Common Areas of Spend
Fraud, Error & Debt
Standard Definition v2.1

July 2014

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Contents

Introduction

About this Document

This document is one of a set as outlined below, and provides a standard definition for Fraud, Error and Debt management information.

The standard definitions that will be applied to operational data and management information to provide a common reference point. These standard definitions underpin individual information requests.

It does not cover:

- guidance for completion of data surveys or a data survey in itself;
- information assurance processes; or
- Data collection processes.

These are addressed in documents supporting individual data collections.

Common Areas of Spend

Successive reports[1] into Government operations have highlighted concerns on the quality and comparability of management information on Government operations.
Feedback from departments has suggested that one cause of inconsistent data is the lack of agreed ‘standards’. This has also led to a loss of collective focus and duplicated effort in the collection of operational data by the centre and by departments from arms length bodies (ALBs).

The Common Areas of Spend (CAS) work aims to establish agreed standard guidance and definitions by which departments and the centre can communicate on operational performance matters, streamlining data collection and improving data comparability over time.

The CAS are composed of the following areas:

Measure	Definition
Human Resources	Staff and external human resources available to the department
Estate Costs	The costs, size and occupancy of the office estate
Procurement	Expenditure on goods and services with third party suppliers
Major Projects	Key projects delivering department agenda
ICT	The cost of ICT operations
Finance	Key elements of the cost of department operations
Corporate Services	The delivery of ‘back-office’ functions
Fraud, Error and Debt	The value of fraud and error and the debt impact of these
SME and VCS	Spend and grants with SME and VCS organisations

Table 1 Common Areas of Spend

For each CAS measure we will establish a standard definition which the centre will use as the basis for all relevant data collections. Over time, departments will embed these in processes and applications so that they can provide consistent and comparable information with minimal resource burden. Each CAS measure definition will be in a

[1] *Efficiency Review*, Sir Peter Gershon – July 2004; *Operational Efficiency Programme: final report* – April 2009; *Efficiency Review*, Sir Phillip Green – October 2010.

separate document defining a discrete dataset. However, the definitions are not designed to be additive as there will be cross-over between some measures.

This document builds on, and consolidates in one place, work across government where individual aspects of the standards applicable to this area have been addressed or are being developed. This document will be the source of standard definitions across government against which all information will be defined.

Value to Departments

The principle audience for operational data are Departments themselves – their management teams, boards, leaders and operational team members.

By using established standard definitions, it is expected that departments will derive a number of benefits, above and beyond those described above:

- Trend analysis – measuring changes over time
- Benchmarking across the public sector – comparing performance and sharing best practice
- Benchmarking where relevant, with external private or voluntary sector comparators – aiming for best in class performance

These standard definitions will also form the basis for the relevant sections of the Quarterly Data Summary to department business plans.

What is CAS for Fraud, Error and Debt?

For Fraud, Error and Debt, CAS defines the following elements:

Fraud

Detected Fraud
Prevented Fraud
Estimated Total Fraud Loss

Error

Detected Error
Prevented Error
Estimated Total Error Loss

Total Detected Fraud and Error Losses

Theft of Assets

Areas of Fraud and Error

Procurement
Payroll, Expenses and Allowances
Grants (including social benefits)
Tax/Income
Other

Debt and receivables

Debt
Receivables
In-house and external costs of debt collection

Attribution

Fraud
Error
Debt

Additionally, for Fraud, Error and Debt, there are cross-cutting elements which impact some/all of the CAS areas

Organisation Scope

Generic areas (applicable to more than one CAS)

Organisational scope

Organisational scope will be set out in the commissioning documents for a specific survey and does not form part of the standard definitions. This will include the level of granularity of reporting i.e. department total or by individual organisation.

Public Sector Organisations

ERG proposes to undertake a project to create an agreed and managed taxonomy for government organisations as a common frame of reference for dialogue between the centre and departments around government and departmental structure.

