

NATIONAL TOMs FRAMEWORK 2018

for social value measurement

Guidance

PREFACE
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FOREWORD
Terry Brewer, Chairman of National Social Value Taskforce

INTRODUCTION
Guy Battle



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PREFACE

Chris White

The Social Value Act has travelled some distance since my Private Members Bill received Royal Assent in January 2013. According to Social Enterprise UK, over 90% of all councils now know about the Act, and are using it to some degree. However, although the number of those actually making full use of its full potential across all contracts remains comparatively low, those doing so are reporting significant benefits, including 20-50% of added value.

If this success were to be replicated across the whole of our public sector, it would provide additional value to society of over £48bn and if this were replicated further across our planning and development processes this would add yet another £15-25bn per year. Very welcome news as public-sector budgets continue to be under pressure and demand increases.

It is notoriously difficult for Private Members Bills to pass onto the Statute Book, despite their validity, topicality and public resonance, and the best efforts of their sponsors. We were mindful of this as we started our journey and in order to achieve the all-important cross-party consensus and a successful passage through the labyrinthine parliamentary procedure, we had to be pragmatic, not least to receive Government support. The Act, therefore, is light in touch, seeking a change through culture and innovation and creativity, not prescriptive definition and penalty; we had to ask public-sector organisations to 'consider' social value and not demand.

This could have led to its demise; another law to gather dust in some forgotten corner of our legal system. Instead, and much to my utmost delight and relief, it has been adopted with enthusiasm, receiving widespread support from both public and private organisations alike.

This is because the Act makes good business sense; it delivers more value in all its sense. It is also due to organisations such as the National Social Value Taskforce that has so ably taken up the mantle and championed its delivery.

The publication of the National Themes, Outcomes and Measures (TOMs) Framework for Measuring Social Value by the Taskforce is a crucial step in making social value a part of day to day business and I am delighted to support its publication.

It is my hope that all sectors will adopt the TOMs Framework as a minimum reporting standard. This will not only ensure consistency of approach and transparency but will also provide a benchmark. Over time we will know 'what good looks like'.

And in doing this work, we know that whilst it will take time, effort and patience, the better we do this, the more value we will create for our communities and society. That has to be a good thing.

Chris White

FOREWORD

Terry Brewer, Chairman of the National Social Value Taskforce

There is now no doubt that the Social Value Act is transforming the relationship between the public sector and business. It is hard to argue against doing more with the public pound, especially as austerity continues to bite.

This is principally because there is now clear evidence that embedding social value into commissioning and procurement unlocks additional value, does not cost more and, ultimately, leads to better community outcomes. It also ensures that the best and most responsible businesses are rewarded with the opportunity of working with the public sector, through contracts that were previously unavailable.

**'When you can measure what
you are speaking about,
and express it in numbers,
you know something about it'**

LORD KELVIN

However, one of the recurring challenges has been the lack of a clear definition of social value and a corresponding measurement tool that provides both a transparent and robust reporting solution. This is why the National Social Value Taskforce in collaboration with the Local Government Association (LGA) National Advisory Group has developed the National Social Value Measurement: The TOMs Framework.

This Framework is a product of discussions held over 18 months and across 40 institutions, and represents a major breakthrough in establishing a simple, intelligible methodology and a minimum reporting standard for social value. The Framework will enable public sector organisations to compare social value benefits

across public sector contracts on a consistent basis, as well as providing a standard approach to reporting and benchmarking performance. This will allow local authorities across the UK to compare their social value performance, to learn from each other about good practice and identify what works best.

It is also important that the National TOMs are not preserved in aspic, but are capable of being amended and adjusted to reflect new ideas and different priorities. The Taskforce will therefore review the National TOMs on an annual basis and ensure they are kept up to date and relevant.

We have published the document as a free of charge download for everyone to access, together with guidance on how to use the National TOMs both as a procurement tool and for the measurement of social value delivered.

About the National Social Value Taskforce

The National Social Value Taskforce was founded in February 2016 to establish a best practice Framework for the integration of the Public Services (Social Value) Act 2012 into public-sector commissioning and procurement.

It is an open network and welcomes any organisation that wants to get involved and is willing to share good practice.

The Taskforce aims to bridge the gap between the public and private sectors, recognising that it is only through collaboration and partnership that success will be achieved.

Community is at the centre of everything that the Taskforce does. Participants are encouraged to share their successes and failures in order to build collective knowledge and strengthen the uptake of the Act across all sectors.

The mission of the Taskforce is to develop a Social Value best practice Framework in an open and collaborative forum that allows social value to be more widely adopted across all sectors and organisations. It believes that this Framework is essential to enabling the Act to make an increasingly meaningful contribution to the creation of healthy, thriving and resilient communities.

In delivering its mission, the Taskforce recognises that every organisation will start its social value journey from a different place. There is no single right answer, but there is strength in working together.

Presently the Taskforce has 40 active members representing 35 organisations. A full list of members can be found at socialvalueportal.com/social-value-taskforce/.

ABOUT THIS DOCUMENT

This Guidance describes the philosophy behind the National TOMs Framework, how the TOMs should be used for procurement and measurement, and describing the overarching rationale behind each Measure and Proxy Value used. The accompanying National TOMs Calculator Tool can be freely downloaded from socialvalueportal.com/national-toms/.

The Guidance is in two parts:

Part 1 – Overview and introduction to using the National TOMs, what they are intended for and how they will be kept up to date and managed over time.

Part 2 – A detailed description of how to use and apply the National TOMs for procurement or measurement, alongside guidance on collecting evidence for contract management and reporting.

ACKNOWLEDGEMENTS

This could not have been achieved without the support of all the members of the Social Value Taskforce, who helped put this document together and were involved in developing the Themes, Outcomes and Measures.

In particular, we would like to extend our thanks to:

Terry Brewer – Chair of The National Social Value Taskforce and Local Government Association National Advisory Group on Social Value

Ben Carpenter – Operations Manager at Social Value UK

The Greater Manchester Combined Authority (GMCA) Research Team, formerly New Economy

Agnese Mizia – Head of Research at the Social Value Portal and principal author.

PART 1: THE NATIONAL THEMES OUTCOMES AND MEASURES (TOMs) FRAMEWORK 2018

INTRODUCTION

Why a National Measurement Framework?

The aim of the National TOMs Framework is to provide a minimum reporting standard for measuring social value. For those organisations (private and public) just starting out on their journey to embed social value into their procurement and management processes, it provides an easy to use solution that is immediately available, and may be applied to any project. For those organisations that are already well advanced, the hope is that they will integrate these standards into their measurement approach as a minimum, and add any Measures that they presently do not have in their own toolkit.

The principal benefits of a minimum and consistent reporting standard for social value are that it:

- 1 Provides a consistent approach to measuring and reporting social value
- 2 Allows for continuous improvement
- 3 Provides a robust, transparent and defensible solution for assessing and awarding tenders
- 4 Allows organisations to compare their own performance by sector and industry benchmarks and understand what good looks like
- 5 Reduces the uncertainty surrounding social value measurement for businesses, allowing them to make informed decisions based on robust quantitative assessments and hence embed social value into their corporate strategies

Putting a value on 'Social Value'

In this version of the National TOMs, we have also published a set of 'Proxy Values' that will allow users to assess the financial impact that any measure will make. It is of course recognised that social value is not all about 'money' but nonetheless this is an important metric to help understand the scale and breadth of impact that a measure can make. Importantly, it allows procuring bodies to compare tenders in a way that is proportional and relevant to the bid, and to better justify a procurement decision.

Many of the Proxy Values have their roots in the Unit Cost Database (UCD) that was developed for Government and follows the principles laid out by HM Treasury for monetising the economic, environmental and social impact, with specific regard to potential savings for the public sector. Where the UCD does not provide a proxy value for a certain measure, then one has been developed following relevant governmental guidance (where it exists.)

Part 2 of this Guidance provides a detailed breakdown of how the Proxy Value was arrived at, together with relevant sources and a clear rationale. The Proxy Values include deadweight where relevant, and the Calculator allows for attribution to be further taken into account during measurement. Further details about how this has been achieved can be found in Part 2 of this Guidance.

More than just measurement

Of course, it is important to measure what has been delivered and to maintain a record of past performance; that is the traditional role of measurement.

The National TOMs Framework, however, looks to go much further and has been designed not only to measure what has been already been done but also to deliver the change that organisations want to see. In this respect, the TOMs can be seen as an agent for change and each outcome and measure has been developed to reflect a need and to encourage businesses to become involved in supporting the fulfilment of that need.

In addition, the Procurement Calculator also includes a provision for 'prioritising' one outcome or measure against another. This allows organisations to 'signpost' to their suppliers the areas of greatest community need, or where the local authority requires the most support. The prioritisation mechanism has been designed to integrate direct stakeholder consultation (e.g. Community Social Value Charter) so that the TOMs can eventually be used to empower communities. There is clear guidance on how and when to use this method of prioritisation in Part 2; it is important that the resulting weightings are removed when subsequently reporting actual value after the contract has been awarded, to ensure accurate comparison.

The methodology also allows for additional multipliers to be embedded within the Measurement Calculator, including LM3 and Social Return on Investment. This allows organisations that have completed this type of in-depth analysis to add more detail. Multipliers need to be verified by a 3rd party before inclusion and it is important that, if an organisation chooses to use this type of multiplier, it is declared in an open and transparent manner.

Keeping the National TOMs 'Live'

The National TOMs Framework is not a static tool and has to evolve to reflect changing needs and pressures in society. They will therefore be updated on an annual basis. Work on the National TOMs 2019 will start immediately following release of the 2018 edition, ready for consultation in June 2018 and publication in November 2018. Any organisation can make representations for additional Outcomes and Measures to be included and these will be debated and analysed by a newly formed research advisory board before final approval by the Social Value Taskforce. Details about the governance process may be found later in this document along with an outline programme.

What's missing?

It is inevitable that in deciding upon a 'minimum' reporting standard, the Social Value Taskforce has had to identify

only the Measures that are common to most parties and equally important across the whole of the UK. The Taskforce also recognises that the National TOMs are designed primarily to reflect the needs of local authorities, and as such are largely sector agnostic. In response and over the coming months the Social Value Taskforce will be publishing sector 'plug-ins' that reflect the specific needs or opportunities of individual sectors. If you wish to get involved and be part of any of the following sub-groups looking at industry plug-ins, please contact taskforce@socialvalueportal.com

- Banking Services
- Construction
- Consulting Services including legal, design and other services
- Facilities Management including repairs and maintenance
- Health
- Impact Investment
- IT and Digital
- Planning and Development
- Waste Management

THEMES OUTCOMES AND MEASURES

The National TOMs Framework has been designed around 5 principal issues, 18 Outcomes and 35 Measures:

- Themes – The overarching strategic themes that an organisation is looking to pursue
- Outcomes – The objectives or goals that an organisation is looking to achieve that will contribute to the Theme.
- Measures – The measures that can be used

to assess whether these Outcomes have been achieved. For the National TOMs Framework, these are action based and represent activities that a supplier could complete to support a particular desired outcome.

