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HM TREASURY

COINS CODING SEMINAR

2 July 2010

Unclassified



PURPOSE:

- To provide background information on the COINS coding structure to allow user to better understand and use the released data;
- To try and answer specific pre-advised questions via the presentation material.

Please note that:

- It may not be possible to answer any other questions immediately – we may need to respond separately;
- We will not discuss any aspects of the data released.



COINS DATA TYPES & THEIR USAGE



WHAT IS COINS?

The Combined Online Information System:

- is a Multi Dimensional Database system, with an integral relational database engine;
- is used by all data providing departments and many NDPBs;
- is based in and managed by HM Treasury;
- Is accessed via GSI.
- reports are built centrally, mainly using SQL and VBA, for output in Excel;



COINS dimensions

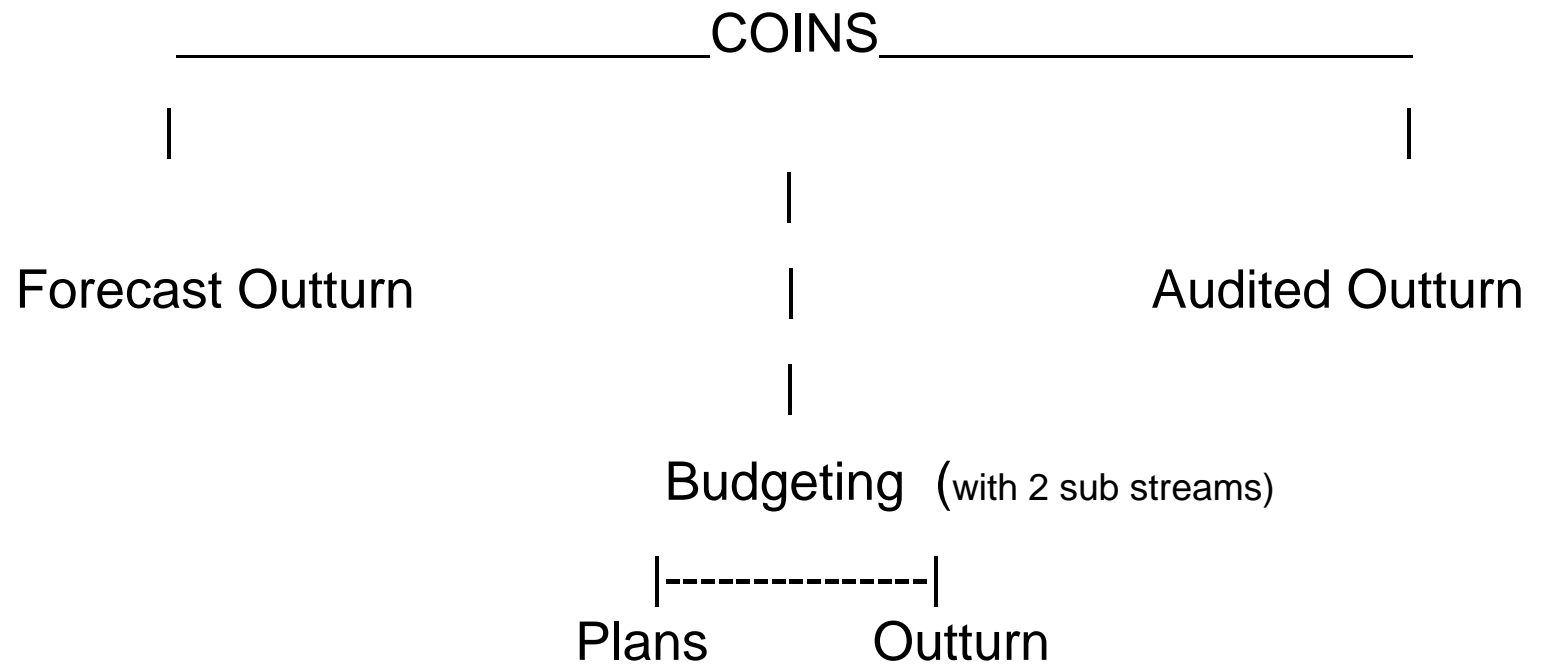
As built, COINS has 8 dimensions:

- VERSION (the Data_type field in the released data)
 - ORGANISATION (Department_code)
 - VARIABLES (Account_code)
 - REPORTING (Data_subtype)
 - TIME (Time)
 - CPID (Counterparty_code)
 - SEGMENT (Programme_object_code)
 - ANALYSIS (not in released data set)
- these will be explained more fully later



COINS DATA STREAMS

COINS has 3 main “data streams” :





DATA STREAMS & SUPPLY

Departments supply data to COINS, in different time frames depending on the data stream:

Audited Outturn

- annual accounts data, including balance sheet information;
- data supplied annually, at SCoA level of detail;

Forecast Outturn :

- monthly returns, at PO/SCoA level for current year,
- actual “spend” by month for “outturn” months; and
- forecast “spend” for remaining months, to provide year forecast;
- data copied monthly to Budgeting Outturn data stream.