Measure Detail: fraud and error

Fraud

In the UK fraud offences are defined under the Fraud Act 2006. To ensure a consistent approach, the following legal definition of fraud should be applied:

'The making of a false representation or failing to disclose relevant information, or the abuse of position, in order to make a financial gain or misappropriate assets'.

A "gain" is defined as consisting of a gain in money or property (including intangible property), and is either temporary or permanent. A "gain" could involve the retention of existing possessions, not just obtaining new ones, and loss includes losses of expected acquisitions, as well as losses of already-held property.

To be defined as fraud there needs to be a degree of dishonesty such that the false representation, omission or abuse of position is made knowingly and with the intention of defrauding a department. However, to prove fraud to a criminal standard there needs to be a high degree of proof, such that an act or omission is proved 'beyond a reasonable doubt'. However, fraud can be asserted to the civil standard of having occurred on the 'balance of probabilities'.

It is recognised that few instances of fraud will be proved to a criminal standard; unless a criminal sanction is to be applied, therefore it is advised that for the recording of fraud a pragmatic approach, using the civil burden of proof, is followed.

Cases should therefore be recorded as fraud where the department judges that the misrepresentation, omission or abuse of position has been made fraudulently on the balance of probabilities. That is departments will need to make a judgment that the action or inaction was more likely than not to have been made to defraud the department rather than being erroneous.

Reporting on Fraud

For the purpose of reporting, fraud is broken down into:

- Detected Fraud (also referred to as 'known fraud')
- Prevented Fraud
- Estimated Total Fraud Loss

When reporting fraud, organisations should consider all areas of spend including income/revenue, benefits, procurement, grants, and payroll. The identification of fraud and its component elements should be disaggregated by area of fraud, as defined in this document.

The point at which fraud should be referenced is the point at which the fraud/error is identified – not the point at which the fraud took place. Fraud is a hidden crime, which may lie undetected for a period of time.

Detected Fraud

Detected fraud includes instances of identified fraud where, post-payment, it was decided that on the balance of probabilities the intention was to defraud.

Include

- All financial losses to the department resulting from each case.
- All cases of detected fraud which have been completed in the time period.
- Instance even where some actions may be outstanding, provided the department has reached a decision in the reporting period,
- Cases where recovery action has successfully returned monies to the department and record the gross loss. If the actual loss is not known but an estimate has been calculated please include this figure.

Exclude

- Do not include costs associated with investigating a case.

Prevented Fraud

Include:

- Any incidents of fraud that have been prevented in the reference period from specific fraud prevention processes.
- Transactions identified as being fraudulent before payment was made.
- In the case of stopping an ongoing series of fraudulent payments, include the total value of payments for the relevant reference period.
- Examples of the type of prevention activities that can be measured include the deployment of real time transaction checking systems, pre-payment fraud checks, or the use or data sets to check entitlement in application processes.

Exclude

- Further payments that were due to be made in subsequent periods should not be included.
- Do not include an estimate of fraud deterred through publicity or warnings to potential fraudsters of the controls in place.

Estimated total fraud loss

Estimated value of funds at risk of being lost to fraud includes the findings of any proactive measurement exercise carried out by departments or other methods utilised to assess potential fraud losses.

The toolkit supplied in Managing Risk of Financial Loss (MRoFL) should be used to identify those areas of spend which may be susceptible to fraud. Where the MRoFL process identifies areas of fraud risk a decision will need to be taken about whether the cost of conducting a be-spoke measurement exercise is justified – otherwise an estimate is necessary.

For example, application fraud may be a risk for departments where there are a large number of similar claims for government services or benefits. In large scale processing there will inevitably be a percentage of fraud. Similarly where there are large numbers of payments, such as invoicing, expenses or GPC card entries; there will be some level of fraud and error. The best measurement method in these circumstances may be a statistically valid and accurate representative sampling process.

In other areas of spend, such as procurement, it may be more difficult to perform sampling type exercises. Departments with large procurement budgets should consider the use of data analytics packages (which analyse transactions to identify possibly fraudulent payments) or work with the NFA to conduct a specialised measurement exercise.

