

# Improving the quality of central government expenditure data

## 1 Introduction

- 1.1 The Atkinson Review<sup>1</sup> identified some significant problems in the way in which public spending data are entered into the National Accounts. Public spending represents over a fifth of Gross Domestic Product (GDP) as measured using the government consumption component of the expenditure measure of GDP, so ensuring the accuracy of the public sector data on which the National Accounts are based is crucial.
- 1.2 Reflecting the wide range of public sector spending, data supply chains in this area are necessarily complex. But the Atkinson Review found that the opaqueness of the current systems gave rise to the possibility of undetected errors that in principle could be avoided. Those at the later stages in the supply chain often found it difficult to validate or to challenge data they had received. Correspondingly, people who input data at the early stages of the chain reported difficulty in determining how their input had fed into the later stages and ultimately into the National Accounts themselves.
- 1.3 The overarching recommendation was therefore to engineer a “clear line of sight” from one end of the supply chain to the other. In consequence, both users and data suppliers would be able to trace data through the process by which the National Accounts had been derived. That should both make it easier to detect errors and improve confidence in the figures.
- 1.4 This paper describes the significant progress that has been made in respect of the central government aspects of the problem. Separate initiatives are in hand to deal with the issues in respect of local authority spending data and progress here will be described in a subsequent paper.
- 1.5 Specifically, the Atkinson Review made the following recommendations in respect of the central government data supply chain:
  - ONS and Treasury should provide transparency on the content and processing of data in the data supply chain, to provide a “clear line of sight” up and down the supply chain;
  - ONS and Treasury should make the best use of the introduction of the new Treasury public finances database (‘COINS’<sup>2</sup>) to improve the quality of this data supply; and

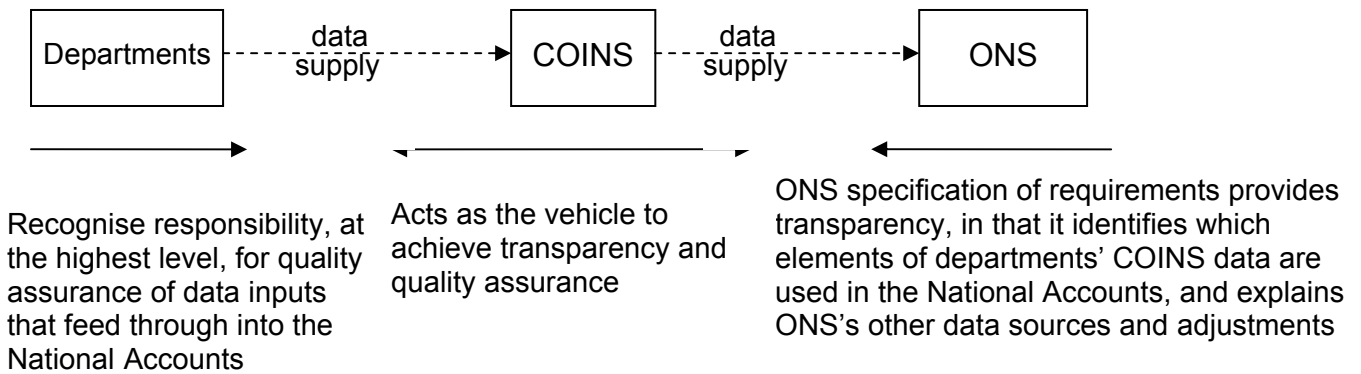
<sup>1</sup> *Atkinson Review: Final Report. Measurement of Government Output and Productivity for the National Accounts.* January 2005. Chapter 5 reported on the review’s conclusions and recommendations on public expenditure

<sup>2</sup> The ‘Combined On-line Information System’ (COINS) is the new public sector financial information system run by HM Treasury, which has become operational over the course of 2005-06.

- departments should take responsibility for the accuracy of their data that feed through into the National Accounts

1.6 The approach that has been adopted to implement these recommendations is encapsulated in Figure 1:

**Figure 1** Changes in each area of the central government expenditure supply chain



1.7 Essentially this approach involves:

- taking full advantage of the possibilities that COINS offers to channel clear and efficient spending data into the National Accounts;
- working with spending departments to ensure that their input is of high quality. That involves both providing training and placing obligations on Accounting Officers and Finance Directors to ensure that this work is given the care and attention that its importance warrants; and
- ONS upgrading its processing systems to take information directly from the COINS system in the most efficient and transparent way.

1.8 These new arrangements should not, of themselves, produce any changes in the data series – because any problems identified, for example, in the Atkinson Review, have already been corrected. In addition, the new arrangements will not affect the total spending figures in Public Sector Finances. Rather, these changes are intended to provide significant improvements in quality over the medium term, by assuring the accuracy of inputs and the accurate transmission and handling of data. However, there may be some changes if previous errors in classification are found and corrected as part of the changes. Also, during the transitional period while the main changes to COINS are being implemented, it is possible that the quality of the data for recent periods will be affected, which may lead to larger revisions to National Accounts and Public Sector Finance statistics. Once the transition is complete, the benefits of improved data consistency, detailed breakdowns, better quality assurance processes and increased transparency will be realised.