In constructing the National TOMs, the Taskforce has consciously kept the list as short as possible, to ensure consistency and simplicity, but long enough to cover the many facets of healthy, thriving and resilient communities. The 5 Themes are as follows:

- Promoting Skills and Employment: To promote growth and development opportunities for all within a community and ensure that they have access to opportunities to develop new skills and gain meaningful employment.
- Supporting the Growth of Responsible Regional Businesses: To provide local businesses with the skills to compete and the opportunity to work as part of public sector and big business supply chains.
- Creating Healthier, Safer and More Resilient Communities: To build stronger and deeper relationships with the voluntary and social enterprise sectors whilst continuing to engage and empower citizens.
- Protecting and Improving our Environment: To ensure the places where people live and work are cleaner and greener, to promote sustainable procurement and secure the long-term future of our planet.
- Promoting Social Innovation: To promote new ideas and find innovative solutions to old problems.

How can the National TOMs be used?

The National TOMs Framework has been designed to help organisations in four principal business activities. They are

not exclusive to public sector organisations and may be used by public, private or third sector providers.

- 1 Measurement and Valuation. The National TOMs Framework will allow organisations to measure the performance of any particular project or their organisation as a whole. Analysis is delivered as both non-financial and financial outputs.
- 2 Procurement and Bid Management. Public buying organisations (PBOs) or private sector organisations wishing to maximise the social value being delivered by their supply chain can use the National TOMs to assess and compare the benefits of multiple submissions. The National TOMs Framework provides a robust, defensible and transparent means of assessing and awarding projects based on social value.
- 3 Bid Submissions. Suppliers can use the National TOMs Framework to calculate the benefit of their tenders and to structure their social value proposals where the purchasing organisation does not have a relevant social value Framework in place.
- 4 Contract Management. Part 2 of this guidance document describes the evidence that PBOs may ask for to substantiate the delivery of commitments. Suppliers should take note of these requirements and ensure that they do not over commit, and also that they collect the relevant data and evidence to prove delivery of any particular intervention.

The following section includes four examples of how the National TOMs can be used in the context of different activities and sectors.

In support of the National Framework, the Social Value Portal has embedded the National TOMs into their online platform for measuring and managing social value. For more information about their services contact info@socialvalueportal.com or visit www.socialvalueportal.com

PROPOSED THEMES

PROPOSED OUTCOMES

Jobs: Promote Local Skills and Employment

More local people in employment
 More opportunities for disadvantaged people
 Improved skills for local people
 Improved employability of young people

Growth: Supporting Growth of Responsible Regional Business

More opportunities for SMEs and VCSEs
 Improving staff wellbeing
 A workforce and culture that reflect the diversity of the local community
 Ethical procurement is promoted
 Social Value embedded in the supply chain

Social: Healthier, Safer and more Resilient Communities

Crime is reduced
 Creating a healthier community
 Vulnerable people are helped to live independently
 More working with the Community

Environment: Protecting and Improving Our Environment

Climate impacts are reduced
 Air pollution is reduced
 Better places to live
 Sustainable Procurement is promoted

Innovation: Promoting Social Innovation

Other measures (TBD)

How to use the National TOMs: scenarios

Below are some examples of how the National TOMs can be applied.

Scenario 1: Local Government Procurement

Project: Procurement to refurbish a block of flats

The National TOMs are used as the basis for the PBO's requirements from bidders. The Council Plan emphasises the need for jobs and growth, therefore the National TOMs are weighted in these areas to highlight to prospective suppliers that these areas are particularly important. In particular, criteria NT1 (jobs for local people) and NT18/19 (spend on local SMEs) have been weighted highly.

Those companies that make a strong submission in these areas supported by clear evidence of delivery will obtain good marks for social value when tenders are evaluated.

Scenario 2: Frameworks

Procurement frameworks are an opportunity to think about long-term social value. The National TOMs can be used to embed a consistent form of measurement and reporting across multiple contracts, and with multiple business partners over a number of years. Framework partners are required to come forward with a robust social value strategy as part of their initial tender and sign up to the Framework's approach to social value. They can then report on social value using the National TOMs. Framework providers should be looking for additional social value that reflects the increased business benefits companies derive from frameworks. The Promoting Social Innovation section in the National TOMs can be used to secure specific commitments around this.

Scenario 3: Corporate Reporting

The National TOMs Framework can be used to build a detailed composite picture of both the organisation's own social value activities and those of its supply chain and partners in a way that is consistent, granular and traceable. This is applicable to organisations with multiple divisions and activities, regardless of whether they are in the public, private or voluntary sectors.

¹ For an outline of what the National TOMs Outcomes are about see Table 1: The National TOMs 2018: Outcome outlines and Table 2: Outcomes - Stakeholders' Analysis for a break-down of how the Outcomes translate on direct and indirect benefits for the different stakeholders.

Using the online tool, data can be reported in multiple “projects”, from which it can then be aggregated to provide a corporate-level picture of social value delivery.

Scenario 4: Pre-Commissioning in the Health Sector

The National TOMs Framework can be used to embed consistency in reporting KPIs across multiple centres providing similar services. Different reporting schemes on specific KPI systems can be harmonised using the National TOMs Framework, while developing a baseline for a common set of KPIs ahead of future commissioning rounds.

Over time, the Social Value Taskforce will develop case studies to help navigate the application of the National TOMs covering a broader set of scenarios.

GOVERNANCE & FEEDBACK

Governance

The National TOMs Framework is not a static system for measurement and will be updated annually to reflect the changing needs and priorities of society and its users. Likewise, Proxy Values will be reviewed annually and updated to ensure that they reflect the latest research.

The organisational structure of this initiative is as follows:

- The National Social Value Taskforce will have overall responsibility for the National TOMs and will sign off and publish updates annually, along with sector plug-ins as they are developed.
- The Research Advisory Board (RAB) will review proxies and latest research to ensure that the National TOMs remain up to date and current. They will receive a brief from the National Taskforce on the scope and focus of research for every edition.
- Sector Subgroups will take the lead in developing sector specific plug-ins and will manage their upkeep on an annual basis through the RAB and SV Taskforce.

- The Social Value Portal will continue in their role as secretariat and will manage the Taskforce and research board.

Feedback

The Taskforce wants as much feedback as possible so that the National TOMs can be continuously improved. The Taskforce recognises that the National TOMs Framework 2018 is the first publication of its kind. The Taskforce is committed to listening to its members and users to ensure that the National TOMs remain relevant and become a common standard for all.

The Taskforce has established an initial programme for feedback and the publication of National TOMs 2019:

Publication of National TOMs 2018	November 2017
User consultation and feedback	March - April 2018
Representation for new measures and proxies	January – June 2018
National Taskforce submissions	March – May 2018
Research Advisory Board consideration	March – May 2018
Stakeholder consultation	June – September 2018
Publication of National TOMs 2019	November 2018

For more information or to provide feedback contact us at taskforce@socialvalueportal.com.

PART 2: NATIONAL TOMS FRAMEWORK 2018 – TOOLKIT GUIDANCE

PROXY VALUES

Methodology

The National TOMs social value proxies (the Proxy Values) are developed from adaptations of cost benefit analysis and appraisal techniques as outlined in the Treasury Green Book and other relevant public-sector guidelines (See Bibliography). In technical terms, the Proxy Values require the valuation of “non-market goods and services” and the National TOMs approach aims to be consistent with the relevant techniques outlined in these guidelines.

Nevertheless, it is important to recognise that some of these techniques have to date only been developed and validated to a relatively limited extent, and that relevant data to support their application can also be limited.

In order to give users an indication of the robustness and reliability of each Proxy Value, the Toolkit includes a categorisation in terms of Proxy Type (that is, whether the Proxy Value is an input, output, outcome or impact), together with a high-level assessment of its robustness (in the form of a “red-amber-green”, or RAG categorisation). The ideal Social Value Measurement Tool would include only outcome and impact proxies that are assessed as being very robust (Green). This presupposes a level of empirical evidence for social value that does not yet exist and in practice, proxies are not always able to meet this threshold – either because valuing or monetising techniques are still being developed and tested, or because of data availability. As a result, we use a combination of different types of Proxy Values, while tracking the robustness of the resulting measurement.

Localising proxies

Some of the proxies capture the Social Value created for the local community. What “local” means exactly will vary. Similarly, the same applies for the term “community”, but it typically can include the local authority, local businesses, local VCSEs and citizens. By definition, these proxies will need to be tailored to suit the chosen definition of “local”. In some cases - for example local jobs - a link to the source dataset has been provided, and the relevant Proxy Value can be retrieved. In other cases – for example, local spend, there is no ‘off the shelf’ solution to compute local multipliers, and specific guidance should be followed. The default methodology for the National TOMs is based on Type I GVA Multipliers, that are localised based on GVA levels. This can be supplemented by primary research methodologies on a case by case basis, such as the LM3 methodology, which can be included in the analysis.

Deadweight

Deadweight refers to the proportion of the calculated value that would have occurred without the intervention of the Measure. It outlines the baseline scenario from which additionality can be identified. Default deadweight values are specified in Table 4: Proxy Values: Rationales and Value by Stakeholder. The ability to make general assumptions about deadweight will vary by Measure and by project. Whenever robust primary data from the project or programme is available, it should be used as a substitute for default deadweight figures.

Do I always need to apply deadweight? Whether deadweight should be applied or not in the context of social value measurement largely depends on the purpose and the owner of the analysis. When a business is measuring social value, the baseline scenario is the ‘business as usual’ scenario, or what would have happened as a result of ordinary business operations (e.g. - Where would the typical business in the industry source suppliers from, or jobs? Who would the typical business hire?). When a VCSE is measuring social value, it is more likely that the entirety of its interventions has a primary social purpose, hence deadweight might not be relevant - as the intervention would simply not have happened otherwise.

Proxy types & robustness

Proxy type categories have been developed to clarify what component of value each proxy captures. The underlying assumption is that each Measure’s intervention can be described by a Theory of Change model that identifies the Inputs, Outputs, Outcomes and Impacts of the intervention, and the relationships between those. While we are eventually aiming to use the most robust proxies available that capture the broader impact on direct beneficiaries, local communities and society at large, we need to be transparent about what the proxies currently in use are valuing. Proxy type categories are reported in Table 4.

The RAG robustness assessment considers how established the adopted valuing methodology is, and the size of the underlying data sample. Robustness assessments are available upon request.

Rationale, sources and stakeholder analysis

For each of the Social Value Proxies a rationale is provided in Table 4. The rationale is based on an analysis of the theory of change model for the Measure. Specifically, each is tagged with a proxy type to indicate whether the social value captured relates to the input invested in the intervention (e.g. funds or time donated), the Outputs (the resulting good or service provides to the beneficiary), the Outcomes (economic and fiscal consequences from the Measures – e.g. increased wages and reduced costs for the NHS), or the Impacts (broader long-term wellbeing consequences to the direct beneficiaries, and their related communities). For more detailed definitions of the different proxy types see the Glossary.

While input proxies provide values that are more easily verified and therefore more robust, they usually reflect a limited component of the overall value generated for stakeholders. Output, outcome and impact proxies capture a progressively larger share of the value generated by the Measure. Ideally, only impact and outcome proxies should be included, but we sometimes need to revert to output or input proxies when there is not an established methodology or a sufficient database to generate the former without knowing the specifics of the project.

The rationale in Table 4 details what components of value are monetised for the different stakeholders (categorised into Individual, Government and Community) for certain proxies, as well as the source of the methodology, the underlying data and the deadweight (when applied.) Subsequent editions of the National TOMs will extend the assessment of how value is distributed to different stakeholders for a broader set of proxies.