Where a department judge that it has a fraud risk but that a fraud measurement exercise is not justified it could be acceptable to extrapolate from an exercise performed on a similar profile of expenditure carried out by another organisation.

Error

Error occurs where inaccurate or incomplete information is provided, or incorrect processing of information is made that has a material outcome, such as the incorrect amount is paid, but where there is no suggestion of fraudulent intent.

Error can be made by an official or any third party outside of government with whom there is a financial relationship of any kind.

Customer Error: Occurs where the customer has provided inaccurate or incomplete information, or failed to report a change in their circumstances, but there is no suggestion of fraudulent intent. For the purpose of recording error the 'customer' should be seen as any third party outside of government with whom there is a financial relationship of any kind.

Official Error: Occurs where the correct information has been provided by the customer but this information has been incorrectly processed.

Where possible, departments should be able to distinguish whether an error is due to the actions of a customer or official.

Error can be further broken down into:

- Detected Error (also known as identified error)
- Prevented Error
- Estimated total loss from error

The definitions of each are below.

Reporting on error

In reporting error organisations should consider all areas of spend including income/revenue, benefits, procurement, grants, and payroll. The reporting of fraud and its component elements should be able to be disaggregated by area of fraud, as defined in this document.

The point at which error should be referenced is the point at which the error is identified – not when the error took place. Error may lie undetected for a period of time.

Detected Error

Detected error includes all errors (both customer and official) which were confirmed in the specified reference period and resulted in a financial loss to the department.

When calculating value, include the gross value of errors which caused a financial loss whether or not any monies were subsequently recovered.

Include:

- All financial losses to the department resulting from each error.

Exclude

- Do not include costs associated with investigating a case.
- Do not provide a net figure by offsetting these losses with errors which resulted in a financial gain to the department.

Prevented Error

The purpose of this measure is to show the effectiveness of checks and processes introduced to prevent error, for both official and customer **error**

Include

- Figures on any error you believe has been prevented in the reference period from specific fraud or error prevention processes.
- Transactions identified as being an error before payment was made.
- In the case of stopping an ongoing series of fraudulent payments, the total value of payments for the specified reference period should be included. Further payments that were due to be made in subsequent periods should not be included.
- Examples of the type of prevention activities that can be measured include the deployment of real time transaction checking systems, pre-payment fraud checks, or the use or data sets to check entitlement in application processes.

Exclude

- Do not include an estimate of error deterred through publicity or warnings to potential fraudsters of the controls in place.

Estimated Losses from Error

'Estimated losses from error' is a metric designed to estimate all losses to error, both known and unknown. It includes findings of any proactive measurement exercise carried out by departments or other methods utilised to assess potential error losses.

The toolkit supplied in Managing Risk of Financial Loss (MRoFL) will help to identify those areas of spend which may be susceptible to error. Where MRoFL process identifies areas of error risk a decision will need to be taken about whether the cost of conducting a be-spoke measurement exercise is justified – otherwise an estimate is necessary.

For example, in large scale processing there will inevitably be a percentage of both fraud and error. Similarly where there are large numbers of payments, such as invoicing, expenses or GPC card entries; there will be some level of fraud and error. The best measurement method in these circumstances may be a statistically valid and accurate representative sampling process.

In other areas of spend, such as procurement, it may be more difficult to perform sampling type exercises. Departments with large procurement budgets should consider the use of data analytics packages (which analyse transactions to identify possibly fraudulent payments) or work with the NFA to conduct a specialised measurement exercise.

Where department judges that it has an error risk but that an error measurement exercise is not justified it could be acceptable to extrapolate from an exercise performed on a similar profile of expenditure carried out by another organisation.

Total Detected Fraud & Error Losses

This should be the sum of the detected fraud and error totals. If there are cases in which it is not able to distinguish between fraud and error, add them to the total here as an irregularity. The total detected losses should therefore be a total of all detected fraud and error.

Total Losses from Fraud and Error

The sum of fraud and error, or if your methods for estimating money at risk are not able to split fraud from error, please provide a total combined fraud and error value.