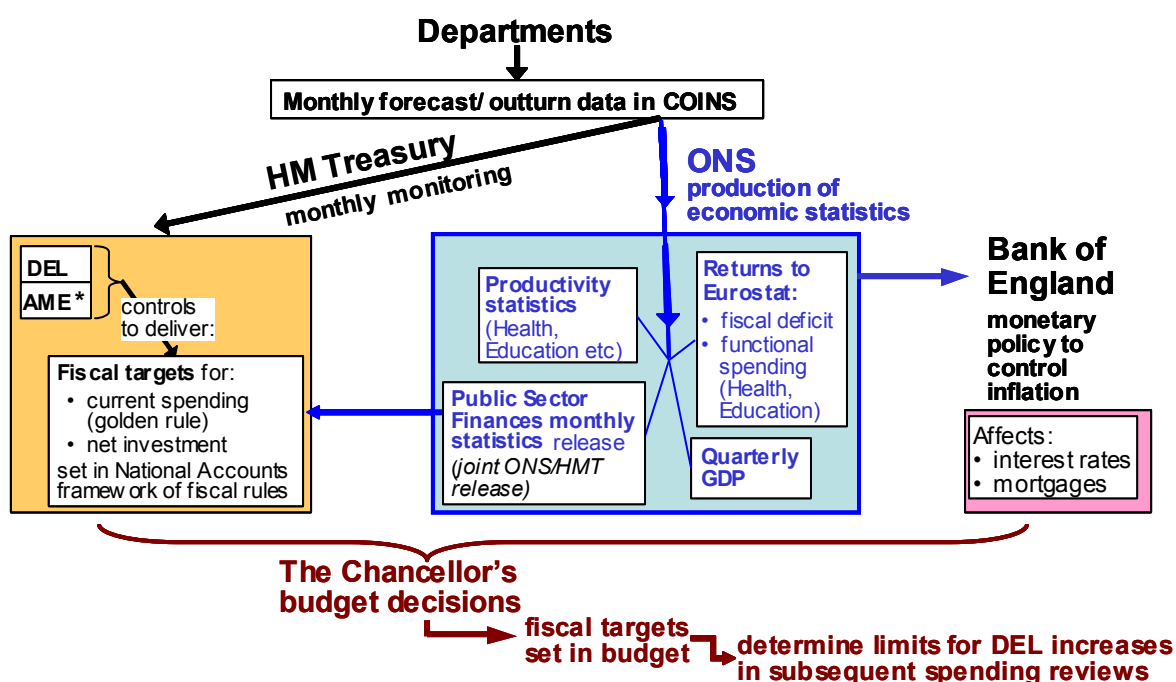
1.9 The following sections of this paper set out the parts of the approach outlined above in more detail:

- Section 2 explains the importance of the central government expenditure data;
- Section 3 explains the opportunities offered by COINS;
- Sections 4-6 explain the developments in each of the above three areas of the data supply chain in Figure 1; and
- Section 7 explains how these developments will help join up financial reporting for central government expenditure data.

## 2 The importance of central government expenditure data

- 2.1 This section explains how the central government expenditure data are used for calculating key economic aggregates, such as GDP, the fiscal aggregates, and public sector productivity statistics. These economic statistics are used as key information for economic forecasting and policy making, both in terms of fiscal and monetary policy. It is therefore very important to ensure that the central government components are accurate.
- 2.2 ONS require monthly and quarterly central government expenditure data in order to produce the Public Sector Finance statistics and the National Accounts, as described below, and therefore need these data to be available on a consistent basis over a long historical period. Before COINS, ONS obtained these monthly and quarterly central government expenditure data from information collected by the Treasury in their Government Expenditure Monitoring data System (GEMS), which has now been replaced with the new Treasury COINS financial information system (as described further in Section 3 below). ONS use these monthly and quarterly data from these sources as their main data inputs for central government expenditure data, supplemented by amendments that departments make to their financial year outturn data after the end of the year.
- 2.3 Figure 2 shows all the uses of the monthly and quarterly outturn data by the Treasury and the ONS. The Treasury uses these data, along with forecasts, to monitor and control spending against the administrative control totals, mainly Departmental Expenditure Limits (DELs). The DELs are set in each Spending Review, within an overall limit that is designed to deliver the intended level for the public sector current budget, which is a National Accounts net measure of government income less government spending. The intended or forecast level for the public sector current budget is set in the Budget, as part of the Chancellor's fiscal strategy, which is set within the framework of the fiscal rules. The fiscal rule for the public sector current budget is the so-called 'golden rule', which states that, over the economic cycle, the Government should borrow only to invest and not to fund current expenditure, i.e. the public sector current budget must be in surplus over the cycle. The second fiscal rule is that, again over the economic cycle, net public debt should be held at a stable and prudent level, where this level is set at below 40 per cent of GDP.

