools are able to be used to accelerate the process mapping local data to a common dictionary. TRIPS makes use of technologies which are typically found in relatively expensive and specialist transformation tools often found in commercial data warehouse creation software.

The final stage of mapping is the loading of data, from whatever source, into TRIPS data warehouse tables. Each of the fields in these tables is known to TRIPS, as is any relationship to the TRIPS reference dictionaries. For example in many of the data warehouse tables there is a field called ClientCategoryID. Regardless of where used, TRIPS knows that this field links to the tbl_ASC_ClientCategories table, which holds a detailed list of POPPI/PANSI client categories. Each of these categories link to the appropriate client group of Mental Health, Physical Disability, Learning Disability and, for legacy purposes, Older People.

The first stage in cleansing is to define which of these TRIPS destination fields holds the meaning associated with the source field. For example, there might be a source field called Primary Classification,

which holds the information necessary to determine the TRIPS Client Category. The TRIPS tool for defining this is called **Specify**. In addition, to defining where to put the data, specify provides functionality to do the following:

- Split text strings into subparts (for example, account codes into the logical building blocks which define its meaning);
- Basic cleansing (for example, ensuring that post codes are properly structured or that dates held as text strings are intelligently converted to dates, etc);
- Preliminary grouping, for example if a set of provided package details also hold a key and a description for a locality, these can be grouped for the purposes of populating the localities table; and
- Initial filtering – eliminating records which are not required (e.g. filtering out cost centres which do not relate to Adult Social Care.

Once this mapping is described, TRIPS provides the following functionality which can be used, as appropriate, to map incoming 'dirty' data to the cleansed meanings held in the TRIPS dictionaries:

- The ability for the user to create their own pattern based lookup tables (especially useful when mapping things like cost centres and ledger codes to the equivalent standard CIPFA objectives and subjectives). We call this **Associate**;
- Tools to phonetically match strings and substrings with their counterparts in the dictionaries – useful where the different systems used by the council uses slightly different terminology and/or freeform text fields permit the use of abbreviations and different words to mean the same thing (termed **Translate** within TRIPS);
- Mechanisms to load in and make use of pre-existing lookup tables (**Lookup**);
- The facility to define more complex conditions under which a 'cleansed' value gets set and the ability to set values to complex expressions. These 'rules' can be ordered to allow for values to be first set based upon a general rule, and then overwritten where there may be more specific exceptions (**Define)**; and
- Sophisticated name matching functionality to 'score' how well a record matches with another. This is particularly useful for reconciling providers from different systems or for identifying where there may be multiple records which relate to the same individual. Matching allows for phonetic matching and character distance matching (to handle typical typos), aliases (e.g. Bill is the same as William), equivalent initials (e.g. R is equivalent to Richard), and enables confidence scores to be built using things like dates of birth, postcodes, other identifiers (NHS/National Insurance numbers, etc) (**Match**).

All of these tools store their 'rules' in tables so TRIPS not only learns as it goes along, there is a full audit path of the rules which have been defined. Once populated for one data source, the rules created immediately become available for other data sources – so, very quickly, the configuration user is able to create a set of completely customisable logic for processing subsequent data sets.

Provided that the user puts the training into practice, it is possible to train the average performance / finance analyst to use these tools in about a day of training.

18. Whilst most councils use PINs to reconcile individuals across different systems, it is difficult to do the same for providers since there is currently no commonly used means of identifying establishments/providers across systems

Whilst it can be very time consuming, most councils do routinely use PINS within the context of Adult Social Care to identify individuals. Name matching comes into its own when attempting to link to datasets such as those available from Supporting People, Housing or Benefits.

In order to reliably link into actual expenditure it is desirable to have a linkage between the individual, the establishment hosting the services, and the provider being paid for them. Within most councils this linkage is often less well defined and requires some effort in order to create appropriate mapping.

19. In some cases, current national definitions do not fit well with operational practice, and in other cases the national definitions are open to loose interpretation (and subsequently misinterpretation)

This section discusses what we found within the region using the PSS EX1 service headings as a framework. Recommendation 27 suggests possible solutions to some of the inconsistencies documented below. The subsections are also lettered as a means of obtaining feedback from councils

19A Councils vary in how they split costs between Own Provision and External Provision

There are variations in the extent to which councils apply the philosophy of activity based costing with some councils including some activities which are included under assessment and care management and some costs which are treated as own provision (e.g. some brokerage functions) even though they should be applied to external provision. In some cases the costs associated with External Provision are simply the direct costs.

19B Different councils have different ways of accounting for Service Strategy

Different councils put different things under this heading, with at least one council in the region not including anything (and, instead, electing to apportion costs across all other activities)

19C There are significant differences in how councils handle Reviews and Assessments

In addition to the differences, this is an area where national terminology does not fit well with operational practice. This is because many councils will handle any 'assessment' as such – even if it is not the first. Inconsistencies we found included:

- Differences in how councils dealt with self-assessments;
- Differences in how different forms of reviews were handled (e.g. letter versus full 'assessment');
- From a cost perspective, differences in how associated Professional services were handled;
- Differences in how councils handled multiple related assessments

19D Some councils have introduced 'Virtual Direct Payments'

The way virtual direct payments work is as follows:

- An individual is put through the personal budget process and given a budget allocation commensurate with the resource allocation rules in use by the council;
- The user then choses to, for example, have a piece of equipment;
- The amount of cash is nominally given as a direct payment (and accounted for as such), but immediately assigned to pay for the equipment. Under the equipment heading the gross payment would be the cost of it, but the net would show the income.

In the above transaction the user never sees the cash and under normal 'managed service' conditions the above transaction would simply show as an expense under equipment. Given that Direct Payments are potentially becoming a national indicator it is important to be clear as to how handle this type of transaction. This example highlights confusion about how to deal with Personal Budgets since the user has, in theory, exercised choice, albeit with no material difference to the way the service has been delivered.

19E With the increased focus on Reablement, there are questions about how to report Intensive Homecare in this context

Re-ablement schemes often involve intensive home care support during the re-ablement period. Questions were raised about the appropriateness (or not) of including re-ablement activity in intensive home care hours.

19F Supported and Other Accommodation (and Homecare) is difficult to account for

PSS EX1 requires that the 'homecare' element of any supported living scheme should be included under home care. This is fine if there is a separate home care contract servicing this requirement but much more difficult where the scheme includes on-site services. Either costs or activity can be distorted (e.g. if there is round-the-clock support for five clients in such a scheme we have seen examples, not necessarily from the East Midlands, where this would be counted as 5 * 24 hours of home care).

19G There are some Supported and Other Accommodation Services which are not community services

Residential Care is normally restricted to registered care homes. However, there are a number of schemes which may not be registered but which in practice are still predominantly 'residential' in nature. The new National Indicators also introduce the concept of Settled and Unsettled, RAP defines different schemes as temporary or not, and there is still a lot of confusion over how certain schemes should be categorised. The region have agreed, as with other services, sub-categories which they would like to map to (see recommendation), however, for the benefit of consistent national reporting there is almost certainly a need to split this category up.

19H There are significant sums of money spent of 'projects' which are currently not transparent

Over recent years significant sums of money have been spent on projects to transform Adult Social Care. These costs, if spread over direct activity, distort the true on-going costs, and the region requested, at one of the workshops, that TRIPS identify these separately and there is a case to do this nationally (perhaps as a subset of Service Strategy).

19J Linking a carer to the person they care for is difficult

The way carers has been set up in some systems is awkward and inconsistent with the increased focus on carer services. The difficulties arise because systems have to maintain a map between carer and service user, and this map has to be analysed in order to work out the nature of the service user receiving the service. This gets even more complicated if a carer is supporting more than one service user in more than one client group. Some councils expressed a desire to simply treat carers as another independent client group.

Related to this is the point that the PSS EX1 is not entirely logical. Throughout most the PSS EX1 the primary grouping is client group, the secondary grouping service group. This is the case until 'Other is reached' where the primary grouping is service group (Other Services) and the secondary grouping client group (HIV, etc). It helps processing if the hieararchies are consistent (however, see proposals regarding PSS EX1 in the next section).

20. **It is not cost effective (and arguably misleading if not done independently of re-ablement) to do both a pre-assessment assuming no re-ablement and post-assessment as part of the operational re-ablement process, although it is clearly important to do so whilst piloting re-ablement, and obviously the effort to put into re-ablement itself needs to be assessed (different to assuming no reablement).**

The CSED guidance on re-ablement recommends that this should be done in order to measure the effectiveness of re-ablement. In practice we found that, if done at all, the pre-assessment was unreliable. Whilst only a couple of councils explored it, the use of Activities of Daily Living (ADLs) as a measure of effectiveness is an interesting, and arguably more reliable and necessary, basis of determining the effectiveness of reablement.

The pre-assessment is unreliable for the following reasons:

- In theory, if pre-assessment is used for measuring the effectiveness of re-ablements, it should be a thorough assessment on the basis that the individual never touched re-ablement. In practice we found no councils who did it this way. Those who did do one, did a nominal assessment;
- In practice, in order to plan re-ablement activity, there is a need to assess what is needed. In some cases it is the planned re-ablement activity which can be reported and, by definition, this is more intensive than maintenance support;
- For cost reasons, it is impractical to suggest that any such pre-assessment is independent of those responsible for assessing the re-ablement. If a service is to be measured on it's effectiveness, there is a natural tendency to slightly exaggerate the initial problem in order to paint a good picture of the solution; and
- It can be legitimately argued that the whole re-ablement process is, and should be, an ongoing 'assessment' and therefore the concept of doing a pre-assessment in the first place is artificial.

There are other ways of determining whether re-ablement is working. For example, it is easy to evidence if someone no longer needs support after re-ablement (this does not need a pre-assessment). Equally, if re-ablement is reducing support requirements, there should be a marked decrease in the total number of care hours being delivered (recognising that the latter might be masked by things like changes in eligibility criteria, or a growth in double handling to reflect health and safety considerations).

21. For a lot of services it is difficult to map costs (and, in some cases, direct actual activity) to the historical client groups. Many councils have older people in learning disability and mental health services. Increasingly, under personalisation, organisational structures (the main purpose of cost centres/objectives) are moving even further away from these groups

The reason for this has been stated elsewhere. There are at least three councils in the region who are reorganising their teams primarily around locality rather than client group. Even within the activity environment, where client groups are known, service users often have a primary and secondary grouping and different services may be targeted at different aspects of their need. Where councils do have dedicated Learning Disability and/or related Mental Health teams it is unusual for them to relocate individuals when they reach the age of 65. Conversely many councils have 'transition teams' who look after those aged between 18 and 24 who are transitioning from childrens to adults services. The Accounting for Personalisation proposals include a recommendation that PSS EX1 be further aligned with RAP by further breaking Older People into the RAP age bands of 65-74, 75-84 and 85 and over for which there are definitely no appropriate financial structures.

The theme throughout this document is that such an analysis should be derived from more effective combination of activity and finance data rather than reported from financial systems. Without a wholesale change requiring councils to itemise all costs down to individual/service level, most councils struggle to provide reliable information on client group splits - especially for older people.

Having said this, many councils in the region are struggling to get information out of the Primary Care Trusts who have been commissioned to manage Mental Health service users. For this reason there is still a case to report Mental Health costs separately (but perhaps more teeth are needed to require PCTs to hold and report on this information).

22. With one or two exceptions, it is difficult to map the local client base to the client characteristics now used to forecast future demand (POPPI and PANSI). Most councils have definitions for some of these characteristics (e.g. dementia) but the rigour applied to using them is not there in the majority of cases

Financially, most councils struggle to identify costs at the primary client group level. However, the majority of councils (and PCTs) now use the CSED commissioned POPPI and PANSI tools to help forecast demand. Those councils who have studied POPPI and PANSI prevalence factors in detail state that the factors do not align well with that they see on the ground and the more sophisticated councils apply trends to their customer base rather than to rely on the factors as applied to the population.

IPC are very transparent about the basis for many of the published prevalence factors, and – in many cases – the figures are based on relatively small samples in specific parts of the country.

Possibly because of long standing reporting requirements councils tend to categorise according to primary client group rather than by underlying condition as suggested by POPPI and PANSI. As a result councils have found it difficult to provide information to support policy initiatives on, for example, dementia and stroke. (This is equally a problem within health where the symptom, not the cause, often gets captured).

If the quality of future demand management is to be improved there is clearly a case to revisit how service users are categorised from an activity / customer segmentation perspective (this is NOT suggesting this be done from a financial accounting perspective).

Recommendations

23. **Historically, the national categories have been defined at the highest level where everyone could agree what they are. When a new way of looking at the data comes in (e.g. Accounting for Personalisation) it is seen as a huge problem. Definitions should be about what things are, not how they are aggregated. If something is defined in terms of "this includes …" it is an aggregation not a definition**

This paper argues that definitions should be independent of how things are aggregated. TRIPS attempts to map local language to service definitions which sit below the current national definitions. As part of the process the project has looked at what different national bodies include under the different high level headings and added dictionary definitions to support them. This has been combined with what we have learnt, over the years from councils to arrive at what we believe to be a fairly comprehensive set of services. We have done the same for client types by building on the more specific definitions available via POPPI and PANSI. More recently, the project has applied the same principles to events (assessments, etc).

For TRIPS, if it is accepted that the detailed service can be used to determine, via attributes, whether it is community or residential/nursing, whether it is long term or short term, or whether it is settled or unsettled, then new ways of looking at the data are simply that – new ways of looking at underlying services which do not fundamentally change.

This principle of separating what something is from what it might look like needs to be reflected in how councils store data and how it is requested to be aggregated at a national level.

24. Definitions should be live (not static). A national dictionary should be published – alongside appropriate mechanisms to move a term from local use to national standard

One problem with the current process is that it takes a long time to go through all the stages of consultation to get anything changed. For example, national definitions around personalisation are at least three years behind the times.

For every record in the TRIPS dictionaries there is a status, which takes each entry through stages of standardisation.

tbl_LIB_StandardStatus

StatusID	Status
0	Rejected
1	Superseded
10	Requested (by council)
11	Requested (by author)
20	Peer group review
30	Moderator review
40	Committee review
50	Consultation
60	Accepted
70	Approved
80	Standard

In order to respond to change in a controlled way, whilst still providing flexibility for changes to be added as the world changes, this paper recommends moving definitions from paper based reports to live and easily accessible moderated web based tables.

By publishing a set of standards at the more detailed level – which includes how such details might be aggregated depending on the view – it will :

- reduce the burden (since each council will no longer have to invent its own standard);
- increase portability of data across system and geographical boundaries (as the standards slow get embedded at source); and
- improve consistency and quality (as practitioners get used to identifying the difference between apples and oranges).

25. In particular the sector would benefit from a single taxonomy to categorise services

Supply classification in this country is a mess. In Adult Social Care alone (and these are only the ones the author knows about):

- There is the existing social care taxonomy (and variations thereof in use by the NHS Information Centre and Central Government);
- In order to comply with European Union Procurement Directives councils require to advertise using the Common Procurement Vocabulary code (strictly speaking for most Social Care Services do not have to be advertised since these are Part B services, however the list is still relevant);
- In order to register as a company, companies must register their SIC codes (as published by the Office of National Statistics);
- Under recent IDEA guidance on local Transparency reporting councils are encouraged to codify supply using the Proclass taxonomy;
- There is the CQC taxonomy for codifying registered care providers;
- There are the various ‘yellow pages’ classifications, the most popular being the Thompson classification; and
- There are at least 152 different taxonomies being developed by councils as they adapt to the web and address the gap for local information about sources of supply

To illustrate just some of these additional ‘required’ taxonomies:

The following table lists the EU Procurement directive CPV codes (in the view of the author an inadequate list):

Annex Ia & Ib	
CPV code	Description
85300000-2	Social work and related services.
85310000-5	Social work services.
85311000-2	Social work services with accommodation.
85311100-3	Welfare services for the elderly.
85311200-4	Welfare services for the handicapped.
85311300-5	Welfare services for children and young people.
85312000-9	Social work services without accommodation.
85312100-0	Daycare services.
85312110-3	Child daycare services.
85312120-6	Daycare services for handicapped children and young people.
85312200-1	Homedelivery of provisions.
85312300-2	Guidance and counselling services.
85312310-5	Guidance services.
85312320-8	Counselling services.
85312330-1	Family-planning services.
85312400-3	Welfare services not delivered through residential institutions.
85312500-4	Rehabilitation services.
85312510-7	Vocational rehabilitation services.
85320000-8	Social services.
85321000-5	Administrative social services.
85322000-2	Community action programme.
85323000-9	Community health services.

The next table lists those service categories listed under the Proclass classification (as recommended by IDEA) (also, in the view of the author – inadequate):

320000		
321000		Includes family services
321010	Advice & Counselling Services	Service
321020	Alcohol & Drug Rehabilitation	Service
321011	Asylum Seekers Services	Service
321012	Black & Minority Ethnic Services	Service
321013	Day Care	Service
321014	Domiciliary Care	Service
321021	Homeless Support	Service
322001	Mental Health Services	Service
321016	Nursing Homes	Service
321017	Residential Care	Service
321018	Residential Homes for Older People	Service
321015	Sheltered Accommodation	Service with warden present
321030	Temporary Accommodation, Hostels	Service, includes Council or Young Mens Christian Association
321040	Temporary Accommodation, Long Stay	Service, includes private sector leasing accommodation
321050	Temporary Accommodation, Short Stay	Service, includes private sector bed & breakfast

And the final example (as a contrast) is a subset of the four pages of descriptions used by the SIC coding system (full list in Appendix B : Full list of SIC codes). Notice that in this structure that, whilst there are many entries, most of them share the same codes (probably excessive):

tbl_SUP_SIC_Codes		
SIC 2007	**SIC 2003**	**Activity**
87100	85140	Nursing care facilities
87100	85140	Rest homes with nursing care
87100	85113	Residential nursing care facilities (not directly supervised by medical doctors)
87100	85140	Nursing homes
87100	85140	Residential nursing care facilities
87100	85140	Convalescent homes
87100	85140	Homes for the elderly with nursing care
87200	85140	Residential care activities (paramedical) for substance abuse
87200	85311	Residential care (social) in mental health halfway houses (charitable)
87200	85311	Residential care (social) in group homes for the emotionally disturbed (charitable)
87200	85312	Residential care (social) in mental health halfway houses (non-charitable)
87200	85140	Residential care (paramedical) in psychiatric convalescent homes
87200	85311	Residential care (social) in mental retardation facilities (charitable)
87200	85311	Residential care (social) in psychiatric convalescent homes (charitable)
87200	85312	Residential care (social) in mental retardation facilities (non-charitable)
87200	85312	Residential care (social) in group homes for the emotionally disturbed (non charitable)
87200	85140	Residential care activities (paramedical) for mental health
87200	85140	Residential care (paramedical) in group homes for the emotionally disturbed (charitable)
87200	85312	Residential care activities (social) for learning difficulties (non-charitable)
87200	85312	Residential care home for the mentally ill (non-charitable)
87200	85140	Residential care (paramedical) in mental health halfway houses
87200	85112	Residential care in alcoholism or drug addiction treatment facilities (private sector)
87200	85312	....