THE NATIONAL TOMS SOCIAL VALUE CALCULATOR

Setting up a project

The National TOMs are designed to provide a common methodology that can be tailored to reflect the specific characteristics of a local area, to the extent that these affect the measurement of social value. For this reason, in order to set up a project to measure social value, a few key parameters need to be identified.

Locality and Industry setting

A definition of the reference local area is essential for Measures such as the value of creating jobs for the local community and increasing opportunities for local businesses or local VCSEs. This definition may vary depending on the purpose and the owner of the analysis. For Local Authority contracts, the local area should be defined by the Local Authority boundaries, although groups of authorities with combined economic and social strategies may wish to apply a wider regional boundary. For other contracts where the relevant economic, social and environmental geography spans more than one local authority, multiple adjacent authorities could be specified. Alternatively, when a natural specific location for the project can be identified (e.g. a construction site), a 10-20-30 mile radius from the project location can be used.

Evidence needs to be collected to justify the “local” characteristics of an intervention or an initiative. For instance, where a radius from a single point defines “local”, it will be necessary for the measurement of local jobs to collect the first 3 digits of the post code for the residence of the local people employed. In collecting such

data, care must always be taken to comply with current data protection law. Whenever social value is embedded in the procurement process, a clear and consistent definition of the local area should be employed throughout the tender process.

It should be noted that, since default local multipliers are based on GVA Multipliers, an industry must be selected to assess the value to the local area of “local” spend.

The Social Value Procurement Calculator

Engaging with stakeholders and embedding priorities

The Social Value Procurement Calculator is designed to enable procuring bodies to shape their social value tender requirements to align with their social value strategy and stakeholders’ views on what matters, by reflecting local priorities and ensuring relevant proxies take account of local conditions.

The Calculator should be used together with the Definitions and Guidance for the National TOMs Measures, provided in Table 3. The Definitions and Guidance provide detail that is essential for a shared understanding of the boundaries of what is being measured and the composition of each Unit of measurement. The Definitions and Guidance need to be adhered to rigorously by all organisations participating in the procurement process, or the risk of non-comparability between proposals will occur.

Prioritisation - why and when

The National TOMs offer a “menu” or a long list of Measures which are the product of detailed work by the Taskforce and subject of extensive consultation. By definition, the National TOMs are generic in nature. One way in which procuring bodies can tailor the National TOMs to reflect local needs is by prioritising certain Measures as part of the tender process.

Delivering social value is about understanding the needs of specific stakeholders or communities and developing a targeted approach based on that understanding. In order to build meaningful valuation tools, it is therefore important to engage with these stakeholders to understand what

really matters to them, and to identify their priorities across a range of different Outcomes and Measures.

The Procurement Calculator allows priorities to be built into social value target-setting by weighting the Measures. This creates a lever to steer bidders towards the Measures that the buying organisation considers to be most urgent. Where a prioritisation approach is adopted by a procuring authority, it should be made clear to bidders that this is being done, and the differences from the standard National TOMs should be clearly highlighted.

Prioritisation should only be used as a part of a bid selection mechanism. Any weightings used during procurement should be removed when measuring and reporting actual social value delivered, otherwise this would distort the results and make them incompatible with other projects applying the National TOMs.

The transition from a prioritised set of National TOMs in procurement to an unweighted set for measurement has been built into the Procurement Calculator and does not require a re-evaluation or resetting of the Calculator, provided the appropriate process is followed.

How to prioritise

The prioritisation of certain Measures can be determined by the procuring authority itself or through a consultative co-design involving stakeholders.

Where stakeholders are involved directly in prioritising Measures, this offers the potential to reflect the needs of the ultimate beneficiaries more closely in the bid requirements. One of the tools available to integrate stakeholder engagement in the design and deployment of the TOMs is a ‘Social Value Community Charter’. A Charter allows communities to come together to identify needs, opportunities and degrees of urgency, and then co-deliver solutions with the help of other stakeholders, including public sector bodies, businesses and VCSEs.

Embedding Priorities at the Procurement stage

It is only possible to prioritise individual measures within the Calculator. Where Priorities are defined in terms

of Outcomes, these then need to be translated into prioritised Measures, based on the Social Value Policy. The Calculator allows prioritisation to be applied in two ways.

The first approach – denoted as “prioritisation by level” in the Calculator - is intended for circumstances where the authority itself has determined the relevant priorities. There is an option to select a weighting of (1 to 3) corresponding to Normal, High and Very High priority respectively. Within the Calculator, this applies a simple numerical multiplier, so that the Social Value Proxy in a measure denoted Very High will be multiplied by 3 indicating that you view the measure as 3 times more important than the default. Using this approach, the tendered social value results will be higher than their measured assessment during project delivery as the prioritisation will have been removed.

The second approach, denoted as “prioritisation by percentages” - is designed to fit with a broader engagement process where participants are asked in a consultation exercise about the urgency or importance of each Measure. The % of respondents stating that a given Measure is a priority would translate into a weighting. Using this approach, aggregate tendered social value results will also be higher than their measured equivalents.

The Calculator normalises weightings so that both approaches, prioritisation by levels and by percentages, will result in the same range of multiplier effect (i.e. a maximum of 3 times the base value).

Localised Proxies

Certain Proxy Values are designed to measure or monetise social impact for a defined locality, so they need to be localised and registered in the Procurement Calculator. The tool provides indications for each of these proxies on how to retrieve the source data, or what are the available methodologies to localise the proxy. For further guidance you can contact the Social Value Portal team at info@socialvalueportal.com

The Social Value Measurement Calculator

The Social Value Measurement Calculator has been designed to provide all the functionalities that can contribute to effective social value measurement during or after delivery.

It should be used together with the list of Evidence provided as part of the National TOMs toolkit, and included in this document in Table 5: Evidence. The Evidence list provides guidance on how delivery of the Measure should be evidenced.

Additional Multipliers

The Social Value Proxies provided in the National TOMs can be combined with additional multipliers based on primary data from the project, whenever these are directly related to the project or contract and can be shown to be robust.

The Calculator can, for instance, incorporate SROI multipliers that measure the impact of initiatives aimed at reducing crime; tackling homelessness; engage people in health programmes or supporting vulnerable people to build stronger community networks. We recommend that any additional multiplier measuring impact is determined by involving stakeholders, and following the Seven Principles of Social Value as stated by Social Value UK (see Bibliography).

Similarly, when an alternative local economic multiplier has been determined specifically for the project - e.g. an LM3 multiplier - this can be used to replace the standard local multiplier provided in the National TOMs.

Attribution

One of the key principles of social value is to avoid ‘over-claiming’. Frequently, an identified intervention is a partial contributor to an outcome. The Social Value Measurement Calculator allows users to address the question of how much benefit can be claimed by identifying what percentage of the final value for the beneficiaries can be attributed to the delivery of a specific Measure. Attribution has been embedded in the Measurement settings (e.g.

through the choice of the Units used) or in the Proxies whenever possible. In some cases, further detailed work is required to determine a robust level of attribution. For instance:

- There might have been other interventions besides the Measure itself that have resulted in the value created (e.g. crime has been reduced in the area, but a new anti-crime strategy has been implemented by the local authority at the same time as the Measure to reduce crime itself). An assessment of how much the Measure has contributed to the observed change in Outcomes should be included;
- An investment has been made which can only partially be linked to the project or contract in question– because, for instance, the geographical range for the project is a subset of the one for the investment and part of the investment has therefore gone elsewhere. A relevant example would be social value delivered as a result of procurement framework commitments which span more than one local authority area. An assessment of what share of the overall investment has directly contributed to the observed change in Outcomes in the relevant geographical area should therefore be included;
- An investment has been made in partnership with other organisations, so that an assessment of the relative contribution should be made when claiming the value of the observed impact.

SOCIAL VALUE REPORTING

Social Value Reporting using the National TOMs should be consistent with the following seven principles:

- 1 Only results based on the exact Measures, Units and Proxies included in the National TOMs (referenced as NT1- NT38) should be reported within a National TOMs Measurement framework. See Table 7: Reporting references.
- 2 Comparison of results between different projects or programmes should be made on an unweighted basis.

- 3 Social Value needs to be distinguished from Local Value – understanding the difference is particularly relevant for business (see Table 6: Reporting Guidelines for Business - Social Value and Local Value)
- 4 Delivering social value is ultimately about enabling change. Users of the National TOMs should be reporting social value in terms of progress against benchmarks, baselines or targets.
- 5 Time changes the impact of social value interventions. It is important to keep involving stakeholders to understand what matters and what has changed for them. Reporting should include which stakeholders have been involved and how.
- 6 Only results that are capable of being supported by evidence should be reported.
- 7 The numbers don't tell the whole story. Important social value effects should be recorded, even if they cannot at this stage be converted to a monetary equivalent.

TABLES

1 TABLE 1: THE NATIONAL TOMS 2018 - OUTCOME OUTLINES

The following table briefly describes what the Outcomes in the National TOMs 2018 are about. The language of the Outcomes can be rephrased to reflect local issues, and Measures can be moved from one Outcome to another. Additional Measures can be added to the National TOMs list, which is designed to be a minimum reporting set. The Outcome outlines will help the user to combine new Measures with the National TOMs.

OUTCOMES	OUTCOME OUTLINE
More local people in employment	Increasing employment opportunities for local people and directing resources towards the local economy.
More opportunities for disadvantaged people	Increasing employment opportunities for people that face additional barriers in the labour market (e.g. long term unemployed, disabled, ex-offenders, NEETs).
Improved skills for local people	More opportunities to acquire professional skills and experience in the labour market.
Improved employability of young people	Supporting young people to access and get started in the world of work.
More opportunities for local SMEs and VCSEs	More growth opportunities for small local organisations.
Improving staff wellbeing	Ensuring staff wellbeing both at the workplace and beyond.
Ethical procurement is promoted	Ensuring that ethical business practices are rewarded.
A workforce and culture that reflect the diversity of the local community	Ensuring that minority groups are integrated in the workforce and local community.
Social value embedded in the supply chain	Increasing take up of social value delivery and measurement within the supply chain.
Crime is reduced	Support for public safety initiatives.
Creating a healthier community	Improved health outcome for individuals in the local area and more cohesive communities.
Vulnerable people are helped to live independently	Social isolation is reduced and people at risk are supported.
More working with the community	Community organisations are supported to identify and address needs, and resources (financial and not) are pledged to support addressing them.
Climate impacts are reduced	More programmes to reduce emissions are implemented.
Air pollution is reduced	Less air pollution from transport.
Better places to live	Green spaces, biodiversity, green infrastructure and public spaces for communities.
Sustainable Procurement is promoted	Ensuring that sustainable practices within the supply chain are rewarded.
Other measures (TBD)	Innovative ways of tackling social needs and delivering social value.

2 TABLE 2: OUTCOMES - STAKEHOLDERS' ANALYSIS

Table 2 describes what stakeholders benefit directly or indirectly from the various Measures undertaken to achieve the outcomes. The National TOMs Proxies allow to monetise part of these benefits, as illustrated in Table 4.