**Figure 2** Uses of the COINS monthly central government expenditure data



\* Annually Managed Expenditure

- 2.4 ONS use the monthly departmental expenditure data collected by the Treasury, along with data from the revenue departments and the Bank of England, to compile monthly National Statistics on the public finances, which are released each month. This release includes monthly data for the key public finance aggregates, namely the public sector current budget, net investment, and net borrowing. This monthly release is produced jointly by the ONS and HM Treasury, because the Treasury have a key role in supplying many of the data. Net borrowing in this release is measured in two ways, both from the financial components that finance the borrowing, and from the income and expenditure components that determine the level of borrowing required, measured on an accrued basis. Departments' monthly expenditure data that they enter onto COINS are therefore used directly to compile the monthly statistics on the key fiscal aggregates that are used to monitor the government's performance against its fiscal objectives.
- 2.5 The quarterly expenditure data are also used as the source for the quarterly National Accounts release, which produces the third estimate of GDP for the previous quarter. The central government expenditure data that feed into the National Accounts are shown in Annex A. Only certain elements of government expenditure feed through into GDP, as shown in Annex A: in particular, within current expenditure, final consumption (i.e. pay, procurement and capital consumption, or depreciation), and subsidies feed through into the expenditure measure of GDP, but current grants do not - since these grants transfer resources between sectors rather than increase production. This illustrates why the correct classification of government expenditure data is important: public expenditure forms over a fifth of GDP<sup>3</sup>, and so this spending needs to be classified and measured correctly for the accurate measurement of GDP.
- 2.6 The quarterly National Accounts and GDP estimates are used by the Bank of England as one of the key statistics that inform the deliberations of the Monetary Policy Committee, who set the levels of interest rates to meet the government's inflation target. The level of growth in GDP, and the outturn levels of the public finance aggregates are also key statistics that inform the Chancellor's decisions about fiscal policy in the Budget.
- 2.7 ONS also use the central government expenditure data taken from COINS to produce public sector productivity statistics. Here it is only government spending on final consumption that is used as the denominator to produce productivity statistics. In order to measure movements in productivity, the measure of final consumption used for these statistics is expressed as a chain-linked volume measure, which means that the effects of price changes removed. The final consumption statistics used are also measured within functions, to measure changes in productivity accurately within particular functional areas such as Health and Education.
- 2.8 Finally, ONS use the monthly central government expenditure data taken from COINS to compile the statistical returns that the UK is required to submit to Eurostat. These returns meet two specific requirements. One set of returns assess the extent of any government deficit under the excessive deficits procedure for the Maastricht treaty and the Stability and Growth Pact. The other returns provide the detailed COFOG<sup>4</sup> returns that Eurostat require to produce comparative statistics for EU countries' government spending<sup>5</sup> by function.

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<sup>3</sup> Based on the components of central government expenditure that feed through into the expenditure measure of GDP, as shown in Annex A. For Total Managed Expenditure which includes social security benefits and other transfers the total spending is higher.

<sup>4</sup> COFOG is the United Nations 'Classification of Functions of Government' system which is the recognised international system for classifying spending by function.

<sup>5</sup> The Eurostat returns covers 'general government' i.e. central government and local government spending.

### 3 The opportunities offered by COINS

- 3.1 COINS provides a single platform that combines the functions performed by the three Treasury departmental data systems (PES, GEMS, and GOLD<sup>6</sup>), which were previously held and managed separately. The project to scope, construct and implement COINS has been delivered over three years, with the main implementation planned to be completed by the end of 2005-06.
- 3.2 Under the first phase of COINS, which has gone live on a phased basis during 2005-06, departments are still required to input monthly and financial year outturn data and financial year final accounting data separately, but the datasets have a common architecture, which will enable both the monthly and financial year outturn data to be quality assured through alignment with the audited accounting data. The data inputs will also be more efficient in that the first complete monthly data for outturn at the end of the financial year will be taken across to form the starting point for the detailed budgetary outturn data for the previous financial year. This will also make it easier for the monthly outturns – which are the ONS's main data source for the National Accounts - to be amended to take account of subsequent revisions to the financial year outturn data. Annex B shows the timing when the various datasets are input and how the data are aligned.
- 3.3 Other improvements to the monthly outturn data source that will come with COINS are that:
- it will be more detailed, with data breakdowns directly available by COFOG. (The monthly outturn data from the previous GEMS data system had to be attributed to COFOG according to the COFOG breakdown of the most recent financial year outturn data);
  - its coverage will expand to include all departments. (Previously, some departments were only able to supply in-year outturn data on a quarterly basis, and their monthly data therefore had to be estimated, between the quarters); and
  - the quarterly data will be consistent with the monthly data. (Previously the monthly and quarterly in-year data were supplied separately, with the quarterly data being more detailed, and any differences had to be attributed to months. Now all the data will be supplied monthly, in much more detail, and the quarterly data will be calculated as the sum of the three preceding months.)
- 3.4 The Treasury and ONS have developed the governance arrangements for the new COINS system to recognise that one of the main purposes of COINS is to produce data for the National Accounts.
- 3.5 The audited outturn data held on COINS are being expanded (compared with the previous legacy system) in order to produce the 'Whole of Government Accounts'. These are new, consolidated, GAAP<sup>7</sup>-based accounts that will cover the whole of the public sector, with the first closing balance sheet data due to be published for 2006-07. The Whole of Government Accounts programme has already provided access to a potentially better source of audited central government depreciation data. This is currently being reviewed by ONS to see how and when it could be used in the National Accounts and Public Sector Finances instead of the necessarily broad brush Perpetual Inventory Model estimates, as recommended in the Atkinson Review<sup>8</sup>.