Theft of Assets

This should include value and volume of all thefts of cash, payable instruments or physical assets, where records such as inventories or asset registers are kept.

Areas of Fraud and Error

There are a number of areas where fraud can occur which are detailed below. The fraud and error totals should be able to be broken down by the following areas *where requested*.

Procurement

Procurement is the whole process of acquisition from third parties and covers goods, services and construction projects. For the purposes of these figures the process begins at the initial concept and definition of business needs and ends when the goods or services are delivered successfully or, in the case of assets, when they are recorded in the asset register. Procurement fraud can involve a contractor, a sub-contractor, Crown Servants or any combination of these colluding to perpetrate a fraud or act of corruption.

Procurement fraud and error includes, but is not limited to the following:

- Manipulating tenders/collusive tendering (including rings and cartels);
- Rigging specifications in favour of one supplier;
- Product substitution or sub-standard work or service not meeting contract specifications;
- Theft of new assets before delivery to end user and before being recorded in the asset register;
- Fraudulent (false or duplicate) invoicing for goods and services not supplied or for interim payments in advance of entitlement;
- Improper or unauthorised use of Government furnished equipment or information;
- False accounting and cost misallocation or cost migration between contracts;
- Goods ordered for personal use;
- Provision of fraudulent test or quality assurance certificates;
- Corruption or attempted corruption of Crown Servants;
- Erroneous invoicing (doubling invoicing, overpayment etc)

Payroll, Expenses and Allowances:

Payroll, expenses and allowances frauds and errors involve payment via the payroll process or the completion of a claim for payment.

- Payroll, Expenses and Allowances includes, but is not limited to the following:
- The creation of “ghosts”, “echoes” and other fictitious employees on the payroll.
- False claims such as claims for overtime and other taxable allowances.
- Altered performance markings or false documentation leading to bonus payments.
- Unauthorised changes to payroll data.
- Deliberate failure to repay advances of salary.
- The retention of credits, supplements or allowances beyond the period of entitlement.

- Misuse of pay advances or loans (e.g. season ticket advance used for a purpose other than that intended).
- Claims for journeys that were not made;
- Claims for overnight subsistence but staying with relatives rent free;
- Overstated claims;
- Forged signatures on claim forms;
- Claims for allowances for which there was no entitlement;
- Claims relating to circumstances no longer applying such as education needs, marital status, excess fares etc.
- Forged receipts (e.g. fuel bills, hotel bills, taxi receipts).
- GPC/Credit Card Fraud. All cases involving the improper use of GPC or credit cards.

Grants (including Social Benefits):

This category is for monies given out to external parties in social security benefits, grants and subsidies.

This may include:

- Falsification of circumstances
- Misuse of grant funds
- Erroneous overpayments of grants
- Failure to notify authority of a change in circumstances
- Not declaring income
- Incorrectly completing forms

Tax / Income (other):

Fraud and error in this area may include, but is not limited to the following:

- Theft of income (e.g. income received that has not yet been recorded in the accounting system such as income received by post, cash or cheques awaiting banking);
- Understating or failing to record income so that "surplus" income can be stolen (i.e. false accounting);
- Manipulation of fees/charges/sales records;
- Manipulation of debtors records and write-off provisions;
- Theft of income received via the post after it has been recorded in the accounting system.

Other

Please include all other records which are not captured elsewhere.

Examples might include, but are not restricted to:

- Exploitation of Assets and Information.
- Payment Fraud (providing confidential information to outsiders allowing them to make fraudulent claims; false accounting)

Measure Detail: Debt

Debt

Debt owing to government falls into six broad categories:

Debt Type	Definition
Tax	PAYE & Self Assessment, Corporation tax, VAT and other taxes.
Benefits	Recovery of benefit overpayments by DWP and tax credits by HMRC.
Fines and penalties	Issued by a range of organisations for various infringements e.g. Magistrate court fines, and DVLA fines for non-payment of car tax.
Loans	Issued by government to individuals and businesses e.g. Social Fund Loans, NHS Bursaries etc
Sales of goods and services	Government organisations levy a charge on the provision of a range of goods and services. For example, Ordnance Survey charge for the provision of data, Maritime and Coastguard Agency and the Environment Agency charge for the issue of licenses and the Legal Services Commission recover their costs from the recipients of their services.
Other/sundry	This broad category includes sundry items such as asset sales, rental income, and overpayments to suppliers, payroll expenses and allowances.