From a commissioning and cost analysis perspective, as well as from the poor service users perspective, it would make life a lot easier if services could be classified (or at least fully cross referenced) using one classification system.

Since the SIC descriptions (if not the individual codes) are by far the most comprehensive and since this is also the basis for classification used by the Office of National Statistics, this would be the obvious candidate.

It is therefore recommended that the SIC list provide the basis for a master list of supply classifications which can then be subsequently mapped (and aggregated) to the various other systems and views in use. Furthermore that this list be promoted by all Government departments as the definitive list to use (and that if new categories are required it is this list which gets updated).

26. **A central, easily accessible, national library of care service providers / establishments should be created to allow councils to quickly identify unique service providers. There is a de facto standard for registered care services via CQC (which TRIPS now uses). There is a de facto standard in Supporting People (established by St Andrews), and clearly Companies House hold similar records for registered companies. Currently it is only commercial companies such as Spike Cavell who successfully reconcile 'equivalent' providers**

As with services, life would be a lot easier if there were a reliable definitive 'master list' of establishments and providers which could be used by all parties to refer to the same establishment / provider. CQC hold such a list for registered care services (and TRIPS currently makes use of this list). St Andrews have declined to respond to an informal request to make the equivalent list for Supporting People available under the somewhat questionable grounds that this is sensitive data ("as it would allow you to identify which providers have contracts with each local authorities").

If such a 'master list' were made publically available, in addition to helping with the sort of exercise TRIPS is about, it might:

- Make it easier for councils to match service provision and providers locally (the equivalent to the NHS Number for individuals);
- It would make it much easier for collaboration exercises (e.g. The East of England work on common procurement frameworks, etc);
- It would help service users, since they would have a consistent reference to providers and, when coupled with the above service classification, would help them to find services under self-directed support;
- Potentially help the providers by making it easier to identify them

27. **There are a number of areas which would benefit from better definitions and disaggregated analysis. These are discussed under the PSS EX1 categories of Assessment and Care Management, Residential Care, Nursing Care, Home Care etc**

The following subsections, whilst numbered in accordance with this statement, correlate via their alphabetic suffix with the equivalent subsections under Finding 19.

27A What gets classified as a Support Service should be clarified and the calculation rules for apportioning these costs to Own Provision and External Provision standardised (see the relevant part of Recommendation 40)

Corporately applied Support Services are obviously defined outside Adult Social Care. However, there should be greater clarity over where certain other functions end up within Adult Social Care. Since, in Subjective terms, the costs for these services will be reported under the headings of Employees, Supplies and Services, it is left to:

- first map the respective Adult Social Care cost centres to relevant Objectives (see Recommendation 40);
- Secondly apportion these costs (as department Support Services) against the direct reported costs

The reason for treating them in this way (rather than, for example, as a part of Assessment and Care Management) is that these costs relate as much to managing actual service delivery (under Activity Based Costing) principles and should equally be applied to external services (sometimes not the case). Regardless, there should be greater clarity as to what authorities should and should not include if consistency across councils is to be improved.

To be refined, but it is proposed that the following table be expanded as suggested by the examples:

Divisions	To include
Support services	Performance management
Support services (general)	
Finance	Finance management, possibly financial assessment
IT	Any local Adult Social Care specific IT support
Human Resources	
Property Management/Office Accommodation	
Legal Services	
Procurement Services	To include brokerage teams and possibly commissioning (but the strategic element of the latter function might be better under Strategy
Corporate Services	
Transport Services	Not sure about this one, transportation often associated with Day Services

27B Consideration should be given to expanding the definition of Strategy to cover other areas of activity which relate to the development and deployment of 'strategy' (such as Projects)

Whilst some councils do not report them as such, and as required under SrCOP guidance, Directors and their support staff should be included under Strategy (this line item should never be empty).

However, there are other costs which arguably belong under this heading:

- Strategic Commissioning (which is all about developing the strategy for Adult Social Care);
- Transformation projects (short term investments, which – if allocated to direct services – distort operational costs);

27C Consideration should be given to clarifying and refining the terms Assessments and Reviews to reflect differences between, for example, an in-depth face-to-face review versus a simple letter/telephone exchange

In the workshops councils agreed that, from a local management information perspective, it made sense to differentiate between face-to-face assessments and self-assessments and 'reviews' carried out by phone or by letter and those also conducted on a face-to-face basis. Councils spend a lot of time relabeling what they internally call 'assessments' as reviews when, in practice, the difference is simply that between first assessment and subsequent assessment. From a use of resources perspective – if an individual requires three in-depth assessments in order to arrive at the right care plan then this is consuming resource (something which gets lost when aligning with national reporting requirements). And, finally, there is the issue as to whether the ongoing 'assessment' carried out as part of re-ablement should 'count'.

Whilst it is clear that self-assessments cannot count as an 'assessment' such pre-filtering is critical if councils are to avoid spending increasingly limited resource on those who are definitely in need and eligible for service.

During the workshops the region agreed in principle to the following, principles:

The count of assessments will be based upon :

- The count (based on closing date) of the last assessment in a sequence of assessments (if applicable) which resulted in either a service or closure
- Any records flagged as an assessment which form part of these sequences will be counted as sub-assessments (so that a better unit cost per assessment activity can be made available)
- Such sub-assessments will generally NOT be treated as reviews – however, you will have the option to aggregate these as 'reviews' for national reporting purposes (as many of you now do)
- If there are other forms of assessment recorded in the system which can be identified as not being face-to-face (eg. Self-assessments) these will be treated as 'Other Assessments' and will be excluded from the count
- If there were previous 'assessments' in the twelve calendar months prior the most recent 'assessment' they will be counted as re-assessments
    - Ie. There were no ongoing services but the person was previously known
- For national reporting both 'assessments' and 're-assessments' will count

And the count of reviews will be based upon :

- The count of records flagged as a 'review' (unless it can be determined it was a mis-coded assessment)
    - Flagging will include identification if there was an ongoing service at time of the contact (if available) leading to the event
- Reviews where the only services before and after the review are 'simple' (meals, equipment, day services, blue badges, etc) will be assumed to be 'simple reviews'.
- Reviews which do not meet the above criteria will be assumed to be 'complex reviews' (MCF involving a face-to-face meeting)
- For national reporting purposes the total number of reviews will be the sum of 'simple' and 'complex' reviews.

When updating how 'events' would be mapped, the region refined the previous proposals to end up with the following related reference tables in the dictionary:

EventType
Alert (contact)
Assessment
Conference
Investigation
Referral
Review
Strategy
Support plan

EventCategory
Primary
Secondary
Follow-on

EventContext
Safeguarding
Care Management
Mental Capacity
Registration
Financial
Transition
Carers
OT
Preventative

EventComplexity
Self
Telephone
Complex
Simple
Non-verbal

EventOutcome
Answered
Declined
Not eligible
Referred on
Service
Terminated
Sign posting
New service
Info & Advice
Further Assess
Amend
Financial Adjust
Change existing
No change
Registered

EventReason
Declined by service user
Change in need
Died
Moved away
Self funding
Not in a persons interests

If the pattern of attempting to correlate 'Assessment and Care Management' with things like use of institutional care is to continue then there needs to be much greater clarity about what these terms mean.

Equally, as discussed elsewhere, there are 'professional services' which are often delivered by the same individuals which are likely to have an impact on the nature of service an individual ultimately ends up with.

It is interesting to note that the service an individual ends up is often more dependent on the route they take rather than their underlying need. In the East of England there was a surprising lack of overlap between service users receiving Supporting People Services and those receiving Adult Social Care.

It is recommended that these ideas be developed and more appropriate definitions developed to recognise how councils manage these activities.

27D The practice of using 'Virtual Direct Payments' should be excluded from financial reporting on direct payments. Instead activity, and direct service costs (whether actual or based on planned activity - see Recommendations 11 and 12) should be reported against those service users who have gone through the process (managed services) and those who have not (see Recommendation 43)

Whilst virtual direct payments reflect the fact that the user has made a choice, this – in theory – is true of anyone who has gone through the resource allocation process.

It is more useful to identify the change in underlying service of those who have gone through the process compared with those who haven't. On this basis it is recommended that only 'cash' payments to an individual be counted as a direct payment (with a separate dimension added to reporting to assess the

different pattern of use between those who have gone through the resource allocation and those who haven't. Whilst clearly difficult from a financial reporting perspective, councils already have to flag services users who have gone through the process in order to complete activity returns.
In the current guidance the PSS EX1 return requires that councils include the costs of administering direct payments under this heading. Given the blurring of edges between this and administering the resource allocation process it is recommended that a completely separate line item be considered
In the above transaction the user never sees the cash and under normal 'managed service' conditions the above transaction would simply show as an expense under equipment. Given that Direct Payments are potentially becoming a national indicator it is important to be clear as to how handle this type of transaction. This example highlights confusion about how to deal with Personal Budgets since the user has, in theory, exercised choice, albeit with no material difference to the way the service has been delivered.

27E Recognising that the principles of re-ablement should extend beyond the initial period, but that specific re-ablement interventions are normally defined as the initial period of intensive support (usually six weeks, but potentially up to twelve weeks), it is suggested that re-ablement be excluded from the count of intensive care

The above recommendation assumes that, in the activity systems, councils have distinct services to cover re-ablement and therefore, that it is relatively straight forward to filter out these services for the purposes of identifying intensive care.

Measuring intensive care outside of re-ablement is consistent with identifying long term intensive support requirements (and should also indicate if re-ablement is being effective since the number of intensive packages should reduce)..

27F The requirement to include the 'homecare' element of supported living schemes under home care should be, unless separately contracted under a traditional homecare contracts, reported as labour costs under the scheme, with all other costs being treated as 'premises related' (or completely combined and ignored). Unless separately contracted, the hours of homecare should be excluded from the hours reported under homecare

The current method, unless separately contracted, is difficult since it requires a council (and their providers) to separate out labour related to 'homecare' from that related to the support of the property. Furthermore, one of the main points of such schemes is that 'homecare' can be provided on an as-needed basis, as opposed to via a specific predetermined plan and this is difficult to count in terms of traditional homecare input).

However, most organisations are able to easily identify how much their overall employee costs are and are able to separate these out from other, premises related costs and therefore it would not be that difficult to report on these separately. By accounting for such schemes in this way it would:

- Reduce the burden of trying to separate 'homecare' from other labour costs;
- Reduce anomalies in home care caused by different ways of counting the 'hours' associated with such schemes; and
- Still retain the ability to identify where, for benchmarking and comparison purposes, there are differences in how each council is contracting for such services.

27G The services underpinning Supported and Other Accommodation Services (and, potentially, Residential and Nursing Care Home Placements) should be properly defined in order to help mapping to these services. These services should, in turn, be clearly linked to the various dimensions commonly in use (Community versus Care Home, Long term versus Short term versus rehabilitation, Settled versus Unsettled, temporary versus permanent, etc) so that it is easier to report consistently against the different views. Consideration should be given to split the current high level category into two or more in order to better reflect the different types of support. As the Supporting People grant is no longer ring-fenced consideration should be given to merging in these service definitions

Ignoring, for the moment, the proposal to make use of existing SIC headings (Recommendation 25) the current TRIPS service taxonomy is as follows:

tbl_ASC_ServiceCategory

ServiceGroup	ServiceFamily	ServiceCategoryDesc	AccomClass	ServiceClass
Nursing Care Placements	Residential & Nursing	Nursing Care Placements	U	Nursing Care Placements
		Nursing : Long Term	U	Long Term
		Nursing : Section 256 [prev Section 28a]	U	Long Term
		Nursing : All cost by client	U	Long Term
		Nursing : Beds in dual registered homes	U	Long Term
		Nursing : Rehabilitation / Intermediate Care	U	Rehabilitation / Intermediate Care
	Community Services	Nursing : Respite	U	Respite
		Nursing : Short Term	U	Short Term
Residential Care Placements	Residential & Nursing	Residential Care Placements	U	Residential Care Placements
		Residential : Long Term	U	Long Term
		Residential : Section 256 [prev Section 28a]	U	Long Term
		Residential : All cost by client	U	Long Term
		Residential : Beds in dual registered homes	U	Long Term
		Residential : Secure Accomodation	U	Long Term
		Residential : Rehabilitation / Intermediate Care	U	Rehabilitation / Intermediate Care
	Community Services	Residential : Respite	U	Respite
		Residential : Short Term	U	Short Term
Supported & other accommodation	Community Services	Supported & other accommodation	S	Supported & other accommodation
		Adult Placement Schemes	S	Adult Placement Schemes
		Adult Placement Schemes : Respite	S	Adult Placement Schemes
		Adult Placement Schemes : Day:time	S	Adult Placement Schemes
		Adult Placement Schemes : Permanent	S	Adult Placement Schemes
		Supp & Other Accom : Supported living & community supp. Services	S	Community Support Services
		Sheltered / Extracare Housing	S	Extracare Housing Housing Scheme
		Settled Accom : Sheltered Housing	S	Extracare Housing Housing Scheme
		Settled Accom : Extracare sheltered housing	S	Extracare Housing Housing Scheme
		Settled Accom : Other sheltered housing	S	Extracare Housing Housing Scheme
		Other Supported Accomodation	S	Other Supported Accomodation
		Settled Accom : Owner Occupier/Shared Ownership Scheme	S	Other Supported Accomodation
		Settled Accom : Tenant - Local Authority / Housing Ass etc	S	Other Supported Accomodation
		Settled Accom : Tenant - Private Landlord	S	Other Supported Accomodation
		Settled Accom : Settled mainstream housing with	S	Other Supported Accomodation

tbl_ASC_ServiceCategory				
ServiceGroup	ServiceFamily	ServiceCategoryDesc	AccomClass	ServiceClass
		family etc		
Supported & other accommodation	Community Services	Settled Accom : Supported accommodation	S	Other Supported Accomodation
		Settled Accom : Supported lodgings	S	Other Supported Accomodation
		Settled Accom : Supported group home	S	Other Supported Accomodation
		Settled Accom : Approved premises for offenders	S	Other Supported Accomodation
		Settled Accom : Mobile accommodation for Gypsy/Roma etc	S	Other Supported Accomodation
	Residential & Nursing	Unsettled : Night shelters, hotels etc	U	Other Supported Accomodation
		Unsettled : Refuges etc	U	Other Supported Accomodation
		Unsettled : Temporary accomodation e.g. bed and breakfast	U	Other Supported Accomodation
		Unsettled : Staying with family / friends as a short term guest	U	Other Supported Accomodation
		Unsettled : Acute / long stay healthcare	U	Other Supported Accomodation
		Unsettled : Other Temporary	U	Other Supported Accomodation

This illustrates the principle highlighted in the recommendations. The underlying service description is based on current terms in use by various national reporting requirements.

The ASC-CAR return makes use of 'establishment types' (see next page) which, to a large extent, overlap with the above listing.

When combined with the service hierarchy discussed under Recommendation 25, it should be obvious by now why, if confusion is to be avoided, effort should be put into rationalising these items and why, in the short term, a definitive list (alongside all of the mappings) needs to be published.

27H Costs associated with major projects should be separately identified, and it is proposed that such projects be listed under the heading of Strategy

At one of the workshops attendees requested that project costs be split out, particularly if separately funded. For the bigger projects, most councils have separate cost centres for such projects. Given the not insignificant sum of money spent on these over the years, and the distorting impact that such costs can have on routine operational activities, there is a case to put such costs in a distinct area. This report proposes that projects be included under Strategy, since their main role is to support the transformation and transition implied by a change in strategy.

27J All costs for Carer services should be distinct and, from a cost reporting standpoint, there should be no requirement to link the carer to the individual they are caring for (since this again requires an intimate link between financial records and relatively complex relationships within care management systems). There may be a case for separately identifying costs of personal assistants

Financially, it is difficult for most councils to link services provided to a carer to the person who they are caring for, especially if they themselves are receiving services in their own right. Therefore it is recommended that this relationship be treated from an activity perspective only, with financial returns treating carers as just another client group.

