

# Government Contracting: Public data, private providers

*Whitehall Monitor* with Spend Network

Gavin Freeguard and Ian Makgill



This report uses provisional data – we will correct any discrepancies as they are identified.

## About

**Spend Network** is a start-up that uses open spending data to create new insights for government and its suppliers. Spend Network believes that government shouldn't have to pay for spend analysis as long as the data is open, and that suppliers need better data on government opportunities. Spend Network's website, <https://spendnetwork.com/>, already allows you to type in a supplier's name and see what business they have done with government, and is working on predictive analysis and matching tools that will help project demand for services, as well as tools that help to identify the correct price for a tender.

Spend Network was launched in November 2013 using open public data to create the first comprehensive and publicly available repository for government transaction data, a market worth in excess of £130 billion (bn) per annum. Spend Network has published over 40 million transactions, worth in excess of £1.2 trillion (trn). The company has grown out of Ticon, a small consultancy focused on government procurement and payments, founded by Ian Makgill. The team has over 12 years' experience of working with public procurement data.

Spend Network has been part of the Open Data Institute's Start Up programme since July 2013, a programme offering advice and support to start-up businesses committed to working with open data.

**The Institute for Government** is the UK's leading independent charity and think tank promoting more effective government. We work with political parties and senior civil servants, providing fresh thinking through research, events and leadership development. We have cross-party governance and are funded by the Gatsby Charitable Foundation.

The Institute has previously published research on government contracting and the role of markets in delivering public services, notably *Making Public Service Markets Work* (July 2013). The report examined the underlying reasons for varying levels of effectiveness, identifies opportunities for improvement and provides recommendations for how the government can professionalise its approach to commissioning and overseeing public service markets. It recommended greater transparency in government contracting, and the Institute is working with others (including the CBI and Information Commissioner's Office) to push for greater transparency.

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## About the data in this report

Following the release of information published in this report by Spend Network and the Institute for Government, the Department of Work and Pensions highlighted a significant discrepancy between our figures on their expenditure with HP and their own data.

The Institute and Spend Network want to emphasise that the exercise leading to our publication was to identify how clear and how accurate a picture the public could get regarding public sector spending with private companies.

As we state in the bulletin, some of the figures in the report will not be accurate. All the companies listed in the top twenty and all government departments were given the opportunity to comment well in advance of the bulletin going to press and we are grateful to the many who responded. We look forward to working with all departments to improve further the quality and accuracy of the data they publish and we report.

We apologise in advance for any inaccuracies contained in this document. Over the next few days, with the cooperation of government departments we will be verify the figures further with a view to updating the report.

## Summary

Contracting with third parties is an important element of public service delivery, but there is currently a lack of transparency over the role that contractors play, the business that they do, the rewards that they make and the way that they perform.

National Audit Office, November 2013

This *Whitehall Monitor*, produced with Spend Network, looks at published transaction data to work out which private companies received most government spend and what spending with private providers looks like by government department. Our analysis is based on spend statements from 247 entities from central and local government. Around 38 million transactions were examined.

The analysis in this *Whitehall Monitor* is the first ever attempt to use published transaction data to understand government spending with private providers. Its accuracy is constrained by a number of factors outside our control, which we detail below. We make a number of recommendations on how government can better facilitate this kind of analysis in future.

We have used the data from every Whitehall department, plus all of local government in England, with the exception of district councils. Our local government spending features just three authorities in Wales and no authorities from Scotland as there is no requirement to publish spending under these devolved administrations. Some Whitehall departments also publish the data of their arms-length bodies within their own statements, and we have therefore included some additional spend beyond the 17 core departments. A full list of these bodies is published at the end of this document.

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## Headlines

- **The top 20 suppliers to central and local government accounted for at least £10.2bn of government expenditure during 2013.** According to the data, six of the top 20 suppliers to government are IT suppliers, six are construction companies and two are business process outsourcing companies.
- **According to the data, the IT company HP is the largest single supplier to government with earnings in excess of £1.7bn in both 2012 and 2013.** Capgemini, another IT company, was second, with earnings of around £1bn in both 2012 and 2013.
- **Four of the top 20 suppliers appear to rely heavily on one department for their central government revenue:** HP on the Department of Work and Pensions (DWP); Capgemini on Her Majesty's Revenue and Customs (HMRC); Telereal Trillium on DWP; and Babcock on the Ministry of Defence (MoD). In 2013, Babcock received 95% of its government revenue from MoD; Telereal Trillium, 94% from DWP; HP, 86% from DWP; and for Capgemini 82% for the Aspire contract from HMRC.
- From our analysis of the spending data for 2013, **73% of the top 20 suppliers' revenues came from central government, with 27% coming from local government.** However, local government also contracts with large suppliers extensively, with the bulk of spend being on construction and on outsourcing (e.g. local government spend more with Capita than central government).
- **There isn't enough data for us to discern any obvious pattern of central government spend with small and medium-sized enterprises (SMEs).** A lack of useful open data, particularly on indirect spend with SMEs further down the supply chain, makes it impossible to make direct comparisons with government figures, however valid they may be.
- **Our research found that the source data government provides on its transactions is incomplete and difficult to analyse.** The data is published in a way that makes it hard to determine which companies ultimately benefit from payments relating to PFI contracts and joint ventures; is limited in accuracy due to the fact that some datasets are not published; and is constrained by the fact that central government transactions under £25,000 are rarely published.

Leading this research for Spend Network, managing director Ian Makgill said:

This is the first time that anyone has been able to get a detailed insight into what is being spent by both central and local government. We believe this data can be used by government and business to reduce waste, create efficiencies and deliver better public services. However, our research also found that the source data government provides could be improved.

Leading this research for the Institute for Government, Gavin Freeguard said:

It reflects well on the Government's commitment to transparency that we've been able to produce this analysis of independent suppliers to government. Nonetheless, this research shows how difficult it is to analyse who is contracted to provide our public services and what it costs. Cost is also just one part of contract transparency – government needs to be equally transparent about contract terms and the performance of suppliers funded by taxpayer money.

We hope our analysis will prompt government to improve the quantity and quality of the data it shares so future analysis becomes ever-more accurate. We're also grateful to those companies named in the report for their cooperation and for providing their own data.

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## Introduction: Open data and procurement

More and more public money is being spent on outsourcing and private providers supplying and running public goods and services.

The Government has already made more data on contracting available to the public as part of its commitment to open data and transparency. The Prime Minister committed to publishing more spending data and details of contracts in the first few weeks of his government, including: all central government IT contracts from July 2010; all new tender documents for central government contracts over £10,000 from September 2010; and all new central government contracts in full from January 2011. The [Contracts Finder](#) website was launched in February 2011. And the most recent [UK National Action Plan for the Open Government Partnership](#) pledged to build on existing transparency in government contracting to 'look at ways to enhance the scope, breadth and usability of published contractual data'.<sup>1</sup>

Although the Government's decision to open up contracting data is welcome, transparency is limited in some important ways:

- some important contractual data is not published – for example just 53% of the public sector's tenders published through the European tender directory<sup>2</sup> have a matching contract award notice, meaning that it is not possible to determine who won about half the tenders published
- some data is simply not recorded – for example, government publishes 'framework contracts' that buying departments can use, but they don't have to report to anyone that they've adopted that contract or which supplier they've done a deal with; similarly, there is no requirement to publish performance data
- some spending data is suppressed or redacted – we have identified £2.16bn of redacted spend in 2013
- some spending data is published without useful categorisation – for example, some bodies publish over 10,000 transactions in a single file, but without any dates or descriptions.

This makes it difficult for users of the data to generate real insights about the extent and effectiveness of government contracting. It is also the reason that no one has yet been able to generate exact figures for how much is spent by government with private providers.

### National Audit Office

For example, in its November 2013 publication on [managing government suppliers](#), the National Audit Office (NAO) reported that an estimated £187bn is spent annually by the public sector with third parties: £40bn by central government; £84bn by local government; £50bn by the NHS and £13bn by devolved and independent bodies. Of the £40bn spent by central government in 2012-13, £10bn was with 40 'strategic suppliers' identified by the Cabinet Office.

However, the NAO is clear that these are only estimates. They are drawn from a number of different sources from a number of different time periods: Whole of Government Accounts from 2011-12; Department of Health Accounts from 2012-13; monthly data returns from departments to the Cabinet Office which do not appear to be public; and quarterly returns from strategic suppliers to the Cabinet Office for 2012-13. These sources are

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<sup>1</sup> Cabinet Office, Open Government Partnership: UK National Action Plan 2013-2015, Commitment 12, June 2014, retrieved 23 June 2014 from <https://www.gov.uk/government/publications/ogp-uk-national-action-plan-2013-to-2015-progress>

<sup>2</sup> [Tenders Electronic Daily](#) or 'TED' is European the tender website where all tenders by European governments are published. There is a legal mandate for members of the EU to publish all public sector tenders on TED.

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also partial. The Cabinet Office returns are estimated to cover only 90% of central government expenditure, while the strategic supplier returns cover only 24 of those 40 strategic suppliers. And none of these figures are situated within a wider context of government expenditure.

## **Spend Network and the Institute for Government**

Our research sought to use only publicly available data and therefore differs from the NAO's excellent work. Spend Network has aggregated over 6,711 publicly available spending statements from 247 entities from central and local government, creating new insights into government spending that have never previously been available to any administration. Through this data we are now able to determine which companies are the major beneficiaries of government spending, and to understand in far greater detail what government is buying and from whom.

Opening up the spending data has created new insights into how government spends, but the data presented here is just scratching the surface of what is possible with open procurement data. Open data heralds a new period of openness about the activities of government, providing citizens and government alike with new insights into how government spends its income.

[Spend Network's website](#) already allows you to type in a supplier's name and see what business they have done with government, and is working on predictive analysis and matching tools that will help project demand for services, as well as tools that help to identify the correct price for a tender.

## **Our method**

The data used for this study was gathered by Spend Network from central and local government spending statements between January 2012 until December 2013, from 6,711 individual files. It is therefore not possible to provide references for all the files, but the best listing of data can be found [on data.gov.uk](#). Supplier names were matched to Companies House records to determine the recipients of government spending.