Include

- Debts reported should be overdue, whereby money that should have been repaid has not. This covers both where an agreed payment date has passed or a payment schedule has not been followed and payments have lapsed.
- All types of debt included in the table above.
- Overdue debts from other government departments and the wider public sector versus those owed by individuals and businesses. It should be possible to distinguish these separately if necessary.
- Total overdue monies before any provisions have been made for bad debt but after any approved write-offs.
- Debt due to fraud and error. When fraud and error is detected it is deemed immediately overdue and should therefore be included in debt calculations. It should be possible to distinguish debt through fraud and error separately if necessary.

Exclude:

- Monies that are owing but not yet due e.g. an invoice has been issued but the money has not yet been received. This forms the normal working capital of any department or business.
- All debt that has been written off, other than debt which has since been deemed recoverable.

Attribution

Fraud

Fraud losses should be calculated for the reference period requested and relate to the period in which a decision was made as to the nature of the irregularity. The date attributed to the fraud loss should be when the actual fraud loss was identified.

Both the total number of instances of fraud and the cumulative value of the fraud detected should be calculated. When calculating fraud loss values, figures should be reported in £million.

Error

Error losses should be calculated for the reference period requested and relate to the period in which a decision was made as to the nature of the irregularity.

Both the total number of instances of error and the cumulative value of the errors detected should be calculated. When calculating error loss values, figures should be reported in £million.

Debt

The gross debt in £million for a reference point as a snapshot within the specified time period.

Appendix 1: Frequently Asked Questions

1. How should we distinguish between fraud and error?

It is acknowledged that it is sometimes difficult to distinguish between fraud and error. Identifying whether a loss was caused by deliberate criminal intent or human error can involve substantial investigation. It should be on balance of probabilities. That is departments will need to make a judgment that the action or inaction was more likely than not to have been made to defraud the department rather than being erroneous.

2. Should Fraud and Error be calculated in both DEL & AME?

Yes fraud and error should be included irrespective of budget allocation.

3. Why is no time period stated? Is this to be recorded quarterly?

The CAS data standards set the standards on how to report data to a common framework to ensure consistency across government. The data period and granularity of reporting will be defined by the commissioning document for individual requirements.

4. Do we have to provide a breakdown by all organisations or provide a summary total?

The level data is reported to depends on the survey these standards are being applied to. Certain surveys will require a departmental total, encompassing the full departmental family, where others will require a split by individual organisations.

5. For detected Fraud, are you looking to attribute in-year recovery against new debts?

No, the detected fraud definition does not ask for recovered debt but just a measurement or estimate of the new fraud amounts suffered in the period.

6. How should we report fraud & error detected by or arising within a shared service centre?

Departments must account for any fraud or error loss incurred by or within a shared service centre by including this in their departmental return unless-

- there exists a clear agreement for the apportionment of liability between the department and shared service centre, and

- pursuant to such an agreement, a shared service centre has agreed that it is liable for the loss.

In any event, departments must retain a separate record of any fraud or error losses for which a shared service centre has accepted sole liability.

Appendix 2: Data Items Summary - QDS

Data on fraud, error and debt is collected across government in a number of ways including through the quarterly data summary.

The following table lists the indicators collected in the quarterly data summary and explains in detail how each indicator should be measured.