List of establishment types as listed under ASC-CAR:

EstablishmentType	AccommodationStatus	IsTemporary
Adult Placement Scheme	Adult Placement Scheme	N
Bed & Breakfast	Placed in temporary accom	Y
Detention Centre	Prison / Young Offenders / Deten	Y
Direct Access Hostel	Night shelter / emergency hostel	Y
Emergency Hostel	Night shelter / emergency hostel	Y
Extra care housing	Sheltered / Extra care housing	N
Family / Friends Guest	Staying with family / friends	Y
Flat sharing	Settled mainstream housing	N
Long stay hospital	Acute / long stay healthcare	N
Mobile accom (Gypsy/Roma/Travel)	Mobile accomodation	N
NHS or indep emergency hospital	Acute / long stay healthcare	Y
NHS or indep general hospital	Acute / long stay healthcare	Y
NHS or independent clinic	Acute / long stay healthcare	Y
Night Shelter	Night shelter / emergency hostel	Y
Not Known	Not Known	N
Other sheltered housing	Sheltered / Extra care housing	N
Other Temporary Accommodation	Other Temporary Accommodation	Y
Owner Occupier/Shared ownership	Owner occupier/Shared owners	N
Prison	Prison / Young Offenders / Deten	Y
Probation Hostel or equivalent	Approved premises for offenders	N
Recovery hospital	Acute / long stay healthcare	Y
Refuge	Refuge	Y
Registered Care Home	Registered Care Home	N
Registered Nursing Home	Registered Nursing Home	N
Rehabilitation hospital	Acute / long stay healthcare	Y
Rough Sleeper	Rough Sleeper / Squatting	Y
Settled mainstream housing	Settled mainstream housing	N
Sheltered Housing	Sheltered / Extra care housing	N
Squatting	Rough Sleeper / Squatting	Y
Supported accommodation	Supported accom / lodging etc	N
Supported group home	Supported accom / lodging etc	N
Supported lodgings	Supported accom / lodging etc	N
Temporary (Homelessness Resettle	Placed in temporary accom	Y
Temporary Accom (Self Referral)	Night shelter / emergency hostel	Y
Tenant - Private Landlord	Tenant - Private Landlord	N
Tenant (Arms Length Mgmt Org)	Tenant - Non-private Landlord	N
Tenant (Housing Association)	Tenant - Non-private Landlord	N
Tenant (Local Authority)	Tenant - Non-private Landlord	N
Tenant (Non Private Landlord)	Tenant - Non-private Landlord	N
Tenant (Reg Social Landlod)	Tenant - Non-private Landlord	N
Young Offenders Institution	Prison / Young Offenders / Deten	Y

28. The measurement of re-ablement effectiveness should be based on what is needed to monitor the service and should avoid anything which requires additional and, from an operational perspective, non-value added effort. ZBR based proposals looking at what services, if any, a user is receiving after 3 months make more sense (provided based on planned – readily available – data and not on some form of artificial review)

This sub-section will be updated once the Reablement Analysis pack has been completed however, the group responsible for summarising what data would be consistently available agreed to the following:

- Number of individuals entering the reablement service;
- On an optional basis, the source of referral entering the reablement service (per the attached RAP categories);
- If recorded, the theoretical assessed needs prior to entering reablement;
- Total number of individuals entering all services;
- Total number of hours in reablement;
- On an optional basis, whether the support involves any double handling;
- On an optional basis, the number of visits during the reablement process;
- Total quantities for all services (in particular homecare);
- The number of individuals leaving the reablement service (per the End of Service categories identified in the appendices);
- The nature of the package following reablement (in particular the number of hours of any ongoing homecare package);
- How long each individual is in the reablement service;
- On an optional basis, if it was requested that an individual be placed, the date on which this was requested to happen (in order to establish if individuals are being blocked within the service);

Note that the pre-reablement assessment is conditional (if recorded) and treated as 'theoretical assessed needs'.

29. Unless it is a client group specific service (which in general will be limited to Learning Disability and Mental Health) the practice of using cost centres to attempt to capture this should be discouraged. There should be a much clearer distinction between organisational structure (cost centre/objective) and client characteristic (client group). If client segmentation is required it should rely on client level aggregation (as is done for activity returns) not on cost centre structure (the main financial mechanism for delivering this)

TRIPS treats client characteristic as being very different from the organisational structures implied by historical cost centre structures. By treating it as such and by having a philosophy of using activity data and cost apportionment down to an individual and aggregation back up (final solution yet to be fully proven), TRIPS demonstrates the flexibility of this approach. No longer is it difficult to aggregate (approximate as opposed to actual costs) by district, age band, ethnicity, etc.

This report argues there is more useful financial data more readily available, and that requiring councils to report financially according to client groups adds burden. Much of the next section (Merge (MRG)) is dedicated to exploring this topic in more detail.

30. Councils should be encouraged to characterise service users by POPPI/PANSI characteristics, perhaps by a change in practice as to how DH requests data needed to support policy initiatives (ie. By specifying an operational requirement to store data rather than ad-hoc requests for information which depends on that data being available)

Arguably largely driven by national reporting requirements, most councils characterise their service users via the high level client groups. Partially in order to respond to policy initiatives around dementia and strokes, most councils also have client classifications to address these specific groups of service users.

From a demand management perspective, given that most councils use POPPI and PANSI, and it is known that some of the prevalence factors have a limited sample base, there is a strong case for councils to start to create their own ‘prevalence’ data based on known local client base.

Merge (MRG)

Summary

The TRIPS project has demonstrated that:

- It is possible to create a 'golden thread' from individual to national return (The TRIPS project has developed the structures, methodology and underlying tools to do this. However, at the time of writing of this report, these elements have not been fully brought together to prove without doubt that this can be done as quickly as intended);
- It is possible to provide a much richer mechanism for apportioning costs using software, than most councils currently use;
- The region very quickly agreed to the principle of using the existing (slightly extended) CIPFA Objective and Subjective headings as a basis for financial reporting. However, the slightly conflicting requirements of the various national returns means that they currently have to map to different hierarchies in addition to what they need locally;
- Councils have local coding structures to allow them to map to the various national returns, but these are not standardised via CIPFA. The data held locally in these structures is much richer than is currently published (i.e. each of the current returns requests a subset which, if combined as a whole, would provide much more useful information);
- There are currently a wide variety of mechanisms in place for allocating indirect costs, however, it is possible for councils to agree to a single basis for allocation (but the lack of effective mandate via CIPFA makes it difficult for them to do so);
- In some cases, the process for collating the information necessary to complete the returns is extremely burdensome since it is currently dependent on activity data (and cannot be reported directly from financial systems);
- With relatively minor changes to the CIPFA coding structures it would be possible to produce a single financial return (and, if the current link to client groups is broken, that the same report could be used for in-year analysis purposes – recognising that some costs may not be available until end-of-year reconciliation);
- Simple activity data is currently spread across multiple returns. It would be much easier to have one (with more complex metrics captured elsewhere)

The project recommends the following:

- The CIPFA coding structures, DCLG RO and SAR returns and the DH PSS EX1 should be aligned (with a view to arriving at a single financial return). This section makes very detailed proposals in this context;
- The historical practice of using activity measures to define financial structures should be challenged (e.g Creating cost centres to map to client groups which cannot be populated with any accuracy). For services which are not clearly able to be differentiated via the order (e.g. grants to voluntary organisations), the provider should be classified according to their primary service (and activity data used to prorate any breakdown);

- The current SrCOP guidance should be further strengthened in terms of recommending specific mechanisms for councils to allocate indirect costs. The councils we have worked with would welcome firmer guidance rather than relying on how each council interprets the 'principles of cost apportionment';
- Specific changes should be made to the way which CIPFA publish and make available their information:
    - The presentation format should lend itself to being loaded into a database environment (it is currently published to look nice);
    - The coding structure itself should change from a sequential numbering system to a hierarchical and fixed structure more easily able to be updated and modified (there is an error in the current list which would mean a complete renumbering)
    - Certain key documents should be much more accessible (and be free for anyone to access) rather than buried in the inaccessible parts of the CIPFA web site
- If the PSS EX1 structure is retained (versus the recommendation to move to a data download), the following major changes be considered:
    - The core financial data be based on CIPFA Subjective main headings, split down to reflect the different expenditure / income parties (specifically identifying direct costs rather than relying on subtracting memorandum items as is currently the case);
    - Two memorandum item be added : one for the total direct (gross) cost, and the second an 'Of which' to separate out those who have been allocated a personal budget versus those who haven't (to better help identify the changing nature of the services being received by these individuals and clarify how managed services should be handled);

  Of a less significant nature (assuming definition issues are picked up elsewhere):
    - Clarify how to handle professional services
    - Separate the current fairer charging line into two to clearly differentiate between raw data and sub-totals
- Since the region was somewhat split over their views, a more comprehensive review be undertaken of the merits or not of retaining the current split between Nursing and Residential care homes;
- Greater emphasis should be placed on activity returns for national analysis rather than relying on financial returns. e.g. the Use of Resources Analysis could equally be based on data reported via RAP. If combined with a richer (and simpler) DCLG analysis this would open the door for reducing the number of financial returns to one (recognising the issue of planned versus actual data discussed under Recommendation 12);
- Consideration should be given to have one simple activity data set combining activity data from all the other returns, with other metrics (if required) captured via other means.

What TRIPS has demonstrated

31. It is possible to create a 'golden thread' from individual to national return (The TRIPS project has developed the structures, methodology and underlying tools to do this. However, at the time of writing of this report, these elements have not been fully brought together to prove without doubt that this can be done as quickly as intended).

In terms of direct activity and costs TRIPS arrives at detailed cleansed data about actuals (at whatever level), planned packages, service offers (a combination of service and provider), services, teams, and cost centre / general ledger accounts.

Ignoring the time dimension for now, in order to balance individual level direct data with ledger entry data, TRIPS is intended out the following operations:

1. Where available at an individual level TRIPS will merge direct planned and actual activity and costs to create a detail record;
2. This is aggregated to the service offer level and reconciled with equivalent data only available at this level (e.g. booked capacity, actual costs) etc. If there is a mismatch between the number of service users at this level and the aggregated detail anonymous client records (for each client group based on known split) are created to ensure the two levels balance;
3. Costs are aggregated to provider level and, if available, reconciled with payments made against the provider (applying a configurable payment delay to adjust for payment timing). If applied in this way, there will be an adjusted cost at service offer level (prorated based on the aggregated value);
4. If not specified in the detail via something like a purchase order, a combination of service, team, and provider is used to identify the applicable ledger entry (or entries) and costs aggregated ;
5. Any variance at the ledger level is then apportioned back down the hierarchy to arrive at a 'ledger cost' at each individual record (including anonymous records created to balance the detail);

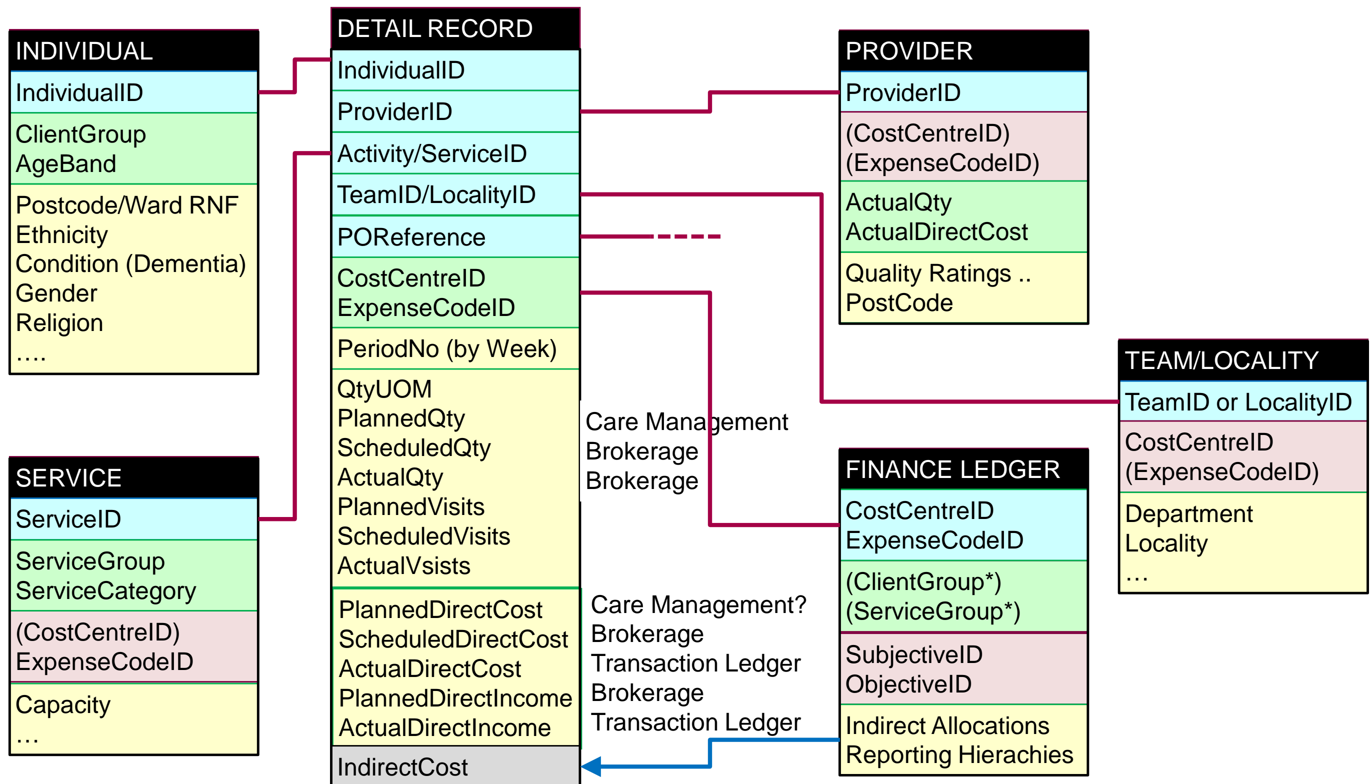
Indirect costs will be apportioned down to the appropriate cost centre using the methodology outlined under recommendation 40. For the purposes of full activity based costing (PSS EX1) these are then also (selectively if desired) cascaded down to the individual.

Each ledger entry is mapped to the appropriate (modified – see Recommendations section) CIPFA objective and subjective codes which are, in turn, mapped to the respective returns, thus completing the 'golden thread' from individual to national return.

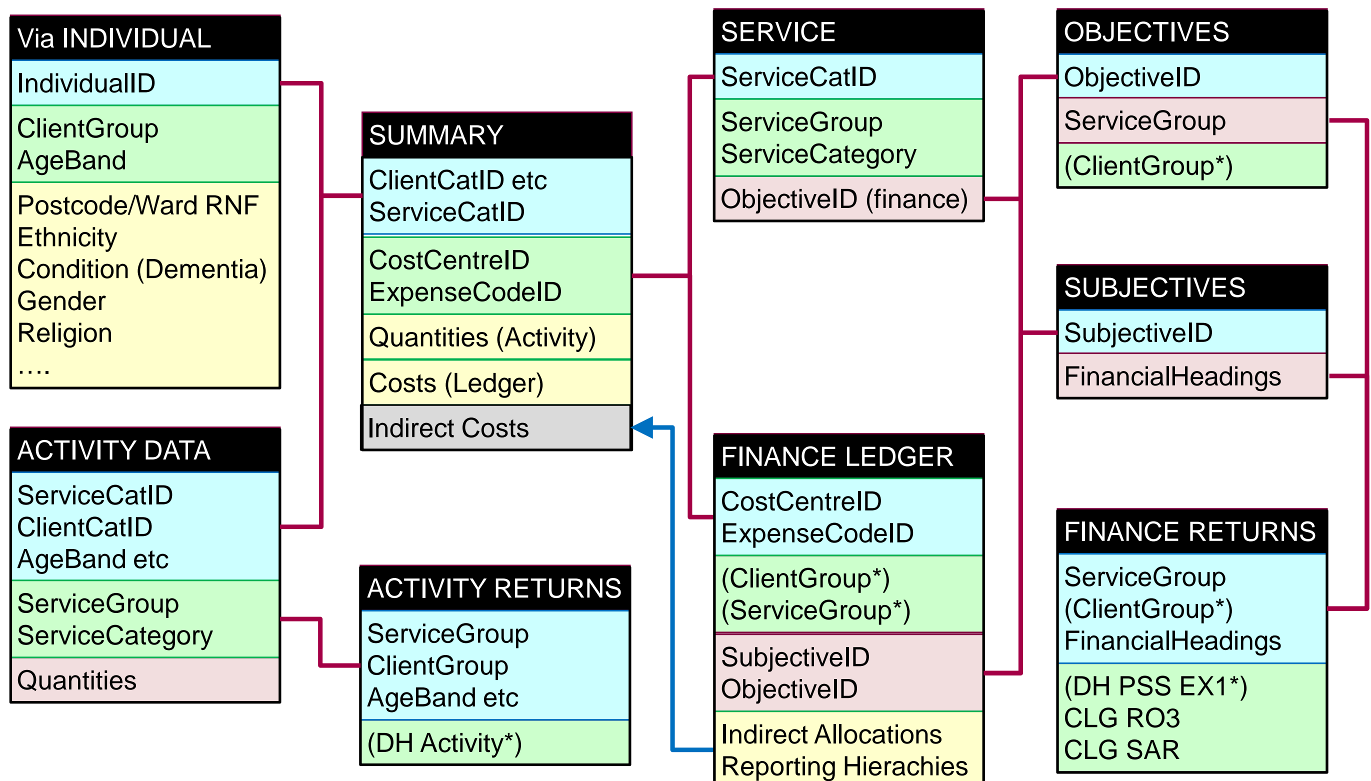
NOTE : Whilst the design of the above is well developed and has been reviewed by the region, at this point in time (May) final functionality has not yet fully been proven - even for a subset of the data.

However, whilst it is a somewhat messy process, Derbyshire are creating the bridges necessary to prove this 'golden thread' using existing TRIPS functionality.

The linkage from detail record to finance ledger is illustrated below:



The mapping up to national returns looks something like:



32. It is possible to provide a much richer mechanism for apportioning costs using software, than most councils currently use

The process of apportionment is complex. It involves multiple stages of calculation and, as a consequence, most councils only tend to do this for expenditure.

TRIPS supports apportioning based on any available data and can use any aggregate basis, it allows for 'weighting' of proportions, and calculated proportions can be manually overridden. This is much quicker, more consistent and much more flexible than equivalent manual/spreadsheet based solutions.

33. The region very quickly agreed to the principle of using the existing (slightly extended) CIPFA Objective and Subjective headings as a basis for financial reporting. However, the slightly conflicting requirements of the various national returns means that they currently have to map to different hierarchies in addition to what they need locally

This topic is covered in detail under recommendations. Suffice it to say here, that the region very quickly agreed to the principle of using the CIPFA subjectives as a basis of reporting early on in the process.