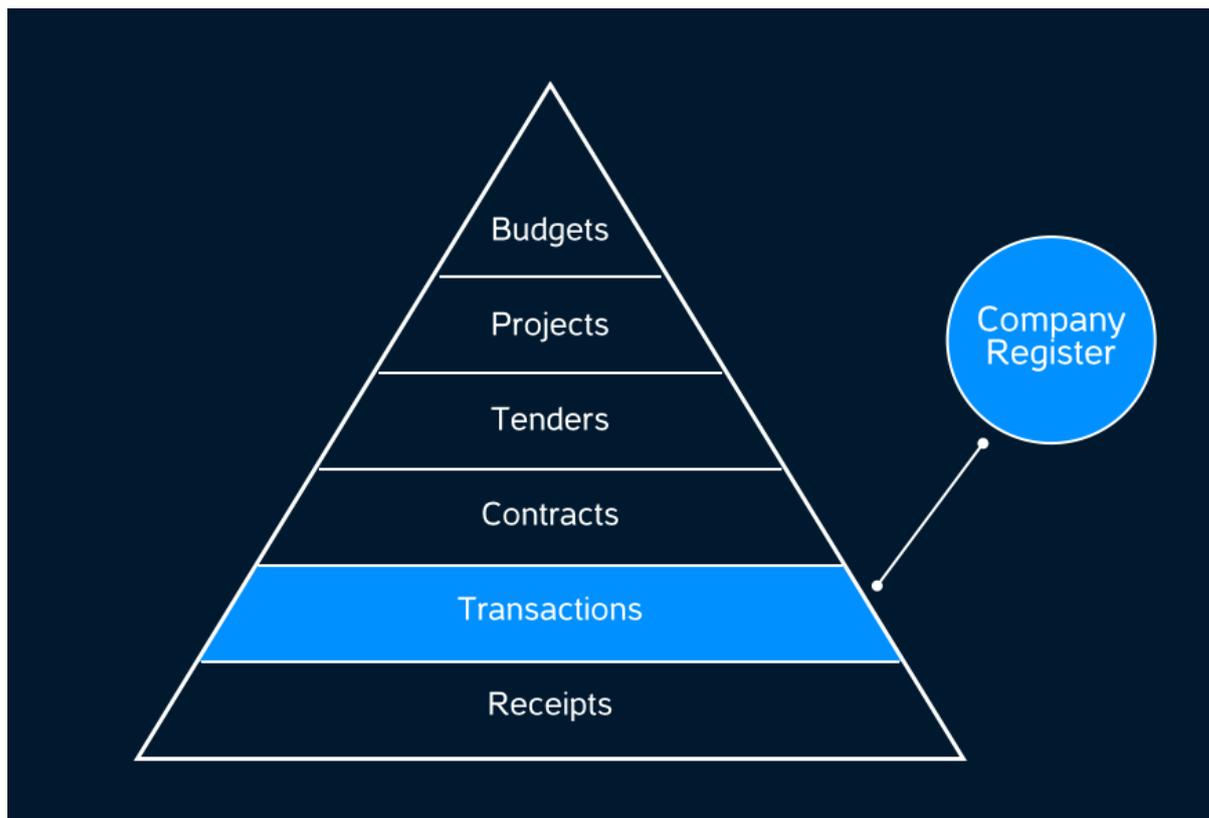
Each file is manually downloaded, checked and mapped to our data schema, before being imported to our database. The total number of transactions in our database now exceeds 40 million and the total value is greater than £1.2trn pounds. Building the database and website – including work on extraction algorithms and building a robust data cleansing process and a match table of over 180,000 matched suppliers – has taken over two years and over 16,000 hours of work.

## **Linking**

Spend Network adopt a two stage process to identify the companies receiving each payment recorded in spending statements. The first stage uses text differential analysis to identify closely linking matches between company names in spend statements and the data held by [OpenCorporates](#), which is largely based on the Companies House register. High scoring matches (where strings match by 99% or more) are automatically linked. In the second stage, remaining links are completed by manual checking and research. At the time of writing, we have linked spending to over 100,000 companies, charities and care organisations, the majority of which have been matched or verified manually.

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**Figure 1: Spend Network’s typology of government financial publications**



Source: Spend Network. The pyramid flows from overall budgets, of which there are few, to receipts, of which there are many.

### **Selection of buyers**

We have chosen to take data from the 17 central government departments, as well as all local authorities excluding district councils. Some departments publish their spending and the spending of their arm’s-length bodies in a single statement, usually where the department has deployed a centralised finance system. In this instance we’ve included the spending by the additional public entities. However, the additional work of securing, mapping, cleansing and importing data from the arm’s-length bodies that are not included in their departmental spending has not yet been done. This is primarily due to resource constraints, though some bodies are so small that they rarely make transactions that breach the £25,000 threshold (above which central government has to publish the transaction). Spend Network will continue to add data to its database over the coming months.

### **Identification of a supplier**

For the purpose of this research we have ignored public companies such as the Post Office or the Student Loans Company as they do not represent private suppliers. We have also excluded payments to financial service providers as these payments are typically for disbursements or financial management products that don’t represent a payment to a supplier for services received. These exceptions allow us to focus on suppliers that are engaged through commercial tendering and who will likely have to compete for business in the future.

### **Grouping of companies**

Where we have identified spending with multiple entities from the same corporate grouping, we have combined spending to provide a spend figure for the whole group of companies, so all spending with BT companies is rolled up as spending with BT Group PLC.

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## **Categorisation**

We have categorised spending on the basis of the primary function of each business, so for example BT is categorised as a telecoms provider despite their extensive work in IT services. The same is true of Interserve who undertake both facilities management and construction work. As a result, we may have overstated the amount of spend going to lesser categories and understated the dominance of the two main categories of IT and construction.

## **Validation**

As part of our importing process we monitor spending to identify errors. We run algorithms that monitor fluctuations in spending looking for anomalies that might show errors in the data. Where data is missing, we use freedom of information requests and other tools to extract data from publishers and have recently secured judgement against two entities that had not published data for over 12 months. We also have suppression algorithms to suppress inappropriate data.

## **What the data does, and doesn't, show us**

The data used for this report is transaction data published in monthly spending statements that have been linked to Companies House records. This data is roughly equivalent to the bank statements of the 247 entities included in our database. The data we are analysing has a number of shortcomings that limit the analysis we can undertake. Below we outline those shortcomings and what steps we have taken to address them in the data.

## **Value thresholds**

Local government is required to publish all transactions valued at above £500 and some councils<sup>3</sup> publish all of their transactions. In central government the threshold is £25,000 although six departments<sup>4</sup> publish spend of £500 or below. Using £25,000 as a threshold means that we are unable to capture large amounts of data from central government. The high threshold also hampers our ability to analyse SME spending, as much of the activity between SMEs and government is conducted below this threshold.

## **Commercial suppliers**

The spend in our database is linked to the company records published through the Open Corporates application programming interface (API).<sup>5</sup> The spending data published by public entities includes significant transfers to state-owned businesses such as the BBC and the Post Office, and transfers to banks and other financial institutions that may not be payments for the delivery of goods and services. These payments inflate the value of the spend that we have linked to companies and should not, therefore be taken as an indication of the amount government spends with commercial suppliers.

There is a wider, long-term issue around the reporting of what constitutes a corporation at play here. While government and their suppliers might understand that a company they're working with is part of a wider corporate group, it is difficult for outsiders to understand the relationships between companies. Maintaining an accurate record of corporate groupings is both difficult and costly and requires significant resource to achieve.

## **SME analysis**

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<sup>3</sup> For example, Essex County Council publishes data below £500

<sup>4</sup> The following departments publish data below £25,000: DCMS, DECC, DfT, DfID, DCLG, BIS, MoD.

<sup>5</sup> Open Corporates data is sourced from Companies House and other sources.

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We are unable to make a direct comparison between the published spending data held in the Spend Network database and the Government's own figures for spending with SMEs.<sup>6</sup> The primary reason for this is that the Government doesn't make clear how its figures are calculated, leaving us unable to replicate the analysis. We don't, for example, know how the Government defines 'procurement spend' so we can't define that spend in our data, or how they define what an SME is. We classify SMEs as suppliers [with a small enough turnover to exempt them from publishing full accounts](#) in Companies House.

The Government's SME analysis also includes spending by their prime contractors with SME suppliers, allowing them to show where spending is going to SMEs beyond the tier one supplier, further down the supply chain. For example the Government quotes HP as having 600 suppliers in their £560m supply chain.<sup>7</sup> This is a perfectly valid and correct approach to measuring spending with SMEs, but because the data isn't made open we are not in a position to verify it. The threshold of £25,000 at which central government transactions must be published also compromises any research into SME spending.

## VAT

In the case of some local government entities, we are unsure whether they have published data to include VAT or not. The guidance from the Local Government Association requires local government bodies to publish net of VAT where it is possible and, in the event that it is not possible to publish values net of VAT, to state where data includes VAT. Where data does not clarify whether spending includes VAT, we've contacted councils to determine whether spending is published net of VAT or inclusive of VAT. Where the council has failed to respond to our request, we have assumed that the data is published inclusive of VAT and we have subsequently deducted 20% from all published transactions for those files.

## Redacted data

We've found a large number of transactions that include the word 'redact' in the supplier name column. We've grouped redacted transactions into three groups, those that have been redacted but there is no further information on why the redaction has been made, those that have been redacted due to 'commercial confidence', and those that have been redacted due to the inclusion of personal data. During 2013, £1.02bn was redacted with no explanation as to why the redaction was made, a further £1.04bn was redacted because the transactions included personal data and £101m was redacted due to 'commercial confidence'.

Many of the transactions with the word 'redact' in the supplier name column also include supplier names, as well as a reference to being redacted – we've not included these transactions in our analysis of redacted transactions.

It should also be noted that MoD publishes a limited dataset owing to security issues.

## Errors and omissions

We use a variety of techniques to monitor quality. For example, we recently found some high value transactions allocated by a central government department to a specific supplier. The data seemed questionable, so we contacted the publisher to verify the data. It turned out the data was published erroneously as a sterling transaction when the value had, in fact, been a Hong Kong Dollar transaction.

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<sup>6</sup> Cabinet Office and Minister for Political and Constitutional Reform, *Making Government Business More Accessible to SMEs: Two years on*, 2014, retrieved 23 June 2014 from <https://www.gov.uk/government/publications/making-government-business-more-accessible-to-smes-2-years-on>

<sup>7</sup> *Ibid* p6.

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In some cases we've simply found that data is missing. For example, one authority has published transactions relating to a private finance initiative (PFI) deal which totals under £20m. Further investigation of council papers and contract data states the deal is five times greater in value, and a similar valuation is given in their commercial partner's accounts. We're working with the council to get these transactions published.

### **PFI and joint venture contracts**

The data is insufficiently detailed to make sense of complex deals, as we are broadly unable to determine the beneficiaries of these projects. In these contracts, payments are usually made to an operating company that exists only for the duration of the contract (e.g. Service Birmingham Limited, which is a joint venture between Capita and Birmingham City Council). We do not have sufficient data to determine which companies derive revenues and how much revenue they derive from these deals. The lack of data ultimately affects our ability to identify which companies are earning the most revenue from government.

### **Comparability with past research**

All of this helps explain the difference between our findings and those of the NAO. Where the NAO estimated £40bn spent by central government with third parties, for example, Spend Network's database shows £51bn of spend by central government going to companies in 2013. The NAO estimated £84bn spent by local government with third parties, while we identified £53bn of spend by local government with just £27bn of that spend going to companies in 2013.<sup>8</sup> Nonetheless, 15 of the [Cabinet Office's strategic suppliers](#) turn up in the top 20 suppliers in our research.<sup>9</sup>

In central government, the discrepancy is likely to be down to transfers by departments to state-owned enterprises such as the BBC. These are excluded from NAO estimates of central government spend with third parties but included in our total central government figure. The discrepancy between our findings and the NAO's findings for local government are due, in part, to the fact that Spend Network does not yet collect data for district councils. However, this spend on its own would not cover the £33bn shortfall between the NAO's estimated expenditure and the data we have collected. If the NAO's estimate is correct, then we must conclude that councils are failing to publish all of their transactions in their spending statements.

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<sup>8</sup> Spend Network achieves a 94% match rate for spending data, subsequently both of these figures could increase by 6%.