DATA STREAMS & SUPPLY

Budgeting :

- Two separate “sub” data streams:
 - Plans
 - Outturn
- Use same PO/SCoA data structure as FO;
- Plans data reflects position from Spending Review through to final provision (i.e. at Spring Supplementaries) for the year;
- Separate streams so final plans data held unchanged by subsequent post year end Classification changes;
- Outturn data reflects resource accounts, but adjusted to reflect Classification changes. Initially pre-populated using Forecast Outturn (FO) data;



DATA STREAMS & SUPPLY

Budgeting (cont):

- Updates made as required to adjust plans and outturn data at PO/SCoA level;
- Updates generally output driven, e.g. for Main Estimates, FSBR etc or to reflect Classification changes, or to bring outturn data into line with audited accounts, or to reflect changes to departmental internal allocations or structures;
- Most Budgeting changes made via balanced journals in adjustments – shown in the “adjustments tables” released.



DATA STREAMS & SUPPLY

Data Status:

- Forecast Outturn data have two status – draft and submitted;
- Budgeting data adjustments – have up to three status levels, depending on the adjustment type: draft, submitted and approved.

Released Data:

- WGA data have **not** been included in the data released;
- Forecast Outturn and Budgeting data have been released almost in full for 2005-06 to 2009-10 inclusive.



WHAT IS COINS FOR?

COINS is used to/for/by :

- Main Estimates, and associated tables (spring);
- PESA (spring) & National Statistics releases ;
- PEOWP (early summer);
- Supplementary Estimates (summer, winter and spring);
- Fiscal management;
- Spending data for PBR and FSBR (Budget) documents;
- Ad hoc information as required, e.g. for PQs, Spending Reviews;
- Data used by ONS for various purposes, and by Bank of England MPC.



COINS: Key data fields

Understanding the COINS data sets



Fact table data



COINS Dimensions (1)

- COINS is a multi-dimensional database with eight dimensions
- Each dimension can be thought of as a list of codes (“members”) classifying the data. E.g. one dimension is a list of account codes
- The eighth dimension is a “spare” with only one member, so not shown in the dataset
- Each figure in the database (a “fact”) is stored against one member from each dimension – e.g.
Plans / DNS049 / 13512400 / Challenge Funds Approved
Adjustments / 2009-10 / CPID.NA / P44B1002 / 2700
- Each row in the fact table has a different combination of members from the seven dimensions – there are no duplicates



COINS Dimensions (2)

- Each dimension member (identified by a code) may have one or more additional fields associated with it
- These provide extra information about that code
- Most dimensions have a description field – e.g. account code 13812000 has the description “Additions – P&M”
- Some also have additional fields (“tags”) which provide alternative classifications or mappings (see Annex C)
- For example the field Resource_Capital is associated with the account code and shows whether the code is classed as resource or capital
- Each code will have the same description and tags wherever it appears in the data set



Dimension 2 – Department_Code

- This dimension identifies the department responsible for the spending
- For budgeting and Forecast Outturn, NDPBs and agencies are consolidated into their parent department
- Budgeting and Forecast Outturn do not contain data supplied by individual LAs. For PESA the Treasury loads aggregate LA spending data for each UK country as published by CLG and Devolved Administrations



Dimension 3 – Account_Code

- This dimension contains the chart of accounts, identifying the economic nature of the data
- There are several key tags in this dimension, for example:
 - Resource_Capital
 - NAC
 - ESA
- The chart of accounts is shared with WGA (not present in this dataset); the full detail isn't used for budgeting and forecast outturn



Dimension 5 – Time

- This dimension contains the year or month to which the data relates
- Budgeting (Plans/Outturn) data is recorded by financial year (e.g. 2008-09)
- Forecast Outturn data is recorded by month



Dimension 6 – Counterparty_code

- This dimension records the second party in some transactions between departments
- There is a matching code for each of the codes in Department_code
- For budgeting data this is only used for Machinery of Government changes and Budget Cover Transfers
- Forecast outturn and all other budgeting data is recorded as “CPID.NA” – counterparty not recorded.
- This holds even for transactions such as payments for services between departments



Dimension 7 – Programme_object_code

- This dimension records the function associated with the data – similar to a cost centre
- The programme object codes and descriptions are maintained by departments
- Programme objects do not necessarily correspond to particular programmes (though in some cases they may)
- Many key tags in this dimension, e.g.:
 - Budget_Boundary
 - Programme_admin
 - COFOG



