



HM Treasury

Use of Administrative Sources for Statistical Purposes

Background

Official statistics published by the Treasury are mainly based on data extracted from administrative and management data systems.

By using data which are already available within administrative or management systems, rather than collecting data afresh, we are able to limit the overall burden placed on data providers, and also avoid the costs of mounting dedicated data collection exercises. In addition, the information we extract from such systems often has the advantage of being more timely than some statistical data and, when compared with data from surveys (and particularly sample surveys), can also deliver data with a greater breadth of coverage.

The UK Statistics Authority actively encourages public bodies to exploit administrative and management sources for statistical purposes. However the Authority recognises that the statistical advantages of such arrangements can only be fully realised if statisticians have appropriate access to such systems; if statistical purposes are reflected in the design, management, and development of such systems; and if adequate safeguards are put in place to ensure the professional integrity of any official statistics derived from them.

The Authority's main requirements are set out in the third Protocol attached to their Code of Practice for Official Statistics. Amongst other things, this Protocol requires all producers of official statistics to publish, in consultation with the National Statistician, a 'Statement of Administrative Sources' which lists:

- the administrative systems they currently use to produce official statistics;
- information about other administrative sources that are not currently used for statistical purposes but which have the potential to be so used; and
- the arrangements they have put in place to provide statistical staff with appropriate access to such sources; to take account of changes to such systems; to audit the quality of the administrative data used for statistical purposes; and to ensure the security of the resultant statistical processes.

The remainder of this document forms the Treasury's Statement of Administrative Sources.

Statement of Administrative Sources

The following tables describe the administrative/management sources which the Treasury currently uses to produce official statistics or which have the potential to be so used, differentiating between those sources which are owned and managed by ourselves, and those administered or managed by other organisations. Currently, the Treasury has no other administrative sources with the potential to be used for statistical purposes.

Table 1: Statistical usage of Treasury administrative or management sources.

Name/title of administrative data source	Name of overarching administrative system	Main administrative purpose of this source/system	Geospatial coverage	Titles of all Treasury statistical products derived from this source
Central Government (CG) accounts data	ACME (Accounting and Cash Management for the Exchequer)	Accounts for Consolidated Fund and National Loans Fund, and other central funds administered by the Treasury	UK	Public Sector Finances (PSF) statistical bulletin
The Swing (daily cash flow monitoring)	ACME	Intra-day Treasury Exchequer management cash flow forecasting and monitoring	UK	PSF bulletin
Keynes return	ACME	Compilation of the Keynes return (determinants and financing items of the CG net cash requirement)	UK	PSF bulletin
Financial year outturns for accrued public expenditure, covering the previous five years, plus monthly outturns for CG expenditure, for the current year	OSCAR (Online System for Central Accounting and Reporting) has replaced COINS (Combined Online Information System) since 2012/13.	OSCAR is used to collect accrued financial data from all government departments, to monitor and control public spending, and to produce financial reports for Parliament. It is also designed as the source of data for statistical releases.	UK	Source for almost all of Public Expenditure Statistical Analyses publications (PESA). Source for almost all the key series updates for public expenditure statistics. Source for most CG in-year spending data in PSF bulletin.

Table 2: Statistical usage of other organisations' administrative or management sources.

Name/title of administrative data source	Name of organisation responsible for this system/source	Main administrative purpose of this source/system	Geospatial coverage	Titles of all Treasury statistical products derived from this source
Financial information on UK international reserves held at the Bank of England	Bank of England	To provide financial information on UK international reserves held at the Bank of England on behalf of Treasury	UK	UK official holdings of international reserves
Help to Buy operational data	United Kingdom Asset Resolution (UKAR)	To allow UKAR to operate and monitor the Help to Buy: Mortgage Guarantee Scheme on behalf of Treasury.	UK	Help to Buy: Mortgage Guarantee Scheme Official Statistics

Table 3: Governance arrangements for the Treasury administrative or management sources.