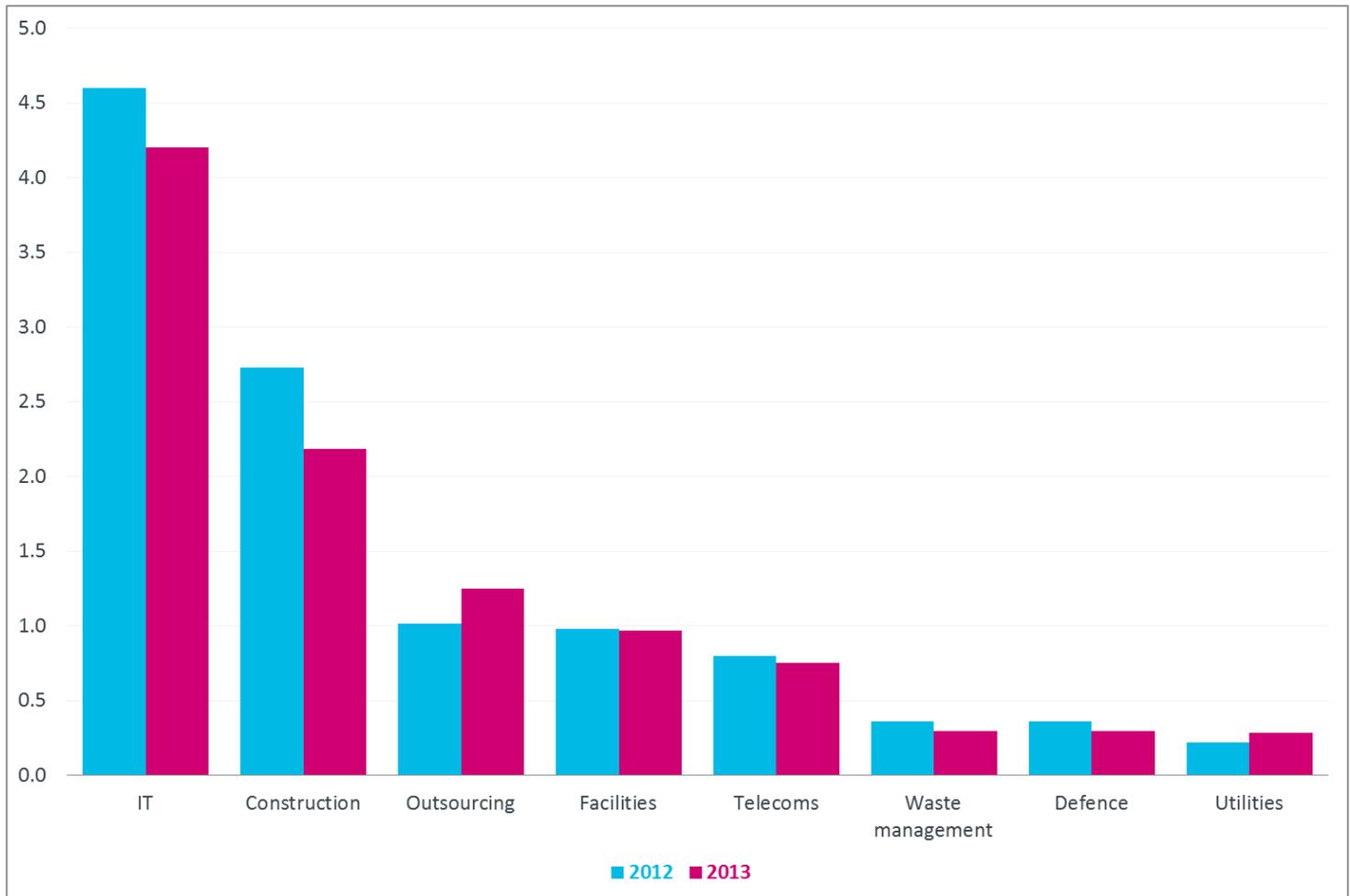
<sup>9</sup> Cabinet Office, *HM Government's Strategic Suppliers*, Gov.UK website, April 2014, retrieved 23 June 2014 from <https://www.gov.uk/government/publications/strategic-suppliers>; The NAO lists the 24 suppliers providing returns to the Cabinet Office in *Managing Government Suppliers*, NAO website, 2013, p. 49, retrieved 23 June 2014 from <http://www.nao.org.uk/wp-content/uploads/2013/11/10298-001-Governments-managing-contractors-HC-811.pdf>

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## The largest suppliers to government

According to the spend statements published by the 247 government entities in our research, the top 20 suppliers to central and local government accounted for over £10.2bn of government expenditure during 2013. This represents 5% of all the spend in our database that has been linked to company records. Of these suppliers, six are IT<sup>10</sup> suppliers, six are construction companies and two are business process outsourcing companies.

**Figure 2: Spend on 20 biggest suppliers to central and local government by category, January 2012 to December 2013 (£bn)**



Source: Spend Network analysis of government spend statements. Please note that the DWP has stated that their figures relating to HP do not match our analysis. We are verifying our data and will correct any discrepancies.

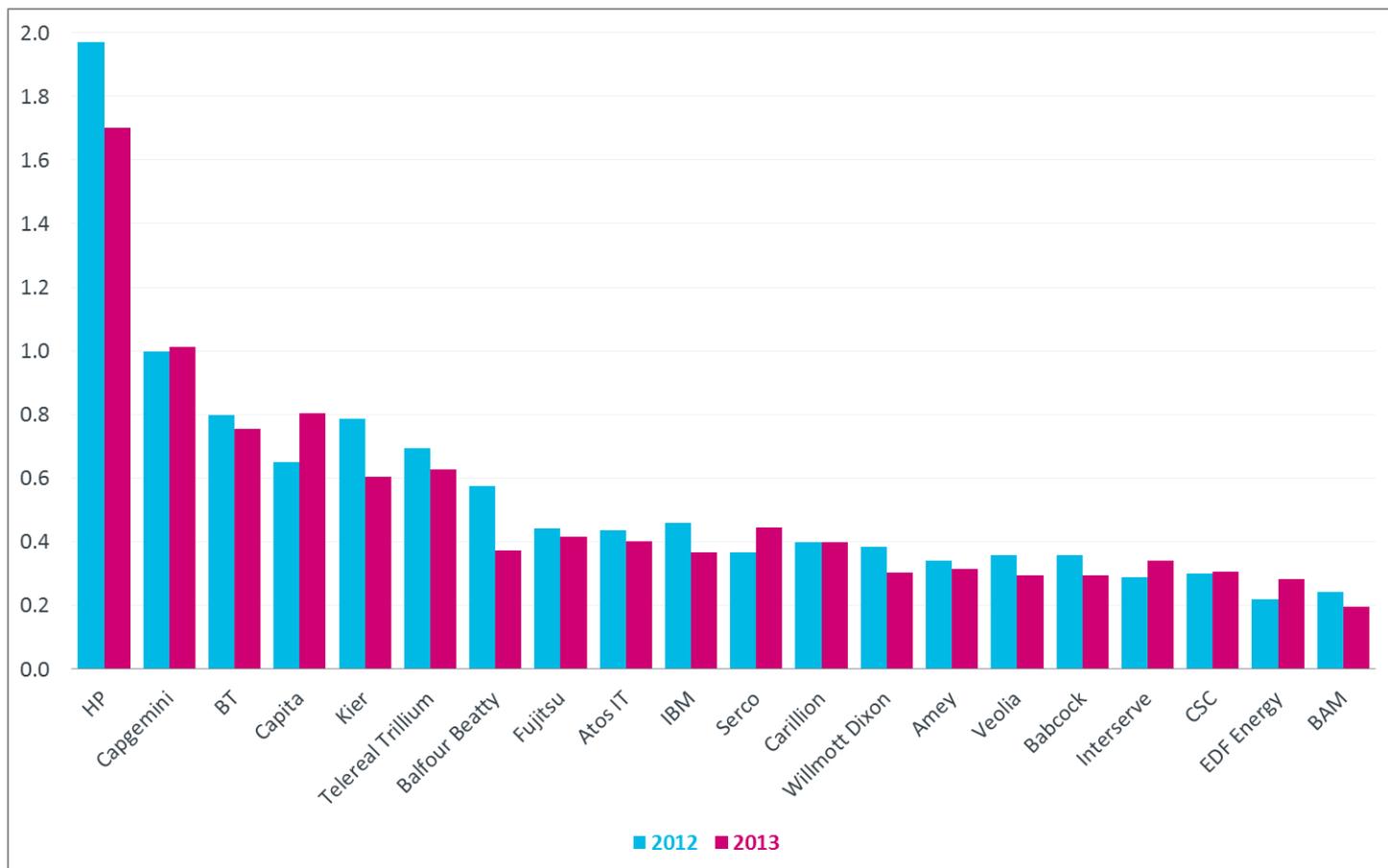
From the data, HP appears to be the largest supplier to government with earnings in excess of £1.7bn in both 2012 and 2013. In 2013, 86% (£1.49bn) of HP's revenue from government came from a DWP contract to supply infrastructure and systems for DWP and its job centres. This contract is likely to be the largest single non-defence contract in central government.<sup>11</sup>

<sup>10</sup> Categories are determined by the nature of the business. For more details see section on methodology.

<sup>11</sup> Excludes defence contracts.

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**Figure 3: Top 20 suppliers to government, January 2012 to December 2013 (£bn)**



Source: Spend Network analysis of government spend statements. Please note that the DWP has stated that their figures relating to HP do not match our analysis. We are verifying our data and will correct any discrepancies.

Capgemini appear to be the second largest supplier with revenues from government of £1,010,739,214 in 2013. Again, they received a large percentage of revenue from one customer inside government. Over 82% of their government revenue (£850m) came from the Aspire contract, a project to overhaul the IT systems within HMRC. Separately, the fact that MoD only publishes some of its data means we may not have recorded the full spend with Babcock.

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**Figure 4: Top 20 suppliers to central and local government, January 2012 to December 2013**

Supplier	Category	2012	2013	Total	Average per month
HP	IT	£1,968,986,552	£1,701,193,786	£3,670,180,339	£152,924,181
Capgemini	IT	£997,522,201	£1,010,739,214	£2,008,261,415	£83,677,559
BT	Telecoms	£797,204,706	£753,976,060	£1,551,180,767	£64,632,532
Capita	Outsourcing	£651,073,937	£803,333,738	£1,454,407,675	£60,600,320
Kier	Construction	£787,696,135	£602,979,737	£1,390,675,872	£57,944,828
Telereal Trillium	Facilities	£693,277,250	£628,068,375	£1,321,345,626	£55,056,068
Balfour Beatty	Construction	£576,450,327	£371,264,042	£947,714,370	£39,488,099
Fujitsu	IT	£441,844,132	£415,393,510	£857,237,642	£35,718,235
Atos IT	IT	£436,323,499	£401,200,020	£837,523,519	£34,896,813
IBM	IT	£459,267,587	£365,915,278	£825,182,865	£34,382,619
Serco	Outsourcing	£365,716,825	£445,193,324	£810,910,149	£33,787,923
Carillion	Construction	£399,654,469	£397,294,140	£796,948,609	£33,206,192
Willmott Dixon	Construction	£385,029,626	£301,813,720	£686,843,346	£28,618,473
Amey	Construction	£339,970,120	£314,256,127	£654,226,247	£27,259,427
Veolia	Waste management	£359,357,988	£293,010,554	£652,368,542	£27,182,023
Babcock	Defence	£358,762,743	£293,170,856	£651,933,599	£27,163,900
Interserve	Facilities	£288,743,253	£341,259,736	£630,002,989	£26,250,125
CSC	IT	£298,734,861	£306,279,738	£605,014,599	£25,208,942
EDF Energy	Utilities	£220,373,202	£281,556,791	£501,929,993	£20,913,750
BAM	Construction	£241,864,396	£195,886,561	£437,750,957	£18,239,623
<b>TOTAL</b>		<b>£11,067,853,812</b>	<b>£10,223,787,321</b>	<b>£21,291,639,120</b>	<b>£44,357,581</b>

Source: Spend Network analysis of government spend statements. Please note that the DWP has stated that their figures relating to HP do not match our analysis. We are verifying our data and will correct any discrepancies.