Dimensions 1 & 4 – Data_type & data_subtype (Budgeting)

- These two dimensions are closely related
- For budgeting data, Data_type distinguishes Plans (i.e. budgets), and Outturn (i.e. actuals)
- Data_subtype then identifies:
 - The status (draft, submitted, approved)
 - The reason for entering the data (e.g. corrections, reserve claims)
- Example: to get an Approved budget figure, aggregate all the data where
 - Data_type = “Plans” and
 - data_subtype is one of approved Plans subtypes
- See Annex A for a list of the data_subtypes



Dimensions 1 & 4 – Data_type & data_subtype (Forecast Outturn)

- For forecast outturn data, Data_type identifies the month the data was submitted
 - Note: NOT the month the data applies to – this is in the Time dimension
- Data_subtype then identifies:
 - The status (draft or submitted – there is no approval process for forecast outturn)
- Example: to get the last submitted forecast outturn data, aggregate all the data where
 - Data_type = “Forecast Outturn May” and
 - data_subtype = “Forecast Outturn (Submitted)”



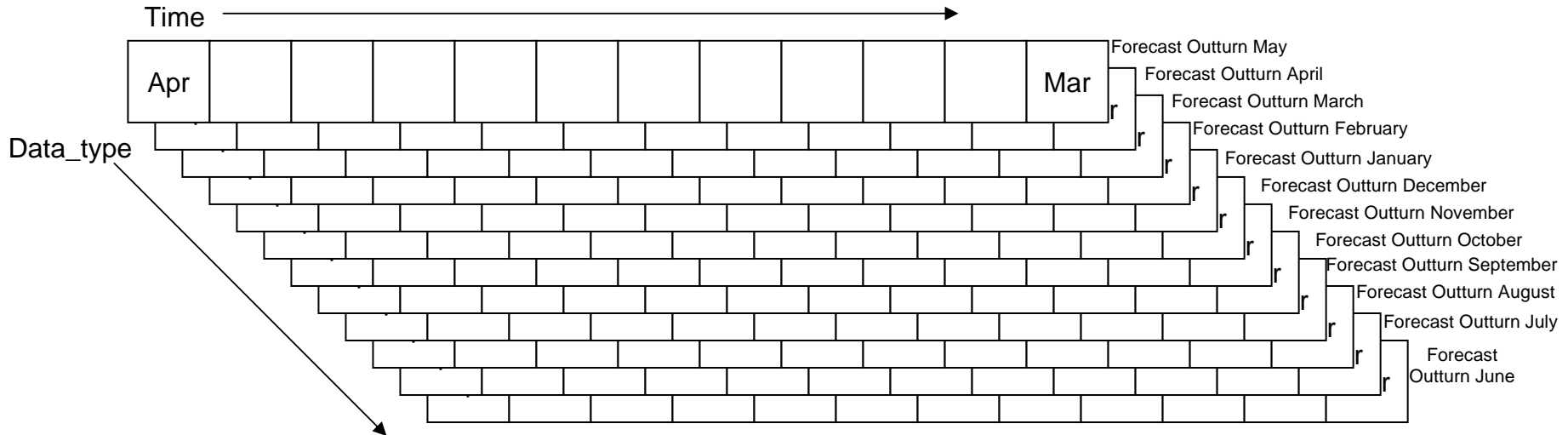
Dimension 1 – Data_type (Snapshots)

- Data_type also identifies a number of “snapshots”
- These are copies of the data for a specific data_type (either Plans or Outturn) at a point in time
- Snapshots are listed at Annex B



Common pitfalls

- Forecast outturn can cause confusion:



- For the latest forecast outturn data, set Data_type = “Forecast Outturn May”. The month shown under Time will then identify the actuals for that month



Common pitfalls - continued

- For budgeting data for any given year there will be both Plans (the budgets set) and Outturn (what was actually spent) data.
 - Filter on Data_type to show one or the other, or data will be double-counted
- Filter on data_subtype to avoid including draft or submitted data
- Data on COINS is in thousands



Adjustment data



Adjustments

- Budgeting (Plans & Outturn) data can be changed by entering adjustments
- COINS tracks each individual change made to provide an audit trail – the Adjustment_identifier field identifies individual adjustments
- The adjustment_type shows the reason for the adjustment (e.g. correction, policy change)
- Stage shows whether an adjustment is draft, submitted or approved
- Title is a title given by the user who entered the adjustment



Adjustment data

- Data in an adjustment adds to/subtracts from data in the fact table
- The Adjustment_type and stage fields correspond to the data_subtype field in the fact table
- Other fields are as in the fact table data
- Adjustments apply to Plans and Outturn data only (not forecast outturn)



