

## **UNDERSTANDING THE COINS DATA**

### **What is COINS?**

COINS - the Combined On-line Information System - is used by the Treasury to collect financial data from across the public sector to support fiscal management, the production of Parliamentary Supply Estimates and public expenditure statistics, the preparation of Whole of Government Accounts (WGA) and to meet data requirements of the Office for National Statistics (ONS). Up to eleven years of data are actively maintained – five historic (or outturn) years, the current year and up to five future (or plan) years depending on the timing of the latest spending review. COINS is a consolidation system rather than an accounts application, so it does not hold details of individual financial transactions by departments.

### **Who might find the data useful**

COINS contains millions of rows of data; as a consequence the files are large and the data held within the files complex. Using these download files will require some degree of technical competence and expertise in handling and manipulating large volumes of data. As such it is likely that this data will be most easily used by organisations that have such expertise, rather than individuals. More directly useful and accessible datasets that draw on some aspects of the contents of the COINS database have been made available from August 2010. A link to these datasets can be found at the following webpage: [http://www.hm-treasury.gov.uk/psr\\_coins\\_data.htm](http://www.hm-treasury.gov.uk/psr_coins_data.htm). These datasets do not include audited outturn.

### **What is the data**

The COINS data released are essentially made up of four separate parts:

- Plans – this comprises authorised departmental spending;
- Outturn - actual spending for years that have completed;
- Forecast Outturn – monthly in-year outturn (estimated actuals for months that have ended) and forecasts (for future months);
- Audited Outturn – year end statutory accounts data for the public sector.

The Plans, Outturn and Forecast Outturn data focus on income and expenditure and contain limited balance sheet information. Audited Outturn data include income and expenditure and balance sheet information.

Data are recorded within each of these streams against a complex coding structure that is used to produce the publications issued by the Treasury and the ONS. Departments supply data throughout the year to meet the internal timetables for the different data streams.

Updates to Plans and Outturn (for years that have been completed) are generally made through adjustment journals. These are mostly uploaded onto COINS by departments and can be found in the “adjustment table”. Some data are loaded directly onto COINS – this includes all Forecast Outturn returns as well as the initial estimate of Outturn spending and Audited Outturn data. The ‘fact table’ contains both the data loaded through the ‘adjustment table’ and the data loaded directly. As a result, while either the “fact table” and “adjustment table” can generally be used to view complete Plans data, only the “fact table” will contain complete Outturn data. Both the “fact table” and “adjustment table” are required for a complete Audited Outturn data set.

Updates to Forecast Outturn are made each month and are recorded as a different version each time. The first return of the financial year is labelled 'Forecast Outturn June'.

Updates to Audited Outturn are made once a year. Audited Outturn data is based on the statutory accounts of each entity, which are mapped to a common format and uploaded onto COINS. COINS holds Audited Outturn data for each entity, either directly or as part of sub-consolidations of data based on departmental families or other groupings e.g. English local authorities.

Periodically Treasury take a 'snapshot' of the database to provide a foundation for the published outputs. Each snapshot contains certain key fields from the Plans or Outturn data stream.

## **TME, DEL and AME**

TME (Total Managed Expenditure) is a definition of aggregate public spending drawn from National Accounts. It is the consolidated sum of current and capital expenditure of central and local government, and public corporations. TME can also be presented as the sum of DEL (Departmental Expenditure Limit) and AME (Annually Managed Expenditure).

DELs are firm plans for up to four years (from 2011-12, three years prior to that) for a specific part of a department's expenditure. DEL covers all administration budgets and all programme expenditure, except in certain cases where some programme spending is included in departmental AME because it cannot reasonably be subject to close control over a four-year period. Other AME covers spending that is not tied to a departmental budget (such as central government debt interest).

## **Resource, capital and administration budgets**

Resource budgets control the current expenditure of a department and largely follow the contents of resource accounts. This comprises spending on items that are consumed in the process of providing public services or, in other words, is recurring spending. This includes, for example, wages and salaries, benefits, and purchasing goods and services. Resource budgets are set net of receipts from sales of goods and services.

Administration budgets cover the costs of running a central government department that do not relate to the delivery of frontline services; it includes the pay of most of the civil servants who work in the department, and associated expenditure such as pensions contributions, accommodation, travel and training. Administration budgets are a subset of resource DEL that are set net of income arising from departments' administrative activities.

Capital budgets include expenditure on fixed capital assets, capital grants and the acquisition of certain financial assets acquired or sold for policy reasons. Capital budgets include capital expenditure financed by finance leases and on balance sheet Private Finance Initiative transactions. Capital budgets are set net of the sale value of receipts from the sale of capital assets.

## **Parliamentary Supply Estimates**

The Main and Supplementary Estimates are the means by which Parliament approves Government spending. Parliament approves both the use of cash and resources (which additionally contains non-cash items such as depreciation and impairments). Estimates follow resource accounting definitions as well as the budgeting framework and so sometimes

contain additional transactions that are not within DEL or AME - these are described as 'non-budget' spending.

### **Where does the data come from?**

Data are provided by central government departments, who retain ownership of their data on COINS. They do not include individual transactions, such as invoice payments, but aggregate transaction for reporting to Treasury. The way in which individual transactions are aggregated is largely a matter for each department, as long as they meet the minimum requirements defined by the Treasury. The level of data can, therefore, vary between departments. Departments will generally provide the level of detail that maps most conveniently from their accounting systems, and those used by other members of the departmental family. For Audited Outturn this mapping is subject to audit review.

In addition to this, the Treasury loads onto COINS data that cannot be directly loaded by entities because they do not have access to COINS, for example local government data and data relating to central funds (such as the Reserve) and other aggregates (e.g. central government debt interest) that are required for publications.

Plans, Outturn and Forecast Outturn data are predominantly concerned with income and expenditure with some limited balance sheet data, while Audited Outturn (WGA) data reflects the full extent of each entity's statutory accounts.

### **What the data will tell you**

With the exception of Audited Outturn data, all of the data contained in COINS are recorded against multiple coding frameworks, with the same piece of data being used in combination with various other pieces of data to produce the documents that Treasury publishes. The way in which these data are combined is complex, and may not be immediately obvious.

Updates to Plans and Outturn information are recorded as adjustments in the 'adjustment table', as noted above. These can initially be entered as "draft" by a department. "Draft" adjustments are updated to "submitted" before being "approved" or "rejected" by the Treasury. As a consequence an update to Plans information can be shown multiple times in the database.

Updates to Audited Outturn are also recorded as "draft" adjustments before finally moving to the "submitted" status.

Forecast Outturn is supplied on a monthly basis throughout the year. Each return comprises data for all twelve months of the current financial year, the initial return in June comprising two outturn months and ten forecast months. Each subsequent return will contain an additional outturn month and one fewer forecast month. Certain Forecast Outturn returns are copied into the Outturn data stream (directly into the 'fact table') where they are used to publish estimates of annual spending during the year (for example in the Budget). Once the final return is copied into the Outturn data stream, departments load adjustments (through the 'adjustment table') to align firstly with their draft resource accounts and then to audited accounts.

To publish consistent historical time series data departments are required to maintain COINS data consistent with latest definitions for the most recent five outturn years, plus current and up to five future years – the 'live' years on COINS. This means that, for example, departments adjust all live years to reflect Machinery of Government changes (decision to change the responsibilities of departments) or other classification changes (such as changes

to the budgeting framework or ONS decisions on the classification of organisations). It should be noted, however, that Plans data for past years are not maintained along these lines – these are fixed at the end of each year. Therefore, Plans and Outturn data for historic years will not necessarily be comparable. This maintenance excludes Forecast and Audited Outturns which relate to a single year only at a point in time, and are never changed.

A word of caution: Within the Treasury pre-defined aggregates, departments can choose the level of granularity at which they record spending data. Departmental data are therefore recorded on COINS at different levels of detail. Moreover, the same department may choose to record data on COINS at different levels of granularity in different years and/or for different entities within the departmental group. The mapping of Audited Outturn data is subject to independent audit review, and therefore within each entity there should be consistency year on year, and the degree of variability across entities should be more limited.