**Figure 5: Top 20 suppliers to central and local government by category, January 2012 to December 2013**

Category	2012	2013	Total	Difference 2012-13	% change 2012-13
IT	£4,602,678,833	£4,200,721,546	£8,803,400,379	<b>-£401,957,287</b>	-9%
Construction	£2,730,665,073	£2,183,494,327	£4,914,159,400	<b>-£547,170,747</b>	-20%
Outsourcing	£1,016,790,762	£1,248,527,062	£2,265,317,824	£231,736,300	23%
Facilities	£982,020,504	£969,328,111	£1,951,348,615	<b>-£12,692,393</b>	-1%
Telecoms	£797,204,706	£753,976,060	£1,551,180,766	<b>-£43,228,646</b>	-5%
Waste management	£359,357,988	£293,010,554	£652,368,542	<b>-£66,347,434</b>	-18%
Defence	£358,762,743	£293,170,856	£651,933,599	<b>-£65,591,888</b>	-18%
Utilities	£220,373,202	£281,556,791	£501,929,993	£61,183,589	28%
<b>TOTAL</b>	<b>£11,067,853,812</b>	<b>£10,223,785,308</b>	<b>£21,291,639,120</b>	<b>-£844,068,505</b>	<b>-8%</b>

Source: Spend Network analysis of government spend statements. Please note that the DWP has stated that their figures relating to HP do not match our analysis. We are verifying our data and will correct any discrepancies.

Between 2012 and 2013 the spend with the largest 20 suppliers across local and central government appears to have fallen by 8%. Of the eight broad categories that we've identified, only spend with outsourcing and utilities providers increased. Utilities spend increased by 28% and outsourcing by 23%. Construction fell by 20% and both waste and defence spending fell by 18%.

Across all of the entities in our database the total spend with companies fell just £49m (less than 1%) between 2012 and 2013. This fall is far smaller than the 8% reduction in spend with the largest suppliers. There is a margin of error in our estimates (we have a 94% match rate on our company data) but the data appears to indicate that government is becoming less reliant on the largest suppliers. Nonetheless, with only two years of data to compare, it isn't possible to know if any reduction is part of a longer-term trend or just a short-term

This report uses provisional data – we will correct any discrepancies as they are identified.

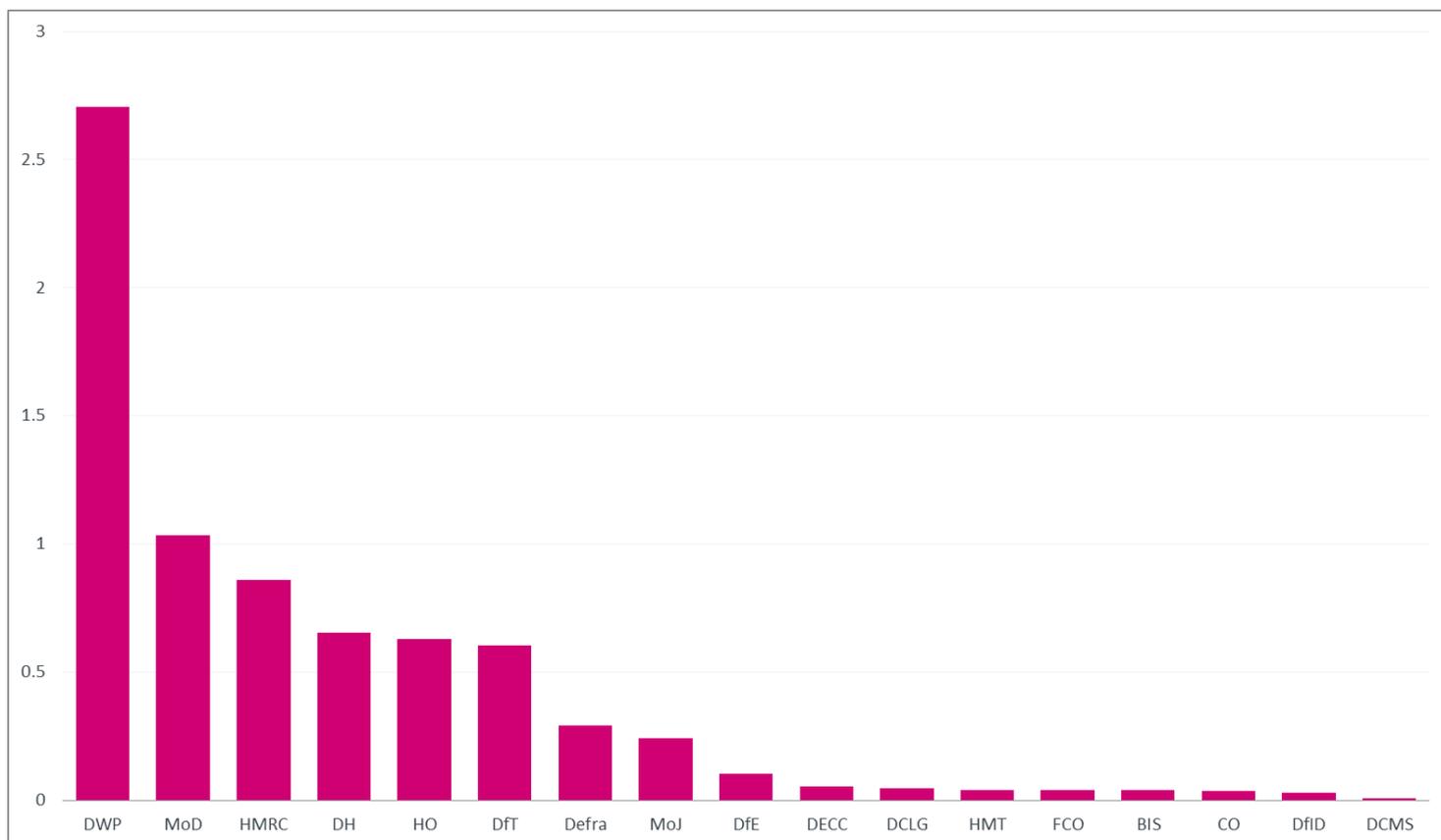
anomaly.

This report uses provisional data – we will correct any discrepancies as they are identified.

## Spending by department

If we look at the spread of spending with the top 20 suppliers across Whitehall departments in 2013, our data shows that DWP spends by far the most with them, with MoD and HMRC also paying significant sums to the largest suppliers. HMRC has the least diverse spend with the top 20 suppliers, with over 86% of their spend going to Capgemini.

**Figure 6: Spending by department with top 20 suppliers, January to December 2013 (£bn)**



Source: Spend Network analysis of government spend statements. Please note that the DWP has stated that their figures relating to HP do not match our analysis. We are verifying our data and will correct any discrepancies.

Reversing the chart to look at the supplier's key customers, four suppliers (HP, Capgemini, Telereal Trillium and Babcock) appear to rely heavily on one department for their central government revenue. Capita has the most diverse supply base, with business in every Whitehall department and a relatively-even spend across many of them.

This report uses provisional data – we will correct any discrepancies as they are identified.

**Figure 7: Revenue of top suppliers to central and local government from central government departments, January to December 2013 – % of total by department**



Source: Spend Network analysis of government spend statements. We have excluded those suppliers receiving less than £250,000,000 from central government. Departments are highlighted where they provide 5% or more of a supplier's spend. Please note that the DWP has stated that their figures relating to HP do not match our analysis. We are verifying our data and will correct any discrepancies.

If we look at the top 20 suppliers to only central government in 2013, we get a slightly different list to the overall top 20 suppliers to central and local government combined.

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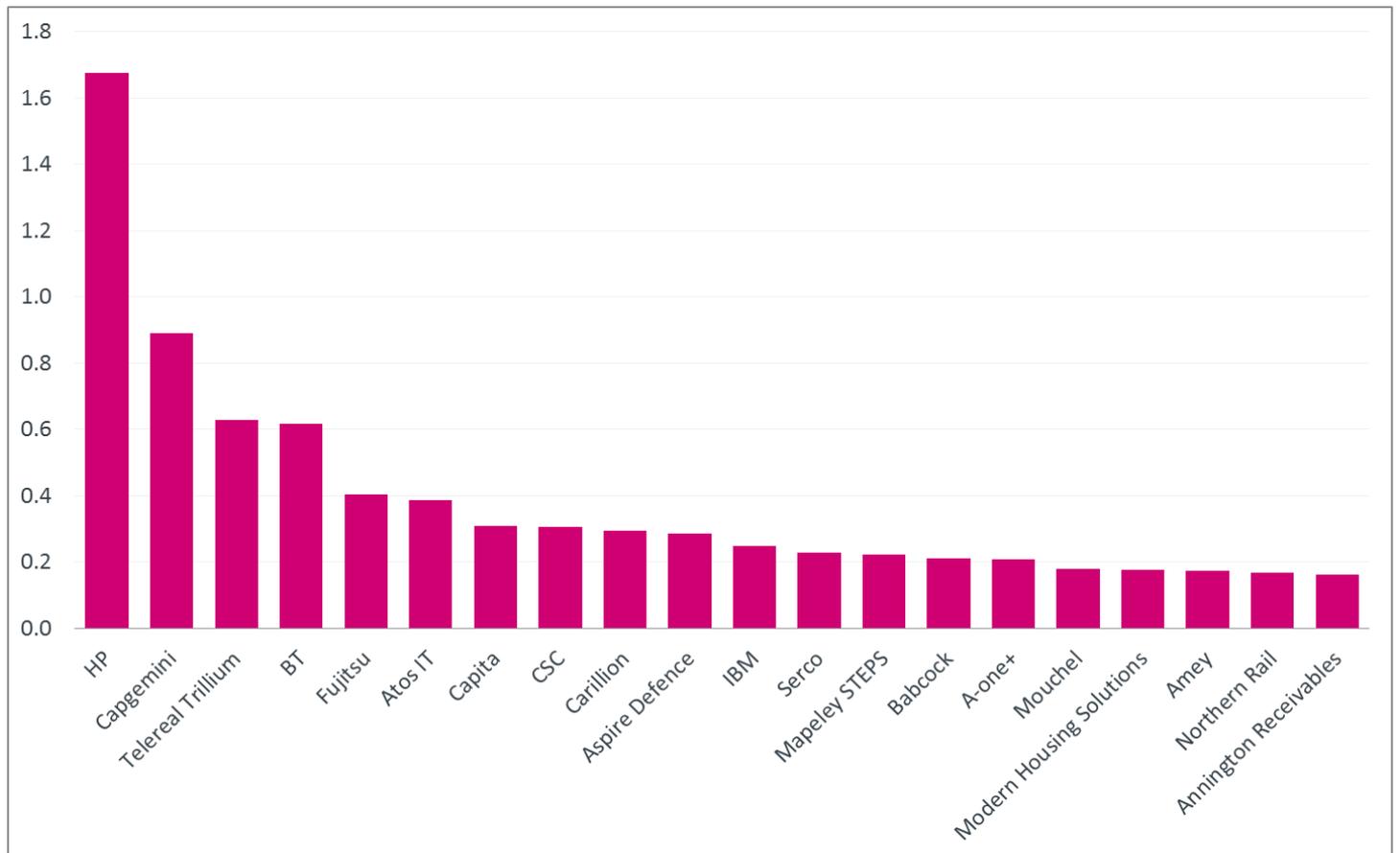
**Figure 8: Top 20 suppliers to central government, January to December 2013 (£bn)**

Supplier	2013	Overall top 20?
HP	£1,674,151,521	Yes
Capgemini	£889,900,460	Yes
Telereal Trillium	£627,773,268	Yes
BT	£617,683,432	Yes
Fujitsu	£405,292,713	Yes
Atos IT	£386,300,752	Yes
Capita	£307,747,291	Yes
CSC	£306,279,238	Yes
Carillion	£293,707,366	Yes
Aspire Defence	£285,266,189	No
IBM	£248,702,594	Yes
Serco	£229,430,193	Yes
Mapeley STEPS	£224,270,280	No
Babcock	£212,570,722	Yes
A-one+	£207,191,229	No
Mouchel	£180,908,418	No
Modern Housing Solutions	£176,459,085	No
Amey	£173,755,744	Yes
Northern Rail	£167,627,421	No
Annington Receivables	£161,865,235	No
<b>TOTAL</b>	<b>£7,776,883,151</b>	

Source: Spend Network analysis of government spend statements. Please note that the DWP has stated that their figures relating to HP do not match our analysis. We are verifying our data and will correct any discrepancies.