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<sup>6</sup> The PES database contained 9 years of data (historical outturn, forecast outturn, and plans) and was used to generate the Public Expenditure Statistical Analyses publication and the spending tables for Departmental Reports and Estimates. GEMS held monthly and quarterly monitoring data for the current year. GOLD held audited information from departmental resource accounts, and other central government bodies' financial accounts.

<sup>7</sup> Generally Accepted Accounting Principles

<sup>8</sup> Atkinson Review Recommendation 5.6

## 4 Changes in ONS processing of central government expenditure data

### *ONS specification of requirements from COINS*

- 4.1 The ONS specification of requirements from COINS has been written to deliver transparency in terms of showing which elements of departments' COINS data are used in the National Accounts.
- 4.2 The key to making the specification transparent is that it uses the general principle of specifying only those data that will be used to construct each component of the National Accounts. This is not as obvious as it sounds – one way of taking central government data from COINS for the National Accounts would have been for the ONS to download all the COINS data, and then to extract the specific data required, within ONS systems. But that would not have provided transparency for the data suppliers and the Treasury, outside of ONS. Instead the extraction needs to be done within the COINS system itself, in such a way that the Treasury, departments and users can understand it, and follow it. This is to ensure that the principle of a single “clear line of sight”, as presented in section 1, is realised in practice. This has involved a considerable amount of detailed work, for ONS to specify the exact data required from COINS, for each element of the National Accounts.
- 4.3 The other general point about the specification is that it has been taken in two parts. The first part - the extraction of the main, core data from COINS - has been kept very simple, with data extracted purely by mapping the economic transaction codes used in COINS to the economic transactions used in the National Accounts. This mapping is listed in Annex C.
- 4.4 The second part of the specification covers all the various other data and adjustments that ONS apply in order to derive the final National Accounts series. These other data and adjustments will include, for example:
- data removed from COINS because ONS use a different data source, which has previously delivered better quality data, or delivered data on the correct classifications for the National Accounts;
  - as the reverse side of this coin, the addition of the data from the other data sources, which ONS consider better;
  - temporary adjustments to correct for known or estimated errors in departments' data; and
  - National Accounts adjustments, where adjustments need to be made to the way that data have been measured on Treasury data systems in order to measure spending according to definitions required for the National Accounts. Some of these adjustments are sourced from COINS; some use other data sources.
- 4.5 Figure 3 shows a fictional example of how the specification is divided into two parts, with the first part containing the main data from COINS, and the second part containing the remaining ONS other data and adjustments.

**Figure 3** Fictional example of the format of the ONS specification of requirements from COINS, for intermediate consumption<sup>9</sup>

£ million	Forecast Outturn							
	Apr	May	Jun	FY Q1	Jul	Aug	Sep	FY Q2
<b>Main Data from COINS</b>								
+ Supply excluding Devolved	4,000	4,100	4,150	12,250	4,150	4,150	4,200	12,500
+ NDPB excluding Devolved	300	300	300	900	300	300	300	900
+ Scotland	1,000	1,000	1,000	3,000	1,000	1,000	1,000	3,000
+ Wales	700	700	700	2,100	700	700	700	2,100
+ Northern Ireland	500	500	500	1,500	500	500	500	1,500
<b>= Total</b>	<b>6,500</b>	<b>6,600</b>	<b>6,650</b>	<b>19,750</b>	<b>6,650</b>	<b>6,650</b>	<b>6,700</b>	<b>20,000</b>
<b>ONS temporary adjustments to data, eg to correct classification</b>								
+ BBC	165	165	165	495	180	180	185	545
<b>Nat Acc adjs</b>								
+ VAT refunds from HMRC	100	100	100	300	100	100	100	300
<b>= Total P2 Intermediate consumption in the National Accounts</b>	<b>6,765</b>	<b>6,865</b>	<b>6,915</b>	<b>20,545</b>	<b>6,930</b>	<b>6,930</b>	<b>6,985</b>	<b>20,845</b>

4.6 In this fictional example:

- ONS add data for the BBC, because ONS have recently reclassified the BBC as part of central government, but this change has not yet been made on COINS; and
- there is a National Accounts adjustment to include VAT refunds, because expenditure on COINS is measured net of these refunds, but in the National Accounts, expenditure needs to be measured with them included.

4.7 All the components of this ONS specification of requirements from COINS can also be split by function. Following recommendation 5.3 from the Atkinson Review, some of the functional data held on COINS are being split further during 2006-07, so that detailed functional analyses of all of the National Accounts series can be produced, down to the second level of the COFOG classification system.