Reconciling adjustment and fact table data

- Plans data is built up entirely from adjustments, so Plans fact table data should be the sum of the adjustment data
- Outturn data is based on a copy of Forecast Outturn, with adjustments “on top”, so can’t be reconciled back to adjustments alone
- In practice, some centrally input data may bypass adjustments, and other means of entering data are sometimes used, making reconciliation very difficult in practice even for Plans

Annex A – data_subtype

Each box lists the data_subtypes that must be aggregated to get the total in the heading (e.g approved Plans)

Approved Plans	Submitted Plans	Draft Plans
Plans Historical	EYF Submitted Adjustments	EYF Draft Adjustments
EYF Approved Adjustments	Challenge Funds Submitted Adjustments	Challenge Funds Draft Adjustments
Challenge Funds Approved Adjustments	Reserve Claims Submitted Adjustments	Reserve Claims Draft Adjustments
Reserve Claims Approved Adjustments	Spending Policy Submitted Adjustments	Spending Policy Draft Adjustments
Spending Policy Approved Adjustments	AME Forecast Submitted Adjustments	AME Forecast Draft Adjustments
AME Forecast Approved Adjustments	Discount Rate Submitted Adjustments	Discount Rate Draft Adjustments
Discount Rate Approved Adjustments	Sector Switch Submitted Adjustments	Sector Switch Draft Adjustments
Sector Switch Approved Adjustments	Dept Internal Policy Change Submitted Adjustments	Dept Internal Policy Change Draft Adjustments
Dept Internal Policy Change Approved Adjustments	Plans MOG Submitted Adjustments	Plans MOG Draft Adjustments
Plans MOG Approved Adjustments	Plans Internal Dept Corrections Submitted Adjustments	Plans Internal Dept Corrections Draft Adjustments
Plans Dept Corrections Approved Adjustments	Plans New Budget Regime Submitted Adjustments	Plans New Budget Regime Draft Adjustments
Plans New Budget Regime Approved Adjustments	Plans Dept Internal Restructuring Submitted Adjustments	Plans Dept Internal Restructuring Draft Adjustments
Plans Dept Internal Restructuring Approved Adjustments	Plans Excluded From Supps - Budget Regime Submitted Adjustments	Plans Excluded From Supps - Budget Regime Draft Adjustments
Plans Excluded From Supps - Budget Regime Approved Adjustments	Budget Cover Submitted Adjustments	Budget Cover Draft Adjustments
Budget Cover Approved Adjustments	National Accounts Submitted Adjustments	National Accounts Draft Adjustments
National Accounts Approved Adjustments	Treasury Use Only Submitted Adjustments	Editorial Draft Adjustments
Editorial Adjustments		Treasury Use Only Draft Adjustments
Treasury Use Only Adjustments		
Treasury Outturn Approved Adjustments		
Approved Outturn	Submitted Outturn	Draft Outturn
Submitted (Outturn)	Outturn Departmental Submitted Adjustments	Outturn Departmental Draft Adjustments
Outturn Departmental Approved Adjustments	Outturn MOG Submitted Adjustments	Outturn MOG Draft Adjustments
Outturn Historical	Outturn Internal Dept Corrections Submitted Adjustments	Outturn Internal Dept Corrections Draft Adjustments
Outturn MOG Approved Adjustments	Outturn New Budget Regime Submitted Adjustments	Outturn New Budget Regime Draft Adjustments
Outturn Internal Dept Corrections Approved Adjustments	Outturn Dept Internal Restructuring Submitted Adjustments	Outturn Dept Internal Restructuring Draft Adjustments
Outturn New Budget Regime Approved Adjustments	Outturn Excluded From Supps - Budget Regime Submitted Adjustments	Outturn Excluded From Supps - Budget Regime Draft Adjustments
Outturn Dept Internal Restructuring Approved Adjustments	Outturn National Accounts Submitted Adjustments	Outturn National Accounts Draft Adjustments
Outturn Excluded From Supps - Budget Regime Approved Adjustments	Outturn Editorial Submitted Adjustments	Outturn Editorial Draft Adjustments
Outturn National Accounts Approved Adjustments	Outturn Treasury Use Only Submitted Adjustments	Outturn Treasury Use Only Draft Adjustments
Outturn Editorial Approved Adjustments	Outturn Treasury Submitted Adjustments	Outturn Treasury Draft Adjustments
Outturn Treasury Use Only Adjustments		
Outturn Treasury Approved Adjustments		