Detailed information on ACME (Accounting and Cash Management for the Exchequer)	
Arrangements for providing statistical staff (whether inside or outside the organisation) with access to administrative or management sources for statistical purposes	Members of the Treasury Fiscal Statistics and Policy (FSP) team have log-ins to the ACME system, allowing them read-only access to the accounting data from which analyses and extracts are assembled for the PSF bulletin in a separate database held on the same platform.
Sources of data collected	Bank statements of the Consolidated Fund and National Loans Fund; of other central government funds and Government departments' accounts with the Government Banking Service; and transactions initiated or monitored by the Treasury Exchequer Funds and Accounts (EFA) team.
Arrangements for auditing the quality of the original source data	The annual accounts of the Consolidated Fund and National Loans Fund, and of other central funds and accounts are subject to audit by the National Audit Office (NAO). Additional quality assurance of the analyses produced from these (and from other inputs) is provided by the PSF team in the Office for National Statistics (ONS). The ONS has access to data at a highly disaggregated i.e. transaction level so it is possible, where necessary, to check these in great detail.
Procedures for handling changes, and possible discontinuities, in the underlying source data	Where ever possible discontinuities arising from changes to the way in which the source data are generated e.g. when accounting conventions change are avoided by using a consistent analysis and extraction framework. Again this is greatly facilitated by access to data at a highly disaggregated level. Where unavoidable an alternative providing the best match to the concept required is agreed by the PSF (Statistics) Technical Advisory Group – PSF(S)TAG – and is adopted from the start of a new financial year.
Procedures for ensuring the security of the statistical processes which use administrative or management sources	Only the nominated members of the Treasury FSP team have access to the resultant analyses and summaries, reports from which are held on a shared network drive with similarly controlled access.

Table 3: Continued.

Detailed information on OSCAR (Online System for Central Accounting and Reporting)	
Arrangements for providing statistical staff (whether inside or outside the organisation) with access to administrative or management sources for statistical purposes	Treasury statistical staff have real-time access to all spending data recorded on OSCAR.
Sources of data collected	Most data are supplied by departments from their internal accounting systems. Published local government data are also loaded onto OSCAR by Treasury statisticians.
Arrangements for auditing the quality of the original source data	<p>OSCAR in general</p> <p>Treasury provide guidance and training for users of OSCAR including on the reason for and importance of its use for statistical purposes.</p> <p>As part of the move from COINS to OSCAR, Treasury statisticians worked with each department to quality assure the mapping from departmental finance systems to OSCAR in order to minimise transcription errors.</p> <p>Statisticians from both ONS and Treasury are involved in the management boards that oversee the systems themselves, including the definition of variables and the accounting systems that underpin them.</p> <p>Statisticians from Treasury give presentations at the bi-annual OSCAR user group to ensure that data suppliers are aware of any changes to data requirements, timetables and priorities for the statistics produced from OSCAR.</p> <p>PESA</p> <p>For most data collected on COINS/OSCAR for PESA, departments submit journals to adjust the data currently held on the system. These journals are loaded, for example, when departments replace provisional outturn with final outturn.</p> <p>Teams of (non-statistical) staff check and approve/reject these journals. A central team of statisticians then perform further quality assurance checks prior to publication of the data.</p> <p>The data on OSCAR used for PESA National Statistics are consistent with departmental Resource Accounts that are audited by the NAO.</p> <p>PSF</p> <p>For in-year PSF data, departments provide complete data sets each month rather than loading journals to adjust from previous estimates.</p> <p>A central team of statisticians perform detailed quality assurance checks prior to publication of the data in PSF.</p>

	<p>These checks are mainly focussed on sense-checking reported patterns of spend including against from previous months and year's submissions. The data are also quality-assured in similar detail by the ONS who use the data in compiling National Accounts.</p> <p>Departments are further required to ensure that the data are signed off (by their Finance Director) to confirm the quality of these data.</p> <p>Treasury provides each department with a quality report each month which contribute towards the assessment of the performance of department's finance teams and permanent secretaries.</p> <p>Treasury compare the outputs from OSCAR with those from ACME to provide a comparison between cash and accrued data. Unexpected differences are identified and investigated. Where possible, department's delivery schedules are aligned to their monthly board reporting schedule so that OSCAR contains accurate data consistent with department's internal views.</p> <p>Departmental monthly ledgers from the data are loaded on to the system form the basis of the departmental resource accounts that are audited by the NAO.</p>
Procedures for handling changes, and possible discontinuities, in the underlying source data	Data for the most recent 5 years (the period published direct from OSCAR) are maintained against latest classifications to remove any discontinuities.
Procedures for ensuring the security of the statistical processes which use administrative or management sources	All data extracted from OSCAR for statistical publications are stored securely on dedicated sections of the Treasury network, to which only Treasury statisticians have access.

As new information on data sources or new sources of data become available this document will be updated to reflect fully Treasury administrative data sources.