### **What the data won't tell you**

Departments may record data for Plans at a less detailed level than for Outturn and Forecast Outturn. As a consequence, comparisons of detailed Plans and Outturn data will not necessarily reflect genuine over- or under-spends. In addition, you may not be able to make comparisons between departments at a detailed level, as departments can, to a large extent, choose the detail at which they report spending on COINS.

COINS does not necessarily hold spending data against individual programmes or projects. Departments will have determined their aggregate level structure for reporting in COINS in consultation with their relevant Select Committee.

It is possible that you won't be able to recreate the numbers that Treasury or ONS have published. This is because:

- COINS has a single structure that is updated to reflect the latest classification of spend and organisation of government. The snapshots taken by the Treasury at defined points (e.g. to enable reports to be published) contain certain key fields, which then reference the latest structure. Any changes to the structure since the report was published may mean that it is not possible to recreate published figures;
- of the time difference between the publication of aggregated information and this release of data, with the potential that data have been updated between the differing points in time.
- Not all the data used to calculate these numbers are sourced from COINS.

Please note the Audited Outturn (WGA) data does **not** include segment (programme object) data.

### **Quality assurance**

#### Budgeting (Plans and Outturn) and Forecast Outturn Data

The data on COINS are quality-assured and complete at the level at which they are required for the following purposes:

- fiscal management;
- operational publications (e.g. Main and Supplementary Estimates); and
- statistical publications (e.g. Public Expenditure Statistical Analyses, the joint ONS/Treasury Public Sector Finances statistical bulletin and the National Accounts).

Lower levels of data are not quality assured by the Treasury. Individual departments can to some extent choose the level of granularity that they use within pre-defined aggregates set by the Treasury. Lower level detailed data may therefore appear incomplete and be inconsistent across departments.

### Whole of Government Accounts

The Audited Outturn (WGA) data on COINS are fully audited. They are audited at the entity level by the relevant audit body and at a consolidated level by the National Audit Office.

### **The Data Files and Downloading**

Data have now been released in both 2010 and 2011, in a number of compressed txt type files containing “raw” delimited data. The information released covers historic years only, from 2005-06 to 2009-10 inclusive for the 2010 release and from 2006-07 to 2010-11 for the September 2011 release, with two files for each year. In December 2011, Audited Outturn (WGA) data for 2009-10 was released using the same file formats used for the earlier 2011 release. Certain limited information, for example relating to security matters, has not been included in the information released.

- There are two associated files for each year; the ‘fact table’ (*‘fact table extract 200x xx.txt’* for the 2010 release and *‘2011 fact table extract 20xx xx.csv’* for the 2011 release) and the ‘adjustment table’ (*‘adjustment table extract 200x xx .txt’* for the 2010 release and *‘2011 adjustment table extract 20xx xx.csv’* for the 2011 release).
- The WGA 2009-10 release made in December 2011 uses the same data file structure, with the following file names: *2011\_fact\_table\_extract\_2009\_10\_WGA.csv*, and *2011\_adjustment\_table\_extract\_2009\_10\_WGA.csv*.

The structure of the data in the .txt files is similar to that in a .csv file, with a string of characters being formed to represent each row, with all files using the following delimiters:

For the files released in 2010:

- Line: carriage return (so lines are presented separately); and
- Fields: @.

For the files released in 2011:

- Line: carriage return (so lines are presented separately); and
- Fields: | (the “pipe” symbol. Note that this change has been made to try and eliminate some issues arising for users of the data from the use of “@” within text in the data released in 2010).

The size of the files will vary for each of the years, but the ‘fact table’ is typically likely to consist of around 3.5 million rows, with around 500,000 rows in the ‘adjustment table’. The contents of the latter can therefore be loaded into Excel 2007 (but not earlier versions), but the former is too large for the Excel software. The file sizes are large, typically around 4 to 5gb and around 500mb respectively, and have been compressed using zip archival. The WGA ‘fact table’ file consists of nearly 1.2 million rows and the ‘adjustment table’ file consists of around 70,000 rows.

The files will need to be downloaded, and unzipped using appropriate decompression tools. Assuming a fast broadband link of around 8mbps, it will take approximately 10 minutes to

download the 'fact table' files (of a typical compressed size of around 70mb) and approximately 5 minutes to download the 'adjustment table' file (of a typical compressed file size of around 40mb).

Once downloaded and unzipped, the 'fact table' files will need to be imported into an appropriate medium, such as an SQL database, to allow them to be properly accessed and manipulated. The 'adjustment table files' can also be imported in a similar way, but they may also open in Excel 2007 (but not in earlier versions). The first line of each file lists the column headers.

COINS is a live system and as such is updated frequently, often on a daily basis, by departments and by Treasury. Therefore any data extracted from the database (other than Audited Outturn) are almost immediately out of date.

Data are entered on COINS in several different ways. One of these ways is by making adjustments to existing data. This method is used to maintain Plans, Outturn, and Audited Outturn data. The 'fact tables' show only the aggregate of all these adjustments for each individual item. Further detail is provided in the adjustments file, which lists each adjustment made to the data. However it should be noted that other ways of entering data are also used, so the adjustments file does not necessarily reconcile exactly to the main data set.

### **Files and key fields in the data (Data structure/attributes)**

As previously described, there are two files for each year. The main file is the one called *fact\_table\_extract\_200x\_xx.txt* (for the 2010 release) and '*2011 fact table extract 20xx xx.csv*' (for the September 2011 release), and for the December 2011 WGA release, *2011\_fact\_table\_extract\_2009\_10\_WGA.csv*, which contains the bulk of the data. The second file, *adjustment\_table\_extract\_200x\_xx.txt* (for the 2010 release) and '*2011 adjustment table extract 20xx xx.csv*' (for the 2011 release), and for the December 2011 WGA release, *2011\_adjustment\_table\_extract\_2009\_10\_WGA.csv*, contains details of adjustments to the Plans and Outturn data. The main file (the "fact" file) is the one to use to derive data aggregates.

The grids at Annex A provide information on the "fields" in each of the files, with additional information given at Annexes B and C. Please note that some "field" names have been changed from those used in the database to aid clarity in these data extracts. Key "field" names for meaningful aggregation purposes are shown in bold.

Many of the "fields" included in the release files are used for specific purposes in the production of Supply Estimates and PESA tables. Their usage can be very complex, and it will be even more difficult to replicate these publications using the data contained in the files.

Changes were made to a number of "fields" during 2011, resulting in some being deleted from the database and others taken out of use and retained but depopulated. Those affected are identified in the "Comments" column at Annex A. In addition, some new "fields" have been created; these too are listed in the tables at Annex A.

The following "fields" are ones that will particularly assist in compiling key budgeting aggregates from the data:

- Data type
- Data type description
- Department code

- Department description
- Account code
- Account description
- Time
- Budget boundary (not applicable to Audited Outturn (WGA) data)
- Budget capital/current
- Resource/capital

These “fields” will allow the identification by department of budgetary aggregates and breakdowns of the budget numbers by account.

### **Aggregation and Use of Data**

Please note that the information that follows is not comprehensive but provides a guide to some aspects and examples of aggregation that can be performed.

Data are recorded on COINS in £k multiples. A figure of 1 therefore represents £1,000, a figure of 2000 represents £2,000,000 and so on.

To arrive at meaningful numbers, various elements of the data need to be combined in differing combinations depending on the aggregate required. It is essential that when aggregating data to ensure that the data for inclusion are specified so that only right data items are included. For example if all data for a given year for a specific account code were to be aggregated, it could potentially bring through the following values:

- Forecast outturn for each of twelve months in the year (a return is submitted monthly);
- Plans data, representing at least the three main status levels for an adjustment, e.g. draft, submitted and approved, which are all separately held records, and included in these data releases;
- Outturn data – as above for Plans information, which applies also to Outturn data;
- Audited Outturn – year end statutory accounts data for the public sector.

If all of the data items listed above were brought through for a specific account, the numbers returned could potentially be several times higher than the real figure. You need to decide which stream you are looking at and select carefully.

Within this data there can also be legitimately differing figures for a given account and/or programme object and account combination, given the different points in time data are recorded.

To help you choose which data you want to look at, the following may be of assistance.