34. Councils have local coding structures to allow them to map to the various national returns, but these are not standardised via CIPFA. The data held locally in these structures is much richer than is currently published (i.e. each of the current returns requests a subset which, if combined as a whole, would provide much more useful information)

This is also covered in detail under recommendations. The view of this report is that the CIPFA coding structures should encompass all of the needs of central government and it should be much easier for councils to consistently make use of them. The slightly different reporting requirements for each return add to the burden.

35. There are currently a wide variety of mechanisms in place for allocating indirect costs, however, it is possible for councils to agree to a single basis for allocation (but the lack of effective mandate via CIPFA makes it difficult for them to do so)

Different councils adopt different strategies for allocating these costs:

- Some councils simply apportion over everything based on gross direct expenditure whereas others adopt a slightly more sophisticated approach;
- Some councils treat some costs which other councils would treat as support costs as direct costs (often ending up in Assessment and Care Management);
- Councils have slightly different strategies about how these costs are loaded onto third party provision or not;

The feed-back we received was:

- Concerns that the different strategies adopted by each council resulted in painful local discussions as they explained to local managers that differences across councils were as much to do with different accounting approaches as it was underlying practice;
- Frustration with the time they spent with operational managers negotiating the split of costs (with some line managers requiring excessive detail in terms of the basis of apportionment); and
- Frustration that they had no recourse to firm national guidance to help them arrive at a simple basis.

It took a small proportion of time at two workshops to gain a high degree of consensus over what made sense. As a consequence this report makes specific recommendations (see Recommendation 40)

36. In some cases, the process for collating the information necessary to complete the returns is extremely burdensome since it is currently dependent on activity data (and cannot be reported directly from financial systems)

At the end of every year one council in the region distributes a matrix which looks like the one below to each cost centre manager for them to complete how the costs are split against each client group and against each service.

				Older People					
Cost Centre	Cost Centre Name	Budget Manager	Expenditure	Assessment and Care Management	Nursing Care	Residential Care	Home Care	…	Repeated for each client group
CC101	Cost Centre A	F Bloggs	£797,971		17%		52%	9%	….
CC102	Cost Centre B	F Bloggs	£85,317	70%					
CC103	Cost Centre C	F Bloggs	£205,072			28%		43%	
CC104	Cost Centre D	F Bloggs	£983,071	72%	82%	49%			
…	…	…	£996,416				61%		

As can be imagined this matrix can take a lot of time to expedite, it is based the best knowledge of the respective manager, and – for obvious reasons – is not something which can do more than once a year

The reasons why a council has to resort to this has been made clear in the introduction to the report. Whilst tools like TRIPS can help to reduce the burden the fundamental issue is that, apart from the Subjective Analysis Return (which can be derived directly from financial data alone), the Adult Social Care current returns are 'Management Accounting' not 'Financial Accounting' returns which require activity data to complete.

This report argues that, if councils are to make more regular use of available financial data – for in year purposes – then the dependency on linking finance data to activity data at an operational level must be significantly reduced. The methodology outlined under Finding 31 provides a mechanism which makes better use of activity data whilst significantly simplifying financial accounting practice. Recommendation 39 suggests changes to financial reporting requirements to address this issue.

37. With relatively minor changes to the CIPFA coding structures it would be possible to produce a single financial return (and, if the current link to client groups is broken, that the same report could be used for in-year analysis purposes – recognising that some costs may not be available until end-of-year reconciliation)

The potential value of mapping to existing CIPFA standards was not fully apparent until half way through the most recent phase of work. Prior to this we had assumed we would have to map 2000+ ledger codes for each council in order to complete the 'golden thread'. One concern was that, if the solution were to be taken nationally, this would have to be done for each of the 152 councils.

Having discovered them, it opened the door to a potentially national solution to the problems of arriving at a more consistent (and easier to automate) solution to the problems of financial reporting. However, in trying to apply the current standards, it became very obvious that, in the context of national returns,

these standards were not fully up to scratch. The first recommendation in the next section (Recommendation 38) makes proposals on how the CIPFA standards could be improved.

38. Simple activity data is currently spread across multiple returns. It would be much easier to have one (with more complex metrics captured elsewhere)

Current activity data is collected inconsistently over multiple returns. When accessed via NASCIS the data is organised by metric making it difficult to combine them. In a climate of efficiency it is useful to be able to look at consistent metrics across different services and yet, whilst it has improved in recent years, there are few metrics which can be consistently used to do this. This issue is compounded by the time dimension – with some metrics at end of year, some metrics at another snapshot in time, and others over the period.

Within CSED, we had problems doing much of the analysis we wanted to since things like length of stay were not readily available.

Whilst there are obviously exceptions, most councils are able to lay their hands on basic activity data quite easily – certainly from planning systems such as those used for care management. As discussed elsewhere actual data is often more difficult to get hold of – but for much analysis planned data is often good enough (certainly in the first stage of looking for improvements).

Councils routinely run local management reports with this information on it – what tends to create problems at the end of year are where national definitions do not align with practice and, again as discussed elsewhere, where there are complex relationships between records.

Finally, the format that the activity data is requested in does not lend itself to production via standard reporting tools. Whilst appropriate for data which is not readily available from operational systems, formatted spreadsheets are not ideal.

For all of the above reasons, this reports recommends splitting out simple activity data (counts and quantities) from the more complex returns (see Recommendation 46).

Financial Structures – A Quick Overview

Prior to going into the specific recommendations it is worth quickly reviewing how councils are financially organised, the CIPFA coding structures and relevant returns.

Within councils there are generally three types of coding structure:

- Cost centres (the mechanism by which budgets are managed – generally aligned with who has budget responsibility for the area of expenditure);
- Ledger / expense codes (the nature of the expenditure – third party purchases, employee costs, premises costs, etc); and
- Activity / project / detail codes which provide a level of control below the cost centre (some councils rely mainly on have multiple cost centres to deliver the same functionality);

The main CIPFA coding structures are:

- Objectives – which are generally aligned with how expenditure is organised and most closely links in with council cost centres; and
- Subjectives – which provide a standard way of classifying the type of expenditure (links with ledger / expense codes)

Objectives are organised into services which generally align (although not always) with DCLG departments and each of these services is split into Divisions and Subdivisions.

A review of objectives across another department (Highways and transport services) illustrates the nature of Divisions and Subdivisions in other services:

tbl_CLG_Objectives

Divisions	Subdivisions
Highways and transport services	Highways and transport services
Transport planning, policy and strategy	Transport planning, policy and strategy
Structural maintenance	Structural maintenance
	Structural maintenance (principal roads)
	Structural maintenance (other roads)
	Bridges
Capital charges relating to construction projects	Capital charges relating to construction projects
	Capital charges relating to construction projects (principal roads)
	Capital charges relating to construction projects (other roads)
	Capital charges relating to construction projects (bridges)
	Capitalised scheme design and/or site supervision costs
Environment, safety and routine maintenance	Environment, safety and routine maintenance
Street lighting (including energy costs)	Street lighting (including energy costs)
Winter service	Winter service
Traffic management and Road safety	Traffic management and Road safety
	Traffic management
	Road safety education and safe routes (including school crossing patrols)
	Congestion charging
Parking services	Parking services
	....

Within adult social care, the Division is the type of service user (Older people, Learning Disability under 65, etc.) and SeRCOP specifically defines this in terms of the individual receiving the service as opposed to how the council may (or may not be) organised to deliver the service. Even though the adult care subdivisions also reflect how councils generally organise their budgets (Assessment and care management, Nursing care, Residential care, etc.) it is worded on the basis of client level data (Nursing care placements, Residential care placements, etc). Therefore, by definition, adult social care expenditure reporting has to mix activity data with finance data – something we have already said is difficult to do and, the author argues, is the reason why financial reporting has been so difficult in adult social care.

The CIPFA Subjective Codes generally provide the basis for the financial headings requested in the national financial returns.

Excluding memorandum items, the headings for the 2009-10 PSS EX1 return are illustrated below:

GROSS TOTAL COST				INCOME						
Current expenditure including capital charges			TOTAL EXPENDITURE (including joint arrangements)	Client contributions (Sales, Fees and Charges)	Joint arrangements	Income from NHS	Other income	INCOME (including joint arrangements)	NET TOTAL EXPENDITURE	GROSS TOTAL EXPENDITURE
Own provision (including joint arrangements)	Provision by others	Grants to Voluntary Organisations								
col C	col D	col E	col F = (C to E)	col G	col H	col I	col J	col K = (G to J)	col L = (F - K)	col M = F - H - I - J

The headings for the RO3 return for 2009-10 are as follows:

basis.

Employees	Running Expenses	Total Expenditure	Sales, Fees & Charges	Other Income	Total Income	Net Current Expenditure	Capital Charges	Net Total Cost (excl. spec grants)
£ 000	£ 000	£ 000	£ 000	£ 000	£ 000	£ 000	£ 000	£ 000

And the Subjective Analysis return (some columns / rows hidden) includes a detailed subjective analysis by department as follows:

	Education services	Highways and transport services	Social Care	Housing services (excluding HRA)	Cultural and related services	TOTAL ALL SERVICES	*Management and support services (included in column 10)*
Pension costs in lines 3, 8 and 13 should show the costs of employers' contributions or pension costs paid out, as approptiate.	£ 000	£ 000	£ 000	£ 000	£ 000	£ 000	*£ 000*
						(12) = sum of	
	(1)	(2)	(3)	(4)	(5)	(1) to (11)	*(13)*
PART A - PAY ESTIMATES							
All Other Staff Group							
11 All Other Staff salary	0	0	0	0	0	0	*0*
12 Employers' National Insurance contributions	0	0	0	0	0	0	*0*
13 Employers' Pension contributions	0	0	0	0	0	0	*0*
14 Location allowance	0	0	0	0	0	0	*0*
15 TOTAL ALL OTHER STAFF GROUP (Total of lines 11 to 14)	0	0	0	0	0	0	*0*
16 Other Pay Related Costs	0	0	0	0	0	0	*0*
17 TOTAL Part A (Total of lines 5, 10, 15, 16a & 16b)	0	0	0	0	0	0	*0*
PART B - RUNNING EXPENSES							
Premises Related Expenditure							
18 Repairs, Alterations and Maintenance of Buildings	0	0	0	0	0	0	*0*
19 Energy Costs - Electricity	0	0	0	0	0	0	*0*
20 Energy Costs - Gas and Other	0	0	0	0	0	0	*0*
21 Rents	0	0	0	0	0	0	*0*

The main problems with these financial headings are that:

- whilst useful, the Subjective Analysis Return does not drill down to the next level of detail (even though the level of definition must be there in order to complete the RO3 return);
- the returns are (partially) inconsistent with each other; and
- the CIPFA coding structures are currently incomplete when it comes to completing these national returns

Recommendations

39. The CIPFA coding structures, DCLG RO and SAR returns and the DH PSS EX1 should be aligned (with a view to arriving at a single financial return). This section makes very detailed proposals in this context

If the burden on councils is to be reduced, there needs to be one financial coding structure capable of meeting the needs of all of the central government returns. In the case of social care there are currently four (CIPFA, DH PSS EX1, DCLG RO3 and DCLG SAR). We recommend that this master source of coding structures should be those defined by CIPFA. Furthermore, central government should not be able to amend returns (other than on a voluntary pilot basis) without updating the relevant CIPFA codes.

Examples of inconsistencies include:

- Under the SAR 'Agency Staff' are included under 'Third Party Payments' whereas under SrCOP they are included as a sub-division of Direct Employee Expense ('Third Party Payments' is a confusing group in itself and requires clarification);
- There are no equivalent subjective CIPFA headings to capture some of the required breakdowns in the national returns (see proposed list of additions as a possible way of rectifying this);
- The additional breakdown of employee costs into separate entries for police, teachers and others is redundant and complicates data processing. This dimension is already better captured by the 'service/department' objective breakdown;
- The department breakdowns required by the SAR are different to the corresponding service headings in CIPFA e.g. the SAR asks for the old breakdown of Education and Social Services (combining Adults and Children) whereas the CIPFA and DH report these separately;
- In some cases the the SAR aggregates what it broken down in more detail in the CIPFA structure – in other cases it adds new entries (e.g. energy breakdowns, learning resources etc). Requesting different levels of aggregation adds unnecessary burden by requiring manual intervention;
- Under SrCOP Supported Employment is listed under Day care / day services. Under PSS EX1 thy are a sub-group of Other Services;
- Whilst the CIPFA Third Party payments includes breakdowns to different types of organisation, there is no equivalent for income (useful for PSS EX1 type analysis where there is interest in the type of organisation funding social care services);

One area of dilemma centres around how to best handle third party expenditure related to social care. For in-house services it is clear that, for example, there would naturally be a cost centre for each in-house residential home and that there would be subjective breakdowns to cover premises, employees, maintenance, energy etc. For external services one could either:

- use the same cost centres and have a single Supplies and Services entry for Social Care; or
- have a single objective code for Social Care equivalent to that used by Supporting people (Commissioning payments to providers) and have multiple entries under the subjective Supplies and Services for each of the individual service categories (Assessment and Care Management, Nursing Care, Residential Care, etc.)

The proposed breakdown changes take the former approach on the basis that, unlike Supporting People, there are already Objectives to cover the main type of service.

During the process of analysing the Subjectives for consistency with the returns we have also looked at other departments. A full list of proposed additions is listed on the next page.

As is evidenced by the returns themselves, there is confusion about where to put certain costs, for example Agency staff. These could be entered under Third Party Payments (SAR) or under Employees (CIPFA) or, arguably, under 'Services' within Supplies and services. Clarification is certainly required. The author proposes the following:

Employees

Employees should include agency staff and interim managers, but only where such staff are fulfilling an operational role which would normally be filled by a permanent post and which would be included in a staff count (i.e. it would specifically exclude purchases such as agency home care worker service contracts which are managed entirely by the third party)

Third party payments

Third party payments should be strictly limited to payments to other organisations which have a public sector controlling share of more than 50% (as opposed to providers, such as voluntary organisations, who receive more than 50% of their income from the public purse).

Supplies and services

Should include all supplies and services not included in the above.

The impact of the above is that the following headings would be removed from Third party payments.

tbl_CLG_Subjectives	
SubjectiveCode	**SubjectiveDesc**
5040	Voluntary associations
5041	Other establishements
5042	Private contractors
5043	Other agencies

In the authors view these headings do not need to be transferred to Supplies and services since there are, if recommended additions on the next page are taken on board, better headings already there (e.g. the splitting out of Grants and subscriptions to match with PSS EX1)

Under this definition Professional Services sits under Supplies and services (not Third party payments).

Proposed new additions to the CIPFA Subjective headings			
SubjectiveGroupNo	**SubjectiveDivision**	**SubjectiveCode**	**SubjectiveDesc**
1	Employees	5101	Salaries
1	Employees	5102	Employer's National Insurance contribution
1	Employees	5103	Employer's retirement benefit cost
1	Employees	5104	Agency staff
1	Employees	5105	Employee allowances (not including travel and subsistence)
2	Premises-related expenditure	5201	Energy Costs - Electricity
2	Premises-related expenditure	5202	Energy Costs - Gas and Other
2	Premises-related expenditure	5203	Other Premises Related Expenditure
3	Transport-related expenditure	5301	Vehicle Repair & Maintenance
3	Transport-related expenditure	5302	Vehicle Running Costs
3	Transport-related expenditure	5303	Other Transport Related Expenditure
4	Supplies and services	5090	Grants to voluntary organisations
4	Supplies and services	5091	Grants to non-voluntary organisations
4	Supplies and services	5092	Subscriptions
4	Supplies and services	5401	Social care services
4	Supplies and services	5405	Hostels and Refuges
4	Supplies and services	5410	Professional Services
4	Supplies and services	5420	Postage
4	Supplies and services	5421	Telephone
4	Supplies and services	5422	Computer Costs
4	Supplies and services	5423	Other Communications and Computing
4	Supplies and services	5424	Insurance
4	Supplies and services	5425	Non ICT Learning Resources
4	Supplies and services	5426	ICT Learning Resources
4	Supplies and services	5427	Exam Fees
4	Supplies and services	5428	Other Supplies Expenditure (see Third Party Payments for Services)
9	Income	5035	Independent units within the council
9	Income	5036	Joint authorities
9	Income	5037	Other local authorities
9	Income	5038	Health authorities
9	Income	5039	Government departments
9	Income	5047	Adult Social Services clients (Social Work clients in Scotland)
9	Income	5901	Rental Income
9	Income	5902	All Other Income

Note that most of the above additions are actually for the SAR. The additional income lines are added to make it easier to perform PSS EX1 type analysis (a full set of Subjectives is contained in the Appendices).

In our experience none of the above proposed changes will have an impact on councils since their internal coding structures already have equivalent codes (in order to complete the current returns).

Toward a single national financial return

The problem with the SAR is that it goes into great detail about the subjective analysis – but only goes to departmental level (i.e. it does not pick up the Objective dimension).

The problem with the RO3 return is it breaks costs down by Objective, but is not detailed enough to allow some of the useful nuances of the PSS EX1 return to be identified (e.g. income from different sources)

The problem with the PSS EX1 return is that it combines a lot of costs which would be useful to split out (e.g. direct services, direct employee costs, etc). Furthermore it complicates the handling of Support services (which are otherwise quite clear in the Subjective Analysis).

When we started TRIPS we assumed that we would have to map each and every council ledger code to the appropriate client category, service category and expenditure heading. With a typical council having in excess of 2,000 codes this was not a light task. We have created mappings from the (modified) CIPFA codes to the RO headings and done the same thing for the PSS EX1 return. The SAR return is supposedly based on the CIPFA structure in any case. So we know that the majority of this mapping can be done on the basis of the single national coding structures. Client groupings aside (see next heading), provided that councils map to the (modified) CIPFA standards then all three returns are automatically able to be produced from the same standard dataset.

The final recommendation in this section is that the current spread-sheet based financial returns be replaced by a single data extract with the following headings:

- **CIPFA Service/DCLG Department;**
- **CIPFA Objective heading;**
- **CIPFA Subjective heading;**
- **Amount**

Gross and Net

The one problem that this leaves unresolved is the definitions of Gross and Net as defined in the context of the PSS EX1 return.