### ***Changes in ONS processing alongside COINS, and how these changes will provide transparency***

4.8 As part of the changeover to the new, more detailed data supply from COINS, ONS is changing its processing system for central government expenditure so that all the National Accounts series for central government expenditure will be produced using the above specification, showing how each series is produced from the main COINS data, plus the other data and adjustments added by ONS.

4.9 These new arrangements will enable ONS and the Treasury to provide complete transparency on the detailed working of the supply chain for central government expenditure in two respects:

- for the main COINS data used in the National Accounts, departments will be able to see which of their data have been used. This will enable departments to take responsibility for the accuracy of their data that feed through into the National Accounts, and it will enable users to track any perceived problems with the data back to their source so that any data quality issues can be resolved; and

<sup>9</sup> Intermediate consumption can be simply described as procurement, or current expenditure on goods and services, net of certain kinds of receipts.

- for the other data and adjustments which ONS include in compiling the National Accounts series, ONS will be able to show these adjustments to departments, so that departments will be able to understand how their own data relate to the final series used by the ONS – for example in productivity calculations – and ONS will be able to account for their adjustments, for quality assurance purposes.

4.10 Departments started migrating to the new system in mid-2005 and the migration is expected to be completed by summer 2006. During the transitional period it is possible that the quality of the data for recent periods will be affected, which may lead to larger than usual revisions to National Accounts and Public Sector Finance Statistics. However, the main effect of the new arrangements will be to provide transparency, and to allow for more accurate recording of data, and introduce improved quality assurance processes, as explained below.

## 5 New reports and processes from COINS

### *COINS reports for departments*

- 5.1 ONS and Treasury plan to use COINS as the vehicle to implement the new arrangements for transparency, and to provide key reports that will help with quality assurance.
- 5.2 The mapping attached at Annex C will provide transparency, to show departments which of their COINS data feed through into the National Accounts (see also paragraph 4.3 above.) Departments will be able to use this report to understand which of their data contribute to the National Accounts, and they will be asked to sign-off their data inputs.
- 5.3 Further reports that will be available from COINS to help with quality assurance will be as follows:
- a breakdown of each department's spending for each financial year, by COFOG;
  - reports that will show any quality assurance adjustments made by the Treasury, who are responsible for collecting the departmental data into COINS and assuring their quality, before supplying them to ONS. These adjustments are minimal, and are only made when absolutely necessary, to correct major errors. However, for previous outturn years, the Treasury do also adjust monthly data on behalf of departments, to reflect later adjustments that departments make separately to their budgetary outturn data. These adjustment reports will also serve as a check to ensure that the monthly and outturn data are aligned with the budgetary outturn data for each complete outturn year; and
  - change reports that will show the changes that departments have made to their data, compared with their returns the previous month, and differences between department's data for the current financial year, compared with the year before. These reports can be useful to highlight large changes, which could indicate quality problems.
- 5.5 Finally, departments will also have access to the full transparency reports from ONS, which will show the other data and adjustments that ONS have applied to derive the final National Accounts series.

## 6 Recognition of departments' responsibilities

### *Giving departments the formal responsibility for the accuracy of their data that feeds into the National Accounts*

- 6.1 The Atkinson Review recommended<sup>10</sup> that the importance of accurate data on government spending for the National Accounts should be recognised at the highest level, for example,

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<sup>10</sup> Atkinson Review Recommendation 5.2



by including suitable requirements in the letters of appointment of Accounting Officers and Principal Finance Officers.

- 6.2 Following the Atkinson Review, the then National Statistician wrote to the Permanent Secretary to the Treasury. They agreed that departments should be given this responsibility at this high level. The Treasury and ONS have taken this forward by preparing a package that was put to departments, first as a set of possible proposals, at a seminar for COINS Departmental Projects Owners in 2005 (which also provided training for departments on the data required for the National Accounts). This was then discussed at a Finance Directors conference at the beginning of 2006.
- 6.3 The proposals envisage that Accounting Officers will be given formal responsibility for the requirement to submit accurate data to ONS via COINS for the National Accounts from the beginning of 2006-07.

## **7 Joined up, stronger financial reporting**

- 7.1 This article has described how ONS has used the development of the new COINS financial information system as an opportunity to achieve transparency in its use of departments' data, and how both the Treasury and ONS have used this transparency as a means to require departments to formally take responsibility for the accuracy of those data. COINS provides the vehicle for this transparency and will also provide the means for departments to achieve quality improvements in aligning the COINS outturn data used for the National Accounts with the audited accounting data.
- 7.2 All the new systems described in this article are approaching the final stages of the initial phase of implementation. This first implementation will need to be successfully completed and assessed, and the improvements consolidated during 2006. It will take some time for transparency to deliver results. But together, these developments should deliver significant improvements in the quality of the central government expenditure data in the National Accounts, and in the final consumption data used for productivity statistics.
- 7.3 The principle of transparency – the clear line of sight - ensures that the joins between the various systems that handle data at different points within the supply chain can be scrutinised and checked, so that the data are passed through the different systems accurately – i.e. the systems join up well. The transparency, and the introduction of COINS as a single data system, will also enable the relationships between the different measures of expenditure produced from COINS to be completely clarified, which will improve the consistency and integrity of government financial reporting. The first step will be to completely clarify the relationships between central government expenditure in the National Accounts and departments' budgets. These relationships are already well defined<sup>11</sup>, but this greater clarity should enable the expenditure measures to be completely reconciled, with no need for a residual balancing item. When the consolidated 'Whole of Government Accounts' accounts become established<sup>12</sup>, these developments should also enable full reconciliations to be done between these audited consolidated accounts, and the National Accounts.