This report uses provisional data – we will correct any discrepancies as they are identified.

**Figure 9: Top 20 suppliers to central government, January to December 2013 (£bn)**



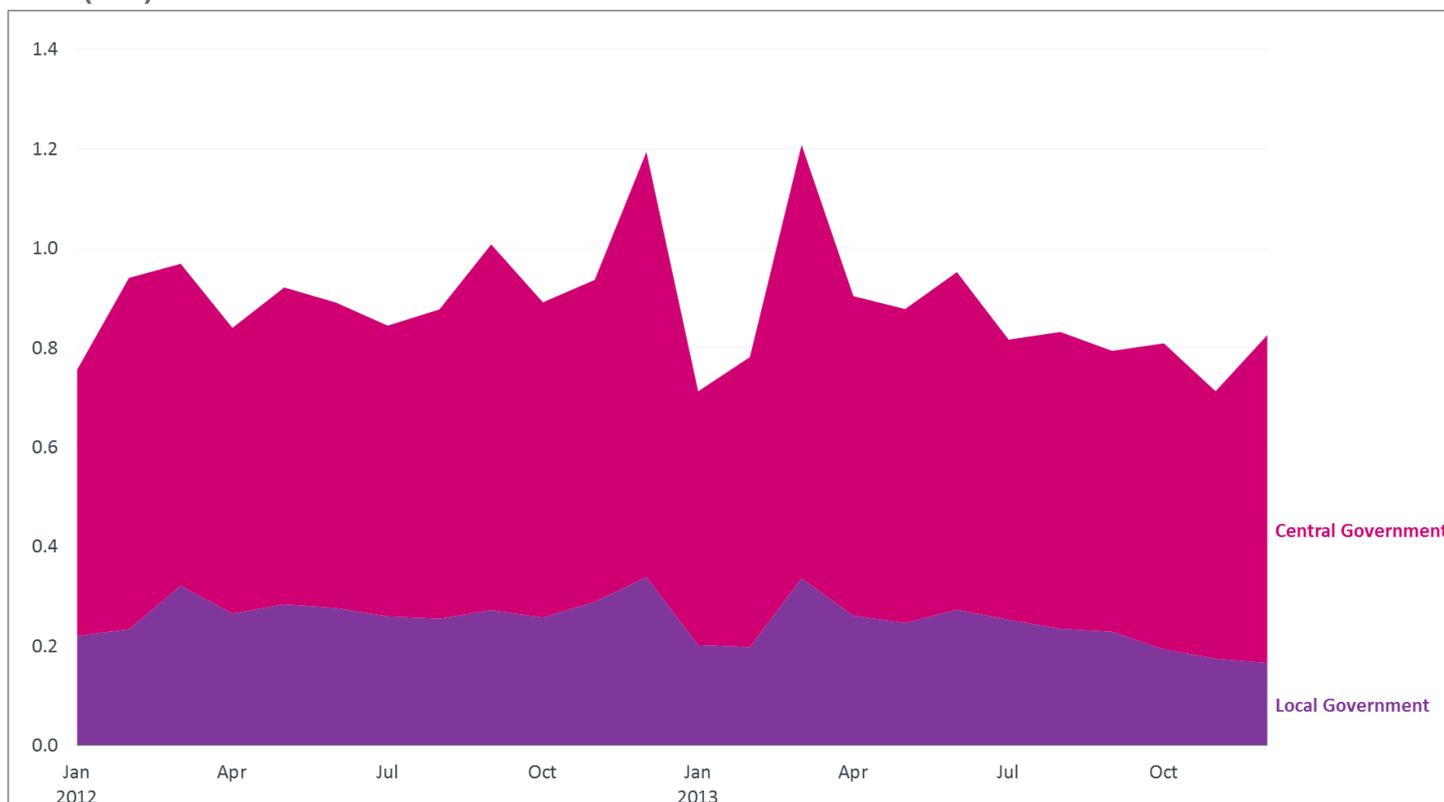
Source: Spend Network analysis of government spend statements. Please note that the DWP has stated that their figures relating to HP do not match our analysis. We are verifying our data and will correct any discrepancies.

This report uses provisional data – we will correct any discrepancies as they are identified.

## Breakdown between central and local government

Of the money going from government to the largest suppliers, 73% comes from central government and 27% from local government. However, this is not a small sum with over £2.5bn flowing from local government to the largest suppliers in 2013.<sup>12</sup>

**Figure 10: Spend with top 20 suppliers to central and local government, January 2012 to December 2013 (£bn)**



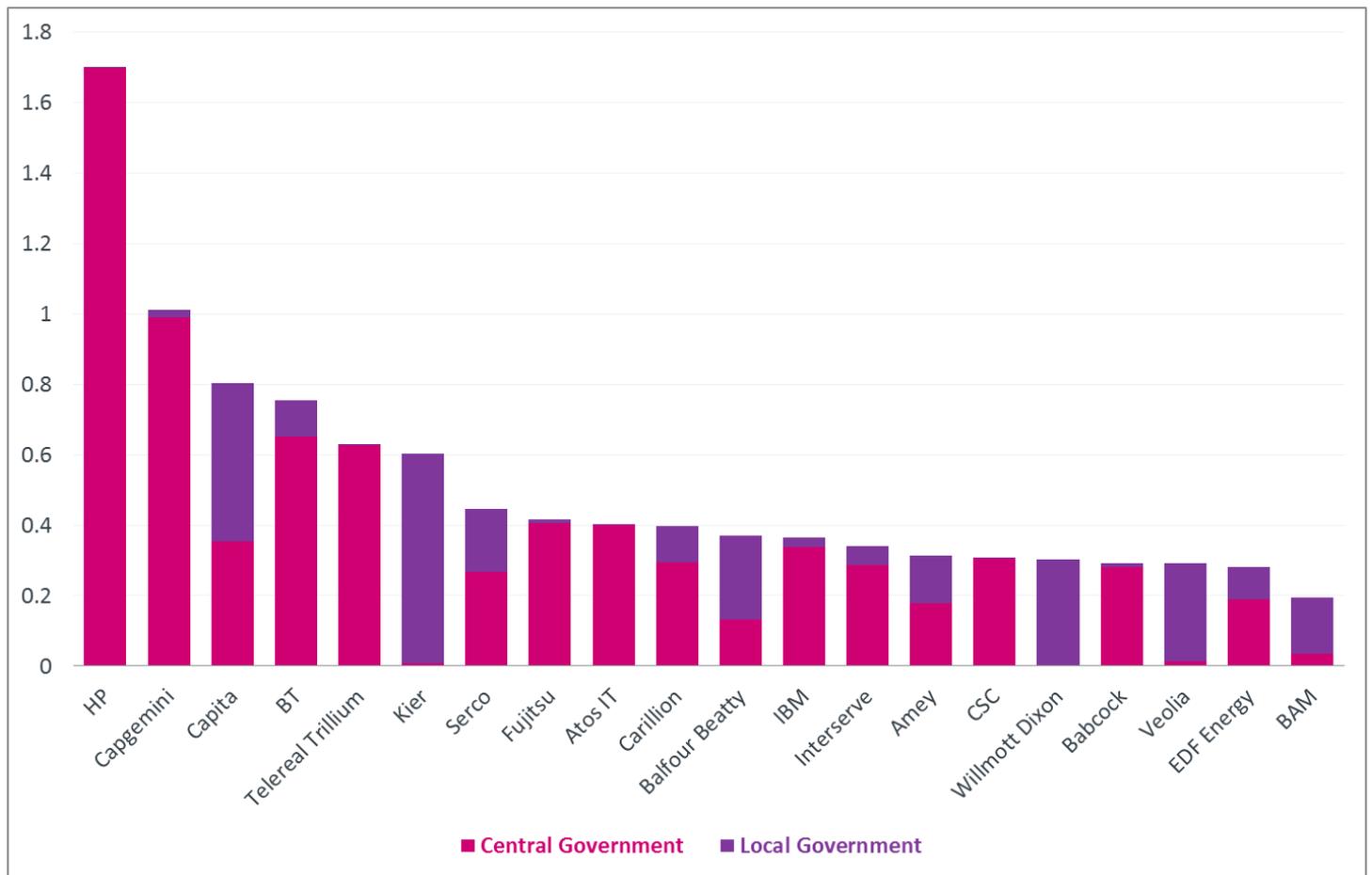
Source: Spend Network analysis of government spend statements. Please note that the DWP has stated that their figures relating to HP do not match our analysis. We are verifying our data and will correct any discrepancies.

Some of the companies in our dataset appear to be doing more business with central government, others with local government. For example, our data shows HP largely does business with central government, while Kier Group receives the bulk of its government revenues from the local tier. Again, the NHS, some national agencies, and district councils are not included in our data.

<sup>12</sup> In our spending data we see a significant rise and fall either side of January. This is likely to be caused by anomalies in the invoicing process either side of Christmas, the first spike coming from suppliers seeking to issue in good time so payments are not delayed by absences over Christmas, and the second spike due to payment of invoices delayed by the Christmas holiday.

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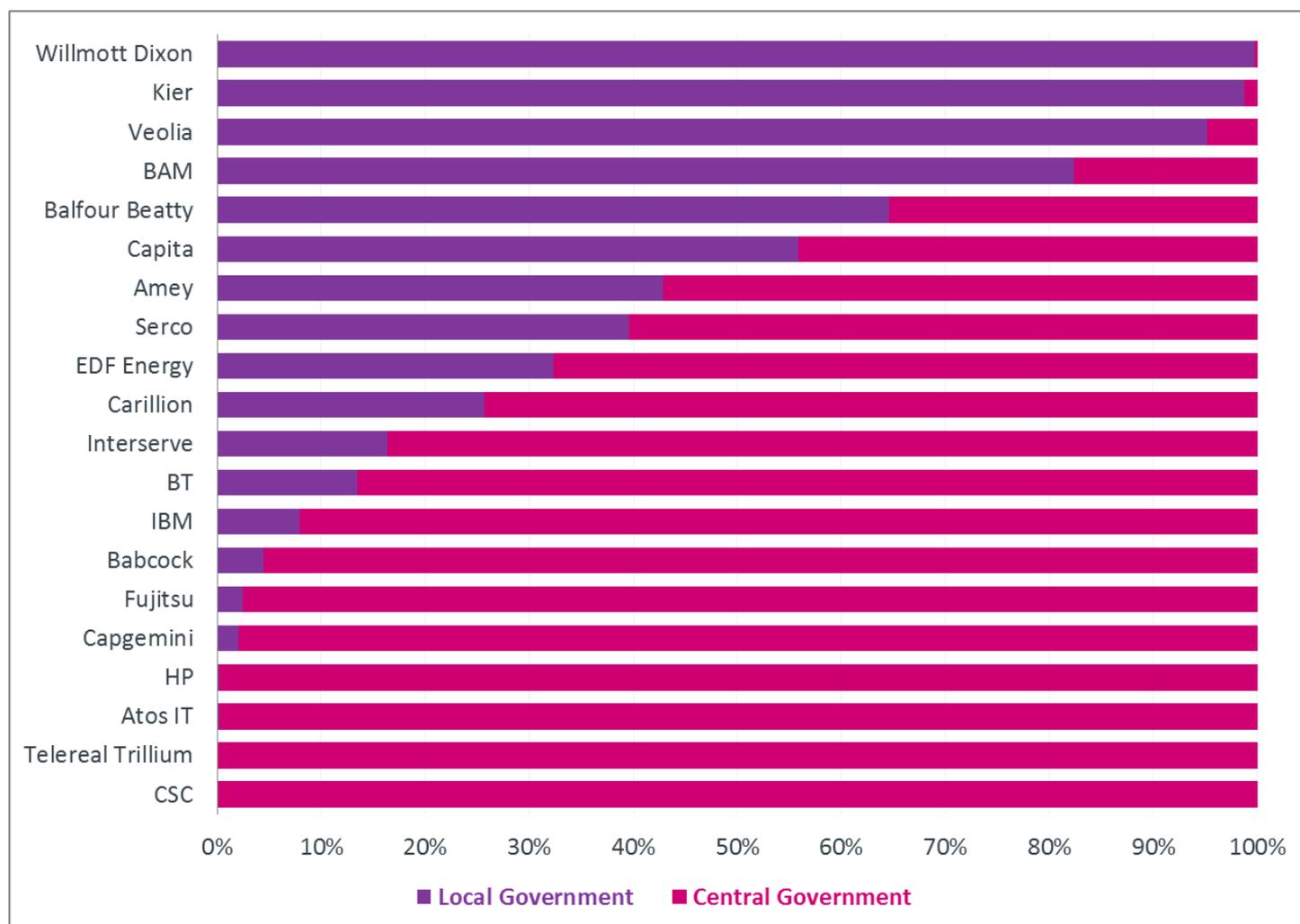
**Figure 11: Spend with top 20 suppliers by central and local government, January 2013 to December 2013 (£bn)**