Simplistically, if we relied solely on the CIPFA subjectives, Net expenditure would simply be the difference between Expenditure and Income.

The current definitions require that councils specifically identify the Gross cost (even if client or third party contributions never see the ledgers). Whilst this is useful in terms of understanding the true cost of service this adds burden to councils since they explicitly have to store Net and Gross in their systems. It also adds burden since councils have to net off certain payments (NHS contributions) even if the payments and receipts are being processed by the council (and do appear in the ledgers).

One benefit of retaining knowledge about true Gross cost is that it gives a council insight into future potential liabilities in the event that a service users funds run out. However, given that councils currently have no access to liabilities associated with self-funders who have yet to hit the system (with high inflation and low savings interest, a big risk) this benefit is considered to be relatively small.

This report favours simplification and reduction of burden.

40. The historical practice of using activity measures to define financial structures should be challenged (e.g Creating cost centres to map to client groups which cannot be populated with any accuracy). For services which are not clearly able to be differentiated via the order (e.g. grants to voluntary organisations), the provider should be classified according to their primary service (and activity data used to prorate any breakdown)

This paper has described at length why it is difficult for councils who do not have a fully integrated (and generally expensive) system to enter the correct detail codes into their ledgers when they receive an invoice. If there is an individual purchase order for each placement (as is often the case for residential placements under spot purchase terms) this is generally not a problem.

However, for block contracts (still widely used) and for any service purchased on a commitment/capacity basis, the client receiving the service will often not be itemised and nor will the purpose of the placement. At the end of the year a huge percentage of the effort required to complete the PSS EX1 return, is in reconciliation and adjustment (recoding, reclassifying, aligning dates, etc.) to align these two sets of data. This is a particular issue for the Older People group across all services (given that few councils are organised strictly be age), is an issue for all client groups for most non-accommodation based services, but less of an issue for Learning Disability and Mental Health accommodation based placements (since most councils have specialist services for these client groups). Indeed, given the difficulties most councils are encountering with Mental Health data from PCTS, it makes sense to keep this category separate. Clearly, Direct Payments is another area which can easily be split by main client group

However, unless it is clear from the 'provider' (e.g. in-house home care teams who are transforming to a reablement service), it is more difficult to determine (from the invoice) whether a purchased bed week is short term or long term or whether an hour of home care is re-ablement or maintenance based. Activity data provides a much more reliable source for this information. The evidence that this is difficult for councils to do financially is very clear from voluntary completion of memorandum items.

All of the experience from the TRIPS pilot suggests that the CIPFA Objective coding structures be changed:

- The Division and Subdivision should be reversed (with the service – much more easily determined from financial data alone – being the division);
- The Older people group should be lost (and replaced by much richer activity based age band based analysis) – this is in line with the RAP activity return;
- The application of the revised client breakdown (Mental Health, Learning Disability, and Physical Disability) should only apply to those services where it is easy to determine (from financial data alone) the nature of the recipient (primarily Direct Payments and accommodation based services);
- The recently introduced memorandum items should be lost from financial returns (but retained for activity returns) – these currently do not appear in the CIPFA Objectives structures in any case - if retained for PSS EX1 they should (e.g. see proposed addition of Fairer charging).

This would make it much easier for councils to quickly produce financial returns since it significantly reduces the need to reconcile activity with finance (and, as recommended later, there are other sources of data which can be used to, for example, produce Use of Resources analysis).

Proposed revised Objective hierarchy

The objective structure would then look something like:

tbl_CLG_Objectives				
ServiceCode	**DivisionCode**	**SrCOP_Code**	**Divisions**	**Subdivisions**
101	2000	12100	All adult services	All adults
101	2200	12200	Assessment and care management	All adults
101	2300	12300	Nursing care	All adults
101	2300	12301	Nursing care	Mental Health
101	2300	12302	Nursing care	Learning Disability
101	2300	12303	Nursing care	Physical Disability
101	2400	12400	Residential care	All adults
101	2400	12401	Residential care	Mental Health
101	2400	12402	Residential care	Learning Disability
101	2400	12403	Residential care	Physical Disability
101	2500	12500	Supported and other accommodation	All adults
101	2500	12501	Supported and other accommodation	Mental Health
101	2500	12502	Supported and other accommodation	Learning Disability
101	2500	12503	Supported and other accommodation	Physical Disability
101	2600	12600	Direct payments	All adults
101	2600	12601	Direct payments	Mental Health
101	2600	12602	Direct payments	Learning Disability
101	2600	12603	Direct payments	Physical Disability
101	2700	12700	Home care	All adults
101	2800	12800	Day care/day services	All adults
101	2900	12900	Community Services (fairer charging)	All adults
101	3000	13000	Equipment and adaptations	All adults
101	3100	13100	Meals	All adults
101	3200	13200	Other adult services	All adults
101	3300	13300	Supporting People	Supporting People
101	4000	14000	Support Service and Management Costs	Support Service and Management Costs

Incidentally, regardless of whether this proposal is taken forward, the Objective Codes need to be modified to align with the returns (e.g. line items for fairer charging, Supporting People, and Support Service and Management Costs need adding).

41. The current SrCOP guidance should be further strengthened in terms of recommending specific mechanisms for councils to allocate indirect costs. The councils we have worked with would welcome firmer guidance rather than relying on how each council interprets the 'principles of cost apportionment'

The CIPFA coding structure is relatively clear of what constitutes a 'Support Service':

tbl_CLG_Subjectives	
SubjectiveCode	**SubjectiveDesc**
507	Support services
5049	Finance
5050	IT
5051	Human Resources
5052	Property Management/Office Accommodation
5053	Legal Services
5054	Procurement Services
5055	Corporate Services
5056	Transport Functions

In the context of TRIPS discussions with the region we discussed these costs at three levels:

- Corporate Support Services as applied to Adult Social Care;
- Equivalent Services (when combined with Corporate Support Services) within Adult Social Care as applied to individual cost centres; and
- How these costs are then allocated down to the individual (activity based costing)

The current CIPFA guidance is relative vague in terms of how these costs should be apportioned – instead referring to the 'principles of cost apportionment' contained in the various CIPFA guidance.

When discussed with the region it became apparent that, in principle, practitioners could agree to mechanisms to apportion these costs (having discussed a number of options) – this is reflected in the table on the next page (which did not, at the time, reflect the standard CIPFA subjectives).

Whilst, we discussed the option of having different rules to allocate these costs down to individual cost centres within Adult Social Care, the conclusion was that the same rules of apportionment should apply.

In the first workshop we explored the options, in the second we agreed the preferred (coloured in red in the table). Many of the practitioners expressed frustration at the process they had to go through to get corporate management to buy in to a particular mechanism for allocating these costs and a number expressed concerns that the different approaches adopted by different councils led to distortions.

This paper recommends that CIPFA be more specific about how councils should do this allocation.

Type of service	Allocation basis 1	Allocation basis 2	Allocation basis 3
Premises	Area occupied	No of employees	
CRM / Contact services	No / length of calls	No of contacts	Gross expenditure
Transaction processing services	No of transactions	No of accounts	3rd party expenditure
Property services	No of properties	Area occupied	
IT Services Mobile phones	No of PCs No of mobiles	No of email accounts	No of employees and/or for software
Procurement / legal	No of contracts	Estimated time	
Payroll / personnel (inc agency)	No of employees	Per salary scale	
Transportation	No of client journeys	Estimated cost	*Needs refining*
Central / business support	Estimated time	Gross expenditure	Audit plan (audit)
Marketing, etc	Gross expenditure		

Within TRIPS, councils have asked to have visibility of how each of these costs affects the direct costs in each cost centre (and therefore, when cascaded down to the individual, what proportion of their total costs are attributed to each of these headings).

Dealing with Adult Social Care specific 'Support Services'

Whilst many councils are increasingly migrating a number of Adult Social Care specific equivalent functions into corporate services (not least Performance), most councils still have significant numbers of staff dedicated to Adult Social Care equivalents of these support services, e.g.

- An Adult Social care department will often have its own IT service reported under the subjective divisions of Employees, Supplies and services, etc;
- Many have direct control over their own Transport Function (usually centred around day services); and
- Most have an Adult Social Care specific equivalent to all of the corporate Support Services (Finance, Procurement Services [brokerage, some aspects of commissioning], etc) the majority of costs of which, in subjective terms, will normally be reported under the CIPFA Employees division;

We have observed that councils have slightly different approaches to dealing with these local Adult Social Care costs – some councils apportion (usually based on direct expenditure), others treat some of these functions as an Assessment and Care Management activity. What is common is that they all have cost centres to capture this activity. More importantly, there are differences in whether these costs are treated purely as 'Own Provision' or apportioned across both in-house and external direct services (the CSED Internal versus External tool-kit found this could distort such comparisons by as much as 30%).

TRIPS is designed to take a three stage approach to these costs:

1. It maps equivalent Adult Social Care cost centres to these standard headings;
2. It then combines the resultant costs with those provided as Corporate overheads (but still distinguishing between the two); and, finally
3. It apportions them down to the respective cost centre based upon the same rules as used to apportion corporate overheads to Adult Social Care

This process would be helped considerably if there were standard CIPFA Objective codes to allow for this mapping i.e. Objective equivalents to the Subjective Headings

tbl_CLG_Objectives				
Services	**ServiceCode**	**DivisionCode**	**SrCOP_Code**	**Divisions**
Support services	200	2000	20010	Support services
Support services	200	2001	20010	Support services (general)
Support services	200	2002	20010	Finance
Support services	200	2002	20010	IT
Support services	200	2002	20010	Human Resources
Support services	200	2002	20010	Property Management/Office Accommodation
Support services	200	2002	20010	Legal Services
Support services	200	2002	20010	Procurement Services
Support services	200	2002	20010	Corporate Services
Support services	200	2002	20010	Transport Services

Within the context of Adult Social Care, it would also help considerably (as discussed elsewhere) for it to be much clearer as to what should get mapped to the above headings as a 'Support Service' and what should be included in Assessment and Care Management.

Availability of the preferred basis of allocation

Clearly, whilst this approach is not dissimilar to that applied at the end of each year. It requires data underpinning the allocation basis at three levels:

- Total council (e.g. how many employees in total);
- At Department level (e.g. how many employees in Adult Social Care); and
- At Cost Centre level (how many employees in the cost centre)

In the absence of specific data to support the allocation basis, TRIPS will revert to using direct expenditure.

Many of these numbers are published or collected via different routes Nationally. For obvious reasons, not least of which is demonstration of cost effectiveness, it would be useful to have a more consistent way of obtaining this data.

Reporting these costs against the individual

When it comes to allocating these costs down to an individual, TRIPS provides the ability to prioritise on the basis of:

- Number of service users;
- Volume of service; and
- Direct expenditure

Within the region, the consensus was that direct expenditure should be used (however, it was acknowledged that this was more to do with historical practice rather than most appropriate choice).

42. Specific changes should be made to the way which CIPFA publish and make available their information:

- **The presentation format should lend itself to being loaded into a database environment (it is currently published to look nice);**
- **The coding structure itself should change from a sequential numbering system to a hierarchical and fixed structure more easily able to be updated and modified (there is an error in the current list which would mean a complete renumbering)**
- **Certain key documents should be much more accessible (and be free for anyone to access) rather than buried in the inaccessible parts of the CIPFA web site**

Based on TRIPS experience, and in addition to the content changes outlined under the previous headings, there are things CIPFA could do to improve the uptake of the CIPFA coding structures:

- Firstly, the (Excel) format of publication does not lend itself to ready incorporation into council systems. The tables are formatted for the casual reader not the person trying to use them – making them database friendly would also reduce inconsistency and errors; and finally,
- The current coding structure is mainly sequential not structured. This means that every time a new list is published new numbers are allocated – a nightmare for version control, etc. Furthermore it leads to errors (e.g. in the 'Final' list for 2011/12 there are two entries for 10059 and 10060. In order for such errors to be fixed every entry after 10060 would have to be renumbered!). CIPFA should consider using a UNS style number convention whereby numbers do not change (the description may be improved, and numbers may be withdrawn, but the numbers themselves remain static).
- Finally, the coding structures themselves should be much more accessible (these are buried – and sometimes protected – deep inside the CIPFA web site). The standard coding structures should be made much more accessible to the average practitioner. Whilst it is recognised that CIPFA have to earn a living, there are some things which they do (like this) which are crucial for the effective deployment of the Transparency agenda and which should be made freely available;

43. If the PSS EX1 structure is retained (versus the recommendation to move to a data download), the following major changes be considered:

- **The core financial data be based on CIPFA Subjective main headings, split down to reflect the different expenditure / income parties (specifically identifying direct costs rather than relying on subtracting memorandum items as is currently the case);**
- **Two memorandum item be added : one for the total direct (gross) cost, and the second an 'Of which' to separate out those who have been allocated a personal budget versus those who haven't (to better help identify the changing nature of the services being received by these individuals and clarify how managed services should be handled);**

Of a less significant nature (assuming definition issues are picked up elsewhere):

- **Clarify how to handle professional services**
- **Separate the current fairer charging line into two to clearly differentiate between raw data and sub-totals**

Overall this document recommends the consolidation of financial returns into a single financial data set. However, if the PSS EX1 format is maintained consideration should be given to aligning the financial headings with the CIPFA subjective hierarchy which, as outlined elsewhere in this section, should be modified to accommodate the headings required in the PSS EX1 return.

Furthermore, and in line with Accounting for Personalisation proposals, it is the view of this report is that the practice of incorporating SMSS costs into the detail and then having a memorandum item detailing these costs as an 'Of which' item should be changed. Whilst the memorandum item would remain the same, the body of the analysis should be based on direct costs without the SMSS memorandum items applied.

By changing to this structure, it opens the door to adding another memorandum item to identify the direct (Gross) costs associated with those individuals who have been allocated a personal budget. This would allow profiling of those who have gone through the process in terms of their split of services compared with those who haven't gone through it. This would help identify the extent to which individuals are electing to take cash versus managed services. This is clearly also dependent on other recommendations – especially in connection with virtual Direct Payments – being adopted.

There are some additional specific proposals which relate to the data currently held solely in the PSS EX1 return:

- Generally speaking, other than the additional 'support services' costs sometime included, assessment and care management costs cover the costs of social workers and related staff who carry out assessments and reviews. However, these same people (from a financial standpoint usually in the same cost centre) also spend a considerable amount of time on Professional Services (as recognised within the RAP return). Under PSS EX1 guidance, quite logically, since these are client facing services, they should be being captured under 'Other Services'. Clearly, from a financial perspective, this adds burden (the proportion of time staff spend doing each activity has to be split) and, because of this, councils have different practices in how they account for it.
  This paper recommends that, financially such services be included under Assessment and Care Management and that (for unit cost comparison purposes, the RAP count of Professional Services be included in any figures);
- The Fairer charging line contains both raw data (the incomes) and sub-totals which is very confusing. There should be a separate line item for the raw data and a separate line item for the sub-total;

44. Since the region was somewhat split over their views, a more comprehensive review be undertaken of the merits or not of retaining the current split between Nursing and Residential care homes

Even in PSS EX1 the handling of these two categories is inconsistent. Under the main headings they are presently separate, but they are combined within the Memorandum items for both Older People sub-categories and when it comes to looking at Long Term or Short term memorandum items. National analysis (e.g. Use of Resources) also combines them into a single heading. Quite often care homes provide both services, the only material difference being the Health contribution. If the recommendations on the Subjectives are taken on board this health contribution will be very obvious.

If not combined, the PSS EX1 return should be consistent in keeping them separate for the memorandum items.

45. Greater emphasis should be placed on activity returns for national analysis rather than relying on financial returns. e.g. the Use of Resources Analysis could equally be based on data reported via RAP. If combined with a richer (and simpler) DCLG analysis this would open the door for reducing the number of financial returns to one (recognising the issue of planned versus actual data discussed under Recommendation 12)

National analysis tends to focus on using the PSS EX1 return for the purposes of comparing councils. As discussed through out this document, the financial numbers are impacted by a large number of variables, and – as councils repeatedly say – cannot be looked at without understanding how the numbers have been derived.

The Use of Resources analysis is the most widely used analysis of this type. The activity returns provide:

- Numbers of service users; and
- Quantities of service

These are a much more consistent and reliable basis for understanding shifts and trends in, for example, the share of Care Home placements and remove many of the distortions which affect the financial numbers. At the very least this analysis should be run in parallel with the financial analysis currently used

Example comparing this to be added

Clearly, the earlier recommendations on how activity and finance data can be combined (without requiring financial structures to implement them) provide an opportunity to meet some of other aspirations of, for example, Accounting for Personalisation.

46. Consideration should be given to have one simple activity data set combining activity data from all the other returns, with other metrics (if required) captured via other means.

Basic activity data does not change significantly over time. There is a strong case for having a single consistent return for basic activity data – with other (usually more complex) data captured via other means. A table (versus Excel form) with the following structure is proposed:

ClientGroup - Required :	the traditional headings of LD, MH, PD, etc (but excluding, as now, the OP category - see below)
ClientCategory - Optional :	a sub-division of ClientGroup based on POPPI/PANSI definitions (to allow for analysis by more detailed presenting condition (e.g. Dementia, Stroke, etc)
AgeDecile - Required :	Age grouped into deciles (consistent, to allow for more detailed analysis of any age band e.g. 18-24, 45-54, 65-74, etc)
Ethnicity - Required :	Split out by ethnic minority
Gender - Required :	split out by gender
ServiceGroup - Required :	the traditional major headings of Residential, Nursing etc
ServiceCategory - Optional :	Services sub-divided into more detail per the sub-headings listed in BVACOP (some of these may be deemed Required , e.g. Reablement)
AverageNoOfServiceUsers - Required :	to make for more meaningful analysis
ServiceUsersAtEndOfYear - Required :	to provide a consistent snap shot
ServiceUsersAtSnapShot - Required :	the number of service users in the system on the snap-shot date
TotalWeeks :	the total (planned) number of weeks of service over the period
ElapsedWeeks :	total elapsed weeks of service for the planned clients active during the snap-shot week
LengthOfStay :	Average length of stay in service (since they were first entered into the service) for the clients active during the snap-shot week
LengthInSystem :	Average length of time in the 'system' regardless of service for those in the snap-shot week
UnitOfMeasure :	Required (but standardised) Weeks, Hours, etc
TotalPlannedQty :	Required - The total planned quantity over the period
TotalPlannedQtyInSnapshot :	Required - The total quantity planned in the snapshot week
TotalActualQty :	Required for Long term accomodation based services and Homecare, Desirable for other services : The total actual quantity over the period
TotalActualQtyInSnapshot :	Required for Long term accomodation based services and Homecare, Desirable for other services : :The total actual quantity in the snapshot week
ActualTotalBasedOnSnapShot :	Required - flag to indicate if the total over the year is based on pro-rating Snapshot quantities
NoOfVisits :	The total number of visits over the period (1 for each residential episode)
NoOfVisitsInSnapshot :	The number of visits in the sample week

Pivot Analysis (PVT)

Summary

From the perspective of the NHS Information Centre and the Department of Health and the national audience, the analysis of the information is of less interest. Furthermore, whilst TRIPS provides analytical capability, there are other products which also provide it.

