

HM Treasury

Public Expenditure System

PES (2007) 05

14 May 2007

Secretariat: 020 7270 5525

SUBMISSION OF ADJUSTMENTS TO COINS FOR 2006-07 PROVISIONAL OUTTURN DATA

SUMMARY

1. This paper sets out the arrangements for submitting provisional outturn data 2006-07 onto COINS before publication of the Public Expenditure Outturn White Paper (PEOWP) - and their simultaneous release on the Treasury website as part of an update of key National Statistics (NS) series for public spending. Departments should note that we are not asking for any changes to "Audited Outturn" data, which is also held on COINS.

ACTION

TRANSACTIONAL ADJUSTMENTS (Adjustments that change data on COINS)

2. Departments must submit transactional adjustments to COINS for 2006-07 provisional outturn data, and any necessary revisions to historical data (2002-03 to 2005-06) **as soon as possible** and in any event no later than **Monday, 25 June**. Departments should note that they are adjusting figures supplied in the final (April) forecast outturn. The adjustment type to be used is **Departmental Final Outturn**. See [Annex A](#) for general guidance on the use of adjustment types. Spending Teams must approve or reject all adjustments by close of play **Friday, 29 June**.

NON TRANSACTIONAL ADJUSTMENTS (Structural changes e.g.. new programme objects requests)

3. Departments who think they require any non transactional adjustments e.g. new Programme Objects (POs) to complete their 2006-07 data must submit these adjustments by **Wednesday, 13 June**. Spending Teams will agree or reject these by **Friday, 15 June**. Failure to adhere to this timetable may mean that the item is not created at the next scheduled shutdown and may affect your end-year-flexibility (EYF) entitlement.

LOCAL AUTHORITY DATA

4. GEP will be writing separately to DFES, DWP and NIE advising them of the process for updating 2006-07 Local Authority provisional outturn data and any revisions to historical data (2002-03 to 2005-06).

KEY POINTS

Consistency with Public Expenditure Outturn White Paper (PEOWP)

5. A PES paper will be issued shortly commissioning data for the annual exercise of collecting

provisional outturn data for 2006-07, for Departmental Expenditure Limits (DEL), for publication in the Public Expenditure Outturn White Paper (PEOWP). Departments MUST ensure that any adjustments to COINS are consistent with the DEL data provided to GEP for the PEOWP exercise and Annually Managed Expenditure (AME) outturn data. We will be releasing, on the Treasury website, updates for some key public spending National Statistics series – public expenditure by budgetary category (DEL and AME) and by broad function.

6. If any department foresees difficulty in meeting any of the deadlines, they are asked to contact their usual Treasury Database contact immediately, stating the reason why they cannot comply. For the purposes of the timetable we have assumed that the publication of PEOWP will be during the week commencing 16 July. However, this date is a planning assumption only and Ministers have not yet been consulted on a publication date.

Historical data: 2002-03 to 2005-06

7. There should be no need for any changes to historical data (2005-06 and earlier), except in relation to any agreed Machinery of Government (MoG) changes and possibly to non-departmental data, such as public corporations (PCs). All historical data should have previously been updated in line with published resource accounts. However, if for any reason budget outturn data held on the database for 2005-06 and earlier years are not fully consistent with published resource accounts - adjusted for agreed classification changes - then departments will need to submit adjustments in order to ensure consistency. The revised data will be used to update the key NS series on the Treasury website.
8. If departments submit adjustments for revisions to historical data (2002-03 to 2005-06)), they must provide a full explanation of the need for each change by attaching a document to the adjustment, or by including an explanation in the 'description' field within the adjustment. Spending Teams will not approve adjustments for historical data unless an explanation has been provided.

Plans data: 2007-08 to 2010-11

9. Departments should not submit any changes to plan years until advised to do so following the outcome of the Comprehensive Spending Review (CSR).

TIMETABLE / GENERAL INFORMATION

10. The full timetable for this exercise is contained within the Integrated Financial Information and Monitoring Timetable that can be found on the GSI at http://www.hm-treasury.gsi.gov.uk/psd/key_dates/calendar_home.htm. which also includes indicative dates until August 2008 for Treasury requests for information and outputs which will be generated from the COINS database.

Alignment of monthly returns with PEOWP/COINS

11. Departments should also be aware that once the outturn exercise is complete, the PSF team will use the final monthly profile to derive quarterly 2006-07 spending numbers consistent with provisional outturn as published in PEOWP. Departments will only be contacted where changes in full-year spending are significant, or where determining the quarterly path of expenditure is problematic. In the majority of cases we will adopt a pragmatic approach and simply prorate differences across all four quarters.

Summer Restructuring Round

12. A PES paper will be issued in June giving departments details of how and when to record the Machinery of Government (MOG) changes that have been announced recently and those that

have agreed restructuring changes with their Spending Team contacts.

COINS guidance

13. Guidance on submitting adjustments to COINS, running the reports eg Budget Boundary and Data Analysis Reports, TAGS given to SCOA codes and Programmes Objects and various other COINS related information can be found on the COINS website <http://www.coins.gsi.gov.uk/coins/>. Users should refer to this website for any queries they have before contacting the Coins System Management team (CSM).

Queries

14. Any queries should be addressed as follows:
 - COINS adjustments - your usual [Database contact](#).
 - Classification of public expenditure and advice on Adjustment Types - [Liz de Freitas](#) 020 7270 5338 or [Russell Coleman](#) 020 7270 5337.
 - Local authorities' expenditure – [Jonathan Driscoll](#) 020 7270 5640.
 - Public Expenditure Outturn White Paper (PEOWP) - [David Ash](#) 020 7270 5528.
 - 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. You should notify your usual Database Team contact and [Heather Weeks](#) on 020 7270 5525 of any amendments to this list.

COINS Operations

May 2007