OUTCOMES	WHO BENEFITS? - STAKEHOLDERS (DIRECT)	WHO BENEFITS? - STAKEHOLDERS (INDIRECT)
More local people in employment	Local community, local authority	Local businesses
More opportunities for disadvantaged people	Disadvantaged groups, government (hence taxpayers)	The communities of the people employed, society (e.g. through reduced crime)
Improved skills for local people	Local community (esp. local pupils and local working age population)	Local schools, local businesses
Improved employability of young people	Local community (esp. young people entering the world of work and local businesses)	Government (taxpayers), local authority
More opportunities for local SMEs and VCSEs	Local SMEs and VCSEs	Local community (esp. small organisations, other local businesses, local authority)
Improving staff wellbeing	The workforce, businesses	The workforce's communities
Ethical procurement is promoted	Categories of employee that are vulnerable to unethical business practices (e.g. elimination of modern slavery, etc.), social enterprises, businesses with high ethical standards of production	Local community, society
A workforce and culture that reflect the diversity of the local community	Workforce, categories that struggle to integrate with the local community	Local community (more resilient, less segregated)
Social value embedded in the supply chain	Businesses that embed social value in their operations, local authorities	All beneficiaries listed elsewhere in this table
Crime is reduced	Local community, government (taxpayers)	Local authority
Creating a healthier community	Local Community (esp. vulnerable categories w.r.t. physical and mental health, or social isolation), local authorities and health services, emergency services	Government (taxpayers), esp. NHS
Vulnerable people are helped to live independently	Local Community (esp. vulnerable categories w.r.t. social isolation), emergency services	Local authorities
More working with the community	Local community (esp. associations, citizens' groups), local authorities	Vulnerable individuals, volunteers from workforce, business
Climate impacts are reduced	Society	Local community, Government (taxpayers)
Air pollution is reduced	Local community	Society, Government (taxpayers)
Better places to live	Local community	Society
Sustainable Procurement is promoted	Businesses adopting sustainability practices	Local businesses (to the extent that they meet the required sustainability benchmarks), society
Other measures (TBD)		

3 TABLE 3: MEASURES: DEFINITIONS AND GUIDANCE

Table 3 provides guidance about how the National TOMs Measures are defined. This will help both supply chain during procurement and other organisation during measurement apply the National TOMs in a uniform way which is also coherent with the prescribed Units.

REF	DEFINITIONS & GUIDANCE
NT1	The full time annual equivalent (FTE) number of people employed on the contract residing in the local area whose employment contract duration is at least one year, unless the overall duration of the contract is less (in which case it is at least the overall duration of the contract). [A definition of local area must be specified here, depending on the context. For contracts for a Local Authority the local area is defined by the Local Authority boundaries. For other contracts where the relevant economic, social and environmental geography spans more than one Local Authority, multiple adjacent Local Authorities could be specified. Alternatively a 10-20-30 mile radius from the project's centre can be specified (e.g. in the case of a construction project). When a mile radius is specified, the first 3 digits of the post code for the residence of the local people employed must be collected as evidence.] To download localised figures go to: https://www.nomisweb.co.uk/articles/980.aspx
NT2	This is the percentage of people employed on the contract that reside within the local area over the overall number of people employed on the contract. Please refer to the definition of local area provided above for NT1.
NT3	The number of full time annual equivalent (FTE) employees taken on as a result of the contract that had been claiming Jobseeker's Allowance (JSA) benefits for at least the 12 months preceding the start of the employment contract. For a definition of long term unemployment see: https://www.gov.uk/government/publications/predicting-likelihood-of-long-term-unemployment-the-development-of-a-uk-jobseekers-classification-instrument-wp116
NT4	The full time annual equivalent (FTE) number of 16-24 yr. old employees taken on as a result of the contract that had been not in employment, education, or training (NEET) before the start of the employment contract. See the following link for a list of categories included: https://www.ons.gov.uk/employmentandlabourmarket/peoplenotinwork/unemployment/bulletins/youngpeoplenotineducationemploymentortrainingneet/august2017
NT5	The full time annual equivalent (FTE) number of employees aged 18 to 24 taken on as a result of the contract that were within the rehabilitation period before the start of the employment contract. Support from Youth Offending Teams (https://www.gov.uk/youth-offending-team), Jobcentre Plus or other agencies carrying out specific programmes may be beneficial in identifying eligible individuals. For guidance about rehabilitation periods see: https://www.gov.uk/exoffenders-and-employment
NT6	The full time annual equivalent (FTE) number of employees taken on that are disabled. A disabled person is defined as someone with a physical or mental impairment that has a 'substantial' and 'long-term' effect on their ability to do normal daily activities (Equality Act 2010). For guidance about employing disabled people and support programmes for employers please see: https://www.gov.uk/government/publications/employing-disabled-people-and-people-with-health-conditions
NT7	This is the number of staff hours dedicated to one to one or group employment support.
NT8	This is the number of staff hours dedicated to the preparation and delivery of curriculum related activities including literacy support, career talks, safety talks, etc. Please provide a description of the range of activities provided.
NT9	Only training opportunities supported to completion should be counted. For a description of the qualification levels see: https://www.gov.uk/what-different-qualification-levels-mean/overview . For finding a registered qualifications see: https://www.gov.uk/find-a-regulated-qualification . The social value proxy is appropriate for opportunities that are not for existing employees.
NT10	Only apprenticeships supported to completion should be counted. For a description of the qualification levels see: https://www.gov.uk/what-different-qualification-levels-mean/overview . For finding a registered qualifications see: https://www.gov.uk/find-a-regulated-qualification . The social value proxy is appropriate for opportunities that are not for existing employees.
NT11	This is the number of staff hours dedicated to one to one or group employment support specifically for people under 24 y.o.
NT12	Work placements indicate a temporary work experience within a company, including e.g. working on junior-level tasks for the purpose of gaining experience and insight into the industry, or a more skill specific graduate position. Only work placements for students of duration of 1 to 6 weeks (typically unpaid) should be registered here. The cumulative number of weeks (from 1 to 6 for each student work placement) should be registered. For guidance please see: https://www.gov.uk/guidance/national-minimum-wage-work-experience-and-internships
NT13	Work placements indicate a temporary work experience within a company including e.g. working on junior-level tasks for the purpose of gaining experience and insight into the industry, or a more skill specific graduate position. The total number of work placements longer than 6 weeks should be registered. Only placements paid at least minimum or national living wage, as per governmental regulations, should be included. For guidance please see: https://www.gov.uk/guidance/national-minimum-wage-work-experience-and-internships and here https://www.gov.uk/national-minimum-wage-rates
NT14	Amount spent on suppliers for the contract that are voluntary, community or social enterprises. This might include e.g. choosing a catering company that employs rehabilitating offenders, or a furniture service that recycles donated furniture, or a social enterprise recruitment consultancy, etc. Social Enterprise UK have a useful tool to identify social enterprises that have membership with them based on location https://www.socialenterprise.org.uk/members-map You may refer to the local economic development team in the council to identify potential partners. This is the additional SV (SVA) from spending with a VCSE. A relevant SROI multiplier can substituted to this default value when available and assured, by using the additional multiplier column in the Measurement Calculator. The total SVA from selecting a local VCSE in the supply chain can be computed by adding the appropriate NT14 and NT18 multipliers, when NT18 or NT19 are not directly included in the analysis.
NT15	This is expert staff time (e.g. financial advice / legal advice / HR advice / HSE) dedicated to support Voluntary Community or Social Enterprises or SMEs. Please include only the amount of volunteering that has been provided by staff during working hours or on overtime, or that has been delivered as a direct result of an activity organised by the organisation and agreed with the employees. Please see the tool kit guidance document for worked out examples on attribution.
NT16	This could be e.g. donating a van to a community organisation, or the use of office accommodation, etc. Equivalent £ value should be calculated and assumptions and details about the calculation should be made explicit. Attribution might need to be taken into account where resources are being donated not strictly as a result of commitments made in relation to the contract. There needs to be a clear link to the contractual activity. Please see the tool kit guidance document for worked out examples on attribution.
NT17	Volunteering is defined by the International Labour Organisation (2001) as 'unpaid non-compulsory work; that is, time individuals give without pay to activities performed either through an organisation or directly for others outside of the household'. Here only staff volunteering hours should be recorded when time has been allocated for staff to spend on formal volunteering (not for family and friends). Please include only the amount of volunteering that has been provided by staff during working hours or on overtime, or that has been delivered as a direct result of an activity organised by the organisation and agreed with the employees. Please see the tool kit guidance document for worked out examples on attribution.
NT18	Please refer to the definition of the local area specified for NT1. This should be calculated as the cumulative spend with suppliers that are based within the local area. A local multiplier figure for the Construction Industry and the Birmingham NUTS 3 area has been provided in the National TOMs. This figure should be tailored to the locality and Industry for the project. Alternative methodologies include the LM3 methodology - where a local multiplier should still be computed for the relevant geographical area and based on the project's supply chain.

