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HM Treasury

# Public Expenditure System

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Secretariat: 020 7270 5525

## REVIEW OF ACCOUNTING AUTHORITIES

### Summary

This paper informs departments of the intention to reduce the number of Accounting Authority tags on the COINS database and seeks departmental views before any such change is implemented.

### Action for Departments

2. Departments are invited to comment on the proposal to reduce the number of Accounting Authorities. Any comments should be sent to [Gary Hansman](#) by Friday, 24 August.

### Background

3. HM Treasury has been conducting an internal review of the scope and function of the existing Accounting Authorities (AAs) with the aim of reducing their number to simplify the COINS recording process. As some of you will know, AAs came over from the previous (PES) database system largely untouched. Now that COINS has been operating for nearly two years it has emphasised that we no longer need the number of AAs that we inherited, either because the various combinations of SCOA and Programme Object (and their related tags) available under COINS can provide the same detail, or because the information provided by the AA is no longer required.

4. [Annex A](#) provides a comparison between the list of existing AAs and the proposed new structure. Departments are invited to send any comment about the proposed reduction in the number of AAs to contacts, as appropriate, in Paragraph 7 below by 24 August. Subject to the views of departments, CSM will centrally move data to their new AAs over the summer/early autumn where possible. Departments need take no action but are encouraged to check that the reduction in AAs has not compromised their data.

5. It may transpire that the move to a smaller number of AAs will produce some duplication in Programme Objects (POs) where the AA was the only difference between two existing POs. In such cases, departments should look to rationalise their use of POs depending upon how they maintain their recording structure.

### Recording of Income and CFERs

6. Some of the changes to existing AAs, such as the removal of AA:114, imply a change to the recording of income and CFERs on COINS. Subject to the outcome of this consultation, this re-recording would need to be done by departments themselves. Advice on the re-recording, and the timetable, will be provided in a further PES paper planned for early September. In summary, the expectation is:

- income, recorded on the relevant income SCOA, will be recorded on AA:101 if it

is to be appropriated-in-aid, and on AA:102/113 if it is to be CFERed. Income on a single SCOA would therefore need to be split if it was to be partly appropriated-in-aid, and partly CFERed;

- CFER data will be recorded largely as under PES, with a separate cash CFER SCOA recording cash CFERS, as seen in the departmental Estimate, separately.

## Queries

7. Any comments or queries should be addressed to:

- AA review – [Gary Hansman](#) (020 7270 5533)
- General coding and recording issues – [Liz de Freitas](#) (020 7270 5338)
- COINS technical issues - [COINS System Maintenance](#) or COINS Help Desk 0207 270 4443

A list showing the Treasury and departmental contacts for each department can be found on the GSI. The list can be found at [http://www.hm-treasury.gsi.gov.uk/psd/PES\\_database/pes\\_contacts/pescontacts.asp](http://www.hm-treasury.gsi.gov.uk/psd/PES_database/pes_contacts/pescontacts.asp) . You should notify your usual Database Team contact and [Heather Weeks](#) on 020 7270 5663 of any amendments to this list.

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