Plans data starts with the settlement following a spending review announcement. It can be continually updated up to the point the Spring Supplementary Estimates are completed for the year to which the plan relates. The Spring Supplementary Estimate is the latest point a department can update their planned expenditure. Plans data can therefore reflect both data recorded prior to the plan year and during the plan year.

Outturn represents data recorded after the end of the financial year, consistent with resource accounts. As with all the data and data types, changes may be made to reflect the impact of

Machinery of Government, budget regime and other classification changes, which impact on all maintained years' data.

Forecast Outturn data represents monthly returns of estimated actual data and forecast data for future months, reported monthly during the current year. Figures can change month on month, for both actual and forecasts, throughout the year.

Audited Outturn data represent the year end position for each entity as per their statutory accounts. Adjustments are posted to reflect the elimination of transactions and balances between entities within the WGA boundary and to correct errors and omissions. These values are not changed once the audit of the account is complete.

Defining the data required for a given aggregate can be very complex. The example below shows the "fields" and settings needed for those fields to produce a DEL resource outturn number for a given department and year from "live" data (e.g. not from snapshots).

1. Using the fact table file (e.g. fact\_table\_extract\_200x\_xx.txt for the 2010 release) you need the following settings:

Data_type:	set to 'Outturn'
Department_code:	set to required departments(s);
Time <sup>1</sup> :	set to required year;
Budget_Boundary:	set to DEL;
Resource_capital <sup>2</sup> :	set to Resource (on 2010-11 budgeting basis);
Data_subtype:	set to all entries with "approved" or = submitted_outturn (both conditions required).

This will pull through the Forecast Outturn data copied to the Outturn stream.

2. If you were to use the adjustment table file (e.g. adjustment\_table\_extract\_200x\_xx.txt for the 2010 release) using the settings below you will only bring through the subsequent adjustments made to the outturn.

Department_code:	set to required departments(s);
Time <sup>3</sup> :	set to required year;
Budget_Boundary:	set to DEL;
Resource_capital <sup>4</sup> :	set to Resource (on 2010-11 budgeting basis);
Adjustment_type:	set to all transactional adjustments excluding ExcBRC;
Stage:	set to "Approved".

So these two queries should produce different results. This is because only the "fact table" will pull through the Forecast Outturn data copied to the Outturn stream, whereas the second query only brings subsequent adjustments. The "fact table" data should therefore be used where complete information is required.

<sup>1</sup> data have been released in sets by year which will simplify this.

<sup>2</sup> significant budget regime changes were introduced from April 2010 as part of the Alignment Project (CLoS) . This example will produce outputs on that new basis.

<sup>3</sup> data have been released in sets by year which will simplify this.

<sup>4</sup> See footnote 2 above.

Sub-analysing these will require further specific, relevant, criteria to be brought into play. For example, to sub-analyse the above queries by the type of spending, will require the inclusion of the account code. You can therefore build on this query as required.

The following should also be borne in mind:

- Adjustments in the 'adjustment file' need to be balanced. Other than for Audited Outturn, frequently a balancing item is used to achieve this using account code 31070000. Care needs to be taken to ensure that this account code is excluded from queries where appropriate (particularly where you are not using Resource\_capital as a filter). ;
- The adjustment type "Editorial" can only be used against snapshot data. Where it has a status of "Submitted", this is the equivalent of "approved" for all other adjustment types;
- The number of accounts codes (SCoAs) is very large, with over 2800 in total. Not all the codes available for use have been used in the data included in these releases.
- Departments include data for their individual NDPBs and other entities within the data for the parent department for Plans and Outturn and Forecast Outturn information. As a result not all of the organisations listed in COINS will have explicitly identified data included in these data releases.
- Unlike the other data streams, segment data are not applicable to Audited Outturn.
- The "WGA\_Line" and "WGA\_Column" fields were used solely for Audited Outturn and are included in the WGA data files only. They are no longer used, although they may be populated.

## Hints on Specific Data and Aggregates

### Specific Department:

Organisation, or department, codes comprise three alpha characters followed by three numeric characters, e.g. MOD017. The alpha characters originally related to the name of the department, but the direct linkage may have been lost when the names of departments have changed, e.g. DTI084 is the code for the Department for Business Innovation and Science, but that department was originally known as the Department of Trade and Industry when the COINS coding structure was established.

### Budgetary Aggregates

You must select the right data to obtain the correct budgetary aggregate, and within that resource and capital splits.

- Budget Boundary provides information on the budgetary groupings:
  - DEL (Departmental Expenditure Limits);
  - AME (Annually Managed Expenditure);
  - Not DEL/AME (covers information that are not in DEL or AME but where expenditure needs to take place, e.g. the payments of grants to NDPBs are included here, as the actual expenditure of those entities is included under DEL or AME as necessary).
- Resource/capital provides the split between capital and resource:
  - Resource;
  - Capital;
  - Not resource/capital.

Note that “not resource/capital” should be ignored in terms of obtaining budgetary aggregates.

Please be aware that as there are no segment data for Audited Outturn (WGA), it is not possible to derive budgetary aggregate analyses from that data.

### **Audited Outturn (Whole of Government Accounts) Data**

The Whole of Government Accounts (WGA) is a consolidated set of financial statements for the UK public sector, generated from a number of complex processes. The Audited Outturn data consolidates the audited accounts of around 1,500 organisations across the public sector.

Complex processing of this data is first undertaken within COINS and the output is then processed using HM Treasury mapping tools to produce the WGA statement of Revenue and Expenditure, the Statement of Financial Position and a number of other tables.

Intra public sector transactions are eliminated to prevent overstating of values in the accounts. These are identified by means of the CPID identifier. However the eliminations process is highly complex and subject to Intellectual Property Rights (IPR) protection. Therefore, they cannot be detailed here.

### **Other Sources of Information**

A number of information documents are available on the Treasury public website that may assist in understanding COINS data and their recording, and how that data may be used and aggregated. These include:

- **Public spending planning and control – a brief introduction**, available here: [http://www.hm-treasury.gov.uk/psr\\_spend\\_plancontrol.htm](http://www.hm-treasury.gov.uk/psr_spend_plancontrol.htm)
- **Consolidated Budgeting Guidance**, available here: [http://www.hm-treasury.gov.uk/psr\\_bc\\_consolidated\\_budgeting.htm](http://www.hm-treasury.gov.uk/psr_bc_consolidated_budgeting.htm)
- **Classification papers**, available here: [http://www.hm-treasury.gov.uk/psr\\_bac\\_classification\\_papers.htm](http://www.hm-treasury.gov.uk/psr_bac_classification_papers.htm)
- **Information on the Supply Estimates process** are available here: [http://www.hm-treasury.gov.uk/psr\\_estimates\\_index.htm](http://www.hm-treasury.gov.uk/psr_estimates_index.htm)

Slightly differing approaches are taken to some data recording and outputs for the Devolved Administrations. Some information on that, by means of concordats, is available here:

[http://www.hm-treasury.gov.uk/psr\\_devolved\\_assemblies.htm](http://www.hm-treasury.gov.uk/psr_devolved_assemblies.htm)

Treasury publishes a number of outputs using COINS data. Public Spending Statistics are available here: [http://www.hm-treasury.gov.uk/finexp\\_index.htm](http://www.hm-treasury.gov.uk/finexp_index.htm)

Information on the Whole of Government Accounts can be found at here:

[http://www.hm-treasury.gov.uk/psr\\_government\\_accounts.htm](http://www.hm-treasury.gov.uk/psr_government_accounts.htm)

## Description of column headings in the COINS Fact and Adjustment Tables

The column headings in the two COINS data files identify the attributes of the expenditure recorded by each government department. The tables below explain these attributes. Most attributes are common to both the Fact and the Adjustment Table files and are explained in the first table below. As segment data are not recorded against Audited Outturn (WGA), segment related columns with null values have not been included in the WGA related files to keep the file sizes down.

Attributes unique to the Fact table are explained in the second table, and attributes unique to the Adjustment Table are explained in the third table.

During 2011, certain fields were taken out of use on COINS, with some being deleted and others retained (some de-populated, but not all). These have been retained in the following tables, but identified in the Comments table (e.g. "Deleted in 2011" or "No longer used" or similar). The information has been kept as these fields may have been used and populated in the 2010 data release.