Source: Spend Network analysis of government spend statements. Please note that the DWP has stated that their figures relating to HP do not match our analysis. We are verifying our data and will correct any discrepancies.

This report uses provisional data – we will correct any discrepancies as they are identified.

**Figure 12: Spend with top 20 suppliers by central and local government, January 2013 to December 2013 (%)**



Source: Spend Network analysis of government spend statements. Please note that the DWP has stated that their figures relating to HP do not match our analysis. We are verifying our data and will correct any discrepancies.

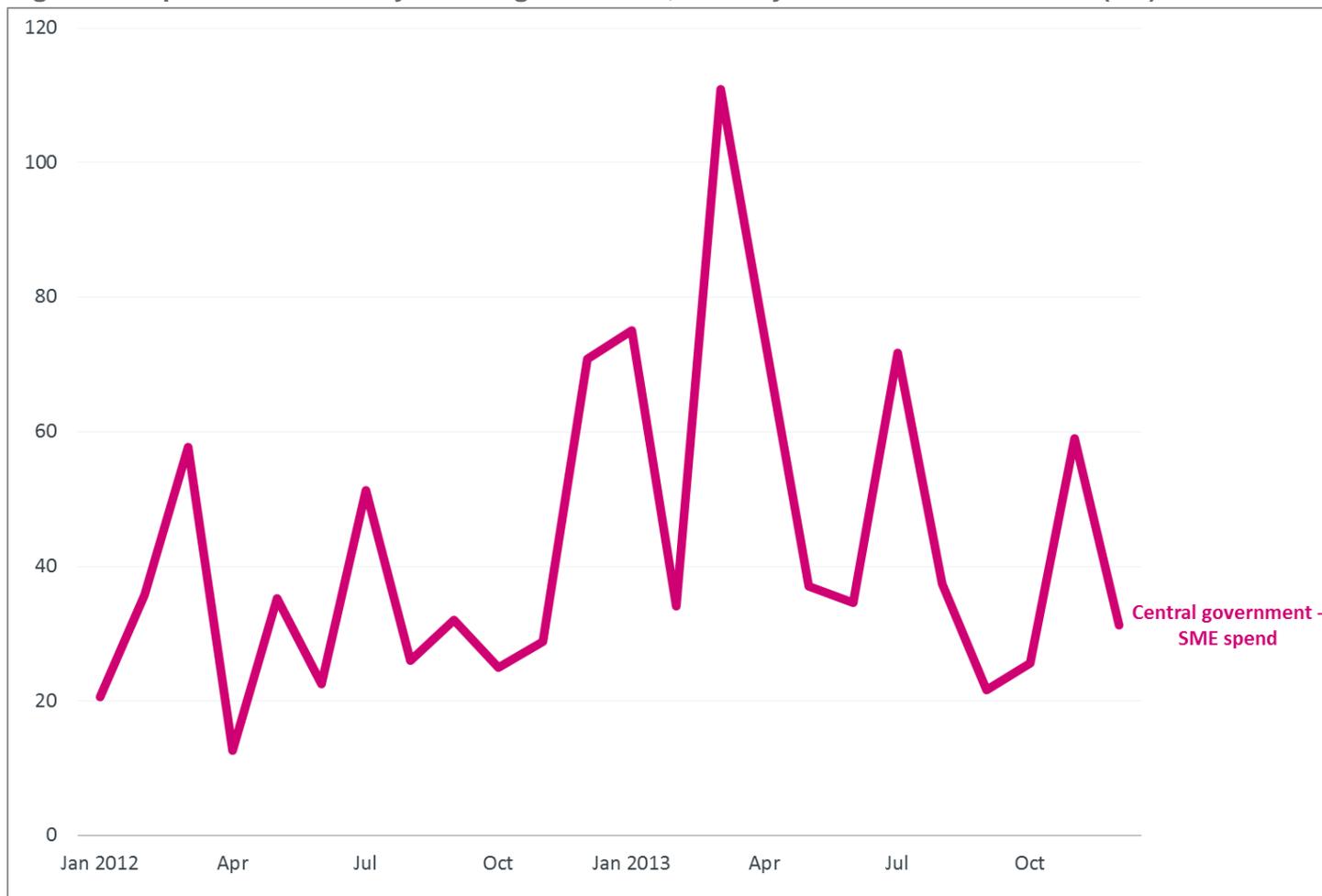
The bulk of local government spending with large suppliers is in construction, but local government also has extensive outsourcing contracts and they spend more than central government with Capita.

This report uses provisional data – we will correct any discrepancies as they are identified.

### Spend with small and medium-sized enterprises

It is difficult to discern an obvious pattern of central government spend with small and medium-sized enterprises (SMEs). In short, we have insufficient data to determine if there is any meaningful trend. There are a limited number of data points (36, one for each month of spend available) and significant fluctuations in spend (as much as 75%).

Figure 13: Spend with SMEs by central government, January 2012 to December 2013 (£m)

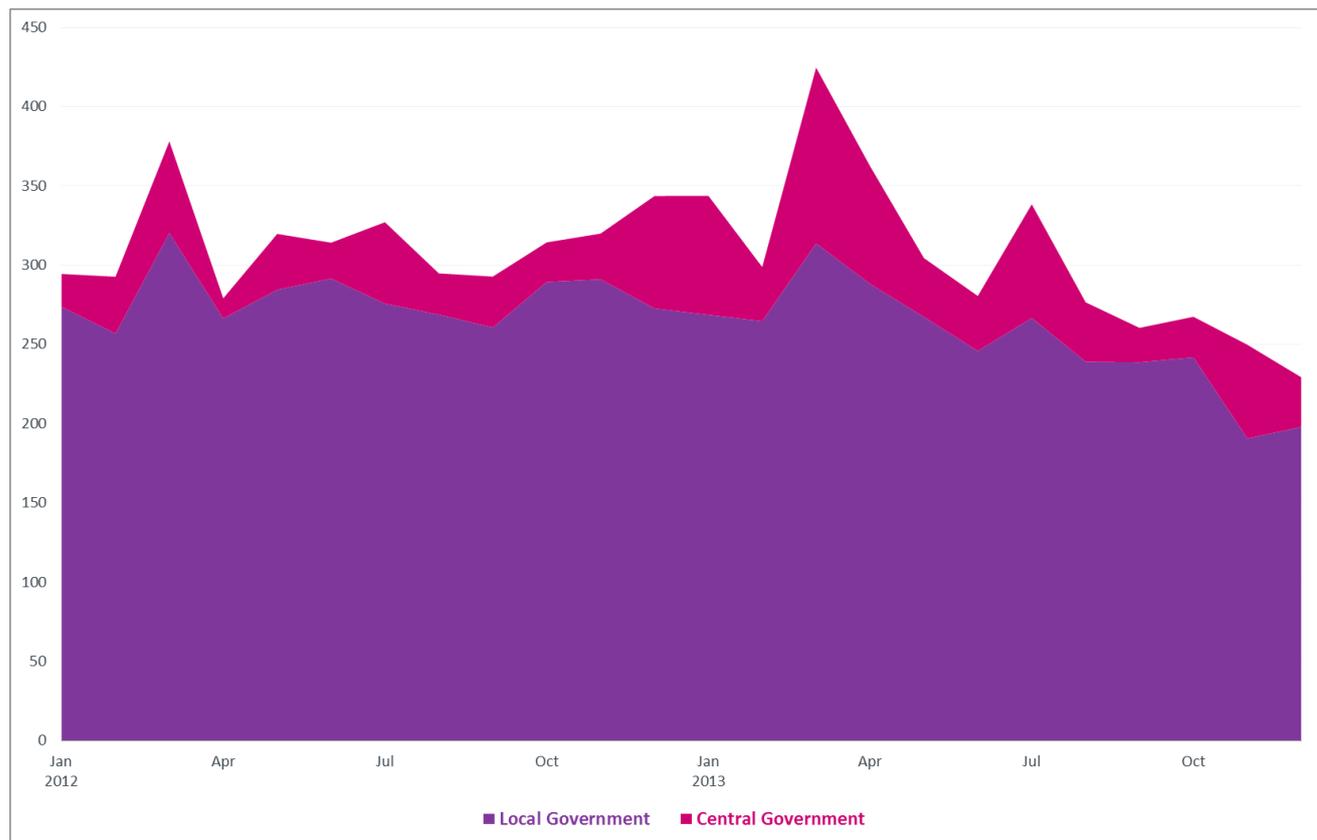


Source: Spend Network analysis of government spend statements. This chart/table has been generated using provisional data – we will correct any discrepancies as they are identified.

One pattern that is discernible from our data, however, is that local government appears to spend more with SMEs than central government.

This report uses provisional data – we will correct any discrepancies as they are identified.

**Figure 14: Spend with SMEs by central and local government, January 2012 to December 2013 (£m)**



Source: Spend Network analysis of government spend statements. This chart/table has been generated using provisional data – we will correct any discrepancies as they are identified.

But even here, the situation is a little more complicated – some central government spend with SMEs is not visible in our data because of a lack of published data further down the supply chain. For example, government might publish its spend with the prime contractor, which could be one of our top 20 companies, but any subcontracting by that prime contractor with SMEs won't show up in our data.