NT19	Please refer to the definition of the local area specified for NT 1. This should be calculated as the cumulative spend with SME suppliers that are based within the local area. A local multiplier figure for the Construction Industry and the Birmingham NUTS 3 area has been provided in the National TOMs. This figure should be tailored to the locality and Industry for the project. Alternative methodologies include the LM3 methodology - where a local multiplier should still be computed for the relevant geographical area and based on the project's supply chain.
NT20	This is staff formally set aside from work as part of a programme. It can include workplace wellbeing initiatives (e.g. yoga and meditation courses, counselling support offered to staff through time of organisational uncertainty, stress management courses, etc), but also wellbeing initiatives beyond the workplace (couple counselling, post-trauma support, etc). Please provide a description of the wellbeing activities targeted together with what indicators you will be using to measure progress.
NT21	This includes training provided to Tier 1 supply chain and subcontractors. Record the cumulative number of hours over the number of attendees, and specify both separately as a description. Only training provided for contractors at no cost to them should be included.
NT22	Percentage of contracts with the supply chain that includes requirements to ensure that supply chains are free from slavery and to encourage effective transparency reporting. http://www.antislaverycommissioner.co.uk/priorities/priority-4-private-sector-engagement/
NT23	This includes quantitative requirements in terms of social value delivered, monitoring and measurement mechanism for delivery (e.g. the National Themes, Outcomes and Measures system or equivalent).
NT24	This could be run in partnership with a VCSE or as part of a company programme. The cumulative cash value should be recorded for organising and running such initiatives. Equivalent cost of equipment and volunteering hours should be recorded separately in the appropriate categories. Staff volunteering time should be valued at £14.43 per hour, as per 2017 ONS guidance. A detailed description of the relevant initiatives should be provided, together with a method statement and a work plan. When support is being provided as part of a wider company programme (e.g. a nation-wide initiative or collaboration with a Charity) attribution should be taken into account (please see the tool kit guidance document for worked out examples on attribution).
NT25	This could be run in partnership with a VCSE or as part of a company programme. The cumulative cash value should be recorded for organising and running such initiatives. Equivalent cost of equipment and volunteering hours should be recorded separately in the appropriate categories. Staff volunteering time should be valued at £14.43 per hour, as per 2017 ONS guidance. A detailed description of the relevant initiatives should be provided, together with a method statement and a work plan. When support is being provided as part of a wider company programme (e.g. a nation-wide initiative or collaboration with a Charity) attribution should be taken into account (please see the tool kit guidance document for worked out examples on attribution).
NT26	This could be run in partnership with a VCSE or as part of a company programme. The cumulative cash value should be recorded for supporting such initiatives. Equivalent cost of equipment and volunteering hours should be recorded separately in the appropriate categories. Staff volunteering time should be valued at £14.43 per hour, as per 2017 ONS guidance. A detailed description of the relevant initiatives should be provided, together with a method statement and a work plan. When support is being provided as part of a wider company programme (e.g. a nation-wide initiative or collaboration with a Charity) attribution should be taken into account. Please see the toolkit guidance document for worked out examples on attribution.
NT27	This could be run in partnership with a VCSE or as part of a company programme. The cumulative cash value should be recorded for supporting such initiatives. Equivalent cost of equipment and volunteering hours should be recorded separately in the appropriate categories. Staff volunteering time should be valued at £14.43 per hour, as per 2017 ONS guidance. A detailed description of the relevant initiatives should be provided, together with a method statement and a work plan. When support is being provided as part of a wider company programme attribution should be taken into account. Please see the tool kit guidance document for worked out examples on attribution.
NT28	This could be a cash donation or the equivalent value of in kind contributions - e.g. donating a van to a community organisation - that have been made for a specific community project. Equivalent £ value should be calculated and assumptions and details about the calculation should be made explicit. Attribution might need to be taken into account where resources are being donated not strictly as a result of commitments made in relation to the contract. There needs to be a clear link to the contractual activity. Please see the tool kit guidance document for worked out examples on attribution.
NT29	Please refer to the definition of the local area specified for NT1. Volunteering is defined by the International Labour Organisation (2001) as 'unpaid non-compulsory work; that is, time individuals give without pay to activities performed either through an organisation or directly for others outside of the household'. Here only staff volunteering hours should be recorded when time has been allocated for staff to spend on formal volunteering (not for family and friends). In the case of local community projects there might not be a community organisation at the receiving end of the volunteering, but it might be an initiative set up by the company itself based on local intelligence. Time invested in organising such activities must be recorded in this category on top of the staff volunteering time itself. Please include only the amount of volunteering that has been provided by staff during working hours or on overtime, or that has been delivered as a direct result of an activity organised by the organisation and agreed with the employees (please see the tool kit guidance document for worked out examples on attribution).
NT30	Please refer to the definition of the local area specified for NT1. A Community Charter is a document designed by the community that identifies needs and opportunities, and directs businesses that can help towards specific deliverables. This could be provided through funding of a local community coordinator or a third party to facilitate the process. Supporting a local community coordinator means agreeing to be a sponsor and sign up to the initiatives, e.g. by directing staff volunteers towards them.
NT31	These could result e.g. from a deliberate programme aimed at changing industrial processes. This category does not include transport related savings resulting from car miles saved (e.g. cycling to work or carpooling initiatives for employees - NT32) or from low emission vehicles - NT33. Installations that do participate within the EU ETS and grid electricity should be recorded and valued separately as per BEIS Supplementary Guidance to HM Green Book 2017 (https://www.gov.uk/government/publications/valuation-of-energy-use-and-greenhouse-gas-emissions-for-appraisal)
NT32	These could be resulting from cycle to work programmes for employees or sustainable company transport provided for employees on the project, or carpooling initiatives. Attribution should be taken into account when programmes span beyond the contract scope. Please see the tool kit guidance document for worked out examples on attribution.
NT33	This covers low emission staff vehicles - those emitting less than 75 grams of CO2 per kilometre. Miles driven should be recorded and attribution should be taken into account when such vehicles are not used exclusively on the contract. Please see the tool kit guidance document for worked out examples on attribution.
NT34	See previous definition of volunteering time (NT29). Relevant initiatives might include e.g. operating specific equipment for maintenance of community parks and green spaces, etc. Please include only the amount of volunteering that has been provided by staff during working hours or on overtime, or that has been delivered as a direct result of an activity organised by the organisation and agreed with the employees (Please see the tool kit guidance document for worked out examples on attribution).
NT35	Percentage of contracts with the supply chain that includes requirements on sustainable procurement. Sustainable procurement is defined in Procuring the Future as «...a process whereby organisations meet their needs for goods, services, works and utilities in a way that achieves value for money on a whole life basis in terms of generating benefits not only to the organisation, but also to society and the economy, whilst minimising damage to the environment.» See government guidance on tools here: https://www.gov.uk/guidance/sustainable-procurement-tools
NT36	This would include innovative solutions, or initiatives that are not specifically covered in the previous categories. Pounds invested or equivalent value of other resources invested should be recorded. The additional initiatives should be described and documented in detail, and the valuation assumptions if any should be made explicit.
NT37	This would include innovative solutions, or initiatives that are not specifically covered in the previous categories. The number of hours of staff expert time (e.g. financial advice / legal advice / HR advice/HSE or similar) should be recorded. The additional initiatives should be described and documented in detail, and the valuation assumptions if any should be made explicit.
NT38	This would include innovative solutions, or initiatives that are not specifically covered in the previous categories. The number of hours of staff voluntary time should be recorded. The additional initiatives should be described and documented in detail, and the valuation assumptions if any should be made explicit.

4 TABLE 4: PROXY VALUES: RATIONALES AND VALUE BY STAKEHOLDER

Table 4 provides a rationale and a list of sources for each Proxy, together with an assessment of the Proxy Type (Input, Output, Outcome, Impact), and a break-down of the value captured by the Proxy for the different stakeholder categories (Individual, Government, Community)

REF	UNIT	PROXY TYPE	COMMENTS	VALUE FOR THE INDIVIDUAL	VALUE FOR THE GOVERNMENT	VALUE FOR THE COMMUNITY
	How it should be recorded for measurement. Units should not be changed	INPUT / OUTPUT / OUTCOME / IMPACT	Rationale, Source and value captured for different stakeholders?	Benefit to the individual who is benefiting from the Measure	Value to the Treasury (e.g. fiscal savings to the DWP or NHS)	Savings or benefits to the local authority or local businesses (as specified for each proxy in the Comments)
NT1	no. people FTE	INPUT	Economic benefit for the individual. Fiscal benefits to the Government are excluded as they do not benefit the local area directly. UK median wage, ONS - ASHE 2016. Should be localised by choosing from the same dataset the average over the relevant geographic area. Should not be reported as Social Value, but separately as Local Social Value. An assessment of Deadweight should be made for the specific project, by estimating what percentage of the project workforce would have been employed from the local area in a business as usual scenario. When deadweight is not estimated, the figure should be regarded as gross social value contribution to the local area. Link to download localised figures: https://www.nomisweb.co.uk/articles/980.aspx	£28 213.00		
NT2	%		Recorded not monetised. This indicator reflects how the pledged intervention differs e.g. from the business as usual scenario. We are working at producing benchmarks for specific categories of projects that will help understand «what good looks like».			
NT3	no. people FTE	OUTCOME/IMPACT	Average annualised increase in economic benefits to the individual over the course of her lifetime. Annualised fiscal benefits to the NHS resulting from average reduction in health care costs associated with being out of work. Based on Unit Cost Database v1.4. E&E1.0, updated to 2016/2017 prices. Fiscal benefits to the DWP have been excluded as indicated in the source. See Unit Cost Database v1.4 for a more detailed cost breakdown. Conservative proxy based on generic JSA claimant. 5% deadweight has been applied to reflect the probability for a long term unemployed person of getting off unemployment benefits. This deadweight is appropriate for the first year of employment. For succeeding years of continued employment, deadweight should be adjusted to reflect improved odds of finding a job. Whenever the employment opportunity would have not been created in the business as usual scenario, it can be disregarded.	£14 132.01	£569.55	
NT4	no. people FTE	OUTCOME/IMPACT	Based on Unit Cost Database v1.4, E&E 10.0 and E&E10.1, updated to 2016/2017 prices. Based on the weighted average of NEETs population over the 16-17 and 18-24 age groups (Aug. 2017). Current costs and forgone benefits to the individual and the government associated with NEETs status. Value to the individual comprises the loss of earnings to the young person whilst NEET (9,866 for 18-24 and 5,018 for 16-17 y.o.). Fiscal value to the government comprises benefit payments (worklessness and housing benefits) and foregone tax and national insurance receipts (4,668 for 18-24 y.o. and 588 for 16-17 y.o.). A 9.83% deadweight has been applied, based on 41% of 18-24 y.o. and 37% of 16-17 y.o. NEETs being unemployed (as of Aug. 2017), and off-JSA-benefit rate of 23.9% for under 24 y.o (July 2017). Deadweight should not applied when the job opportunity would not have been created under the business as usual scenario. The proxy value is appropriate for the first year of employment. An amber flag has been allocated in the Unit Cost Database v1.4 «in recognition of the global, top-down nature of the calculation, and the lack of consideration of wider fiscal elements such as costs associated with the health and/or crime impacts of being NEET.» (See Unit Cost Database v1.4)	£8 532.79	£3 902.83	
NT5	no. people FTE	OUTCOME/IMPACT	The proxy comprises the value to the individual from entering the labour market (annualised increase in lifetime earnings), the fiscal value to the NHS resulting from average reduction in health care costs associated with being out of work, the economic, fiscal and wellbeing value to society from preventing reoffending. All components are based on Unit Cost Database v1.4 figures, updated to 2016/2017 prices, and MOJ prevention of reoffending statistics. See Unit Cost Database v1.4 for a more detailed description of unemployment and crime costs. An across-crimes crime multiplier of 5.4 has been applied (UK figure: weighted average of crime type multipliers from Home Office Online Report 30/05 (HOOR 30/05) and Home Office Research Study 217 (HORS 217), Annex 1 - weighted according to the 2010/2011 distribution of reported crimes by typology (GMCA Research Team) from the Police recorded crime Police Force Area open data tables). The reported to actual crime multiplier has been calculated based on 83% of documented crimes, and might be updated in the future. A 3.19 multiplier has been applied to the average number of offences per offender, to take into account unproven offences (based on MOJ Crime statistics). The figures included in the proxy are the UK level values for the population aged 18-24. They can be localised by choosing average reoffending figures for the relevant geographical area. Deadweight is established separately to reflect the reduction in reoffending probabilities for employed rehabilitating offenders	£11 681.49	£1 114.31	£1 822.97

(dw: 92.5%), and the average probability for a rehabilitating offenders to be employed respectively (dw: 26.5). Deadweight figures should be adjusted to reflect primary data from the project when available, e.g. by using success rates in preventing reoffending from a rehabilitating offender programme run in partnership with (or by) a VCSE. Deadweight should not be applied when the job opportunity would not have been created under the business as usual scenario. The proxy value is appropriate for the first year of employment. For succeeding years of continued employment it should be adjusted to reflect an increased probability of finding a job. Value to the individual or business who suffered the crime is £ 11,563.78, the value to the government is £ 1,008.27 and the value to society is £ 1,536.02. These have been calculated based on the Unit Cost Database v1.4 Economic/ Fiscal / Social components and Comments.