Some additional fields have been created since the June 2010 data release, and these have been added to the tables below where appropriate.

Please note that the order fields are presented in these tables may not match the presentation order in files.

Please also note that Audited Outturn data (that used for Whole of Government Accounts) does not contain any segment related data so not all the fields listed in the following tables will appear in that data, e.g. all fields starting "Program Object", all fields starting "Estimates", Budget Boundary, Accounting Authority and so on.

### 1. Column headings used in both Fact and Adjustment Tables

Column heading	Description	Comment
Department Code	The code to identify the government department or entity to which the data refers.	
Department description	The name of the government department or entity to which the data refers.	
Account code	An account code, selected from the Standard Chart of Accounts (SCOA), which describes the economic nature of the spending e.g. consultancy, pay etc. SCOA codes are divided into major categories: <ul style="list-style-type: none"> <li>• 1 series = assets</li> <li>• 2 series = liabilities</li> <li>• 3 series = reserves</li> <li>• 4 series = income</li> <li>• 5 series = expenditure</li> <li>• 9 series = additional information</li> </ul>	A complete list of Account Codes used and their descriptions is given in the Fact and Adjustment Tables.
Account description	A description associated with each account code.	
Time	Gives the year or month when the transaction took place (or was expected to take place).	
Counterparty code	The code is used when there are certain transactions between two public sector entities	

Column heading	Description	Comment
	(e.g. transferring responsibilities from one department to another). Each department records the counterparty code of the other party involved.	
Counterparty description	The description associated with the Counterparty code.	
Programme object code	A breakdown of expenditure chosen by departments to record key spending information relating to their own specific programmes or projects.	
Programme object description	Descriptions associated with the Programme object code.	A complete list of Programme Objects Codes used and their descriptions is given in the Fact and Adjustment Tables.
Programme object group code	A code that groups a number of programme objects together, determined by the owning department.	
Programme object group description	Descriptions associated with the Programme object group code.	
Data type	Identifies whether the data are Plans & Outturn or Forecast Outturn.	Some data are identified as being part of a numbered snapshot, which represent data taken at a fixed point in time.
Data type description	<ul style="list-style-type: none"> <li>Plans &amp; Outturn: this data stream is used to record data on COINS for the current year, historic spending for five prior years and up to five forward planning years. Plans data are not maintained beyond the year to which it applies; e.g. 2005-06 Plans data have not been updated beyond March /April 2006.</li> <li>Forecast Outturn: this data stream is used to record in-year data on a monthly basis. The month specified in the Data type column for Forecast Outturn refers to the month in which figures are supplied.</li> </ul>	Please note that the descriptions for the snapshots are not accurate descriptions of the data held in each snapshot. See Annex C for the correct descriptions.

Column heading	Description	Comment
Accounting Authority	<p>The accounting authority (AA) tag denotes the authority by which spending can occur i.e. whether it has been specifically voted by Parliament.</p> <p><i>AA 101: Central Government: Supply: all voted payments and receipts by central government departments</i></p> <p><i>AA102: Central Government: Consolidated Fund Extra Receipts (CFER): non-voted: surplus appropriations in aid and other extra receipts payable to the Consolidated Fund that go through the Operating Cost Statement.</i></p> <p>AA103: Central Government: Other Consolidated funds: non-voted: all payments and receipts related to the Consolidated Fund not included in AA101 or AA 102.</p> <p>AA104: National Loans Fund: non-voted: payments and receipts of the NLF on its lending transactions.</p> <p>AA 105 Central Government: National Insurance Fund: non-voted: payments and receipts of the GB National Insurance Fund.</p> <p>AA 113: Consolidated Fund Extra Receipts that do not pass through the Operating Cost Statement: non-voted</p> <p>AA 141: Resource and capital expenditure of NDPBs in the central government sector: voted (from 2011)</p> <p>AA 191: Central Government: Other: non-voted: other central government payments and receipts not elsewhere specified.</p> <p>AA 210: Local Authority Expenditure: non-voted</p> <p>AA 402: Public corporations' own expenditure</p> <p>AA 501: Scotland, Wales and Northern Ireland Devolved Administrations: voted: expenditure of the devolved administrations that is analogous to Westminster Voted expenditure. Excludes CFERs in Scotland.</p> <p>AA 502: Scotland, Wales and Northern Ireland Devolved Administrations: non-voted: expenditure of the devolved administrations that is analogous to Westminster non-voted expenditure.</p> <p>AA 520: Scotland, Wales and Northern Ireland Devolved Administrations: Public Corporations' capital expenditure</p> <p>AA 541: Scotland, Wales and Northern Ireland Devolved Administrations: NDPB Expenditure: non-voted.</p> <p>AA 591: Scotland, Wales and Northern Ireland Devolved Administrations: Other: non-voted: Other devolved administration payments and receipts</p> <p>AA 701 Departmental Unallocated Provision: voted (from 2011)</p> <p>AA 901 Other: non-voted: includes The Reserve and payments and receipts of debt interest by the public sector</p>	

Column heading	Description	Comment
Accounts capital/current	<p>This gives the classification of transactions based on broad National Accounts definitions:</p> <ul style="list-style-type: none"> <li>• A-Cap - Capital spending in National Accounts</li> <li>• A-Cur – Current spending in National Accounts</li> <li>• A-Fin – Financial transactions in National Accounts (e.g. lending)</li> <li>• A-Dum – spending transactions recorded on COINS that do not directly feed into the National Accounts in year</li> </ul>	
Activity code	Used to allocate expenditure to Departmental Annual Reports and Supplementary Budgetary Information publications.	Field taken out of active use in 2011 but retained on the system.
Budget Boundary	Identifies the budgetary treatment of transactions, as DEL, AME and outside budgets (Not DEL/AME).	See the Consolidated Budgeting Guidance 2010-11 for background information.
Budget capital/Current	<p>Gives the classification of transactions for budget purposes under the 2009-10 budgetary framework (superseded by “Resource/Capital below):</p> <ul style="list-style-type: none"> <li>• B-CON = Consumption (scores to Near-cash with Resource Budget)</li> <li>• B-NCH = Non cash (scores to Non-cash with Resource Budget)</li> <li>• B-CAP = Capital budget</li> <li>• B-NULL = Outside budgets</li> </ul>	
Resource/Capital	<p>Gives the classification for budgets under the 2010-11 budgetary framework:</p> <ul style="list-style-type: none"> <li>• Resource = appears in Resource budget.</li> <li>• Capital = appears in Capital budget.</li> <li>• Not Resource/Capital = appears in neither Resource nor Capital budgets.</li> </ul>	
Programme /admin	<p>Departments’ resource budgets are split between programme and administration budgets:</p> <ul style="list-style-type: none"> <li>• GCA = [Gross Control] Admin Costs</li> <li>• NCA = [Net Control] Admin Costs (this code is no longer used but may appear &amp; has same meaning as NCA)</li> <li>• Prog = programme</li> <li>• Other</li> </ul>	
CGA Body Type	Indicates whether central government entities are departments, NDPBs, health trusts etc	
COFOG	Classification of Functions of Government – classifies Programme Object codes by socio-economic purpose consistent with United Nations definitions and also adopted by	See link for more details: <a href="http://epp.eurostat.ec.europa">http://epp.eurostat.ec.europa</a> .