Annex B – Snapshots

Description	Source	Target	Date/Time	Type
Forecast Outturn Fixed Plans (M-Pack)	Plans	Snapshot0	11/06/2010 15:24	Miscellaneous
PEOWP 2009 Outturn	Outturn	Snapshot1	10/07/2009 11:15	Outturn - PEOWP
Outturn ME and PESA May 2009	Outturn	Snapshot3	11/05/2009 15:38	Outturn - Main Estimates
Plans ME and PESA May 2009	Plans	Snapshot4	11/05/2009 16:11	Plans - Main Estimates
Outturn Budget 09 March	Outturn	Snapshot5	23/03/2009 16:36	Outturn - Budget
PBR 2007 Outturn	Outturn	Snapshot7	28/09/2007 17:51	Outturn - PBR
2007 PBR Plans	Plans	Snapshot8	28/09/2007 18:11	Plans - PBR
Plans Budget Jan 2010	Plans	Snapshot9	26/01/2010 18:32	Plans - Budget
Outturn Budget Jan 2010	Outturn	Snapshot10	26/01/2010 19:43	Outturn - Budget
Plans Spring Supp Feb 2010	Plans	Snapshot11	18/02/2010 11:31	Plans - Supplementary Estimates
Outturn Budget Feb 22 2010	Outturn	Snapshot12	22/02/2010 15:39	Outturn - Budget
PEOWP 2007 Outturn	Outturn	Snapshot13	06/07/2007 17:53	Outturn - PEOWP
PEOWP 2007 Plans	Plans	Snapshot14	06/07/2007 18:04	Plans - PEOWP
CYO BUD	Outturn	Snapshot17	16/03/2007 22:09	Outturn - Budget
CYP BUD	Plans	Snapshot18	16/03/2007 22:28	Plans - Budget
Outturn ME Snapshot April 2007	Outturn	Snapshot19	12/04/2007 16:41	Outturn - Main Estimates
Plans ME Snapshot April 2007	Plans	Snapshot20	12/04/2007 16:58	Plans - Main Estimates
Outturn Winter Supp November 2007	Outturn	Snapshot21	08/11/2007 18:34	Outturn - Supplementary Estimates
Plans Winter Supp November 2007	Plans	Snapshot22	08/11/2007 18:46	Plans - Supplementary Estimates
Jan 09 Plans Supplementary Estimates	Plans	Snapshot23	27/01/2009 20:03	Plans - Supplementary Estimates
Outturn Spring Supp January 2009	Outturn	Snapshot24	27/01/2009 20:00	Outturn - Supplementary Estimates
PBR 2009 Nov 19 Plans	Plans	Snapshot25	19/11/2009 12:18	Plans - Supplementary Estimates
PBR 2009 Nov 2 Outturn	Outturn	Snapshot26	02/11/2009 11:54	Outturn - PBR
Plans PESA 2010	Plans	Snapshot27	17/06/2010 15:15	Plans - Main Estimates
Plans ME Snapshot April 2010	Plans	Snapshot28	23/04/2010 17:26	Plans - Main Estimates
Plans Spring Supp Feb 08	Plans	Snapshot29	08/02/2008 16:25	Plans - Supplementary Estimates
Plans Budget March 2010	Plans	Snapshot30	16/03/2010 15:04	Plans - Budget
Outturn Snapshot April 2010	Outturn	Snapshot31	14/04/2010 15:36	Outturn - Main Estimates
OUTTURN 2 FEB08	Outturn	Snapshot32	29/02/2008 15:56	Outturn - Budget
PLANS 2 MAR08	Plans	Snapshot33	04/03/2008 18:12	Plans - Budget
Outturn ME Snapshot March 2008	Outturn	Snapshot34	28/03/2008 17:06	Outturn - Main Estimates
Plans ME Snapshot March 2008	Plans	Snapshot35	28/03/2008 18:36	Plans - Main Estimates
PEOWP 2008 Outturn	Outturn	Snapshot36	01/07/2008 18:12	Outturn - PEOWP
Plans Summer Supp June 2008	Plans	Snapshot37	12/06/2008 10:00	Plans - Supplementary Estimates
Outturn Summer Supp June 2008	Outturn	Snapshot38	12/06/2008 10:30	Outturn - Supplementary Estimates
2008 PBR Outturn	Outturn	Snapshot39	05/09/2008 14:12	Outturn - PBR
2008 PBR Plans	Plans	Snapshot40	05/09/2008 15:17	Plans - PBR
Plans Out of Turn Supplementary Estimate	Plans	Snapshot41	21/10/2008 18:02	Plans - Supplementary Estimates
Outturn PBR OCT 2008	Outturn	Snapshot42	23/10/2008 19:13	Outturn - PBR
Plans PBR OCT 2008	Plans	Snapshot43	23/10/2008 19:41	Plans - PBR
Outturn Winter Supp November 2008	Outturn	Snapshot44	03/11/2008 16:29	Outturn - Supplementary Estimates
Plans Winter Supp November 2008	Plans	Snapshot45	03/11/2008 14:28	Plans - Supplementary Estimates
CRA Plans December 2008	Plans	Snapshot46	05/12/2008 16:00	Plans - CRA
CRA Outturn December 2008	Outturn	Snapshot47	05/12/2008 17:11	Outturn - CRA
Outturn Budget January 2009	Outturn	Snapshot48	21/01/2009 23:43	Outturn - Budget
Plans Budget January 2009	Plans	Snapshot49	22/01/2009 00:17	Plans - Budget
Plans Budget 09 March	Plans	Snapshot50	23/03/2009 15:58	Plans - Budget

- “Source” is where the data came from (Plans or Outturn)
- “Target” is where it was copied to (which Snapshot)

Annex C – Tags

Each box lists the tags associated with the dimension in bold.