Therefore, this section is mainly a quick overview of what TRIPS offers in this respect and just one recommendation, relating to ease of obtaining national data in a convenient format, made in this section:

During the project we have found that:

- One of the barriers for councils to do TRIPS style analysis themselves is the difficulty associated with obtaining raw published data in a format suitable for subsequent analysis;
- Using tools such as TRIPS, data from widely disparate data sources can be relatively quickly transformed and combined to produce meaningful management information;
- It is possible, within a couple of days, to create a customisable analysis, such as Use of Resources, based on National data sets, and that this can be done by councils once trained to do so (and provided it is being used relatively routinely);
- Provided geographical information is available (recognised geographical area or post code), it is as quick to put the data onto a Google map as it is to produce a chart (but see caveat above);
- Local data can be quickly transformed into useful analysis (but see caveat above);

The main recommendations to date are that:

- Central government, and centrally funded projects should recognise that, if councils are to be encouraged to do TRIPS style analysis, then the data distributed via central government needs to be made available in a much more convenient and accessible format than is currently the case (possibly addressed by the Local Government Group Inform project).

What TRIPS has demonstrated

47. One of the barriers for councils to do TRIPS style analysis themselves is the difficulty associated with obtaining raw published data in a format suitable for subsequent analysis

We have seen councils literally spend days getting piecemeal bits of information from the systems available to them. Many Government returns are made available via fancy spread-sheets which may be attractive for the occasional reader, but which are difficult for the data analyst to make use of.

TRIPS provides functionality to accelerate the process of transforming these documents into a more useful, from a data analyst perspective, shape. It is one of the reasons why TRIPS has been able to support the CSED project and DH with relatively little effort (typically one or two days to process a new set of returns data).

However, if the data were available in database friendly format in the first place, the need for tools like TRIPS would reduce, the costs for value added service providers would be lowered, and it is likely that more councils would take the initiative to do more of this type of analysis themselves (even in a climate of cuts).

48. Using tools such as TRIPS, data from widely disparate data sources can be relatively quickly transformed and combined to produce meaningful management information

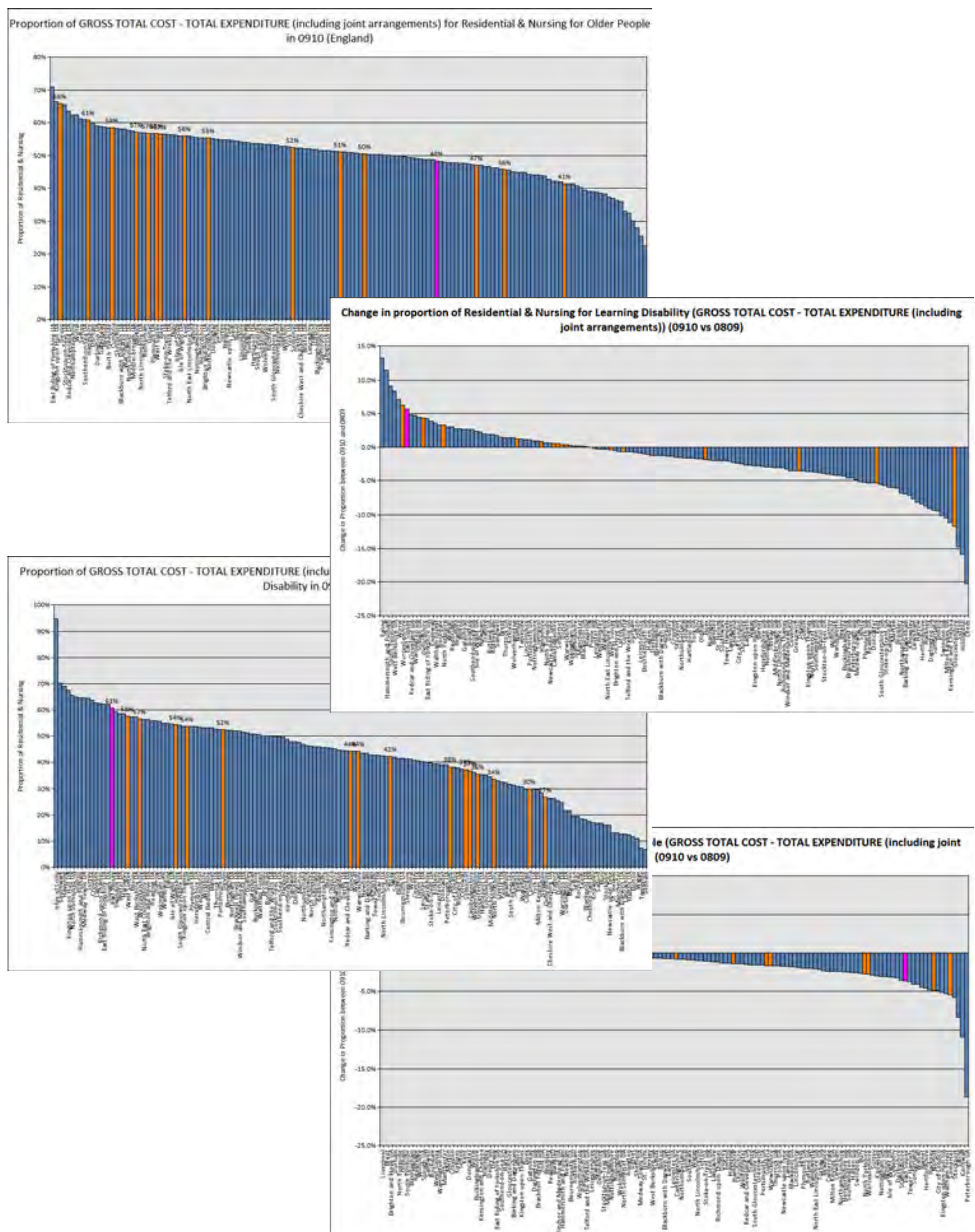
TRIPS routinely makes use of deprivation data via DLCG, population statistics via ONS, historical performance data via CQC, activity and finance data via the NHS Information Centre and POPPI/PANSI prevalence factors via CSED. The following collage illustrates the customisable (from a council, client group, comparator group, and financial heading perspective) nature of the analysis pack produced to support CSED activity:

49. It is possible, within a couple of days, to create a customisable analysis, such as Use of Resources, based on National data sets, and that this can be done by councils once trained to do so (and provided it is being used relatively routinely)

There are approximately 20 charts which make up the TRIPS Use of Resources anlaysis pack. As with the previous pack, the output can be quickly (within five minutes) be customised for:

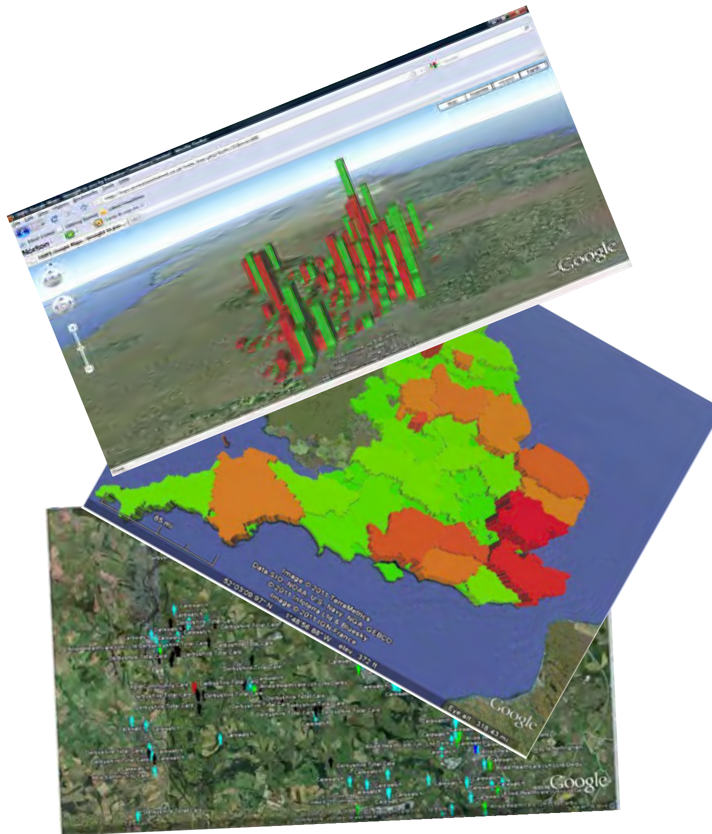
- A particular council;
- A selected comparator group (region, council type, IPF nearest neighbour); and
- A particular financial heading (Gross, Net or Income – and any PSS EX1 financial heading with a little bit of extra work)

It took half-a-day to load the latest PSS EX1 financial data from the raw spread-sheets sent in by councils, and a further half-day to create the two graphs which, apart from selected client group and service family, underpin the set. Whilst spread over a week or so, final validation and checking took a further day or so of effort to arrive at the up-to-date analysis including 2009-10 data. Since TRIPS holds historical data going back to 2004 this analysis is also available for any two years going back to then.



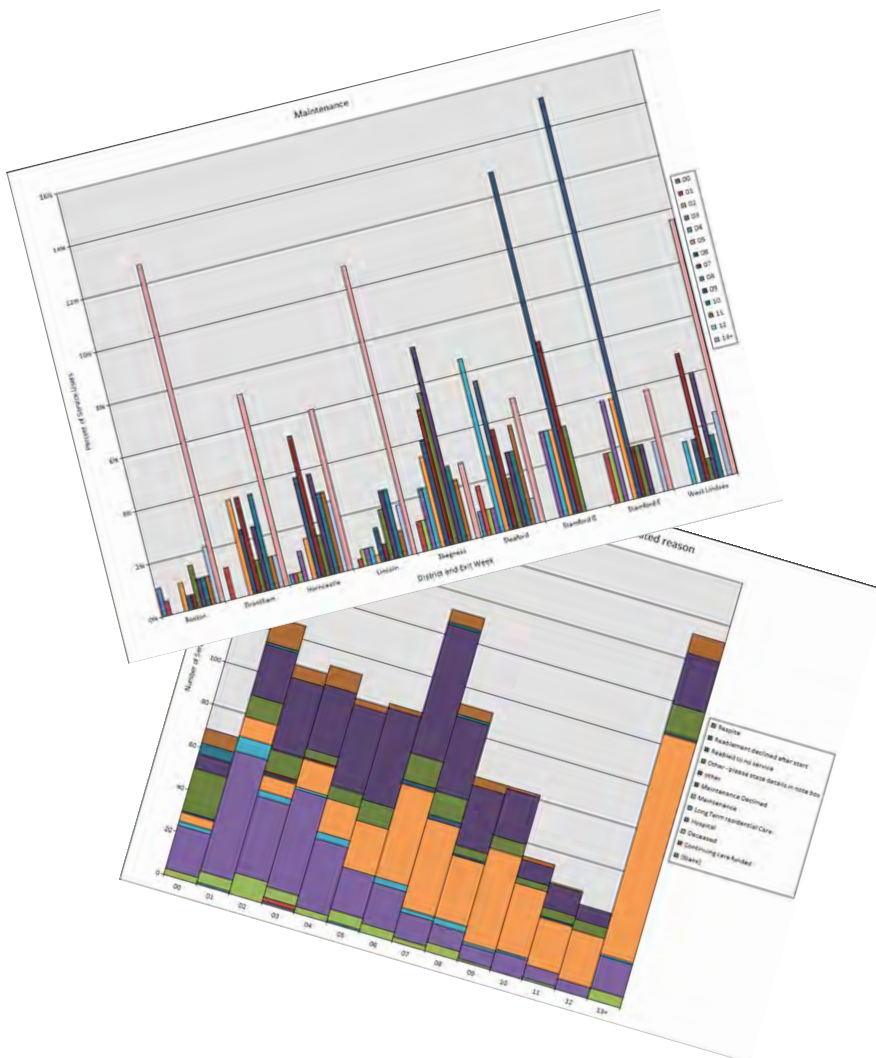
50. Provided geographical information is available (recognised geographical area or post code), it is as quick to put the data onto a Google map as it is to produce a chart (but see caveat under Recommendation 49)

TRIPS has the ability to take any analysis data and, using either geographical 'shapes' or by converting post codes to longitude and latitude, and plot the data onto Google Earth. It is literally as quick to do this as it is to produce a chart. Because TRIPS uses the portable 'KML' format for this data, it can be combined with other mapping information and selectively hidden or shown depending on what the user wants to see.



51. Local data can be quickly transformed into useful analysis (but see caveat under Recommendation 49)

This section will be expanded at the end of May to bring in other examples, however, a couple of charts illustrate the direction of travel for TRIPS over the next couple of months:



Recommendations

52. Central government, and centrally funded projects should recognise that, if councils are to be encouraged to do TRIPS style analysis, then the data distributed via central government needs to be made available in a much more convenient and accessible format than is currently the case (possibly addressed by the Local Government Group Inform project)

This recommendation is self explanatory. Central government now has a site for making this type of information available (www.data.gov.uk), and – if the added value analysis market is to bloom – without it being the province of a few specialist providers as is now the case – such information needs to be much easier to access.

This extends to data managed by Central Government commissioned organisations.

Lessons to learn from the process

What seemed like a good idea (and still does)

The concept which underpins TRIPS is that if you can agree a common language and provide the tools to build the dictionary which can translate from local dialect to the common language then information can be combined and shared without having to have a big (expensive) system which everyone uses. One of the reasons why TRIPS has maintained the support it has is because, despite – at times - there being quite a bit of jam tomorrow, the project has continuously demonstrated that the component parts of the idea can be delivered and proven.

Space for Innovation

TRIPS has always been a high risk project. There is no doubt that TRIPS would not have progressed sufficiently to attract interest from others (notably the NHS Information Centre and East Midlands region) had the CSED programme and John Bolton not taken the risk to allow the idea to develop. As a consequence TRIPS now has a number of innovations which have helped keep interest in the solution alive and which are now sufficiently mature to provide benefit to others.

Active Stakeholder participation

Within the TRIPS project we routinely describe the process we have gone through as a roller-coaster ride with many highs and lows (often daily) as we have gone along. What has been consistent throughout, despite many frustrations with progress along the way, is the support and encouragement we have received from:

- the Adult Social Care performance and finance teams in majority of East Midlands councils, but especially – through thick and thin – Derbyshire (Bill Robertson, David Gurney, Michele Chew and Lou Sunderland);
- the Department of Health: East Midlands (Rachel Holynska and Judith Horsfall);
- the East Midlands Regional Improvement and Efficiency Partnership (Helen Richmond);
- the Department of Health (especially Damon Palmer and, more recently, Becca Spavin and, from an executive perspective, Glen Mason and previously John Bolton);
- the CSED programme (Tim O'Connor for letting us get on with it, Rob Griffiths, Dan Short and Ginny Hay who helped shape the original analysis packs, Ray Beatty who gave us access to POPPI and PANSI prevalence data and Kevin Barr – his whole collection of historical data sets);
- The NHS Information Centre (particularly Robert Lake and Andrew Frith who helped steer the project through the last six months, but also Penny Hill and Simon Croker); and
- Nick Miller (previously of CSCI / CQC) and Stan Hesketh (Independent member of both CIPFA Social Care Panel and PSS Ex1 Working Group)

This list in itself provides a useful lesson for anyone embarking on a journey, such as TRIPS, which no-one has taken before - the challenge TRIPS attempts to address has been around a long time and there has never been the resource to apply the big system approach as adopted by Connecting for Health and Childrens services. The lesson lies in the diversity of skills, experience, influence and interests which the

above individuals have brought to the TRIPS project (which, as a front line team, has often had just one individual and never more than four directly working on it).

Engagement with Councils

Derbyshire have always somehow seen the potential of TRIPS and kept at it. The other councils in the have had mixed views about TRIPS at different times in the process. One of the factors which has kept their engagement has almost certainly been the regular workshops which, despite economic changes over the last six months, have always been well attended. All of the workshops have been interactive in nature and resulted in very visible deliverables (agreed tables, agreed dictionaries, agreed processes, etc.). The feed-back from the occasional guest has always been the level of enthusiasm and engagement they have observed in these important sessions

The second contributor to this is the fact that as a team we have maintained our presence on the ground. The level of support the project gets from individual councils is often proportional to the time we spend with them – even if we are not directly working on their activity. There have been times when, through necessity, we have focussed on individual councils (and somewhat ignored others). Presence on the ground definitely affects the level of support for any project of this nature.