Column heading	Description	Comment
	Eurostat. Used to populate a number of tables in PESA.	<a href="http://eu.portal/page/portal/product/details/publication?p_product_code=KS-RA-07-022">eu/portal/page/portal/product/details/publication?p_product_code=KS-RA-07-022</a>
Dept Group	Used to group organisations, such as NDPBs, which together form a departmental group.	Retained to allow Main & Supplementary Estimates 2011-12 to be produced on a pre-CLoS basis if necessary. Otherwise, no longer in use.
Estimate Line	Used to identify specific sections (i.e. functions) in Supply Estimates in the current financial year.	Field no longer used.
Estimate Line last year	Used to identify specific sections (i.e. functions) in Supply Estimates in the previous financial year.	Field deleted in 2011.
Estimate Line next year	Used to identify specific sections (i.e. functions) in Supply Estimates in the next financial year.	Field deleted in 2011.
ESA	Similar to NACs (see below). Used to group SCoAs by their economic nature. Codes are consistent with the European System of Accounts (1995) (ESA 1995). Used by the Office for National Statistics.	See link for more details: <a href="http://circa.europa.eu/irc/dsis/nfaccount/info/data/esa95/en/itelen.htm">http://circa.europa.eu/irc/dsis/nfaccount/info/data/esa95/en/itelen.htm</a>
Estimates AinA	Shows whether income should be treated as an Appropriation in Aid of an Estimate, and determines whether it is resource or capital.	Field no longer used and depopulated in 2011.
Estimate capital/current	Signifies if data appears on the capital or resource columns of the Estimate.	Field no longer used and depopulated in 2011.
EU	Used to identify where data are posted to specific lines in particular tables in PESA.	Field no longer used
Income category	Determines where data appear in the Analysis of Appropriations in Aid Note of Supply Estimates.	
LG	Gives further details of the classification of reporting entities.	Field no longer used
LG Body Type	Gives further details of the classification of reporting entities.	Field no longer used
Estimate number	Identifies the department or organisation to whose supply Estimates for the current year the data are posted.	
Estimate number last year	Identifies the department or organisation to whose supply Estimates for the next year the data are posted.	
Estimate number next year	Identifies the department or organisation to whose supply Estimates for the previous year the data are posted.	
Line	Used to identify specific sections (i.e. functions) in Supply Estimates in the current financial year.	Replaces Estimate Line
Line next year	Used to identify specific sections (i.e. functions) in Supply Estimates in the next financial	Replaces Estimate Line next

Column heading	Description	Comment
	year.	year
Line last year	Used to identify specific sections (i.e. functions) in Supply Estimates in the previous financial year.	Replaces Estimate Line last year
Bad Debts	Used in the generation of CLoS based Supply Estimate outputs.	
Cash Items	Used in the generation of CLoS based Supply Estimate outputs.	
CFER Income/Receipts	Used in the generation of CLoS based Supply Estimate outputs.	
CFER Resource/Capital	Used in the generation of CLoS based Supply Estimate outputs.	
Gross/Income	Used in the generation of CLoS based Supply Estimate outputs.	
NAC	The National Account Codes (NAC) groups Account Code transactions by their economic nature (e.g. pay, subsidies, capital grants etc).	See Annex B for a full list of NAC codes
Near cash/Non cash	Used in the generation of Supply Estimate outputs.	Field no longer used. Field deleted in 2011.
Non-cash Items	Used in the generation of CLoS based Supply Estimate outputs.	
NHS Body type	Gives further details of the classification of reporting entities	Field no longer used.
PC Body Type		Field no longer used.
OCS	Used in the generation of CLoS based Supply Estimate outputs.	
PESA	Used to identify functional classification prior to the introduction of the COFOG tag.	Field deleted in 2011.
PESA 1.1	Identifies expenditure feeding into Social Security in PESA table 1.1.	Used to support PESA delivery
PESA AEF Grants	Used to identify whether current grants to local government are made within the Aggregate External Finance boundary.	Field no longer used. Field deleted in 2011.
PESA Capital Support	Used to group capital grants to local government by broad category (e.g. transport).	Field no longer used. Field deleted in 2011.
PESA Current Grants	Used to identify the main types of current grants paid to local authorities.	Used to help PESA delivery
PESA Delivery	Used to identify whether data can be identified as benefiting particular regions.	Used to help PESA delivery
PESA Non AEF Grants	Used to identify whether current grants to local government are made outside the Aggregate External Finance boundary.	Field no longer used. Field deleted in 2011.
PESA Services	Used to identify whether services are provided to individuals or groups of people.	Used to support PESA delivery
PESA Tables	Used to identify where data are posted to specific tables in PESA.	Field no longer used. Field deleted in 2011.
PESA Transfer	Identifies transactions to be included in a consolidated view of public sector spending on a National Accounts' basis. Also groups departments' functions for Supply Estimates' purposes.	
Request for Resources	Used for Supply Estimates in the current year.	Field no longer used.

Column heading	Description	Comment
		Retained to allow Main and Supplementary Estimates 2011-12 to be produced on a pre-CLoS basis if necessary.
Request for Resources last year	Used for Supply Estimates in the previous year.	Field deleted in 2011.
Request for resources next year	Used for Supply Estimates in the next year.	Field deleted in 2011.
SBI	Used to link data to specific Supplementary Budgetary Information tables.	Field taken out of use and depopulated in 2011.
Sector	The spending sector column denotes whether transactions relate to Central Government (CG) or Local Authority (LA) expenditure. Central Government includes CG entities' transactions as well as support to Public Corporations but excludes support for local authorities. Local authority includes LA's own transactions or CG support for LA.	
SIGNAGE	Shows signage where it can only be negative or positive, rather than either.	
Territory	This indicates the UK country in which residents benefit from that expenditure. Spending should be allocated to an area, or combination of areas, on the basis of who benefits from the spending.	
Cbal	Closing balance	
Grant Provision	Used to identify grants to support the preparation of the Supply Estimates	Field taken out of use and depopulated in 2011.
Levy Funded	Used to identify levy-funded entities for PESA and Supply Estimates.	No longer used to support PESA
Local Government Use only	Identifies transactions relating to local government only.	
Net Subhead	Used in the generation of Supply Estimate outputs where income offsets spending.	
Non_ID_Exception	Used to identify exceptional transactions in the Country and Regional Analyses exercise that do not follow standard classification conventions.	
NotOCS	Used in the generation of Supply Estimate outputs.	
Obal	Opening balance	
Outside TES	Used to identify programmes that do not form part of spending against The Expenditure on Services (TES) framework.	Field no longer used. Field deleted in 2011.
Pension	Used to identify pensions transactions for PESA.	Field no longer used. Field deleted in 2011.
PESA 1_1_Cap	Used to identify specific capital expenditure transactions in table 1.1 in PESA.	Field no longer used. Field deleted in 2011.

<b>Column heading</b>	<b>Description</b>	<b>Comment</b>
PESA 1_1_EC_Payments	Used to identify specific EU related transactions in table 1.1 in PESA.	Field no longer used. Field deleted in 2011.
PESA 1_1_Local_Exp	Used to identify specific local authority expenditure transactions in table 1.1 in PESA.	Field no longer used. Field deleted in 2011.
PESA 1_1_Nat_Lottery	Used to identify specific National Lottery related transactions in table 1.1 in PESA.	Used to support PESA delivery
PESA 1_1_Tax_Credits	Used to identify specific Tax Credits related transactions in table 1.1 in PESA.	
PESA 1_2_NHS	Used to identify where Dept of Health data relate to NHS spending.	
PESA 1_4_Locally_Financed	Used to identify specific information in table 1.4 in PESA 2009.	Field no longer used. Field deleted in 2011.
PESA BBC	Used to identify BBC spending for table 1.1 PESA.	Used to support PESA delivery
PESA STU LOANS	Used to identify student loans for table 1.1 PESA.	
Social Fund	Used to identify spending from the Social Fund for PESA and Supply Estimates' purposes.	Field no longer used. Field deleted in 2011.
Trust Debt Remuneration	Identifies certain NHS Trust transactions for PESA	Field deleted in 2011.
WGA_Line	Used to identify transactions and balances by WGA classification.	Used only in Audited Outturn. Field no longer in use.
WGA_Column	Used to identify category of balance sheet movement for WGA reporting.	Used only in Audited Outturn. Field no longer in use.

## 2. Column headings used in Fact Table only

The column headings below are unique to the Fact table.

<b>Column heading</b>	<b>Description</b>	<b>Comment</b>
Data subtype	<p>This gives information about the reason why data was loaded onto COINS. It also describes the status of the data. Statuses are:</p> <ul style="list-style-type: none"><li>• Draft – data that are provisional, or in the process of being entered. Draft data never forms part of published outputs.</li><li>• Submitted – for Plans and Outturn, this is an intermediate stage in which adjustments have been finalised by the department but not yet checked by a Treasury spending team. For Forecast Outturn data, this represents the final status of the data.</li><li>• Approved – for Plans and Outturn, this indicates data which has been submitted by a department and then approved by a Treasury spending team.</li></ul>	Equivalent to the Adjustment Type and Stage field headings in the Adjustment Table.
Data subtype description	See Data subtype above.	Field no longer used

### 3. Column headings used in Adjustment Table only

The column headings below are unique to the Adjustment table.