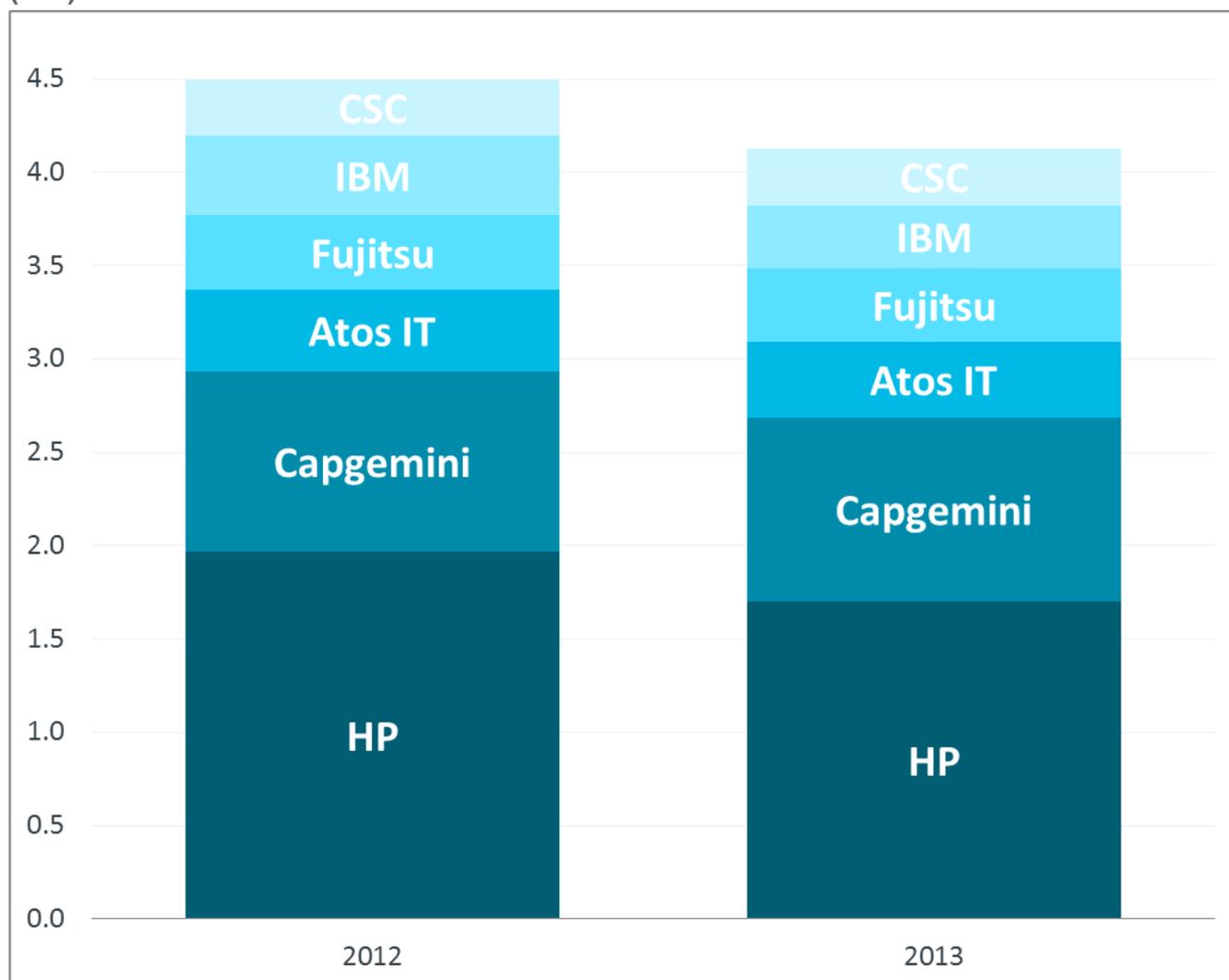
The Government has an aspiration to award 25% of central government business by 2015, either directly or indirectly through the supply chain, to SMEs. [It claims it is on track to meet that target](#), with an increase in direct spend from £3bn in 2009/10 to £4.5bn (10.5%) in 2012/13, and a further £4bn (9.4%) of indirect spend in 2012/13. However, a lack of transparency over the calculations involved, and the lack of data through supply chains, means we cannot replicate or verify that research.

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## IT spend

The six largest IT suppliers are responsible for £4.13bn of spend in 2013, down from £4.49bn in 2012. The spend with these six companies represents 2.2% of the government's spend with companies in 2013.<sup>13</sup>

Figure 15: Central government spend with IT suppliers in the top 20, January 2012 to December 2013 (£bn)



Source: Spend Network analysis of government spend statements. Please note that the DWP has stated that their figures relating to HP do not match our analysis. We are verifying our data and will correct any discrepancies.

IT dominates the list of top 20 suppliers and it is a well-publicised area of concern for the Government: its [own ICT strategy](#) pledges that 'The Government will also put an end to the oligopoly of large suppliers that monopolise its ICT provision'.<sup>14</sup>

In January 2014 the Cabinet Office announced that it will not allow any new IT contracts that exceed £100m in value. By our estimation, there are at least eight IT suppliers receiving more than £100m every year from a

<sup>13</sup> The total spend in our database linked to company records includes significant transfers to state-owned businesses such as the BBC and the Post Office, it also includes transfers to banks and other financial institutions that may not be payments for the delivery of goods and services. These payments inflate the value of spend with companies and should not, therefore be taken as an indication of the amount government spends with commercial suppliers.

<sup>14</sup> Cabinet Office and Efficiency Reform Group, *Government ICT Strategy 2011*, Gov.UK website, 2011, Item 14, p.8, retrieved 23 June from <https://www.gov.uk/government/publications/uk-government-ict-strategy-resources>

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single government entity, and at least 15 suppliers receiving more than £100m in annual revenues from multiple public sector buyers. But it is not possible to determine from spend statements whether these revenues are associated with single IT contracts valued at over £100m. Nor can we be certain that these revenues are servicing IT projects rather than audit work, or business process redesign work, given the diverse nature of these large companies. A useful extension of transparency would be either to change the target to something that can be easily verified, or change the data to allow the existing target to be easily verified.

One of those deals has already been earmarked to be broken up when it expires in 2017. This is HMRC's contract with Capgemini, which was the subject of its own Public Accounts Committee report that recommended that HMRC 'rigorously benchmark' the value being delivered in the deal.<sup>15</sup> The initial contract to upgrade IT systems within HMRC was established in 2004 with an estimated value of £2.8bn over 10 years. The deal was extended in 2009 and, following an extension, will expire in 2017. Our data shows that HMRC's spend with Capgemini in 2012 rose to over £900m a year, and is now £850m. This means that in both 2012 and 2013, HMRC's spend with Capgemini was over three times the original annual estimates for the deal (£280m per annum), presumably due to re-specification of contracts and terms.

Another initiative to introduce more competition into this category has been the establishment of G-Cloud, a dynamic purchasing system, designed to make it easier to buy online tools and services. G-Cloud now has a spend of over £87m in 2013, with 60% of the revenues going to SMEs. However, this is equivalent to just 2.08% of the government spend going to the six largest IT suppliers.

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<sup>15</sup> Public Accounts Committee, *HM Revenue and Customs: ASPIRE—the re-competition of outsourced IT services Twenty-eighth Report of Session 2006–07*, 2007, retrieved from <http://www.publications.parliament.uk/pa/cm200607/cmselect/cmpubacc/179/179.pdf>

This report uses provisional data – we will correct any discrepancies as they are identified.

## Reactions from providers and provider representatives

A few days before this report entered our publication process, we sent some of the findings to the suppliers named within it. We were very grateful for their positive and helpful responses.

### Accuracy

A number came back with interesting comments on the accuracy of our data, and fell into three distinct camps:

1. Some said we were about right in the figures we had, according to their own records
2. Some were not able to provide figures themselves (though this may have been down to timeframe issues)
3. Some said our figures did not match theirs.

In the case of those suppliers where our figures did not match, this was often because of joint ventures, PFI deals and corporate networks that were not clear from open data. That meant we were unable to work out what the real situation was from publicly-available data.

### Transparency

Even more positive was the general support for greater transparency in contracting. We had previously found this [in a roundtable we hosted with the CBI and Information Commissioner's Office on the subject](#), and also in the responses we received before publishing this report.

### CBI

Jim Bligh, CBI Head of Public Services, said:

Nearly 200,000 charities and companies of all sizes help the government provide the public services that we depend on up and down the country. Yet the government's ability to design effective contracts depends in large part on understanding the current composition and effectiveness of its supplier markets. More spending data are available than ever before, but often government is data rich while being information poor. This report is a welcome and overdue analysis of government spending with external suppliers. It illustrates the scale and complexity of government contracting, and underscores the need to ensure government commercial capabilities are fit for purpose.

### Atos

As a supplier to the UK government we understand that the bar for integrity and transparency is extremely high. We provide open-book accounting for the UK public sector when it is asked for and we have shared detailed financial information with both the NAO and the Cabinet Office as requested. Industry needs to be seen and recognised as being transparent and we are very keen to work with government on ways in which we can do this.

Atos are also working with the CBI on this agenda.

### Babcock

We fully support CBI's work in this area.

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## **Balfour Beatty**

We do support the Government's drive for transparency. In both government and commercial markets, we are increasingly sharing knowledge, opportunities and information in order to engage communities and suppliers in our construction projects because that helps add value for our clients.

## **Serco**

As providers of public services we fully recognise the need to be more transparent and we are looking at how we can improve transparency with our customers but also with the general public. Already 80% of our contracts are open book with our customers and we are looking at how we can increase this further. We are also working with the CBI on proposals to improve wider transparency across the sector.

## **Willmott Dixon**

We are big supporters of transparency as it is one of the key areas that makes our country one that is so respected by the international community.

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## Recommendations on next steps

The Coalition came to power pledging to release large amounts of open data. In procurement, as elsewhere, it has been very much true to its word, with data on spending and tendering being made open more than ever before. Its ongoing commitment to transparency is underlined by its commitment to releasing more datasets via the Open Data User Group and its open contracting commitments as part of the [Open Government Partnership UK National Action Plan](#).

The work of the [Open Data Institute \(ODI\)](#) has also been significant in delivering this report. The ODI has increased our awareness of open data and the role that governments must play in releasing data, as well as helping governments to understand how to release data and the positive impact of doing so. Spend Network has been part of the Open Data Institute's Start Up programme since July 2013, a programme offering advice and support to start-up businesses committed to working with open data.

But why should we care about transparency in spending data?

## Why spending transparency matters

The Coalition has identified three key reasons for prioritising open data.<sup>16</sup>

1. **Accountability and democracy:** Open data can allow citizens to hold government and others (such as companies) to account. This is essentially a rights-based argument: citizens should have the right to know what their government is spending their money on. [As Paul Maltby notes](#), published spending data is often used by journalists and campaigning groups to 'shine a light on government decisions and support campaigns'.
2. **Economic and social growth:** Companies can use open data to build products and feed growth. While this applies to non-spending data too – for example, apps using public transport information – companies can use spending data to improve their margins and better identify new business opportunities. Spend Network itself, for example, can only exist due to government's open data drive and its analysis can be used to drive better understanding of business opportunities for companies.
3. **Better public services:** Opening up spending data should help the get a better deal. Analysis of public data can help government departments better understand the supplier landscape, identify areas of waste, and could eventually support more competitive bidding for contracts, as opportunities open up for innovative SMEs.

## Next steps on spending data

While there is significantly more open procurement data in the UK than elsewhere in Europe, our research is still restricted by the data that is available. In the UK we lack a good understanding of contract data – data that details the agreements that entities have made with suppliers – and so it is hard to know what commitments

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<sup>16</sup> For example, Maude, F, *Francis Maude Welcomes France to the Open Government Partnership*, April 2014, retrieved 23 June 2014 from <https://www.gov.uk/government/speeches/francis-maude-welcomes-france-to-the-open-government-partnership>; or Maltby, P., 'What did open data ever do for us?' *Data.gov.uk website*, 2013, retrieved 23 June 2014

This report uses provisional data – we will correct any discrepancies as they are identified.

government has made for the future and whether contracts are going over budget or over time. Equally without linking spending to tenders, we can't determine if spending has exceeded the tendered value or if business is being awarded without a tender. And despite its commitments to engaging small and medium-sized enterprises (SMEs), the Government's reporting of its SME spend appears to be set up to achieve the largest possible proportion of spend, rather than generating analysis that can be verified and reused to create valuable insights into the Government's supply chain.