Department_code	Department_description	Programme_object_code	Programme_object_description	Request_for_resources_last_year
	CGA_Body_Type		Programme_object_group_code	Request_for_resources_next_year
	Dept_Group		Programme_object_group_description	SBI
	LG_Body_Type		Accounting_Authority	Sector
	NHS_Body_Type		Activity_code	EU
	PC_Body_Type		Budget_Boundary	LG
			Programme_admin	Territory
			COFOG	Grant_Provision
			Estimate_line	Levy_Funded
			Estimate_line_last_year	Net_Subhead
			Estimate_line_next_year	Non_ID_Exceptions
Account_code	Account_description		Estimate_number	NotOCS
	Accounts_capital_current		Estimate_number_last_year	Outside TES
	Budget_capital_current		Estimate_number_next_year	PESA_1_1_CAP
	Resource_Capital		PESA	PESA_1_1_EC_Payments
	ESA		PESA_1_1	PESA_1_1_Local_Exp
	Estimates_AinA		PESA_AEF_Grants	PESA_1_1_Nat_Lottery
	Estimates_capital_current		PESA_Capital_Support	PESA_1_1_Tax_Credits
	NAC		PESA_Current_Grants	PESA_1_2_NHS
	Near_Cash_Non_Cash		PESA_Delivery	PESA_1_4_Locally_Financed
	Income_Category		PESA_Non_AEF_Grants	PESA_BBC
	SIGNAGE		PESA_Services	PESA_STU_LOANS
	Cbal		PESA_Tables	Social_Fund
	Local_Government_Use_only		PESA_Transfer	Trust_Debt_Remuneration
	Obal		Request_for_resources	
	Pension			



COINS - Key Aggregates

Deriving key aggregates and underlying details



Summary of session

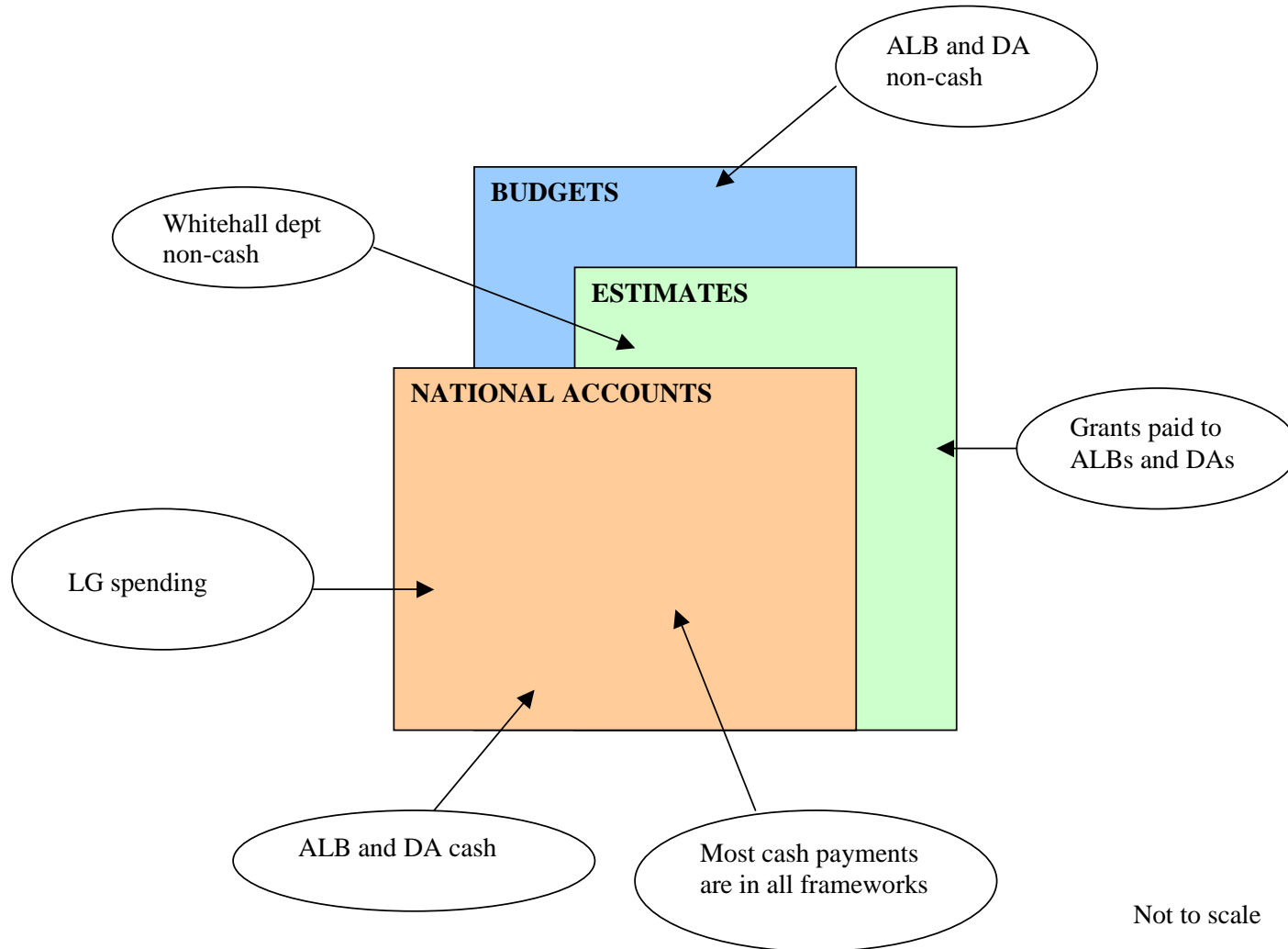
Frameworks against which data on COINS are reported
Summary of budgeting and National Accounts frameworks
Focus on the budgeting framework
Focus on the National Accounts framework
Answers to other specific questions