Column heading	Description	Comment
Adjustment Identifier	A unique identifier for the adjustment record.	
Adjustment Type	<p>This describes which type of adjustment record has been used.</p> <ul style="list-style-type: none"> <li>• Policy/Plan Adjustments: used to reflect overall policy decisions that change the planned level or allocation of resources on a given service. This type of adjustment has the following subtypes: End Year Flexibility (EYF) draw down, Reserve Claims, Challenge Funds, Departmental Internal Policy Change, Spending Policy Announcement, Discount Rate Change, Annually Managed Expenditure (AME) Forecast Changes and Sector Switch (switch of unchanged activity between sub-sectors of the public sector).</li> <li>• Outturn Adjustments: outturn adjustments used to bring provisional outturn in line with audited accounts figures. Includes one sub-type: Departmental Final Outturn - Outturn.</li> <li>• Classification Adjustments: used where the type and amount of underlying activity has not changed, but rather the way in which the activity is measured has changed e.g. the introduction of a new Treasury budgeting regime. Changes are made to all relevant years, both existing budgets and outturn to ensure consistency in data across all years to allow meaningful year on year comparisons. The subtypes are listed below: <ul style="list-style-type: none"> <li>○ Machinery of Government (MOG) changes: where there is a transfer of responsibility between one or more Departmental Accounting Officers.</li> <li>○ Budget Regime Change – e.g. programmes switching from resource and capital budgets or between DEL to AME and vice versa, or new accounting standards leading to re-stated budgets.</li> <li>○ Internal Departmental Corrections - corrections to coding errors on the database granted in exceptional cases.</li> </ul> </li> <li>• Internal Departmental Adjustments: used for restructuring data held, such as changes to the aims and objectives to be reported against in Departmental Annual Report tables. Can apply to all years and must net to zero across budget allocations. Includes one subtype: Internal Departmental Restructuring.</li> <li>• Inter Departmental Adjustments: used to reflect changes in detailed spending plans as a result of an agreed transfer of budgetary cover from one Department to another.</li> </ul>	Equivalent to the Data Subtype field heading in the Fact Table.

	<p>For example, a transfer may be appropriate when there is an allocation from a departmental 'shared pot'. Includes one subtype: Budget Cover Transfer / Inter Departmental Adjustment.</p> <ul style="list-style-type: none"> <li>• Estimates Adjustments: used exceptionally when it is necessary to stop reductions in voted expenditure appearing in Supplementary Estimate outputs. Does not affect budgets. Includes one subtype: Estimates Exclusion Adjustment.</li> </ul>	
Stage	<p>This gives information about the reason why data was loaded onto COINS. It also describes the status of the data. Statuses are:</p> <ul style="list-style-type: none"> <li>• Draft – data that are provisional, or in the process of being entered. Draft data never forms part of published outputs.</li> <li>• Submitted – for Plans and Outturn, this is an intermediate stage in which adjustments have been finalised by the department but not yet checked by a Treasury spending team. For Forecast Outturn data, this represents the final status of the data. Not that for Editorial adjustments, used only with snapshots, the status of Submitted is treated as equivalent to Approved status.</li> <li>• Approved – for Plans and Outturn, this indicates data which has been submitted by a department and then approved by a Treasury spending team.</li> </ul>	Equivalent to the Data Subtype field heading in the Fact Table.
Title	Text providing information about the adjustment record, determined by the department.	
Line Description	A text description against specific journal rows in an adjustment record, determined by the department for their own use.	

## Annex B – List of National Accounts Codes

The COINS Fact and Adjustment Table files include a column heading labelled NAC (National Account Codes). This does not apply to Audited Outturn data (WGA). A description of these codes is given in the box below.

Economic Category and National Account Code	Description
A15	All public service pay and pension costs other than the staffing costs of central government market kind of activity units and Trading Funds
A15.01	Pay costs under this code other than to locally engaged staff overseas.
A15.02	Wages & salaries and Employers' social contributions for locally engaged staff overseas
A15.03	Payments of accruing superannuation liability charges, UK staff
B35	Current expenditure and receipts on goods and services
B35.01	All expenditure and receipts from another part of central of government where the corresponding payment is classified as National Accounts Code B3501
B35.02	Receipts other than those exclusively from another part of general government
B38	Notional audit fees
B38.01	Notional audit fees
B45	Receipts of fines/penalties treated at revenue in national accounts and as negative DEL in budgets
B45.01	Licences/levies
B45.02	Fine/penalties
B45.03	Current compensation
B60	Payments and receipts of rent of land (not buildings)
B60.01	Payments and receipts of rent of land (not buildings)
B70	<i>Ministry of Defence use only</i> Expenditure on tangible single use military assets
B70.01	Expenditure on tangible single use military equipment
B71	<i>Ministry of Defence use only</i> Sales of tangible single use military assets (book value)
B71.01	Receipts and depreciation costs relating to disposals of tangible single use military equipment
B72	<i>Ministry of Defence use only</i> Expenditure on intangible single use military assets
B72.01	Expenditure on intangible single use military equipment
B73	<i>Ministry of Defence use only</i> Sales of intangible single use military assets
B73.01	Receipts and depreciation costs relating to disposals of intangible single use military equipment
B80	Receipts of donations intended to finance resource expenditure
B80.01	Receipts of donations intended to finance resource expenditure
B85	Bad debts in connection with pay, procurement and capital
B85.01	Bad debts in connection with pay, procurement and capital

B86	Bad debts in connection with loans, grants and transfers	
	B86.01	Bad debts in connection with loans, grants and transfers
B90	Depreciation	
	B90.01	Depreciation (departments, NDPBs, agencies)
B92	Release from the donated assets reserve	
	B92.01	Release from the donated assets reserve
B93	Release from the government grant reserve	
	B93.01	Release from the government grant reserve
B95	Impairments of fixed assets	
	B95.01	Impairment of tangible/intangible fixed assets
	B95.02	Impairment of tangible/intangible fixed assets – catastrophic loss
	B95.03	Impairment of tangible/intangible fixed assets – abandonment of assets in course of construction
	B95.04	Impairment of tangible/intangible fixed assets – unforeseen obsolescence
	B95.05	Impairment of tangible/intangible fixed assets – over specification of assets
	B95.06	Impairment of tangible/intangible fixed assets – other impairments
	B95.07	Revaluations of fixed/current tangible/intangible assets
B98	Cost of capital charge relating to loans and public dividend capital in respect of public sector bodies	
	B98.01	Cost of capital charge relating to loans and public dividend capital
B99	Cost of capital charges other than B98	
	B99.01	Cost of capital charges other than B98
C10	Subsidies to the private sector	
	C10.01	Subsidies to market producers (profit making firms)
	C10.02	Subsidies to non-for-profit institutions serving households
C20	Subsidies to central government and local authorities market kind of activity units, and quasi corporations	
	C20.01	Subsidies to central government and local authorities market kind of activity units, and quasi corporations
C30	Subsidised loans to profit making bodies	
	C30.01	Subsidised loans to profit making bodies
C35	Subsidies to public corporations	
	C35.01	Subsidies to public corporations
C50	Subsidies generally available to the private sector	
	C50.01	Subsidies generally available to the private sector
D10	Current grants to the private sector	
	D10.01	Current grants to persons
	D10.02	Current grants to non-profit making bodies serving person
D20	Current transfers abroad	
	D20.01	Current transfers abroad
D30	Subsidised loans to persons (Use with HMT approval only)	
	D30.01	Subsidised loans to persons