The Government could take a number of simple actions to facilitate more thorough analysis of this kind in future:

- **Recommendation 1:** lower the £25k threshold for publication of public sector transactions to £500 for all public sector entities
- **Recommendation 2:** improve the publishing of contract data, including adopting the Open Contracting data standard, an initiative with the World Bank and others to improve contract reporting globally
- **Recommendation 3:** establish a reporting regime for PFI contracts and joint ventures that allows the public to identify commercial beneficiaries
- **Recommendation 4:** publish annual budgets and accounts data openly in machine readable format, within one month of approval
- **Recommendation 5:** establish a unique identifier for public entities, to enable linking of datasets.

By publishing all financial and procurement data in an open and linked format, and reporting on its spending with SMEs in a more transparent manner, the Government could allow even greater public insight into the procurement and commissioning practices of public bodies.

## Further contract transparency

There are other areas of government contracting, not just on spend, where further transparency would benefit the government's open data priorities. The Institute for Government's previous work, including the report [Making Public Service Markets Work](#) and [a roundtable discussion](#) (organised by the Institute for Government, CBI and Information Commissioner's Office) has highlighted many gaps in the data currently available around contracts.

These gaps include:

- **Contractual transparency** – publishing contracts and contractual terms, including who will bear financial liabilities in the event of failures
- **Performance transparency** – publishing information about how well contractors perform, allowing a vital assessment of value for money
- **Supply chain transparency** – publishing information including the proportion of work subcontracted to others, terms of subcontracting (particularly levels of risk transfer), and details on the types of organisation (for example, voluntary and community sector organisations) in the supply chain.

Greater transparency on these and the spending points highlighted above could benefit the Government's open data priorities. Genuinely meaningful data on the value for money of government suppliers would allow citizens and civil society to hold government departments to account for their ability to manage suppliers and public service markets effectively.

This report uses provisional data – we will correct any discrepancies as they are identified.

For this reason, there should be clearer obligations to:

- **Recommendation 6:** publish details of the funding independent providers receive from government, building on the information already provided and shared in this report
- **Recommendation 7:** publish details of their performance against contractual obligations, which some providers and agencies already provide but many do not
- **Recommendation 8:** publish details of details of subcontracting arrangements, including information about the companies that those receiving payments from government subcontract to, the value of these subcontracting deals and, where practical, information on subcontractor performance
- **Recommendation 9:** publish details of user satisfaction levels, where appropriate.

As we have previously argued in [Whitehall Monitor](#) and in [evidence to the Public Administration Select Committee](#), the Government should publish this and other data in an open, consistent and, therefore, usable format.

The Government's commitments to open contracting in the National Action Plan provide an ideal platform to make progress on these issues. In particular commitment 12.3 states that government will 'look to introduce standard transparency clauses into central government contracts in consultation with civil society organisations and the business community'. This provides an ideal way of hardwiring transparency into contracting arrangements from the start, and of making the kinds of transparency we advocate a default and not an exception.

Suppliers – including those attending our roundtable and those responding to this report – are heavily in support of the direction of travel towards greater transparency, [as they make clear through their statements above and](#) in their own [publications](#). Civil society groups have expressed their support for greater transparency and the Government has expressed its support for open data and articulated the benefits it can bring. We therefore hope this opportunity will not be lost and government can build rapidly on its important early work in this area.

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## Appendix: Entities

Below is a list of entities used in this report. In the case of some central government bodies, their spend statements include spending by arm's-length bodies as well as the core department. These entities are marked with an asterisk.

### Central Government

- Department for Business, Innovation and Skills (BIS)
- Cabinet Office (CO)\*
  - Government Procurement Service
  - National School of Government
- Department for Communities and Local Government (DCLG)\*
  - Local Government Ombudsman
- Department for Culture, Media and Sport (DCMS)
- Department of Energy and Climate Change (DECC)
- Department for Environment, Food and Rural Affairs (Defra)\*
  - Agriculture and Horticulture Development Board
  - Animal Health and Veterinary Laboratories Agency
  - Centre for Environment Fisheries and Aquaculture Science
  - Consumer Council for Water
  - Environment Agency
  - Food and Environment Research Agency
  - Gangmasters Licensing Authority
  - Joint Nature Conservation Committee
  - Royal Botanic Gardens Kew
  - Marine Management Organisation
  - Natural England
  - National Forest Company
  - Rural Payments Agency
  - Sea Fish Industry Authority
- Department for Education (DfE)\*
  - Education Funding Agency
  - National College for School Leadership
  - Standards and Testing Agency
  - Teaching Agency
- Department for International Development (DfID)
- Department for Transport (DfT)\*
  - Air Travel Trust
  - British Transport Police
  - Directly Operated Railways Limited
  - Driver and Vehicle Licensing Agency
  - Driving Standards Agency
  - Government Car and Despatch Agency

This report uses provisional data – we will correct any discrepancies as they are identified.

- High Speed 2 Ltd
- Highways Agency
- London and Continental Railways
- Maritime and Coastguard Agency
- Passenger Focus
- Vehicle Certification Agency
- Vehicle and Operator Services Agency
  
- Department of Health (DH)
  
- Department for Work and Pensions (DWP)\*
  - Child Maintenance and Enforcement Commission
  - Pension, Disability and Carers Service
  
- Foreign and Commonwealth Office (FCO)
  
- Revenue and Customs (HMRC)
  
- Treasury (HMT)\*
  - Asset Protection Agency
  - Debt Management Office
  - UK Financial Investments
  
- Home Office (HO)\*
  - Criminal Records Bureau
  - College of Policing
  - Disclosure and Barring Service
  - HM Passport Office
  - HM Passport Service
  - Independent Police Complaints Commission
  - Identity and Passport Service
  - Independent Safeguarding Authority
  - National Crime Agency
  - National Fraud Authority
  - National Policing Improvement Agency
  - Police ICT Company
  - Security Industry Authority
  - Serious Organised Crime Agency
  - UK Visas and Immigration
  - UK Border Agency
  - Veterinary Medicines Directorate
  
- Ministry of Defence (MoD)\*
  - British Defence Staff – United States
  - Council of Reserve Forces and Cadet Association
  - Defence Science and Technology Laboratory
  - Defence Support Group
  - Met Office
  - National Army Museum
  - Reserve Forces and Cadets Association
  - Royal Hospital Chelsea
  - Security Services Group
  - UK Hydrographic Office

This report uses provisional data – we will correct any discrepancies as they are identified.

- Ministry of Justice (MoJ)\*
  - HM Courts and Tribunals Service
  - Legal Aid Agency

## **Local Government**

Barking Dagenham London Borough Council  
Barnet London Borough Council  
Barnsley Metropolitan Borough Council  
Bath North East Somerset Council  
Bedford Unitary Authority  
Bexley London Borough Council  
Birmingham City Council  
Blackburn with Darwen Borough Council  
Blackpool Borough Council  
Bolton Metropolitan Borough Council  
Bournemouth Council  
Bracknell Forest Borough Council  
Bradford City Council  
Brent London Borough Council  
Brighton Hove City Council  
Bristol City Council  
Bromley London Borough Council  
Buckinghamshire County Council  
Bury Metropolitan Borough Council  
Calderdale Metropolitan Borough Council  
Cambridgeshire County Council  
Camden London Borough Council  
Central Bedfordshire Unitary Authority  
Cheshire East Unitary Authority  
Cheshire West and Chester Unitary Authority  
City of York Council  
Common Council of the City of London  
Cornwall Unitary Authority  
County Durham Unitary Authority  
Coventry City Council  
Crossrail  
Croydon London Borough Council  
Cumbria County Council  
Darlington Borough Council  
Derby City Council  
Derbyshire County Council  
Devon County Council  
Doncaster Metropolitan Borough Council  
Dorset County Council  
Dudley Metropolitan Borough Council  
Ealing London Borough Council  
East Dorset District Council  
East Riding of Yorkshire Council  
East Sussex County Council  
Enfield London Borough Council  
Essex County Council  
Exeter City Council  
Forest of Dean District Council

This report uses provisional data – we will correct any discrepancies as they are identified.

Gateshead Council  
Gloucester City Council  
Gloucestershire County Council  
Greenwich London Borough Council  
Hackney London Borough Council  
Halton Borough Council  
Hammersmith and Fulham London Borough Council  
Hampshire County Council  
Haringey London Borough Council  
Harrow London Borough Council  
Hartlepool Borough Council  
Havering London Borough Council  
Herefordshire Council  
Hertfordshire County Council  
Hillingdon London Borough Council  
Hounslow London Borough Council  
Isle of Wight Council  
Isles of Scilly, Council of the  
Islington London Borough Council  
Kensington and Chelsea Council, Royal Borough of  
Kent County Council  
Kingston upon Hull City Council  
Kingston upon Thames Council, Royal Borough of  
Kirklees Metropolitan Council  
Knowsley Metropolitan Borough Council  
Lambeth London Borough Council  
Lancashire County Council  
Leeds City Council  
Leicester City Council  
Leicestershire County Council  
Lewisham London Borough Council  
Lincolnshire County Council  
Liverpool City Council  
Luton Borough Council  
Manchester City Council  
Medway Council  
Merton Borough Council  
Middlesbrough Council  
Milton Keynes Council  
Monmouthshire County Council  
Newcastle upon Tyne City Council  
Newham London Borough Council  
Newport City Council  
Norfolk County Council  
North East Lincolnshire Council  
North Lincolnshire Council  
North Somerset Council  
North Tyneside Metropolitan Borough Council  
North Yorkshire County Council  
Northamptonshire County Council  
Northumberland Unitary Authority  
Nottingham City Council  
Nottinghamshire County Council  
Oldham Metropolitan Borough Council  
Oxfordshire County Council

This report uses provisional data – we will correct any discrepancies as they are identified.

Peterborough City Council  
Plymouth City Council  
Poole, Borough of  
Portsmouth City Council  
Reading Borough Council  
Redbridge London Borough Council  
Redcar and Cleveland Borough Council  
Richmond upon Thames Borough Council  
Rochdale Borough Council  
Rotherham Borough Council  
Rushmoor Borough Council  
Rutland County Council  
Salford City Council  
Sandwell Metropolitan Borough Council  
Sefton Metropolitan Borough Council  
Sheffield City Council  
Shropshire Unitary Authority  
Slough Borough Council  
Solihull Metropolitan Borough Council  
Somerset County Council  
South Gloucestershire Council  
South Tyneside Council  
Southampton City Council  
Southend-on-Sea Borough Council  
Southwark London Borough Council  
St Helens Metropolitan Borough Council  
Staffordshire County Council  
Stockport Metropolitan Borough Council  
Stockton-on-Tees Borough Council  
Stoke-on-Trent City Council  
Suffolk County Council  
Sunderland City Metropolitan Borough Council  
Surrey County Council  
Sutton London Borough Council  
Swindon Borough Council  
Tameside Metropolitan Borough Council  
Telford and Wrekin, Borough of  
Thurrock Borough Council  
Torbay Council  
Tower Hamlets London Borough Council  
Trafford Metropolitan Borough Council  
Vale of Glamorgan County Council  
Wakefield City Council  
Walsall Metropolitan Borough Council  
Waltham Forest London Borough Council  
Wandsworth London Borough Council  
Warrington Borough Council  
Warwickshire County Council  
West Berkshire Council  
West Sussex County Council  
Westminster City Council  
Wigan Metropolitan Borough Council  
Wiltshire Unitary Authority  
Windsor and Maidenhead, Royal Borough of  
Wirral Metropolitan Borough Council

This report uses provisional data – we will correct any discrepancies as they are identified.

Wokingham Council  
Wolverhampton City Council  
Worcestershire County Council  
Wrexham County Borough Council