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<sup>11</sup> The relationship and the reconciliation between the measures of public expenditure in the National Accounts and departments' budgets are set out in Appendix B and Table 1.13 of the Treasury's publication 'Public Expenditure Statistical Analyses 2005'.

<sup>12</sup> The Treasury publication 'Delivering the benefits of accruals accounting for the whole public sector' (December, 2005) describes how the Whole of Government Accounts (WGA) programme is completing the introduction of accruals accounting across all public sector bodies.

## References

Atkinson A.B. (2005). Atkinson Review: Final Report. *Measurement of Government Output and Productivity for the National Accounts*, available at:  
[http://www.statistics.gov.uk/about/data/methodology/specific/PublicSector/Atkinson/final\\_report.asp](http://www.statistics.gov.uk/about/data/methodology/specific/PublicSector/Atkinson/final_report.asp)

**Central government expenditure transactions in the public sector of the National Accounts,  
showing which economic transactions contribute to GDP(E)**

£ million

2003-04

**Current expenditure**

Current expenditure on goods and services <sup>1</sup> - <i>contributes to GDP(E)</i>	154,074
Subsidies - <i>contributes to GDP(E)</i>	4,813
Net social benefits	123,261
Net current grants abroad <sup>2</sup>	-580
Current grants (net) within general government	94,046
Other current grants	32,944
Interest and dividends paid to private sector and RoW	23,978
<b>Total current expenditure</b>	<b>432,536</b>

**Depreciation** 5,652

**Net investment**

Gross fixed capital formation <sup>3</sup> - <i>contributes to GDP(E)</i>	8,603
less depreciation	-5,652
Increase in inventories <sup>4</sup> and valuables	40
Capital grants (net) within public sector	8,506
Capital grants to private sector	9,531
Capital grants from private sector	-328
<b>Total net investment</b>	<b>20,700</b>

<sup>1</sup> Includes non-trading capital consumption

<sup>2</sup> Net of current grants received from abroad

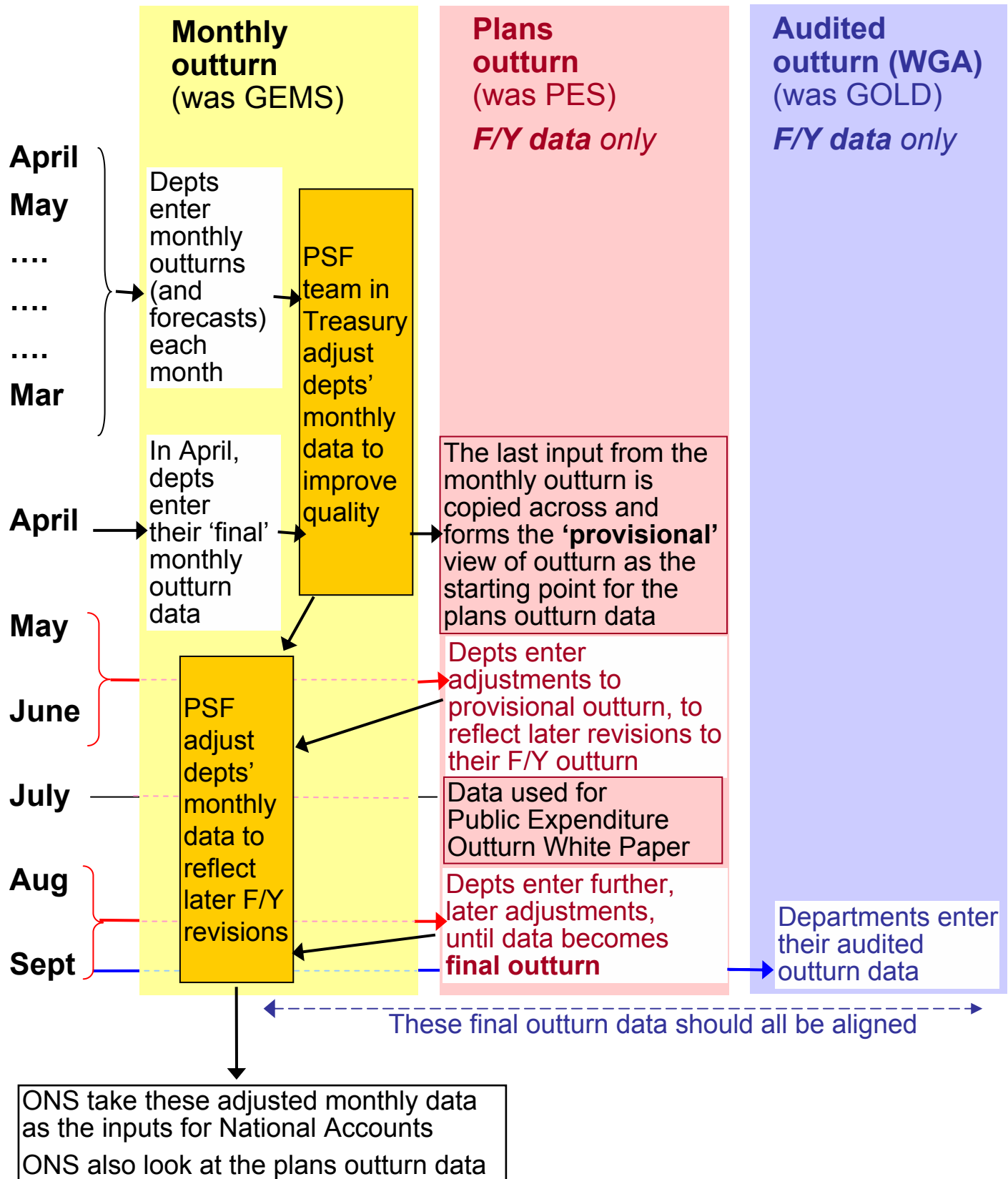
<sup>3</sup> Including net acquisition of land.