D40	Pensions in payment/pension contributions – main pension schemes	
	D40.01	PS pension schemes: in payment/receipt of pension contributions
D90	Departmental unallocated provision relating to current expenditure	
	D90.01	Departmental unallocated provision including current expenditure which cannot be assigned to an economic category
E05	Purchase of land	
	E05.01	Purchase of land
E06	Book value of sale of land	
	E06.01	Sale of land (book value)
E10	Purchase of existing buildings	
	E10.01	Purchase of existing buildings
E11	Book value on sale of existing buildings	
	E11.01	Sale of existing buildings (book value)
E15	Formation of tangible capital	
	E15.01	Expenditure on new dwellings and improvements to existing dwellings
	E15.02	Expenditure on other new construction and improvements to existing other constructions and improvements to land
	E15.03	Purchases and sales of vehicles
	E15.04	Purchases and sales of plant, machinery and equipment (includes works of art)
	E15.05	Cost of ownership transfer of land
E16	Book value of sale of other tangible capital	
	E16.01	Sales of tangible capital (book value)
E20	Renewals maintenance expenditure (use with HMT approval only)	
	E20.01	Other tangible capital expenditure
E50	Intangible assets	
	E50.01	Bought in intangible assets
	E50.02	In-house creation of intangible assets
E51	Book value on sale of intangible assets	
	E51.01	Sales of intangible fixed assets (book value)
E80	Capital donations from the private sector	
	E80.01	Receipts of donations to finance capital expenditure
E90	<i>Ministry of Defence use only: Dual-use military assets</i>	
	E90.01	Non-residential construction
	E90.02	Vehicles
	E90.03	Plant, machinery and equipment
F10	Changes in the level of current assets	
	F10.01	Receipts and expenditure on current assets including raw materials, work-in-progress and finished goods
F11	Stockbuilding: capital	
	F11.01	Changes in stocks and work-in-progress (net) – voted accruals/cash adjustments
F20	Write-off of stock	
	F20.01	Write-off of stock
F25	Other changes in stocks	

	F25.01	Other changes in stock which impact on the capital budget
F35		Accruals-to-cash adjustment: other non-cash items
	F35.01	Other non-cash resource items – voted accruals/cash adjustments
F36		Accruals-to-cash adjustment: non cash items (capital expenditure)
	F36.01	Other non-cash capital items – voted accruals/cash adjustments
F40		Changes in the level of debtors
	F40.01	Changes in level of debtors
F41		Changes in the level of debtors: capital expenditure
	F41.01	Changes in the level of debtors: capital expenditure – voted accruals/cash adjustments
F45		Changes in the level of creditors
	F45.01	Changes in creditors: resource expenditure – voted accruals/cash adjustments
F46		Changes in the level of creditors: capital expenditure
	F46.01	Changes in the level of creditors: capital expenditure – voted accruals/cash adjustments
F47		Total accruals to cash adjustments for non-voted resource expenditure
	F47.01	Total accruals to cash adjustments for non-voted resource expenditure scoring in OCS
F48		Total accruals to cash adjustments for non-voted capital expenditure
	F48.01	Total accruals to cash adjustments for non-voted capital expenditure scoring in OCS
F50		Accruals to cash adjustments: excess cash to be transferred to the Consolidated Fund
	F50.01	Excess cash to be surrendered as a CFER – accrual/cash adjustment
F55		Cash receipts in respect of current CFERs
	F55.01	Cash Consolidated Fund Extra Receipts
F56		Cash receipts in respect of capital CFERs
	F56.01	Cash Consolidated Fund Extra Receipts relating to capital
F57		Cash receipts in respect of current CFERs (non OCS)
	F57.01	Other (current) cash Consolidated Fund Extra receipts
G10		Capital grants to the private sector - companies
	G10.01	Capital grants to companies
G20		Capital grants to the private sector
	G20.01	Capital grants to persons
	G20.02	Capital grants to non-profit making bodies serving persons
G45		Capital grants to public corporations
	G45.01	Capital grants to public corporations (including nationalised industries)
G50		Capital grants to or from abroad
	G50.01	Capital grants to or from abroad
H10		Net lending to private sector - companies
	H10.01	Net lending to private sector - companies
H20		Net lending to private sector – persons and non-profit making bodies

	H20.01	Net lending to private sector – persons and non-profit making bodies
H35	Net lending to public corporations	
	H35.01	Net lending to public corporations and trading funds and the issue of Public Dividend Capital (excluding temporary lending to nationalised industries covered by J30)
	H35.02	Equity withdrawals
H50	Net lending and investment abroad	
	H50.01	Net lending and investment abroad
J30	Net temporary borrowing	
	J30.01	Net temporary borrowing – national loans fund and market overseas borrowing
K10	Cash expenditure on company securities (net)	
	K10.01	Purchase of company securities
K12	Book value on sale of company securities	
	K12.01	Sale of company securities (book value)
K25	Public corporations and TF payments/receipts of dividends to/from another public corporation	
	K25.01	Public corporations and TFs payments/receipts of dividends to/from another public corporation
K30	Dividends paid to or received from the private sector	
	K30.01	Dividends paid to/received from the private sector and the Bank of England
K40	Dividends paid by public corporations to central government	
	K40.01	Central government's receipt of dividends from joint ventures and associates, public corporations and other bodies.
K50	Payment/receipts of dividends to/from abroad	
	K50.01	Payment/receipts of dividends to/from abroad
K90	Departmental unallocated provision/unassigned capital expenditure	
	K90.01	Departmental unallocated provision/capital expenditure to which an economic category cannot be assigned
L10	Provisions in line with pay and procurement	
	L10.01	Provisions in line with pay and procurement – take up and revaluation
L11	Provisions in line with pay and procurement – release	
	L11.01	Provisions in line with pay and procurement – release of provision only
L15	Provisions for pensions where body has theme: take up and revaluations	
	L15.01	Provisions for pensions – unfunded pension scheme: take-up and revaluations
L16	Provisions for pensions where body has theme: release	
	L16.01	Provisions for pensions – unfunded pension scheme: release
L20	Provisions in connection with grants	
	L20.01	Provisions in connection with grants and associated receipts – take-up and revaluations
L21	Grant provisions: release of provision only	

	L21.01	Provisions in connection with grants and associated receipts – release
L30		Provisions relating to bad debts on loans
	L30.01	Provisions relating to bad debts on loans – take-up and revaluations
L31		Provisions relating to bad debts on loans - release
	L31.01	Provisions relating to bad debts on loans – release
L40		Provisions for pension costs (excluding interest on liabilities)
	L40.01	Provisions for pension costs excluding interest on liabilities
L45		Provisions for pension costs (interest on scheme liabilities)
	L45.01	Provisions for pension costs - interest on scheme liabilities only
L46		Provisions for pension costs (release only)
	L46.01	Provisions for pensions costs release only
M10		Current AEF grants to local authorities
	M10.01	Current grants to local authorities within AEF/AEG
M15		Current (non-AEF) grants to local authorities
	M15.01	Current grants to local authorities outside AEF/AEG
M20		Uncapitalised grants to local authorities covering loan charges
	M20.01	Uncapitalised grants to local authorities covering loan charges
M30		Current grants made by the European Union to local authorities
	M30.01	Current grants made by the European Union to local authorities
M40		Non-domestic rates
	M40.01	Non-domestic rates
N10		Capital grants to local authorities
	N10.01	Capital grants to local authorities: other
N20		Capitalised grants to local authorities replacing loan charge grants and other financing grants
	N20.01	Capitalised grants to local authorities replacing loan charge grants/financing grants
N30		Capital grants made by the European Union to local authorities
	N30.01	Capital grants made by the European Union to local authorities
N40		Credit Approvals
	N40.01	Supported capital expenditure
P10		Net lending to local authorities
	P10.01	Net lending to local authorities
Q10		Capital grants to central government market kind of activity units
	Q10.01	Capital grants to central government market kind of activity units
Q20		Net lending to central government market kind of activity units
	Q20.01	Net lending to central government market kind of activity units
R10		Transactions in student loans principal not affecting GGE
	R10.01	Transactions in student loans principal not affecting GGE
R30		Capitalised finance leases undertaken by public corporations
	R30.01	Capitalised finance leases: capital part of annual lease payments
S10		Receipts of interest from the private sector
	S10.01	Interest received from persons
	S10.02	Interest received from not for profit bodies