NT6	no. people FTE	OUTCOME/IMPACT	Based on Unit Cost Database v1.4, E&E 2.0, updated to 2016/2017 prices. Based on «illustrative estimate by the Department of Work and Pensions (DWP) of the costs and benefits that would occur if some hypothetical 'typical' ESA WRAG (Work-Related Activity Group) claimant (who would otherwise have remained on benefits) were to move into employment for one additional year» (see Unit Cost Database v1.4 for a more detailed description). Value to the individual comprises increased earnings as a result of entering employment. Value to the government includes savings to the NHS related to a reduction in health care costs associated with being out of work. Fiscal benefits to the DWP have been excluded. Deadweight is based on the statistic that 50% of disabled unemployed are very likely to be long term unemployed. Therefore the deadweight figure is a weighted average of the probability of finding a job for a LTU (5%) and the generic probability of finding a job for the generic JSA claimant (19% for the Jan-Jul 2017 period). Deadweight should not be applied when the job opportunity would not have been created under the business as usual scenario. The proxy value is appropriate for the first year of employment. For succeeding years of continued employment it should be adjusted to reflect the increased probability of finding a job.	£11 714.90	£1 055.16	
NT7	no. hrs*no. attendees	OUTPUT	Economic value to the individual. Based on a 2017 sample of 15 pricing points from 7 different companies offering CV advice and job interview coaching, either in one to one sessions or daily courses. An amber value has been allocated for robustness because of the sample size. That will be resolved in the next edition of the National TOMs.	£94.28		
NT8	no. staff hours	OUTPUT	The proxy reflects the replacement cost for the wage of the individual volunteering. It is the ONS hourly value of volunteering: based on different types of volunteering being identified in survey data (Community Life Survey) and valued at the closest market equivalent wage rate from the ASHE dataset. (https://www.ons.gov.uk/economy/nationalaccounts/satelliteaccounts/articles/changesinthevalueanddivisionofunpaidcareworkintheuk/2015#valuation-of-unpaid-formal-volunteering). Can be localised by selecting appropriate wages for the relevant geographical area.			£14.43
NT9	no.weeks	INPUT/OUTCOME	The proxy value has been computed combining the current economic benefit to the individual (based on minimum pay given the distribution of achievements by age and their average length), and the annualised future lifetime value to society of achieving the qualification (based on Unit Cost Database v1.4 updated to 2016/2017 prices, and the distribution of achievements by level). Value to the individual therefore includes current increased earnings and annualised value of future increased earnings as a result of achieving the qualification. It is the lower estimate, and reflects an assumption that 50% of the employment benefit is attributed to the qualification (see Unit Cost Database v1.4 for details). Estimates of distribution of achievements by age, average length, and level are based on data from the FE data library: further education and skills (https://www.gov.uk/government/statistical-data-sets/fe-data-library-further-education-and-skills), and BIS Returns to Intermediate and Low Level Vocational Qualifications, 2011. Per week attribution of lifetime benefits is based on the assumption that each week equally contributes to achieving the qualification. This assumption is likely to be revisited in future editions, to pick up on non-linearities.	£235.75	Fiscal benefits excluded as per Unit Cost Database v1.4 as they are a transfer price.	
NT10	no.weeks	INPUT/OUTCOME	The proxy value has been computed combining the current economic benefit to the individual (based on minimum pay given the distribution of achievements by age and their average length), and the annualised future lifetime value to society of achieving the qualification (based on Unit Cost Database v1.4 updated to 2016/2017 prices, and the distribution of achievements by level). Value to the individual therefore includes current increased earnings and annualised value of future increased earnings as a result of achieving the qualification. It is the lower estimate, and reflects an assumption that 50% of the employment benefit is attributed to the qualification (see Unit Cost Database v1.4 for details). Estimates of distribution of achievements by age, average length, and level are based on data from the FE data library: further education and skills (https://www.gov.uk/government/statistical-data-sets/fe-data-library-further-education-and-skills). Per week attribution of lifetime benefits is based on the assumption that each week equally contributes to achieving the qualification. This assumption is likely to be revisited in future editions, to pick up on non-linearities.	£168.04	Fiscal benefits excluded as per Unit Cost Database v1.4 as they are a transfer price.	
NT11	no. hrs*no. attendees	OUTPUT	Economic value to the individual. Based on a 2017 sample of 15 pricing points from 7 different companies offering cv advice and job interview coaching, either in one to one sessions or daily courses. An amber value has been allocated for robustness because of the sample size. That will be resolved in the next edition of the National TOMs.	£94.28		
NT12	no.weeks	INPUT	Current economic benefit to the individual from equivalent increased earnings, based on based on minimum pay given the distribution of apprenticeships achievements by age.	£143.94		

NT13	no.weeks	INPUT	Current economic benefit to the individual from actual minimum increased earnings, based on based on minimum pay given the distribution of apprenticeships achievements by age.	£143.95		
NT14	£	OUTPUT	Value to society resulting from average financial resources reinvested by VCSEs in their social mission (lower bound based on SEs). Assumed average profitability of 25%, wage differential with respect to non-VCSEs of 12.5% (there is about a 12.5% differential between the national Living Wage and the minimum wage for +25 y.o.), and average of 35% of profits reinvested into social purpose. An amber robustness assessment has been attributed given the relative scarcity of specific data and statistics on the various differentials for VCSEs. This is the additional SV (SVA) from spending with a VCSE. A relevant SROI multiplier can substituted to this default value when available and assured, by using the additional multiplier column in the Measurement Calculator. The total SVA from selecting a local VCSE in the supply chain can be computed by adding the appropriate NT14 and NT18 multipliers, when NT18 or NT19 are not directly included in the analysis.			£0.12
NT15	no. staff expert hours	OUTPUT	Economic benefits to VCSEs or SMEs resulting from avoided cost of expert advice. Based on average self-reported fees from a survey of consultants in various sectors, updated to 2017 prices. Benchmarked against an online sample of advertised fees for businesses. Lower bound applied. Amber robustness flag has been assigned to highlight that we are working towards building a wider dataset.			£84.00
NT16	£		Economic value to the VCSEs. This proxy is based on primary data: a pre-determined value cannot be established. A resource-specific valuation exercise of the assets should be carried out and accurately described.			£1.00
NT17	no. staff volunteering hours	OUTPUT	The proxy reflects the replacement cost for the wage of the individual volunteering. It is the ONS hourly value of volunteering: based on different types of volunteering being identified in survey data (Community Life Survey) and valued at the closest market equivalent wage rate from the ASHE dataset. (https://www.ons.gov.uk/economy/nationalaccounts/satelliteaccounts/articles/changesinthevalueanddivisionofunpaidcareworkintheuk/2015#valuation-of-unpaid-formal-volunteering). Can be localised by selecting appropriate wages for the relevant geographical area.			£14.43
NT18	£	OUTCOME/IMPACT	Economic value to the local area - increased business opportunities for the local tier 1 contractors, and their local supply chain. (Based on GVA Type I Multiplier. Should be industry specific (by selecting the appropriate Industry Type I Multiplier) and localised by referencing the relevant geographical GVA figures (https://www.ons.gov.uk/economy/grossvalueaddedgva - contact the Social Value Portal for guidance). The default assumption for leakage is 20%. An assessment of deadweight should be made on a project specific base to identify the % increase in local spend with respect to the business as usual scenario. This component of value should not be reported as Social Value, but separately as Local Economic Value, unless a specific comparison with the business as usual scenario is made.			0.601 for Birmingham, Construction
NT19	£	OUTCOME/IMPACT	Economic value to the local area - increased business opportunities for the local tier 1 contractors, and their local supply chain. (Based on GVA Type I Multiplier. Should be industry specific (by selecting the appropriate Industry Type I Multiplier) and localised by referencing the relevant geographical GVA figures (https://www.ons.gov.uk/economy/grossvalueaddedgva - contact the Social Value Portal for guidance). The default assumption for leakage is 20%. An assessment of deadweight should be made on a project specific base to identify the % increase in local spend with respect to the business as usual scenario. This component of value should not be reported as Social Value, but separately as Local Economic Value, unless a specific comparison with the business as usual scenario is made.			0.601 for Birmingham, Construction
NT20	no. hrs*no. attendees	OUTPUT	Economic benefit to the attendees. Based on a 2017 sample of 15 pricing points for Coaching and Human Resources services, from 7 different companies offering CV advice and job interview coaching, either in one to one sessions or daily courses. An amber value has been allocated for robustness because of the sample size. That will be resolved in the next edition of the National TOMs.	£95.95		

NT21	no. hrs*no. attendees		Recorded, not monetised. This is not monetised as Social Value - the implicit assumption is that, while this is a useful indicator of a responsible organisation, it is something any responsible business should do, and therefore it is included in the business as usual scenario. Should the measure be delivered by a VCSE as the primary objective of a programme, it would count as social value and should be assessed based on the specific outcomes and measures of the programme.			
NT22	% of contracts		Recorded, not monetised. Indicator should be used to measure progress over time.			
NT23	% of contracts		Recorded, not monetised. Indicator should be used to measure progress over time.			
NT24	£ invested including staff time	INPUT	Input proxy - it measures the value of resources pledged to support, fund or finance existing initiatives in the community. An additional multiplier capturing the rate of investment to impact should be used whenever available in the National TOMs Calculator for Measurement. This could be e.g. an SROI study developed for the specific initiative supported. Once an appropriate additional multiplier is used the proxy will capture the value to the beneficiaries, with economic, fiscal or wellbeing components included depending on what the additional multiplier adopted is designed to capture.			£1.00
NT25	£ invested including staff time	INPUT	Input proxy - this proxy measures the value of resources pledged to support, fund or finance existing initiatives in the community. An additional multiplier capturing the rate of investment to impact should be used whenever available in the National TOMs Calculator for Measurement. This could be e.g. an SROI study developed for the specific initiative supported. Once an appropriate additional multiplier is used the proxy will capture the value to the beneficiaries, with economic, fiscal or wellbeing components included depending on what the additional multiplier adopted is designed to capture.			£1.00
NT26	£ invested including staff time	INPUT	Input proxy - this proxy measures the value of resources pledged to support, fund or finance existing initiatives in the community. An additional multiplier capturing the rate of investment to impact should be used whenever available in the National TOMs Calculator for Measurement. This could be e.g. an SROI study developed for the specific initiative supported. Once an appropriate additional multiplier is used the proxy will capture the value to the beneficiaries, with economic, fiscal or wellbeing components included depending on what the additional multiplier adopted is designed to capture.	£1.00		
NT27	£ invested including staff time	INPUT	Input proxy - this proxy measures the value of resources pledged to support, fund or finance existing initiatives in the community. An additional multiplier capturing the rate of investment to impact should be used whenever available in the National TOMs Calculator for Measurement. This could be e.g. an SROI study developed for the specific initiative supported. Once an appropriate additional multiplier is used the proxy will capture the value to the beneficiaries, with economic, fiscal or wellbeing components included depending on what the additional multiplier adopted is designed to capture.	£1.00		
NT28	£ value	INPUT	Input proxy - this proxy measures the value of resources pledged to support, fund or finance existing initiatives in the community. An additional multiplier capturing the rate of investment to impact should be used whenever available in the National TOMs Calculator for Measurement. This could be e.g. an SROI study developed for the specific initiative supported. Once an appropriate additional multiplier is used the proxy will capture the value to the beneficiaries, with economic, fiscal or wellbeing components included depending on what the additional multiplier adopted is designed to capture.			£1.00
NT29	no. staff volunteering hours	OUTPUT	Should be localised. ONS hourly value of volunteering: based on different types of volunteering being identified in survey data (Community Life Survey) and valued at the closest market equivalent wage rate from the ASHE dataset. (https://www.ons.gov.uk/economy/nationalaccounts/satelliteaccounts/articles/changesinthevalueanddivisionofunpaidcareworkintheuk/2015#valuation-of-unpaid-formal-volunteering)			£14.43