<sup>4</sup> The increase in inventories also contributes to GDP(E)

<sup>5</sup> Source: PSAT data available on ONS website at  
<http://www.statistics.gov.uk/statbase/Expodata/Spreadsheets/D8885.xls>,  
consistent with PSF First Release data published in February 2006

# The 3 different sets of CG data for outturn on COINS

An outline of what data are entered when, for one financial year



Main data taken from COINS, which contributes to TME  
 ESA-SCOA<sup>2</sup> mapping, which shows how the National Accounts data are derived from departments' COINS data, using the SCOA<sup>2</sup> codes.

ESA <sup>1</sup> category	SCOA <sup>2</sup>									
<b>Current expenditure</b>										
<b>Current expenditure on goods and services</b>										
- P.11 Market output	11616000	11628000	13616000	13626000	15241500	15242500	15441500	15442500	96420000	
- P.12 Output for own use	14312000	14316000	14326000							
+ P.2 Intermediate consumption	11614000	13612000	15241200	15441200	51211000	51220000	51230000	51241000	51250000	51403000
	51404000	51409300	51409400	51409500	96410000	96511000	96521000	96531000	25753100	14316000
	14326000									
+ K.1 Consumption of fixed capital	51311000	51312000	51313000	51321100	51321200	51321300				
+ D.1 Compensation of employees	51111100	51112100	96512000	96522000	96532000	41212000	51111300	51112200	51112300	51122400
Total current expenditure on goods and services										
<b>Subsidies</b>										
+ D.3 Subsidies Private	51625100	96534000	97800000	51646000						
+ D.3 Subsidies Local Authority	51625200									
+ D.3 Subsidies Public Corporation	51625300	51642000								
Total subsidies										
<b>Net social benefits</b>										
+ D.621 Social security benefits in cash	51406000									
+ D.623 Unfunded employees social benefit net of contributions	51133000	51134000	51135000	26151000	26152000	26190000	26195000	26251000	26252000	26285000
- D.611 Employers contributions to unfunded schemes	41225100	41225300								
- D.612 Employees contributions to unfunded schemes	41225200	41225400	41225500							
+ D.624 Social assistance benefits in cash	25703100	96122000	51406000							
Total net social benefits										
<b>Net current grants abroad</b>										
+ D.74 Current international co-operation paid	51620200									
- D.74 Current international co-operation paid										
Total net current grants abroad										
<b>Current grants (net) within general government</b>										
+ D.73 Current transfers within general government "NNDR"	51620140									
+ D.73 Current transfers within general government "Other"	51620110	51620120	51620130	51641000						
Total current grants (net) within general government										
<b>Other current grants</b>										
+ D.75 Miscellaneous current transfers paid	25431000	25854100	96121000	51645000						
+ D.45 Rent	51212000	51242000								
Total other current grants										
<b>Interest and dividends paid to private sector and RoW</b>										
+ D.41 Interest and dividends paid to private sector and RoW	54017620	54017630	54017120	54017130	54017240	54017340	54017350			
Total interest and dividends paid to private sector and RoW										
<b>Total current expenditure</b>										
<b>Depreciation</b>										
+ K.1 Consumption of fixed capital	as above									
<b>Net investment</b>										
<b>Gross fixed capital formation</b>										
+ P.511 Agricultural assets acquisitions	14212000	14213000								
- P.511 Agricultural assets disposals	14216000	14226000								
+ P.511 Dwellings acquisitions	13512200	15292100	15492100							
- P.511 Dwellings disposals										
+ P.511 Other new buildings additions	13412000	15231200	15292200	15431200	15492200	96515000	96526000	96537000	13413000	
- P.511 Other new buildings disposals	13416000	13426000	15231500	15232500	15431500	16192500	41214300	51414116	51414124	
+ P.511 Other existing buildings acquisitions	13312200	13312600	15221210	15221230	15421210	15421230	96524000	96536000	96514000	13212200
- P.511 Other existing buildings disposals	15211230	15411210	15411230	13213200	13213600	13313600				
- P.511 Other existing buildings disposals	13316200	13316600	13326200	13326600	15221510	15221530	15222530	15421510	15421530	15422530
- P.511 Other existing buildings disposals	41214200	51414114	51414122	13216200	13216600	13226200	15211510	15211530	15212510	15411510
	15411530	15412510	15412530							