Reporting frameworks

- Data are reported on COINS to feed into multiple frameworks:
 1. **Budgeting** – based on resource accounting but consolidates out payments between depts and bodies they sponsor
 2. **Supply Estimates** – Parliament are required to authorise all transactions that will appear in Whitehall dept resource accounts
 3. **National Accounts** – based on ESA95 and used a) to feed into National Accounts and b) by Treasury for functional and country/regional analysis
- **NB:** Other sources are used by the ONS to get from the NA-based data on COINS to numbers published in National Accounts. The COINS data are essentially the contribution to NA that can be attributed to specific bodies.
- Tags associated with accounts and/or POs indicate the treatment against each framework



Relationship between frameworks



Summary of Budgeting and NA data

Budget-based	NA-based
CG spending (dept, agencies, NDPBs, health trusts etc)	Total public sector spending (CG, LG and PC)
Includes most intra-public sector transfers (main exception is depts payments to NDPBs, whose subsequent spending is in budgets)	Excludes most intra-public sector transfers (and where they are included, both the payment and receipt is included so they net to zero)
Separate resource and capital budgets	Split into current and capital
Follows resource accounting (cash and non-cash elements)	Follows National Accounts (essentially cash-based)
Used to plan and control spending	Used for analytical purposes and to feed into NA



Focus on the budgeting framework

- Budgets are used to plan and control spending by CG depts, their agencies and NDPBs. Departmental Expenditure Limits (DEL) budget for 3-year plans, Annually Managed Expenditure (AME) for more volatile demand-driven spending
- **Key point** – combinations of filters are required to view data within budgets.
E.g. filtering data for everything tagged 'DEL' does not produce all spending within 'DEL'!

To view all spending within budgets:

Tag	Values to include
Budget_Boundary (PO tag)	'DEL', 'AME'
Programme_admin (PO tag)	'Prog', 'GCA', 'NCA'
Resource_Capital (Account tag)	'Resource', 'Capital'



Deriving budgeting data from COINS

Main budgeting aggregates and COINS conditions

	Resource		Capital	Total
DEL	Admin	Programme		
AME				(Rarely used)

	Resource		Capital	Total
DEL	'DEL' 'Resource' 'GCA' or 'NCA'	'DEL' 'Resource' 'Prog'	'DEL', 'Capital'	'DEL' 'Resource' or 'Capital' NAC <> B9*
AME	'AME', 'Resource', 'Prog'		'AME', Capital', 'Prog'	'AME', 'Prog', 'Resource' or 'Capital' NAC <> B9*



Economic breakdown of budgets

- Breakdown of CG dept budgets into pay, procurement, LA grants etc

Options	Comments
Individual accounts	Lowest level of detail Although there is a single Standard Chart of Accounts (SCoA) it is not used consistently across depts as they choose the level of granularity subject to minimum Treasury requirements
Groups of accounts (NAC tag)	Less detail than above More comparable across depts