Last updated: August 2013

Table 2 Data items summary

Indicator & Units	Definition	Additional guidance and example calculations
Detected Fraud & Error £ m	**Detected fraud** is instances of identified fraud, where post-payment, it was decided that on the balance of probabilities the intention was to defraud. Detected fraud should include all fraud cases where a financial loss to the department has been quantified <u>within the quarter</u>. **Error** occurs where inaccurate or incomplete information is provided, or incorrect processing of information is made that has a material outcome, such as the incorrect amount is paid, but where there is no evidence of fraudulent intent. Error can be made by an official or any third party outside of government with whom there is a financial relationship of any kind. **Detected error** includes all errors (both customer and official) which were confirmed within the quarter and resulted in a financial loss to the department.	*Example: Government department detects an internal fraud of £1,000,000 over the preceding 5 years. The department stops this fraud but has evidence that this fraud would have continued. The detected fraud in the quarter is £1,000,000. The prevented fraud in the quarter to be reported is one quarter of the annual value of this, i.e. ¼ x £1,000,000 ÷ 5 years = £500,000* **Fraud** losses should be calculated for the reference quarter requested and relate to the quarter in which a decision was made as to the nature of the irregularity. The date attributed to the fraud loss should be when the actual fraud loss was identified. The point at which error should be referenced is the point at which the error is identified – not when the error took place. Error may lie undetected for a period of time. **Error** losses should be calculated for the reference quarter requested and relate to the quarter in which a decision was made as to the nature of the irregularity. If an irregularity is being investigated for fraud, it should not be reported until a decision is taken as to the nature of the irregularity. If you are unable to complete this indicator because you do not measure fraud or error, please leave these cells blank (empty). In this case, please provide explanatory comments, for example:
Prevented Fraud & Error £ m	**Prevented fraud and error** is included as an estimate that provides a measure of some of a department's efforts to prevent fraud and error through specific preventative activities. **Prevented fraud** should include: Any incidents of fraud that have been prevented <u>in the quarter</u> from specific fraud prevention processes.	

Indicator & Units	Definition	Additional guidance and example calculations
	Transactions identified as being fraudulent before payment was made. In the case of stopping an ongoing series of fraudulent payments, include the total value of payments for the quarter. **Prevented fraud** should exclude further payments that were due to be made in subsequent quarters. Do not include an estimate of fraud deterred through publicity or warnings to potential fraudsters of the controls in place. **Prevented error** includes figures on any **error** you believe has been prevented in the quarter from specific **fraud or error** prevention processes. Also include transactions identified as being an **error** before payment was made.	We have no processes to detect / prevent fraud and error We have no processes to measure detected fraud and error If you do measure fraud and error but the measured levels are zero (£ nil), please place a zero (and not a blank) in the cell. Where prevented fraud or error is reported which is based on a detected fraud where there is evidence that it would continue, this should only be reported for the period (quarter) in which the fraud or error was stopped. The savings should be pro-rated to the quarter (i.e. if a year-long fraud or error is detected and stopped it should be divided by 4 (to get it to a quarter) and reported once at that value).
Value of total receivables at period end £ m	Receivables are the amounts due and payable at the end of the quarter. Receivables also includes monies owed but not necessarily overdue. Debt **does not equal** receivables.	Example practical application: Receivables which have not yet reached a set due date or have not met the conditions to make them collectable **are not debts** (e.g. HMRC VAT receivables which detail amounts that will be due on VAT payment date but which are not classified as debt for this purpose unless they are unpaid after the due). If an overdue receivable enters a payment plan (e.g. HMRC time to pay arrangements), **it is still considered to be a debt**.
Value of debt balance (overdue receivables) at period end £ m	Debt is an obligation or liability owed: • to central government; • by entities/individuals external to government; • is in arrears - after missing one or more required payments from the date that *original* payment was expected to have been received by; • before any fair value or provision adjustment; and • is legally collectable.	