TABLE 4, Continued

NT30	£ invested including staff time	INPUT	Input proxy - this proxy measures the value of resources pledged to support, fund or finance existing initiatives in the community. An additional multiplier capturing the rate of investment to impact should be used whenever available in the National TOMs Calculator for Measurement. This could be e.g. an SROI study developed for the specific initiative supported. Once an appropriate additional multiplier is used the proxy will capture the value to the beneficiaries, with economic, fiscal or wellbeing components included depending on what the additional multiplier adopted is designed to capture.			£1.00
NT31	tonnes CO2e	OUTPUT	From BEIS Green Book supplementary guidance: valuation of energy use and greenhouse gas emissions for appraisal. https://www.gov.uk/government/publications/valuation-of-energy-use-and-greenhouse-gas-emissions-for-appraisal		£64.66	
NT32	hundreds of miles saved	OUTPUT/IMPACT	Carbon cost of CO2 emissions and social cost of PM and NOx for emissions from road transport by cars (ref. fleet 2014) - Carbon cost is from DfT's WebTAG guidance - estimate of the abatement costs that will need to be incurred in order to meet specific emissions reduction targets; Social cost based on DEFRA Damage Cost Approach (DCA) and monetised - DCA includes health costs.		£1.28	£0.25
NT33	hundreds of miles driven	OUTPUT/IMPACT	CO2, PM & NOx emissions saved by LEV (defined by emissions <75mg/km) - Carbon cost of CO2 emissions and social cost of PM and NOx for emissions from road transport by cars (ref. fleet 2014) - Carbon cost is from DfT's WebTAG guidance - estimate of the abatement costs that will need to be incurred in order to meet specific emissions reduction targets; Social cost based on DEFRA Damage Cost Approach (DCA) and monetised - DCA includes health costs.		£0.50	£0.17
NT34	no. staff volunteering hours	OUTPUT	The proxy reflects the replacement cost for the wage of the individual volunteering. It is the ONS hourly value of volunteering: based on different types of volunteering being identified in survey data (Community Life Survey) and valued at the closest market equivalent wage rate from the ASHE dataset. (https://www.ons.gov.uk/economy/nationalaccounts/satelliteaccounts/articles/changesinthevalueanddivisionofunpaidcareworkintheuk/2015#valuation-of-unpaid-formal-volunteering). Can be localised by selecting appropriate wages for the relevant geographical area.			£14.43
NT35	% of contracts		Recorded, not monetised. Indicator should be used to measure progress over time.			
NT36	£	INPUT	Input proxy - this proxy measures the value of resources pledged to support, fund or finance existing initiatives in the community. An additional multiplier capturing the rate of investment to impact should be used whenever available in the National TOMs Calculator for Measurement. This could be e.g. an SROI study developed for the specific initiative supported. Once an appropriate additional multiplier is used the proxy will capture the value to the beneficiaries, with economic, fiscal or wellbeing components included depending on what the additional multiplier adopted is designed to capture.			
NT37	no. staff expert hours	OUTPUT	Economic benefits to VCSEs or SMEs resulting from avoided cost of expert advice. Based on average self-reported fees from a survey of consultants in various sectors, updated to 2017 prices. Benchmarked against an online sample of advertised fees for businesses. Lower bound applied. Amber robustness flag has been assigned to highlight that we are working towards building a wider dataset.			
NT38	no. staff volunteering hours	OUTPUT	The proxy reflects the replacement cost for the wage of the individual volunteering. It is the ONS hourly value of volunteering: based on different types of volunteering being identified in survey data (Community Life Survey) and valued at the closest market equivalent wage rate from the ASHE dataset. (https://www.ons.gov.uk/economy/nationalaccounts/satelliteaccounts/articles/changesinthevalueanddivisionofunpaidcareworkintheuk/2015#valuation-of-unpaid-formal-volunteering). Can be localised by selecting appropriate wages for the relevant geographical area.			

5 TABLE 5: EVIDENCE

Table 5 provides a list of Evidence requirements for the National TOMs.

When social value is delivered in partnership with other organisations (e.g. VCSEs) on a specific programme, a separate assessment of social impact can be included – for example in the form of an SROI additional multiplier. We encourage all social impact assessment to be carried out by involving stakeholders and by following the Principles of Social Value as published by Social Value UK, and to be independently assured/audited

REF	MEASURES - PROPOSED MINIMUM REQUIREMENTS	EVIDENCE
NT1	No. of local people (FTE) employed on contract for one year or the whole duration of the contract, whichever is shorter.	Records of employment including duration of contract, together with first three digits of residence post code of employees (the postcode district). Records should be made compliant with data protection issues.
NT2	% of local people employed on contract (FTE)	Records of employment of overall number of employees on the contract including the first three digits of residence post code (the postcode district).
NT3	No. of employees (FTE) taken on who are long term unemployed (unemployed for a year or longer)	Number of qualifying employees, together with contact details for the referring agency or the partner organisations. Records of employment including duration of contract should be provided.
NT4	No. of employees (FTE) taken on who are not in employment, education, or training (NEETs)	Number of qualifying employees, age at the time of employment, and details of period for which the employee was NEET. A contact or a report from a partnering organisation should be included when this is delivered in partnership.
NT5	No. of employees (FTE) taken on who are rehabilitating young offenders (18-24 yo)	Number of qualifying employees, age at the time of employment. A contact or a report from a partnering organisation should be included when this is delivered in partnership.
NT6	No. of jobs (FTE) created for people with disabilities	Records of employment of overall number of qualifying employees on the contract, including contract type and durations.
NT7	No. of hours dedicated to supporting unemployed people into work by providing career mentoring, including mock interviews, CV advice, and careers guidance -(over 24 y.o.)	HR report of number of staff involved, hours and number of attendees.
NT8	Local school and college visits e.g. delivering careers talks, curriculum support, literacy support, safety talks (No. hours, includes preparation time)	Report detailing the partner schools or colleges including staff involved, activity duration and participants, and confirmation from the school after the visit (could be a note from the teacher).
NT9	No. of training opportunities on contract (BTEC, City & Guilds, NVQ, HNC) that have either been completed during the year, or that will be supported by the organisation to completion in the following years - Level 2,3, or 4+	Records of employment. Evidence should identify the accredited training provider, the type and the level of the outcomes achieved and the resulting qualification. A copy of the certificate should be provided once the qualification has been achieved.
NT10	No. of apprenticeships on the contract that have either been completed during the year, or that will be supported by the organisation to completion in the following years - Level 2,3, or 4+	Records of employment. Evidence should identify the accredited training provider, the type and the level of the apprenticeship. Apprenticeship completion certificates must be provided after the completion date.
NT11	No. of hours dedicated to support young people into work (e.g. CV advice, mock interviews, careers guidance) - (under 24 y.o.)	HR report of number of staff involved, hours and attendees, including record of attendees' age.
NT12	No. of weeks spent on meaningful work placements or pre-employment course; 1-6 weeks student placements (unpaid)	Records of employment or work book. All work placements should have a record of the industry based experience gained, a specified type (school/college/university) and duration. The report to the school should be included.
NT13	Meaningful work placements that pay Minimum or National Living wage according to eligibility - 6 weeks or more (internships)	Records of employment or work book. All work placements should have a record of the industry based experience gained, a specified pay type (minimum wage, national living wage, higher wage) and duration.
NT14	Total amount (£) spent with VCSEs within your supply chain	Finance report to be provided including a sample of invoices. A complete collection of invoices might be requested.
NT15	Provision of expert business advice to VCSEs and SMEs (e.g. financial advice / legal advice / HR advice/HSE)	HR report including a list of names of the companies.
NT16	Equipment or resources donated to VCSEs (£ equivalent value)	Evidence of donation to be provided.
NT17	Number of voluntary hours donated to support VCSEs (excludes expert business advice)	HR report including a list of names of the organisation supported, description of the range of activities and intended purpose.
NT18	Total amount (£) spent in LOCAL supply chain through the contract.	Finance report to be provided including invoices and post codes for the eligible suppliers.
NT19	Total amount (£) spent through contract with LOCAL SMEs	Finance report to be provided including invoices and post codes for the eligible suppliers.

NT20	Demonstrate commitment to work practices that improve staff wellbeing, recognise mental health as an issue and reduce absenteeism due to ill health. Identify time dedicated for wellbeing courses	HR report of hours set aside for wellbeing courses, number of employees involved and range of activities. Evidence should be provided of how progress/impact from those activities has been assessed. This could be a before/after analysis, or a set of indicators' progress on a baseline. A wellbeing Charter with evidence about implementation would also be relevant evidence.
NT21	Diversity training provided for contractors and subcontractors	HR report of list of companies to which training has been provided, together with range of activities and record of attendees. An assessment of how progress is to be monitored should be included, e.g. a list of indicators over time.
NT22	Percentage of procurement contracts that includes commitments to ethical procurement, including to verify anti-slavery and other relevant requirements.	List requirements and contracts where applied.
NT23	Percentage of contracts with the supply chain on which Social Value commitments, measurement and monitoring are required	Record of relevant requirements on contracts where applied. Report of social value delivered using the TOMs methodology or equivalent with the supply chain, when available.
NT24	Initiatives aimed at reducing crime (e.g. support for local youth groups, lighting for public spaces, private security, etc.)	Financial report including both £ and staff time invested and detail on the initiatives (from partner organisation when there is one). There is an expectation for independently assured and audited reports to be provided.
NT25	Initiatives to be taken to tackle homelessness (supporting temporary housing schemes, etc)	Programme report including both £ and staff time invested, and detail on the initiatives (from partner organisation when there is one). There is an expectation for independently assured and audited reports to be provided.
NT26	Initiatives taken or supported to engage people in health interventions (e.g. stop smoking, obesity, alcoholism, drugs, etc) or wellbeing initiatives in the community, including physical activities for adults and children.	Programme report including both £ and staff time invested, and detail on the initiatives (from partner organisation when there is one). There is an expectation for independently assured and audited reports to be provided.
NT27	Initiatives to be taken to support older, disabled and vulnerable people to build stronger community networks (e.g. befriending schemes, digital inclusion clubs)	Programme report including both £ and staff time invested, and detail on the initiatives (from partner organisation when there is one). There is an expectation for independently assured and audited reports to be provided.
NT28	Donations or in-kind contributions to local community projects (£ & materials)	Financial report and evidence of donations to be provided. There is an expectation for independently assured and audited reports to be provided.
NT29	No hours volunteering time provided to support local community projects	HR report and letter of completion from organisation supported, along with photographic evidence where and if relevant.
NT30	Support provided to help local community draw up their own Community Charter or Stakeholder Plan	HR report and letter of completion from organisation supported, along with photographic evidence where and if relevant.
NT31	Savings in CO2 emissions on contract not from transport (specify how these are to be achieved).	Carbon reductions should be evidenced through an independent and verifiable process (e.g. Planet Mark Certification or equivalent). There is an expectation for independently assured and audited reports to be provided.
NT32	Car miles saved on the project (e.g. cycle to work programmes, public transport or car pooling programmes, etc.)	Detail of different programmes including how car miles have been saved. There is an expectation for independently assured and audited reports to be provided.
NT33	Number of low or no emission staff vehicles included on project (miles driven)	Fleet report and mileage log. There is an expectation for independently assured and audited reports to be provided.
NT34	Voluntary time dedicated to the creation or management of green infrastructure, to increase biodiversity, or to keep green spaces clean	HR report and letter of completion from organisation supported, along with photographic evidence where and if relevant.
NT35	Percentage of procurement contracts that includes sustainable procurement commitments or other relevant requirements and certifications (e.g. to use local produce, reduce food waste, and keep resources in circulation longer.)	List requirements and contracts where applied.
NT36	Other measures (£) - please describe any additional initiatives that you would like to make and £ to be invested	Please provide details of the amount raised during the reporting period, and relevant project reports including targeted outcomes and beneficiaries.
NT37	Other measures (hrs) - please describe any additional initiatives that you would like to make and hrs to be committed (No. expert hrs)	Please provide a project report for activities carried out during the reporting period including the range of expert services provided, and a description of partnering organisations if any.
NT38	Other measures (hrs) - please describe any additional initiatives that you would like to make and hrs to be committed (No. voluntary hrs)	Please provide a project report for activities carried out during the reporting period and a description of partnering organisations if any.