	S10.03	Interest received from profit-distributing companies
S15		Interest received from or paid to local authorities
	S15.01	Payments/receipts of interest to/from local authorities
S20		Interest received from or paid to central government
	S20.01	Central government's payments/receipts of interest to/from public corporations and TFs
S25		Interest received from or paid to abroad
	S25.01	Payments/receipts of interest to/from abroad
S30		Capitalised finance leases
	S30.01	Capitalised finance leases
S40		Taxes on Income
	S40.01	Taxes on income (including other licences)
S45		National Health contributions
	S45.01	National Health contributions
S50		Taxes on expenditure
	S50.01	Taxes on products and production
S55		Gross trade surplus-pay/pension costs staff direct employment – central government bodies
	S55.01	Pay/pension costs of staff employed by central government market units
S60		Rent income from sub-soil assets
	S60.01	Rent income from sub-soil assets
S65		Miscellaneous financial transactions
	S65.01	Miscellaneous financial transactions
S70		Miscellaneous current transfers
	S70.01	Miscellaneous current transfers
T10		Gross trading surplus, before meeting pay/pension costs of direct employed staff
	T10.01	Gross trading surplus of central government market kind of activity units
T30		Public corporations' profit and losses
	T30.01	Public corporations' profit and losses
W10		Grants to the National Insurance Fund
	W10.01	Grants to the National Insurance Fund
W15		Grant in aid to a NDPBs
	W15.01	Grant in aid to a NDPB in the central government sector
W16		Grant-in-aid to other bodies in the central government sector
	W16.01	Payments to by one central government body to another and corresponding receipts
W17		Financing of an NDPB in the central government sector budgeted on a non-RAB basis, other than grant-in-aid
	W17.01	Financing of NDPB expenditure budgeted on a non-RAB basis
W20		Broadcast licence revenue
	W20.01	Broadcast licence revenue
W30		Transfers to the devolved countries
	W30.01	Transfers to the NI Exchequer/Scottish Consolidated Fund/Wales
W40		Interest payments and receipts within central government

	W40.01	Interest payments and receipts within central government
W50		Loans with central government (non-trading) (net)
	W50.01	Loans with central government (non-trading) (net)
W60		Financing payments by the Intervention Board for Agri Prod to other departments
	W60.01	Financing payments by the Intervention Board to other departments
W80		Grants to the Social Fund
	W80.01	Grants to the Social Fund
W90		Notional transfers from AME to DEL
	W90.01	Notional transfers from AME to DEL
X06		Profit and loss on disposal of land
	X06.01	Profit and loss on disposal of land
X11		Profit and loss on disposal of existing buildings
	X11.01	Profit and loss on disposal of existing buildings
X12		Profit and loss on disposal of company securities
	X12.01	Profit and loss on disposal of company securities
X16		Profit and loss on disposal of other tangible capital
	X16.01	Profit and loss on disposal of other tangible capital
X51		Profit and loss on disposal of intangible assets
	X51.01	Profit and loss on disposal of intangible assets
X71		Profit and loss on disposal of tangible single use military equipment
	X71.01	Profit and loss on disposal of tangible single use military equipment
X73		Profit and loss on disposal of intangible single use military equipment
	X73.01	Profit and loss on disposal of intangible single use military equipment
Z10		Other payments within central government
	Z10.01	Other payments within central government
Z30		Prior period adjustments – Administration costs
	Z30.01	Prior period adjustments – Administration costs
Z31		Prior period adjustments – other current expenditure
	Z31.01	Prior period adjustments – other current expenditure
Z32		Prior period adjustments - Grants
	Z32.01	Prior period adjustments - Grants
Z33		Prior period adjustments – Operating appropriations-in-aid
	Z33.01	Prior period adjustments – Operating appropriations-in-aid
Z34		Prior period adjustments – Capital expenditure
	Z34.01	Prior period adjustments – Capital expenditure
Z35		Prior period adjustments – Non-operating appropriations-in-aid
	Z35.01	Prior period adjustments – Non-operating appropriations-in-aid

## Snapshots

<b>Description</b>	<b>Source</b>	<b>Target</b>	<b>Type</b>
Forecast Outturn Fixed Plans (M-Pack)	Plans	Snapshot0	Miscellaneous
PEOWP 2009 Outturn	Outturn	Snapshot1	Outturn - PEOWP
Outturn ME and PESA May 2009	Outturn	Snapshot3	Outturn - Main Estimates
Plans ME and PESA May 2009	Plans	Snapshot4	Plans - Main Estimates
Outturn Budget 09 March	Outturn	Snapshot5	Outturn - Budget
PEOWP 2010-11 Outturn	Outturn	Snapshot7	Outturn - PEOWP
PESA Plans April 2011	Plans	Snapshot8	Plans - Main Estimates
Plans Budget Jan 2010	Plans	Snapshot9	Plans - Budget
Outturn Budget Jan 2010	Outturn	Snapshot10	Outturn - Budget
Plans Spring Supp Feb 2010	Plans	Snapshot11	Plans - Supplementary Estimates
Outturn Budget Feb 22 2010	Outturn	Snapshot12	Outturn - Budget
SR Outturn 2010 NS Release	Outturn	Snapshot13	Outturn - PBR
Outturn Budget Feb 2011	Outturn	Snapshot14	Outturn - Budget
Outturn Budget January 2011	Outturn	Snapshot17	Outturn - Budget
Plans Budget January 2011	Plans	Snapshot18	Plans - Budget
Main Estimates and PESA Outturn April 2011	Outturn	Snapshot19	Outturn - Main Estimates
Main Estimates Plans April 2011	Plans	Snapshot20	Plans - Main Estimates
Outturn Winter Supp November 2007	Outturn	Snapshot21	Outturn - Supplementary Estimates
Plans Winter Supp November 2010	Plans	Snapshot22	Plans - Supplementary Estimates
Jan 09 Plans Supplementary Estimates	Plans	Snapshot23	Plans - Supplementary Estimates
Outturn Spring Supp January 2009	Outturn	Snapshot24	Outturn - Supplementary Estimates
PBR 2009 Nov 19 Plans	Plans	Snapshot25	Plans - Supplementary Estimates
PBR 2009 Nov 2 Outturn	Outturn	Snapshot26	Outturn - PBR
Plans PESA 2010	Plans	Snapshot27	Plans - PESA
Plans ME Snapshot April 2010	Plans	Snapshot28	Plans - Main Estimates
Plans Spring Supp Feb 2011	Plans	Snapshot29	Plans - Supplementary Estimates
Plans Budget March 2010	Plans	Snapshot30	Plans - Budget
Outturn Snapshot April 2010	Outturn	Snapshot31	Outturn - Main Estimates
OUTTURN FEB 2011	Outturn	Snapshot32	Outturn - Budget
Plans March 2011	Plans	Snapshot33	Plans - Budget
Outturn ME Snapshot March 2008	Outturn	Snapshot34	Outturn - Main Estimates
Plans ME Snapshot March 2008	Plans	Snapshot35	Plans - Main Estimates
Outturn PEOWP July 2010	Outturn	Snapshot36	Outturn - PEOWP
Plans Summer Supp June 2008	Plans	Snapshot37	Plans - Supplementary Estimates
Outturn Summer Supp June 2008	Outturn	Snapshot38	Outturn - Supplementary Estimates
2008 PBR Outturn	Outturn	Snapshot39	Outturn - PBR
2008 PBR Plans	Plans	Snapshot40	Plans - PBR
Plans Out of Turn Supplementary Estimate	Plans	Snapshot41	Plans - Supplementary Estimates
Outturn PBR OCT 2008	Outturn	Snapshot42	Outturn - PBR
Plans PBR OCT 2008	Plans	Snapshot43	Plans - PBR
Outturn Winter Supp November 2008	Outturn	Snapshot44	Outturn - Supplementary Estimates
Plans Winter Supp November 2008	Plans	Snapshot45	Plans - Supplementary Estimates
CRA Plans December 2008	Plans	Snapshot46	Plans - CRA
CRA Outturn December 2008	Outturn	Snapshot47	Outturn - CRA
Outturn Budget January 2009	Outturn	Snapshot48	Outturn - Budget
Plans Budget January 2009	Plans	Snapshot49	Plans - Budget
Plans Budget 09 March	Plans	Snapshot50	Plans - Budget