Indicator & Units	Definition	Additional guidance and example calculations
Cost of in house debt collection £m	This measure is to analyse the efficiency of debt collection. It allocates a cost incurred against the cash collected. The split between in-house (staff costs, overheads, stationary etc) and external contracts (debt collectors, bailiffs etc) is to identify which measure of collection is more efficient. This focuses on debt collection only.	Debt collected through in-house means total £3m. Costs incurred in this are £500k. **Report costs of in-house debt collection as £0.5m**
Cost of outsourced, contracted debt collection £m		Debt collected through external contracts total £1m. Costs incurred in this are £250k. **Report costs of external debt collection as £0.25m**

Appendix 3: Data Items Summary - CDR

The following table lists the indicators collected in the consolidated data request and explains in detail how each indicator should be measured.

List of Data Items Proposed - detail					
Item Name		**Item Description**	**Item Type**	**What will item be used for?**	**Collection frequency**
Receivables balances at period end - Receivables are any monies owed to departments from external organisations – both due and overdue. These 'stock' indicators measure the total monies owed to government at quarter end. We will look at overdue monies owed as a proportion of total monies owed. This will help us to understand, amongst other things, the effectiveness of efforts to prevent monies becoming overdue. We will also look at the average size of debts and receivables to better understand the nature of the debts managed by each department.					
1	Receivables – value	Value of receivables at the end of the period specified	£ m	DATA CONTROL CHECK: To reconcile CDR data with data from the QDS and annual accounts.	Quarterly
2	Receivables - volume	Volume of receivables at the end of the period specified	No. of debt accounts / debtors	To understand the average value of receivables.	Quarterly
3	Receivables collected - value	Value of receivables collected during the period specified	£ m	To compare receivables collected with debt collected.	Quarterly
Debt balances at period end – Debts are overdue monies owed to departments from external organisations.					
4	Debt – value	Value of debt at the end of the period specified	£ m	DATA CONTROL CHECK: To reconcile CDR data with data from the QDS.	Quarterly
5	Debt - volume	Volume of debt at the end of the period specified	No. of debt accounts / debtors	To understand the average value of debt.	Quarterly

List of Data Items Proposed - detail					
Item Name		**Item Description**	**Item Type**	**What will item be used for?**	**Collection frequency**
New debt, debt collected and debt written off or remitted – we needs to collect these items to get the full picture of how debt has been managed in the organisation.					
6	New debt – value	Value of new debt in the quarter	£ m	Information on the size / value of debt and the levels of new debt and write offs will inform the Taskforce's future debt strategy. This will be the only source of stock (balances at a point in time) and flow (changes in balances during the period) measures of debt across government.	Quarterly
7	New debt – volume	Volume of new debt in the quarter	Number of debtors or debt accounts		Quarterly
8	Debt written off – value	Value of debt written off in the quarter (including debt remitted or impaired)	£ m		Quarterly
9	Debt written off – volume	Volume of debt written off in the quarter (including debt remitted or impaired)	Number of debtors or debt accounts		Quarterly
10	Debt collected – value	Value of debt collected in the quarter	£ m		Quarterly
11	Debt collected - volume	Volume of debt collected in the quarter	Number of debtors or debt accounts		Quarterly
Debt operations We will collect this data annually. In the first collection in Q2, we are requesting these measures as at the end of 2012-13. We will next request this information in Q1 2014-15, for the position as at the 31st March 2014.					

List of Data Items Proposed - detail					
Item Name		**Item Description**	**Item Type**	**What will item be used for?**	**Collection frequency**
12	External debt collection agencies	Which external providers of debt collection services do you use to recover debts?	List of external debt collection agencies used.	To understand the extent of use of external providers of debt collection services. If none, responses are not required for the items below.	Yearly
13	Debt placed with external providers of debt collection services - value	Value of Debt placed with external providers of debt collection services in the quarter	£m	Together with information on the cost of debt collection activities collected through the QDS, this will allow the ***economy*** of aggregated debt collection activities to be measured. (Not required if no external agencies used)	Yearly
14	Debt placed with external providers of debt collection services - volume	Volume of Debt placed with external providers of debt collection services in the quarter	Number of debtors or debt accounts		Yearly

Appendix 4: Contact Details

If you have any queries regarding any of the Fraud, Error or Debt indicators then please email **FED@cabinet-office.gsi.gov.uk**