Publication of in-year spending data from the OSCAR database

This guidance note relates only to the in-year data now being published from OSCAR.

At the release of the COINS raw data in June 2010, the government said that it would publish additional datasets to try to make the COINS data more accessible, manageable and comprehensible to the wider public. As part of this commitment the government began releasing in-year data from COINS. The OSCAR system has now replaced the COINS system and in-year data will now be sourced from OSCAR instead. The data are shown by month and will be published on a quarterly basis on the same day as the Office for National Statistics (ONS) monthly Public Sector Finances National Statistics release. The data being released today relate to the period from April to December 2013. They are consistent with the quarterly ONS National Accounts Statistics release which is also being published today.

What's new in this data?

The dataset provides quarterly updates to monthly outturn data. The outturn information is taken from OSCAR data submitted by departments. The public will be able to see monthly patterns in spend by organisations reporting data on OSCAR. At the same time users will be able to drill down behind previously released high level aggregates.

Where do the data come from and who "owns" it?

All data are drawn from the OSCAR public spending database. Most data on OSCAR are provided by government departments, which retain ownership of their data on OSCAR.

The data on OSCAR are used by Treasury to carry out its financial management functions in relation to departmental budgets and estimates for approval by the UK Parliament.

What cannot be seen in the data?

- The Security and Intelligence Agencies have been removed in their entirety from these data alongside the operational costs associated with military operations.

- You will not be able to see how much money departments spend on specific items of expenditure, such as taxis. Departments aggregate their transactions and map these to a list of accounts maintained by the Treasury. Departments can choose the level at which they aggregate this data, as long as at predefined levels the aggregates are correct.

How does HM Treasury use the monthly data?

The monthly data on OSCAR are used by HM Treasury to carry out its responsibilities in relation to managing public spending and ensuring stability of the public finances. In addition OSCAR provides the main data source for the public expenditure data contained in the National Accounts and Public Sector Finances National Statistics releases published by the ONS.

Treasury publications are sourced from OSCAR, however, National Statistics draw on additional sources. As a consequence it will not be possible to exactly tie back the new dataset containing in-year data with the aggregated data for central government spending published in the National Accounts or Public Sector Finance release.

Are the data accurate?

Treasury quality assures, and sometimes edits and cleanses, the data at an aggregate level, but not in detail. There may therefore be inconsistencies in how departments have produced their data, making some comparisons across years or between departments meaningless at lower levels. The in year data are provisional and subject to revisions as reporting organisations get a clearer picture of their spending as the year progresses.

How often will the datasets be updated?

The monthly in-year dataset will be updated on a quarterly basis, next release due at the end of June 2014.

Revisions

Departments will from time to time revise their estimates of spend for months completed if they obtain improved information on spending in earlier periods.

What does each of the OSCAR data fields mean?

Organisation / Organisation Code – This dimension includes names of the department, agency or NDPB responsible for the spending. Each organisation also has a code which uniquely identifies them.

Control Budget Code – This dimension splits the data into 3 parts. 1) Department Expenditure Limits (DEL) – which is controllable spend for departments relating to budgets that are usually set for 3 years in advance in a Spending Review. 2) Annual Managed Expenditure (AME) - which cannot reasonably be subject to firm 3 year limits as for DEL. Typically, spend is demand-led and less predictable. 3) Non Budget - which is expenditure not included in Central Governments expenditure budgeting as the money is funded from other sources.

Control Budget Detail Code – This is a lower level break down of 'Control Budget Code' which, for example, separates data into whether it is Programme or Administration spend which typically scores under DEL. Or whether AME spend relates to department or non-department spend.

Segment Department Long Name- Similar to 'Organisation Code', this dimension names the Government Departments. Each Department may have several 'Organisations' that it is responsible for.

Sub Segment Code / Long Name - This dimension records the function associated with the data –similar to a cost centre. The codes and descriptions are maintained by departments. The objects do not necessarily correspond to particular programmes (though in some cases

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they may). They are not used consistently across depts. as they choose the level of granularity subject to minimum Treasury requirements.

Economic Category Code / Long Name – Codes and Names of high level economic categories of spend such as Pay, Procurement and LG grants used for comparisons across Central Government.

Economic Budget Code – In general, this shows whether spend is short term (Resource) or long term (Capital). Also includes two other categories, 'N/A' and 'Other Non-Budget'.

PESA Economic Group Code / Long Name – Code and Names of economic categories of spend used in the creation of the PESA publications. PESA requires separate economic data fields to record spend in line with the COFOG framework and National Accounts (ESA 95) definitions which allows comparison between countries.

Version – Departments often make revisions to previous month's data. 'Version' shows which month the data has been extracted from OSCAR to show how up-to-date the data is.

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