Programme breakdown of budgets

- Departments report programme breakdowns in a way that best maps from internal systems, often on a cost centre basis
- POs and PO groups will not necessarily relate to what we might understand as spending programmes – they are designed to capture data for Treasury outputs

Options	Comments
Programme Object (PO)	Lowest level of detail Often a single ‘programme’ covers multiple POs. E.g. separate POs are required for grants to LAs and pay costs
Programme Object Group (PO group)	Less detailed than POs May map better to real world programmes



Focus on the National Accounts framework

- To view departmental spending on a National Accounts basis:

Tag	Capital	Current
Budget_Boundary (PO tag)	'DEL', 'AME'	'DEL', 'AME'
Programme_admin (PO tag)	'Prog', 'GCA', 'NCA'	'Prog', 'GCA', 'NCA'
Accounts_capital_current (Account tag)	'A-CAP'	'A-CUR'

- To view LG spending on a National Accounts basis: Organisation is English LG, Scottish LG, Welsh LG or Northern Irish LG and...

Tag	Capital	Current
Budget_Boundary (PO tag)	'Not DEL/AME'	'Not DEL/AME'
Accounts_capital_current (Account tag)	'A-CAP'	'A-CUR'
Sector (PO tag)	'LA'	'LA'

Focus on the National Accounts framework

- To view PC spending on a National Accounts basis:

Tag	Capital	Current
Budget_Boundary (PO tag)	'AME'	PC current spending is included within the calculation of their gross operating surplus, which scores on the revenue side of the National Accounts.
Programme_admin (PO tag)	'Other'	
Accounting_Authority (PO tag)	'AA402', 'AA520'	
Accounts_capital_current (Account tag)	'A-CAP'	

- Total spending on a NA basis **does not equal** Dept + LG + PC spending because some Dept spending funds LG and PCs. These need to be removed to get a consolidated view of public sector spending on a NA basis.
- To do this we use the PESA_Transfer tag. I.e. Add the condition 'PESA_Transfer is not null' to the departmental spending table. Then the sum of the three queries will be a consolidated view of public spending.



Detailed analyses on a NA basis

- PESA (Public Sector Expenditure Analyses) presents various analyses of NA-based spending:
 1. **Country and Regional Analysis** – not produced through COINS (database is published annually on Treasury website)
 2. **Functional Analysis** – see below
 3. **Economic Analysis** – same options as for analysing budgets
- The COFOG tag (PO tag) is used to give a functional breakdown, based on the UN's Classification of the Functions of Government. Generally, spending is classified at COFOG level 2.
- Programmes are classified by Treasury in consultation with departments
- PESA tag relates to Treasury-defined functions used up to PESA 2006. These are no longer maintained



COFOG hierarchy example

04 Economic affairs (Level 1)

04.1 General economic, commercial and labour affairs

04.2 Agriculture, forestry, fishing and hunting

04.3 Fuel and energy

04.4 Mining, manufacturing and construction

04.5 Transport (Level 2)

04.5.1 Road transport (Level 3)

04.5.2 Water transport (Level 3)

04.5.3 Railway transport (Level 3)

04.5.4 Air transport (Level 3)

04.5.5 Other transport (Level 3)

04.6 Communication

04.7 Other industries

04.8 R&D economic affairs

04.9 Economic affairs n.e.c. (not elsewhere classified)

Answers to other specific questions

Why are AME figures generated from the COINS data different from those in PESA?

- The 'department groups' in PESA include pension schemes as well as departments.
 1. Cabinet Office includes Principal Civil Service Pension Scheme (PCS901)
 2. Defence includes Armed Forces Pension Scheme (AFS902)
 3. Health includes National Health Service Pension Scheme (NHP903)
 4. Education includes Teachers' Pension Scheme (TPS904)
 5. BIS includes UK Atomic Energy Scheme (UKP905)
 6. International Development includes Overseas Scheme (OSS907)
 7. Justice includes Judicial Pension Scheme (JPS908)
- More generally, figures may not reconcile to published documents because:
 1. Snapshots only contain certain key fields from each dimension, not all of the tags at the time the snapshot was taken. I.e. the published data will show the current structure/tags, which may not be the same as at the time of publication
 2. We use off-COINS data in the production of PESA and other outputs

Answers to other specific questions

How do provisions work on COINS?

- Provisions are a resource accounting concept that are used when the timing and quantum of a future payment is uncertain.
- The impact on budgets is when the initial provision is recognised, the impact on National Accounts is when the subsequent payment is made

	Transaction	Recording	Value
Stage 1	Recognise future payment (take up provision)	Recorded against 5-series account in budgets but not in National Accounts (as it is non-cash)	£100
Stage 2	Pay out cash (utilise or release provision)	+ve value recorded against 9-series account (in budgets and National Accounts)	£80
		-ve value of equal (and opposite) recorded against 2-series	£-80