Flexibility to adapt to change

Whilst it is one of the reasons why TRIPS has taken longer than originally intended, the TRIPS philosophy has always been that:

- The problem is the solution not the user. Whenever the TRIPS project has had feed-back to the effect that the TRIPS solution cannot do something or that something extra is needed, the TRIPS project has made changes to the solution. This has only been possible because the development team is so small and has adopted a Rapid Prototype philosophy to get to a solution which meets user needs. With a bigger team, the momentum of software development would have diluted some of this flexibility

- Anything developed as a tool for TRIPS should be generic. One of the attractive features of TRIPS is that, apart from the contents of the current dictionary, everything is generic and can be applied to any set of data. This has allowed councils in the region to applies the tools to areas outside of the PSS EX1 envelope and gives TRIPS the flexibility to address joint working across Social Care and Health in the future and be expanded to other sectors and other areas of interest (such as outcomes)

Structure and rigour (at the right time)

Over the last six months, the NHS Information Centre in particular, has introduced more structure and rigour to the project. This has had the following benefits:

- It has forced the project to evidence progress and deliverables (with councils signing-off stages of the work, and reports produced [from the TRIPS system] to demonstrate completeness);
- It has encouraged completion of each stage of work (Gateway) prior to allowing progress to the next stage. At times this has been frustrating for the team, since some of the activities are iterative, however, it has enabled tidy closure on each of the respective Gateways;
- It has produced demonstrable added value deliverables at each Gateway.

TRIPS – The Future

As should be fairly obvious by the length of this document, the TRIPS project has – over the last year in particular – covered a lot of ground.

Lessons Learnt

As outlined in the Executive Summary, this report (in one form or another) is being widely circulated.

The Import / Export Specifications

The Import / Export Specifications will be published on the TRIPS web-site for anyone to download for free in three formats:

- A pdf document describing the structure of the tables;
- A downloadable Microsoft Access database; and
- A portable XML based specification

The current scripts for populating these tables will also be made available (the ultimate hope is that the major software suppliers will embrace these standards and create extract logic of their own).

The Data Warehouse Table Specifications

The data warehouse table specifications will be made available in similar formats. Even if councils chose not to make use of the TRIPS software, these tables provide a useful basis for the development of any local data warehouse solution involving detailed social care data.
There are two types of table in the data warehouse:

- low level tables which largely mirror, but in a generic way, the types of table found in the various systems which the TRIPS project has encountered; and
- what are referred to in TRIPS as summary tables. These tables capture the amalgamation of the low level tables in a format suitable for both aggregation up and drill-down. They operate at the following levels (all with a time dimension):
- package level (by client, by service offer [a combination of provider and service]);
- by service offer;
- by provider;
- by cost centre / general ledger code;
- by CIPFA objective / subjective (suitable for aggregation to national returns);

The Data Dictionary

In the short term the dictionary will also be made available in simple downloadable formats. However, the underlying tables all hold the fields necessary to convert these to 'live' tables which can be maintained and improved on-line. It is hoped to create an online capability to convert what are currently static tables into a 'live' environment for continuous evolution and improvement.

The TRIPS Reference tables

TRIPS has loaded data from a number of historical returns. Whilst we would always encourage the user to go back to source, the format of the TRIPS tables (particularly for bulk operations) may be more convenient. These tables will also be made available for download.

The TRIPS Software

The full set of software is also available from the TRIPS web site.

However, it should be recognised that whilst the current software is free, there is currently no further central government funding to take the TRIPS work forward and so it will be down to the market to work out ways of earning a sufficient living from enhancements and related added value services to continue the work.

It should also be recognised that the work to date has been on a pilot basis. Whilst the software is now relatively robust, it is not currently at a quality where it can be compared with a commercial product – it still falls in the 'useful' software category – one of the reasons why it remains open source. Work is still required – either by commercial organisations or by councils themselves – to bring the product up to a quality comparable with what would be expected from a commercially released product.

The authors will be continuing to work on the software to tidy up and complete unfinished work – TRIPS is an extensive suite of software. We will also be writing documentation to cover its use (and anticipate that this documentation will also be several 100s of pages).

The authors

Whilst the project team is formally disbanding, we will be continuing to work on the project in our 'spare' time. All of us can be contacted via the TRIPS web site.

Appendices

Appendix A : List of dictionary tables (contents available on-line at www.trips.uk.net)
Appendix B : Full list of SIC codes
Appendix C : Full List of CIPFA Subjectives

Appendix A : List of dictionary tables

Care Services Efficiency Delivery
Supporting sustainable transformation

Appendix A : Adult Social Care Reference Tables (Index of Tables)

Category	Table Name	Table Description
Reference	tbl_ASC_AccommodationCategories	Used to store the high level accomodation categories i.e. Settled and Non-Settled accomodation
Reference	tbl_ASC_AccommodationStatus	Used to store what the Combined Return refers to as Accomodation Status (ie. the broad groupings of types of accomodation). See EstablishmentTypes for the next level of detail
Reference	tbl_ASC_AgeGroups	High level age groupings used for aggregated reporting purposes
Reference	tbl_ASC_Ages	Mapping of ages into various age bands and into age groups
Reference	tbl_ASC_AgreementTypes	The type of agreement with the provider e.g. Spot, Block, etc
Reference	tbl_ASC_ClientCategory	The type of client down to three levels of hierarchy (ClientGroup, ClientClass and ClientCategory). With the revised PSS EX1 return Dementia has been split out from Mental Health. This table illustrates how this concept might be extended.
Reference	tbl_ASC_ClientGroups	The highest level type of client (Client Group). Largely per the existing PSS EX1 categories, but illustrating how new groups might be introduced in the future
Reference	tbl_ASC_CompanyTypes	The type of company in terms of its legal structure (as opposed to what the company provides - see tbl_ProviderTypes for the latter)
Reference	tbl_ASC_CSSRs	A list of all Councils with Social Care Responsibilities and various different forms of their names for mapping and other purposes
Reference	tbl_ASC_EmploymentContract	The emplyment status (aligns with the Combined return). There is scope to rationalise this with the entries in FullTimeStatus used by the staffing return
Reference	tbl_ASC_EmploymentStatus	The emplyment status (aligns with the Combined return). There is scope to rationalise this with the entries in FullTimeStatus used by the staffing return
	tbl_ASC_EndOfServiceReasons	
Reference	tbl_ASC_EstablishmentTypes	The various types of establishment. These are the sub-headings associated with the AccomodationStatus table
Reference	tbl_ASC_Ethnicity	Ethnicity, following the ONS breakdown. This is used twice within some tables to differentiate between gender at birth and declared gender when older
	tbl_ASC_EventActions	
Reference	tbl_ASC_EventCategory	Used to capture the type of events e.g. Assessment, Review, etc.
Reference	tbl_ASC_EventComplexity	Used to capture the type of events e.g. Assessment, Review, etc.
Reference	tbl_ASC_EventContext	Used to capture the type of events e.g. Assessment, Review, etc.
Reference	tbl_ASC_EventOutcomes	List of outcomes which can be associated with an 'Event' e.g. Declined, Service, Not eligible, etc
Reference	tbl_ASC_EventReasons	List of outcomes which can be associated with an 'Event' e.g. Declined, Service, Not eligible, etc
Reference	tbl_ASC_EventTypes	Used to capture the type of events e.g. Assessment, Review, etc.
Reference	tbl_ASC_ExpenditureCategory	The category of expenditure e.g. whether an employee related, direct, departmental or corporate overhead
Reference	tbl_ASC_ExpenditureClass	What high level accountable structure the expenditure is reported against (.e.g. Adult Social Care, Childrens Services, etc)
Reference	tbl_ASC_ExpenditureType	The high level type of expenditure (e.g. Capital, Income or Revenue)
Reference	tbl_ASC_FACS	Used to capture the FACS eligibility associated with each client (if available)
Reference	tbl_ASC_FullTimeStatus	Used to capture whether employees are full time, part-time, etc
Reference	tbl_ASC_FundingTypes	Used to describe the nature of funding e.g. Fee/Charge, Grant, Pooled budget, etc
Reference	tbl_ASC_Genders	Allowable gender codes
Reference	tbl_ASC_IdentityTypes	Used to store the different ways in which an individual or an organisation can be uniquely identified e.g. NHS Number, NI Number, etc)
Reference	tbl_ASC_JobRoles	Used to capture the job roles identified in the National staff return dataset
Reference	tbl_ASC_MaritalStatus	Allowable marital status descriptions / codes
	tbl_ASC_MeasurementTimings	
	tbl_ASC_Measures	
	tbl_ASC_MeasureTypes	

Appendix A : List of dictionary tables (continued)

Care Services Efficiency Delivery
Supporting sustainable transformation

Appendix A : Adult Social Care Reference Tables (Index of Tables)

Category	Table Name	Table Description
	tbl_ASC_Metrics	
Reference	tbl_ASC_NotificationMeans	List of means by which events, etc are notified (e.g. Telephone, Fax, Visit, Meeting, etc)
Reference	tbl_ASC_OrganisationClasses	The type of organisation in terms of its legal structure (as opposed to what the company provides - see tbl_ProviderTypes for the latter)
Reference	tbl_ASC_OrganisationClasses1	The type of organisation in terms of its legal structure (as opposed to what the company provides - see tbl_ProviderTypes for the latter)
Reference	tbl_ASC_PerformGroups	Grouping of performance and quality metrics (designed for future use)
Reference	tbl_ASC_PerformMeasures	The new PSS EX1 return requests a level of breakdown below the current headings of Residential, Homecare, etc. This table expands on this and suggests ways in which the concept could be extended (as a demonstration of the flexibility of the approach)
	tbl_ASC_PerformSets	dd
Reference	tbl_ASC_PerformStds	References to regularly used standards which relate fo the performance measures
	tbl_ASC_Prevalence_Data	
	tbl_ASC_Prevalence_Factors	
Reference	tbl_ASC_ProviderTypes	The type of provider (nature of what the organisation does as opposed to its legal structure - see tbl_CompanyTypes for the latter
Reference	tbl_ASC_ProviderTypes1	The type of provider (nature of what the organisation does as opposed to its legal structure - see tbl_CompanyTypes for the latter
Reference	tbl_ASC_ReferralSources	The different sources of a referral per the RAP return
Reference	tbl_ASC_RelationshipTypes	Identifies the nature of relationship between individuals within the relationships table e.g. Carer, Advocate, etc
Reference	tbl_ASC_Religions	List of religions (taken from a Scottish adaption of the ONS religions)
Reference	tbl_ASC_ReturnFields	Table used to link tables and fields to the various returns (mainly for documentation purposes)
Reference	tbl_ASC_Returns	List of returns available for data analysis purposes
Reference	tbl_ASC_Salutations	Used to store salutations / name titles, used as a reference table since, in the absence of genders, this provides an alternative option to determine gender
Reference	tbl_ASC_ServiceBands	Used to capture the breakdown below service level in the RAP return (e.g. the different timescales for Assessments, the different intensities of Homecare visits, etc.)
Reference	tbl_ASC_ServiceCategory	The new PSS EX1 return requests a level of breakdown below the current headings of Residential, Homecare, etc. This table expands on this and suggests ways in which the concept could be extended
Reference	tbl_ASC_ServiceFamilies	The list of high level 'service types' based on the current PSS EX1 headings. The service groups represent the highest level in the hierarchy
Reference	tbl_ASC_ServicePurposes	The highest level type of client (Client Group). Largely per the existing PSS EX1 categories, but illustrating how new groups might be introduced in the future
Reference	tbl_ASC_SexualOrientation	List of valid Sexual orientation descriptions
Reference	tbl_ASC_SystemTradeNames	A list of known care management and other systems e.g. CareFirst, SWIFT, Agresson, Oracle, SAP, etc
Reference	tbl_ASC_SystemTypes	A list of different system types e.g. Care Management, Finance, etc.
	tbl_ASC_TableIndex	
	tbl_ASC_TableVersions	
	tbl_ASC_TimeTypes	
Reference	tbl_ASC_WorkArrangements	Work arrangements (e.g. whether part time, home working, job sharing, etc) - applies to staff returns
Reference	tbl_ASC_ZoneTypes	It is proposed that local geographical boundaries be able to be defined (sometimes referred to as Zones). This table provides the various possible mechanisms for defining Zones (e.g. Postcode, Ward, etc)
Required	tbl_CLG_AuthorityGroupings	Used to define the supported comparator groupings
Reference	tbl_CLG_AuthorityTypes	List of Authority Types e.g Unitary, Shire, etc

Appendix A : List of dictionary tables (continued)

Care Services Efficiency Delivery
Supporting sustainable transformation

Appendix A : Adult Social Care Reference Tables (Index of Tables)

Category	Table Name	Table Description
	tbl_CLG_DH_SubjectiveAnalysis	
	tbl_CLG_Objectives	
Reference	tbl_CLG_Regions	List of regions in England and Wales
	tbl_CLG_RevenueAccounts	
	tbl_CLG_RevenueDepartments	
	tbl_CLG_RO_Headings	
	tbl_CLG_Subjectives	
	tbl_LIB_DatabaseSystems	
Reference	tbl_LIB_DatabaseTypes	List of database types - used when importing databases into the system
Reference	tbl_LIB_DataKinds	High level (VBA like) types e.g. Text, number, boolean - used when dealing with data such as numbers where the specific type (e.g. Long, Double) is not known
Reference	tbl_LIB_DataQuality	Provides the reference table to indicate the quality of information being supplied
Reference	tbl_LIB_DataRequirements	Used to stipulate the sort of data; e.g. Automatic, Required, Optional, etc
Reference	tbl_LIB_DatasetTypes	The various types of source system from which datasets can be derived e.g. Finance, Care Management, etc
Reference	tbl_LIB_Dimensions	Used to categorise dataset fields into the different 'dimensions' of a data cube
	tbl_LIB_EquivalentFunctions	
	tbl_LIB_IndexTypes	
Reference	tbl_LIB_ObjectTypes	Lists the database object types, eg. Table, Query, Report, etc
	tbl_LIB_ODBCDrivers	
	tbl_LIB_ODBCProviders	
	tbl_LIB_StandardStatus	
Reference	tbl_LIB_SystemTradeNames	A list of known care management and other systems e.g. CareFirst, SWIFT, Agresson, Oracle, SAP, etc
Reference	tbl_LIB_TimeTypes	Used to hold the different types of Times i.e. Those which typically result in different rates - DayTime, Evening, Night, etc
Reference	tbl_LIB_UnitConversions	Used to store how to convert from one unit to another. e.g. from Weeks to Days, Minutes to Hours, etc
Reference	tbl_LIB_Units	The standard units of measure in use by the system. Part of the data warehouse functionality is to map units in other systems to these standard units
Reference	tbl_LIB_UnitTypes	The different types of units e.g. Time, Length, Volume, etc

Appendix B : Full list of SIC codes

tbl_SUP_SIC_Codes		
SIC 2007	**SIC 2003**	**Activity**
87100	85140	Nursing care facilities
87100	85140	Rest homes with nursing care
87100	85113	Residential nursing care facilities (not directly supervised by medical doctors)
87100	85140	Nursing homes
87100	85140	Residential nursing care facilities
87100	85140	Convalescent homes
87100	85140	Homes for the elderly with nursing care
87200	85140	Residential care activities (paramedical) for substance abuse
87200	85311	Residential care (social) in mental health halfway houses (charitable)
87200	85311	Residential care (social) in group homes for the emotionally disturbed (charitable)
87200	85312	Residential care (social) in mental health halfway houses (non-charitable)
87200	85140	Residential care (paramedical) in psychiatric convalescent homes
87200	85311	Residential care (social) in mental retardation facilities (charitable)
87200	85311	Residential care (social) in psychiatric convalescent homes (charitable)
87200	85312	Residential care (social) in mental retardation facilities (non-charitable)
87200	85312	Residential care (social) in group homes for the emotionally disturbed (non charitable)
87200	85140	Residential care activities (paramedical) for mental health
87200	85140	Residential care (paramedical) in group homes for the emotionally disturbed (charitable)
87200	85312	Residential care activities (social) for learning difficulties (non-charitable)
87200	85312	Residential care home for the mentally ill (non-charitable)
87200	85140	Residential care (paramedical) in mental health halfway houses
87200	85112	Residential care in alcoholism or drug addiction treatment facilities (private sector)
87200	85312	Residential care activities (social) for mental health (non-charitable)
87200	85311	Residential care home for the mentally handicapped (charitable)
87200	85140	Residential care activities (paramedical) for mental retardation
87200	85311	Residential care home for the mentally ill (charitable)
87200	85311	Residential care activities (social) for learning difficulties (charitable)
87200	85312	Residential care (social) in psychiatric convalescent homes (non-charitable)
87200	85311	Residential care activities (social) for mental health (charitable)
87200	85311	Residential care activities (social) for substance abuse (charitable)
87200	85312	Residential care activities (social) for substance abuse (non-charitable)
87200	85111	Residential care in alcoholism or drug addiction treatment facilities (public sector)
87200	85112	Residential care in rehabilitation centres (private sector)
87200	85111	Residential care in rehabilitation health centres (public sector)
87200	85140	Residential care (paramedical) in mental retardation facilities
87200	85312	Residential care home for the mentally handicapped (non-charitable)
87300	85311	Old people's sheltered housing (charitable)
87300	85312	Old persons' home (local authority)
87300	85312	Rest homes without nursing care (non-charitable)
87300	85312	Old people's sheltered housing (non-charitable)
87300	85311	Rest homes without nursing care (charitable)
87300	85311	Homes for the elderly with minimal nursing care (charitable)
87300	85311	Continuing care retirement communities (charitable)
87300	85312	Homes for the elderly with minimal nursing care (non-charitable)
87300	85312	Old persons' warden assisted dwellings (non-charitable)