Main data taken from COINS, which contributes to TME

ESA-SCOA<sup>2</sup> mapping, which shows how the National Accounts data are derived from departments' COINS data, using the SCOA<sup>2</sup> codes.

ESA <sup>1</sup> category	SCOA <sup>2</sup>											
+ P.511 Plant & Machinery Acquisitions	15451200	13512600	13812000	13912000	15261200	15271200	13712000	15292300	15461200	15471200	15492300	15251200
- P.511 Plant & Machinery Disposal	13713000	13813000	13913000	13913000								
+ P.511 Vehicles Acquisitions	13816000	13828000	13916000	13926000	15261500	15262500	15271500	15272500	15461500	15462500	15471500	15472500
- P.511 Vehicles Disposals	15251500	15252500	15451500	15452500								
+ P.512 Artistic Originals acquisitions	14012000	15281200	15481200	14013000								
- P.512 Artistic Originals disposals	15481500	15482500	14016000	14026000	15281500	15282500						
+ P.512 Software licences acquisitions	11514000	11526000										
- P.512 Software licences disposals	11312000	11313000	96516000	96527000	96538000							
+ P.512 Internally-developed software additions	11316000	11326000	41215000	51414300								
- P.512 Internally-developed software disposals	14312000	14326000										
+ P.512 MoD Development Expenditure acquisitions	11112000	11113000										
- P.512 MoD Development Expenditure disposals	11116000	11125000										
+ K.21 Acquisitions of land and other tangible non-produced assets	13212400	13312400	15211220	15411220	15221220	15421220	96513000	96523000	96535000	13213400	13313400	
- K.21 Disposals of land and other tangible non-produced assets	13216400	13226400	13316400	13326400	15211520	15212520	15221520	15222520	15411520	15412520	15421520	15422520
+ K.22 Acquisitions of intangible non-produced assets	41214100	51414112										
- K.22 Disposals of intangible non-produced assets	11212000	11212000	11213000									
Total gross fixed capital formation	11216000	11226000	11416000	11426000								
less Depreciation												
- K.1 Consumption of fixed capital												
Increase in inventories and valuables	as above											
+ P.52 Change in inventories	18111200	18111300	18111400	18122000	18123000	18124000	18133200	18133300	18133400			
+ P.53 Acquisitions of valuables	14112000	14113000										
- P.53 Disposals of valuables	14116000	14126000										
Total increase in inventories and valuables												
Capital grants (net) within public sector												
+ D.92 Investment grants to Local Government	51611200	51611300										
+ D.92 Investment grants to Public Corporations	51612000											
+ D.99 Other capital transfers to Local Government	51412160											
+ D.99 Other capital transfers to Public Corporations	51412130	51412200										
- D.99 Other capital transfers from Local Government												
- D.99 Other capital transfers from Public Corporations												
Total capital grants (net) within public sector												
Capital grants to private sector												
+ D.92 Investment grants to private companies	51618000	96531100										
+ D.92 Investment grants to households	96111000											
+ D.92 Investment grants to Non-Profit Institutions Serving Households	96112000											
+ D.92 Investment grants to Rest of the World	51614000											
+ D.99 Other capital transfers to private companies	51412120											
+ D.99 Other capital transfers to households	51412110											
+ D.99 Other capital transfers to Non-Profit Institutions Serving Households	51412110											
+ D.99 Other capital transfers to Rest of the World	51412140											
Total capital grants to private sector												
Capital grants from private sector												
- D.99 Other capital transfers from private sector	41209540	-11113000	-11213000	-11313000	-11514500	-13213200	-13213400	-13213600	-13313400	-13313600	-13313600	-13413000
- Total capital grants from private sector	-13713000	-13813000	-13913000	-14013000	-14113000	-14213000						
Total net investment												
Total TME												

Notes:

<sup>1</sup> The ESA categories are the measures of economic transactions recorded in the European Standard of Accounts, which forms the basis for the National Accounts

<sup>2</sup> The SCOA codes are the codes used in the Standard Chart of Accounts, which record the classifications of economic transactions used in COINS. The full text for the economic transactions associated with each SCOA code are recorded on the COINS website.