6 TABLE 6: REPORTING GUIDELINES FOR BUSINESS - SOCIAL VALUE AND LOCAL VALUE

Table 6 provides a rationale for reporting a subset of the National TOMs proxies as Local (social) Value. This is generally relevant for businesses, when they would have created the same number of jobs, or spent the same amount with the supply chain elsewhere. This is not, therefore, social value in societal terms. For this reason, the values are reported separately in the National TOMs.

For VCSEs on the other hand, when it can be argued that those jobs and spend would not have been created if not for the social aim of the project, the following Measures can be reported as Social Value and not only as Local Value.

REF	REPORTING	NOTES
	SOCIAL VALUE VS. LOCAL SOCIAL VALUE	RATIONALE AND COMMENTS
NT1	LOCAL (social) VALUE	For businesses - The additional value that we want to capture is the value of sourcing jobs locally. As these jobs would have been created anyway as a result of the contract, possibly elsewhere, we cannot claim that this is additional value to society as a whole, but it is additional value to the local area.
NT2	LOCAL (social) VALUE	As in NT1
NT18	LOCAL (social) VALUE	For Businesses - The additional value that we want to capture is the value choosing local suppliers, and hence creating more opportunities for local business. As these business opportunities would have been created anyway - possibly elsewhere - as a result of the contract, we cannot claim that this is additional value to society as a whole, but it is additional value to the local area.
NT19	LOCAL (social) VALUE	As in NT18

7 TABLE 7: REPORTING REFERENCES

While Themes and Outcomes can be rephrased, and the place of Measures within a certain Outcome can be altered, the coloured sections in the table below should not be changed. In particular, the phrasing of the Measures, and their association with a given reference (NT number), Unit, and Social Value Proxy should be altered, unless specified in this Guidance).

PROPOSED THEME	PROPOSED OUTCOMES	REF	MEASURES - PROPOSED MINIMUM REQUIREMENTS	UNIT	SOCIAL VALUE PROXY
JOBS: PROMOTE LOCAL SKILLS AND EMPLOYMENT	More local people in employment	NT1	No. of local people (FTE) employed on contract for one year or the whole duration of the contract, whichever is shorter.	no. people FTE	£ 28,213 - UK value, should be localised
		NT2	% of local people employed on contract (FTE)	%	Record only
	More opportunities for disadvantaged people	NT3	No. of employees (FTE) taken on who are long term unemployed (unemployed for a year or longer)	no. people FTE	£14 701.56
		NT4	No. of employees (FTE) taken on who are not in employment, education, or training (NEETs)	no. people FTE	£12 435.62
		NT5	No. of employees (FTE) taken on who are rehabilitating young offenders (18-24 yo)	no. people FTE	£14 618.77
		NT6	No. of jobs (FTE) created for people with disabilities	no. people FTE	£12 769.68
		NT7	No. of hours dedicated to supporting unemployed people into work by providing career mentoring, including mock interviews, CV advice, and careers guidance -(over 24 y.o.)	no. hrs*no. attendees	£94.28
		NT8	Local school and college visits e.g. delivering careers talks, curriculum support, literacy support, safety talks (No. hours, includes preparation time)	no. staff hours	£14.43
		NT9	No. of training opportunities on contract (BTEC, City & Guilds, NVQ, HNC) that have either been completed during the year, or that will be supported by the organisation to completion in the following years - Level 2,3, or 4+	no.weeks	£235.75
	Improved skills for local people	NT10	No. of apprenticeships on the contract that have either been completed during the year, or that will be supported by the organisation to completion in the following years - Level 2,3, or 4+	no.weeks	£168.04
		NT11	No. of hours dedicated to support young people into work (e.g. CV advice, mock interviews, careers guidance) - (under 24 y.o.)	no. hrs*no. attendees	£94.28
	Improved employability of young people	NT12	No. of weeks spent on meaningful work placements or pre-employment course; 1-6 weeks student placements (unpaid)	no.weeks	£143.94
		NT13	Meaningful work placements that pay Minimum or National Living wage according to eligibility - 6 weeks or more (internships)	no.weeks	£143.95
NT14		Total amount (£) spent with VCSEs within your supply chain	£	£0.12	
Growth: Supporting Growth of Responsible Regional Business	More opportunities for local SMEs and VCSEs	NT15	Provision of expert business advice to VCSEs and SMEs (e.g. financial advice / legal advice / HR advice/HSE)	no. staff expert hours	£84.00
		NT16	Equipment or resources donated to VCSEs (£ equivalent value)	£	£1.00
		NT17	Number of voluntary hours donated to support VCSEs (excludes expert business advice)	no. staff volunteering hours	£14.43
		NT18	Total amount (£) spent in LOCAL supply chain through the contract.	£	0.601 for Birmingham, Construction
		NT19	Total amount (£) spent through contract with LOCAL SMEs	£	0.601 for Birmingham, Construction
	Improving staff wellbeing	NT20	Demonstrate commitment to work practices that improve staff wellbeing, recognise mental health as an issue and reduce absenteeism due to ill health. Identify time dedicated for wellbeing courses	no. hrs*no. attendees	£95.95
	A workforce and culture that reflect the diversity of the local community	NT21	Diversity training provided for contractors and subcontractors	no. hrs*no. attendees	Record only
	Ethical Procurement is promoted	NT22	Percentage of procurement contracts that includes commitments to ethical procurement, including to verify anti-slavery and other relevant requirements.	% of contracts	Record only
	Social Value embedded in the supply chain	NT23	Percentage of contracts with the supply chain on which Social Value commitments, measurement and monitoring are required	% of contracts	Record only
	Social: Healthier, Safer and more Resilient Communities	Crime is reduced	NT24	Initiatives aimed at reducing crime (e.g. support for local youth groups, lighting for public spaces, private security, etc.)	£ invested including staff time
Creating a healthier community		NT25	Initiatives to be taken to tackle homelessness (supporting temporary housing schemes, etc)	£ invested including staff time	£1.00
		NT26	Initiatives taken or supported to engage people in health interventions (e.g. stop smoking, obesity, alcoholism, drugs, etc) or wellbeing initiatives in the community, including physical activities for adults and children.	£ invested including staff time	£1.00
Vulnerable people are helped to live independently		NT27	Initiatives to be taken to support older, disabled and vulnerable people to build stronger community networks (e.g. befriending schemes, digital inclusion clubs)	£ invested including staff time	£1.00
More working with the community		NT28	Donations or in-kind contributions to local community projects (£ & materials)	£ value	£1.00
		NT29	No hours volunteering time provided to support local community projects	no. staff volunteering hours	£14.43
		NT30	Support provided to help local community draw up their own Community Charter or Stakeholder Plan	£ invested including staff time	£1.00
Environment: Protecting and Improving Our Environment		Climate impacts are reduced	NT31	Savings in CO2 emissions on contract not from transport (specify how these are to be achieved).	tonnes CO2e
	Air pollution is reduced	NT32	Car miles saved on the project (e.g. cycle to work programmes, public transport or car pooling programmes, etc.)	hundreds of miles saved	£1.53261
		NT33	Number of low or no emission staff vehicles included on project (miles driven)	hundreds of miles driven	£0.67113
	Better places to live	NT34	Voluntary time dedicated to the creation or management of green infrastructure, to increase biodiversity, or to keep green spaces clean	no. staff volunteering hours	£14.43
	Sustainable Procurement is promoted	NT35	Percentage of procurement contracts that includes sustainable procurement commitments or other relevant requirements and certifications (e.g. to use local produce, reduce food waste, and keep resources in circulation longer.)	% of contracts	Record only
Innovation: Promoting Social Innovation	Other measures (TBD)	NT36	Other measures (£) - please describe any additional initiatives that you would like to make and £ to be invested	£	1.00
		NT37	Other measures (hrs) - please describe any additional initiatives that you would like to make and hrs to be committed (No. expert hrs)	no. staff expert hours	84.00
		NT38	Other measures (hrs) - please describe any additional initiatives that you would like to make and hrs to be committed (No. voluntary hrs)	no. staff volunteering hours	14.43

GLOSSARY

Input proxy

A proxy that values the resources (financial or otherwise) and the activities that are pledged for a Measure (e.g. £ value invested, wage paid, value of equipment donated). This is the type of proxy that is the farthest away from capturing the final value of the change achieved by the Measure that matters to the beneficiaries (impact value). It is only used when no better proxy is available.

Output proxy

A proxy that values the equivalent (usually market) value of the good or services delivered as a result of the inputs and activities. It usually used to value avoided costs for the beneficiaries (e.g. value of receiving professional advising from an expert to a VCSE).

Outcome proxy

A proxy that values the immediate economic and fiscal consequences of the Measure (e.g. lifetime economic benefit to a long term unemployed person employed resulting from increased earnings and fewer workless spells).

Impact proxy

The ideal social value proxy, it includes the value of long term economic, fiscal and wellbeing consequences of the Measure for the direct and indirect beneficiaries, including benefits for communities such as social capital. (e.g.: decreased costs to the NHS from improved health outcomes over the course or the working lifetime associated with employment of long term unemployed; wellbeing value of living in a safer and greener community; value of increased aspirations in education, value of stronger or more diverse social networks in a community – bonding or bridging social capital).

Deadweight

Percentage of value that would have occurred without the intervention of the Measure.

Attribution

Percentage of value that can be directly linked to the project in question. (See worked out examples).

Cost Benefit Analysis

Analysis that quantifies in monetary terms as many of the costs and benefits of a proposal as feasible, including items for which the market does not provide a satisfactory measure of economic value (HM Green Book)

Leakage

The proportion of outputs that benefit those outside the intervention's target area or group (Additionality Guide, National Regeneration Agency)

GVA Multipliers

"The GVA multiplier is expressed as the ratio of the direct and indirect (and induced if Type II multipliers are used) GVA changes to the direct GVA change, due to a unit increase in final demand. In other words, if you have the change in GVA for the industry the GVA multiplier can be used to calculate the change in GVA for the economy as a whole." (<http://www.gov.scot/Topics/Statistics/Browse/Economy/Input-Output/Multipliers>)

Direct and Indirect effects (Local Multipliers, GVA Multipliers)

"If there is an increase in final demand for a particular industry output, we can assume that there will be an increase in the output of that industry, as producers react to meet the increased demand; this is the direct effect. As these producers increase their output, there will also be an increase in demand on their suppliers and so on down the supply chain; this is the indirect effect." (<http://www.gov.scot/Topics/Statistics/Browse/Economy/Input-Output/Multipliers>)

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