tbl_SUP_SIC_Codes		
SIC 2007	**SIC 2003**	**Activity**
87300	85312	Residential care home for handicapped children (non-charitable)
87300	85312	Assisted-living facilities for the elderly or disabled (non-charitable)
87300	85311	Assisted-living facilities for the elderly or disabled (charitable)
87300	85311	Residential care activities for the elderly and disabled (charitable)
87300	85312	Continuing care retirement communities (non-charitable)
87300	85312	Residential care activities for the elderly and disabled (non-charitable)
87300	85140	Provision of residential care and treatment for the elderly and disabled by paramedical staff
87300	85312	Local authority homes for the disabled and the elderly
87300	85311	Home for the blind (charitable)
87300	85311	Old persons' warden assisted dwellings (charitable)
87300	85312	Home for the blind (non-charitable)
87300	85311	Home for the disabled (charitable)
87300	85312	Home for the disabled (non-charitable)
87300	85311	Home for the elderly (charitable)
87300	85311	Residential care home for epileptics (charitable)
87300	85311	Residential care home for handicapped children (charitable)
87300	85312	Home for the elderly (non-charitable)
87300	85312	Residential care home for epileptics (non-charitable)
87900	85312	Halfway homes for delinquents and offenders (non-charitable)
87900	85311	Salvation army shelter (charitable)
87900	85311	Community homes for children (charitable)
87900	85312	Community homes for children (non-charitable)
87900	85312	Lodging house (local authority)
87900	85311	Halfway group homes for persons with social or personal problems (charitable)
87900	85312	Local authority lodging houses
87900	85311	Children's boarding homes and hostels (charitable)
87900	85311	Halfway homes for delinquents and offenders (charitable)
87900	85312	Local authority community homes (children)
87900	85312	Children's home (non-charitable)
87900	85311	Children's home (charitable)
87900	85312	Children's boarding homes and hostels (non-charitable)
87900	85311	Residential nurseries (charitable)
87900	85312	Residential nurseries (non-charitable)
87900	85312	Halfway group homes for persons with social or personal problems (non-charitable)
87900	85312	Juvenile correction homes (non-charitable)
87900	85312	Orphanages (non-charitable)
87900	85311	Discharged prisoners' hostel (charitable)
87900	85312	Discharged prisoners' hostel (non-charitable)
87900	85312	Convalescent homes without medical care (non-charitable)
87900	85311	Temporary homeless shelters (charitable)
87900	85311	Orphanages (charitable)
87900	85311	Juvenile correction homes (charitable)
87900	85312	Temporary homeless shelters (non-charitable)
87900	85312	Social work activities with accommodation (non-charitable)
87900	85312	Hostel for the homeless (non-charitable)
87900	85311	Convalescent home without medical care (charitable)
87900	85311	Social work activities with accommodation (charitable)
87900	85311	Hostel for the homeless (charitable)
87900	85311	Temporary accommodation for the homeless (charitable)

tbl_SUP_SIC_Codes		
SIC 2007	SIC 2003	Activity
87900	85312	Temporary accommodation for the homeless (non-charitable)
87900	85311	Shelter (the charity)
88100	85321	Day centres for the elderly, the physically or the mentally ill (charitable)
88100	85321	Home help service (charitable)
88100	85322	Home help service (non-charitable)
88100	85321	Occupation and training centres for the mentally disordered (charitable)
88100	85322	Occupation and training centre for the mentally disordered (non-charitable)
88100	85322	Old age and sick visiting (non-charitable)
88100	85322	Vocational rehabilitation (non-charitable)
88100	85322	Local authority home help service
88100	85322	Day centres for the elderly, the physically or the mentally ill (non-charitable)
88100	85321	Vocational rehabilitation (charitable)
88100	85321	Old age and sick visiting (charitable)
88910	85322	Day care for disabled children (non-charitable)
88910	85322	Crèche (non-charitable)
88910	85321	Child day-care activities (charitable)
88910	85322	Day nursery (non-charitable)
88910	85321	Day nursery (charitable)
88910	85322	Child day-care activities (non-charitable)
88910	85321	Day care for disabled children (charitable)
88910	85322	Playgroup (non-charitable)
88910	85321	Playgroup (charitable)
88910	85321	Crèche (charitable)
88990	85321	Adoption activities (charitable)
88990	85321	Benevolent society (charitable services)
88990	85322	Probation and after care service
88990	85321	National society for the prevention of cruelty to children
88990	85322	Adoption activities (non-charitable)
88990	85321	Temperance association
88990	85321	Red Cross Society
88990	85322	Social Services Department
88990	85321	Social welfare society (charitable)
88990	85321	Credit and debt counselling services (charitable)
88990	85321	Community and neighbourhood activities (charitable)
88990	85322	Community and neighbourhood activities (non-charitable)
88990	85322	Welfare and guidance activities for children and adolescents (non-charitable)
88990	85321	Welfare service (charitable)
88990	85322	Welfare service (non-charitable)
88990	85321	Jewish board of family and children's services
88990	85322	Credit and debt counselling services (non-charitable)
88990	85321	Child guidance centre (charitable)
88990	85322	Employment rehabilitation centre (non-charitable)
88990	85321	Women's Royal Voluntary Service
88990	85321	Welfare and guidance activities for children and adolescents (charitable)
88990	85322	Local authority probation service
88990	85321	Royal Masonic Benevolent Institute
88990	85322	Child guidance centre (non-charitable)
88990	85321	Social work activities for immigrants (charitable)
88990	85321	Citizens Advice Bureau

tbl_SUP_SIC_Codes		
SIC 2007	SIC 2003	Activity
88990	85321	Marriage and family guidance (charitable)
88990	85321	Employment rehabilitation centre (charitable)
88990	85321	Refugee camp (charitable)
88990	85321	Charity administration
88990	85322	Marriage and family guidance (non-charitable)
88990	85322	Social work activities without accommodation (non-charitable)
88990	85322	Local authority citizen's advice bureau
88990	85322	Social worker (non-charitable)
88990	85321	Family Planning Associations (not clinics)
88990	85321	Family Welfare Association
88990	85321	Social work activities without accommodation (charitable)
88990	85322	Police court mission
88990	85321	Social worker (charitable)
88990	85322	Refugee camp (non-charitable)
88990	85322	Disaster relief organisations (non-charitable)
88990	85321	Disaster relief organisations (charitable)
88990	85321	Oxfam (not shops)
88990	85321	Refugee services (charitable)
88990	85322	Refugee services (non-charitable)
88990	85322	Local authority social services department
88990	75210	Refugee and hunger relief programmes abroad
88990	85322	Social work activities for immigrants (non-charitable)

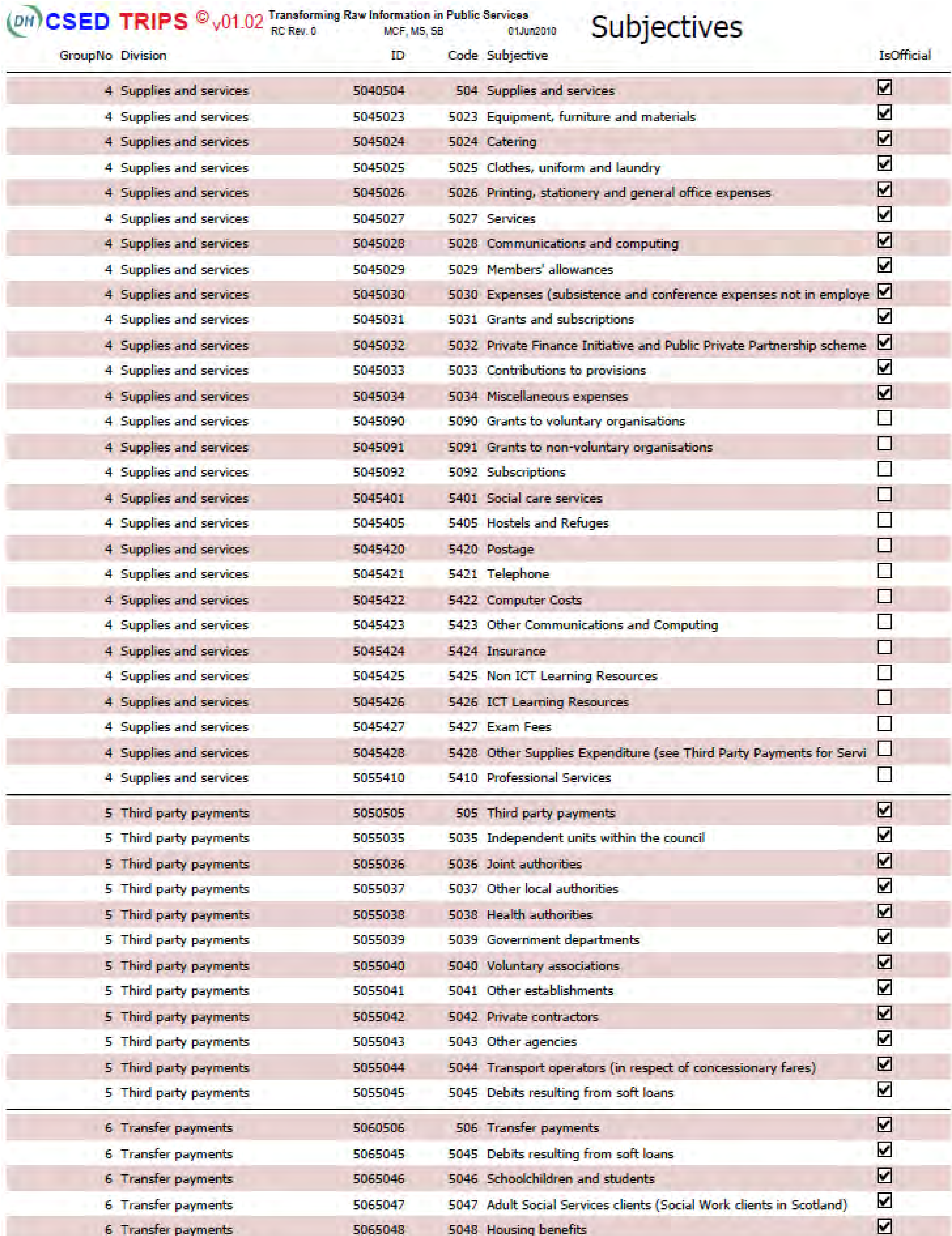
Appendix C : Full List of CIPFA Subjectives

DH CSED TRIPS © v01.02 Transforming Raw Information in Public Services RC Rev. 0 MCF, MS, SB 01Jun2010

Subjectives

GroupNo	Division	ID	Code	Subjective	IsOfficial
1	Employees	5010501	501	Employees	☑
1	Employees	5015001	5001	Direct employee expenses	☑
1	Employees	5015002	5002	Indirect employee expenses	☑
1	Employees	5015003	5003	Contibutions to employee-related provisions	☑
1	Employees	5015004	5004	Debits relating from soft loans	☑
1	Employees	5015101	5101	Salaries	☐
1	Employees	5015102	5102	Employer's National Insurance contribution	☐
1	Employees	5015103	5103	Employer's retirement benefit cost	☐
1	Employees	5015104	5104	Agency staff	☐
1	Employees	5015105	5105	Employee allowances (not including travel and subsistence)	☐
2	Premises-related expenditure	5020502	502	Premises-related expenditure	☑
2	Premises-related expenditure	5025005	5005	Repairs, alterations and maintenance of buildings	☑
2	Premises-related expenditure	5025006	5006	Energy costs	☑
2	Premises-related expenditure	5025007	5007	Rents	☑
2	Premises-related expenditure	5025008	5008	Rates	☑
2	Premises-related expenditure	5025009	5009	Water services	☑
2	Premises-related expenditure	5025010	5010	Fixtures and fittings	☑
2	Premises-related expenditure	5025011	5011	Apportionment of expenses of operational buildings	☑
2	Premises-related expenditure	5025012	5012	Cleaning and domestic supplues	☑
2	Premises-related expenditure	5025013	5013	Grounds maintenance costs	☑
2	Premises-related expenditure	5025014	5014	Premises insurance	☑
2	Premises-related expenditure	5025015	5015	Contributions to premises-related provisions	☑
2	Premises-related expenditure	5025201	5201	Energy Costs - Electricity	☐
2	Premises-related expenditure	5025202	5202	Energy Costs - Gas and Other	☐
2	Premises-related expenditure	5025203	5203	Other Premises Related Expenditure	☐
3	Transport-related expenditure	5030503	503	Transport-related expenditure	☑
3	Transport-related expenditure	5035016	5016	Direct transport costs	☑
3	Transport-related expenditure	5035017	5017	Recharges	☑
3	Transport-related expenditure	5035018	5018	Contract hire and operating leases	☑
3	Transport-related expenditure	5035019	5019	Public transport	☑
3	Transport-related expenditure	5035020	5020	Transport insurance	☑
3	Transport-related expenditure	5035021	5021	Car allowances	☑
3	Transport-related expenditure	5035022	5022	Contributions to transport-related provisions	☑
3	Transport-related expenditure	5035301	5301	Vehicle Repair & Maintenance	☐
3	Transport-related expenditure	5035302	5302	Vehicle Running Costs	☐
3	Transport-related expenditure	5035303	5303	Other Transport Related Expenditure	☐

Appendix C : Full List of CIPFA Subjectives (continued)



CSED TRIPS ©v01.02 Transforming Raw Information in Public Services
RC Rev. 0 MCF, MS, SB 01Jun2010

Subjectives

GroupNo	Division	ID	Code	Subjective	IsOfficial
4	Supplies and services	5040504	504	Supplies and services	☑
4	Supplies and services	5045023	5023	Equipment, furniture and materials	☑
4	Supplies and services	5045024	5024	Catering	☑
4	Supplies and services	5045025	5025	Clothes, uniform and laundry	☑
4	Supplies and services	5045026	5026	Printing, stationery and general office expenses	☑
4	Supplies and services	5045027	5027	Services	☑
4	Supplies and services	5045028	5028	Communications and computing	☑
4	Supplies and services	5045029	5029	Members' allowances	☑
4	Supplies and services	5045030	5030	Expenses (subsistence and conference expenses not in employe	☑
4	Supplies and services	5045031	5031	Grants and subscriptions	☑
4	Supplies and services	5045032	5032	Private Finance Initiative and Public Private Partnership scheme	☑
4	Supplies and services	5045033	5033	Contributions to provisions	☑
4	Supplies and services	5045034	5034	Miscellaneous expenses	☑
4	Supplies and services	5045090	5090	Grants to voluntary organisations	☐
4	Supplies and services	5045091	5091	Grants to non-voluntary organisations	☐
4	Supplies and services	5045092	5092	Subscriptions	☐
4	Supplies and services	5045401	5401	Social care services	☐
4	Supplies and services	5045405	5405	Hostels and Refuges	☐
4	Supplies and services	5045420	5420	Postage	☐
4	Supplies and services	5045421	5421	Telephone	☐
4	Supplies and services	5045422	5422	Computer Costs	☐
4	Supplies and services	5045423	5423	Other Communications and Computing	☐
4	Supplies and services	5045424	5424	Insurance	☐
4	Supplies and services	5045425	5425	Non ICT Learning Resources	☐
4	Supplies and services	5045426	5426	ICT Learning Resources	☐
4	Supplies and services	5045427	5427	Exam Fees	☐
4	Supplies and services	5045428	5428	Other Supplies Expenditure (see Third Party Payments for Servi	☐
4	Supplies and services	5055410	5410	Professional Services	☐
5	Third party payments	5050505	505	Third party payments	☑
5	Third party payments	5055035	5035	Independent units within the council	☑
5	Third party payments	5055036	5036	Joint authorities	☑
5	Third party payments	5055037	5037	Other local authorities	☑
5	Third party payments	5055038	5038	Health authorities	☑
5	Third party payments	5055039	5039	Government departments	☑
5	Third party payments	5055040	5040	Voluntary associations	☑
5	Third party payments	5055041	5041	Other establishments	☑
5	Third party payments	5055042	5042	Private contractors	☑
5	Third party payments	5055043	5043	Other agencies	☑
5	Third party payments	5055044	5044	Transport operators (in respect of concessionary fares)	☑
5	Third party payments	5055045	5045	Debits resulting from soft loans	☑
6	Transfer payments	5060506	506	Transfer payments	☑
6	Transfer payments	5065045	5045	Debits resulting from soft loans	☑
6	Transfer payments	5065046	5046	Schoolchildren and students	☑
6	Transfer payments	5065047	5047	Adult Social Services clients (Social Work clients in Scotland)	☑
6	Transfer payments	5065048	5048	Housing benefits	☑

Appendix C : Full List of CIPFA Subjectives (continued)

(DH) CSED TRIPS ©v01.02 Transforming Raw Information in Public Services RC Rev. 0 MCF, MS, SB 01Jun2010

Subjectives

GroupNo	Division	ID	Code	Subjective	IsOfficial
7	Support services	5070507	507	Support services	☑
7	Support services	5075049	5049	Finance	☑
7	Support services	5075050	5050	IT	☑
7	Support services	5075051	5051	Human Resources	☑
7	Support services	5075052	5052	Property Management/Office Accomodation	☑
7	Support services	5075053	5053	Legal Services	☑
7	Support services	5075054	5054	Procurement Services	☑
7	Support services	5075055	5055	Corporate Services	☑
7	Support services	5075056	5056	Transport Functions	☑
8	Depreciation and impairment lo	5080508	508	Depreciation and impairment losses	☑
8	Depreciation and impairment lo	5085057	5057	Depreciation	☑
8	Depreciation and impairment lo	5085058	5058	Revaluation losses	☑
8	Depreciation and impairment lo	5085059	5059	Loss on impairment of assets	☑
8	Depreciation and impairment lo	5085060	5060	Amortisation of intangible fixed assets	☑
8	Depreciation and impairment lo	5085061	5061	Movement in fair value of investment property	☑
9	Income	5090509	509	Income	☑
9	Income	5095017	5017	Recharges	☑
9	Income	5095035	5035	Independent units within the council	☐
9	Income	5095036	5036	Joint authorities	☐
9	Income	5095037	5037	Other local authorities	☐
9	Income	5095038	5038	Health authorities	☐
9	Income	5095039	5039	Government departments	☐
9	Income	5095047	5047	Adult Social Services clients (Social Work clients in Scotland)	☐
9	Income	5095062	5062	Government grants	☑
9	Income	5095063	5063	Other grants reimbursements and contributions	☑
9	Income	5095064	5064	Customer and client receipts	☑
9	Income	5095065	5065	Interest	☑
9	Income	5095066	5066	Credits resulting from soft loans	☑
9	Income	5095901	5901	Rental Income	☐
9	Income	5095902	5902	All Other Income	☐
10	Captial financing costs	5100510	510	Captial financing costs	☑
10	Captial financing costs	5105067	5067	Interest payments	☑
10	Captial financing costs	5105068	5068	Debt management expenses	☑