



Department
for Education

Technical background information to accompany the Department for Education and its executive agencies' transparency spend over £25,000

Scope and coverage

The datasets show all transactions over £25,000 for the month in question.

In line with the HM Treasury Guidance, some transactions must be redacted, for example, personal information covered by the Data Protection Act cannot be published because it would contravene the law.

Since 1 November 2012 the datasets have included a row showing the total value of all redacted items. This contains a monthly payment of approximately £4billion by DfE to the Education Funding Agency (EFA). This payment enables EFA to pay grants to organisations including agencies, arms length bodies, local authorities and educational establishments. From 1 April 2015 a further monthly payment of approximately £4million by the National College for Teaching and Leadership (NCTL) to EFA is also included. This payment funds Schools Direct – details can be found at <https://www.gov.uk/government/collections/school-direct-information-for-schools>. EFA spend above £25,000 is included where it has been provided. Therefore to include these monthly payments to EFA would, in effect, be double counting.

Any commercially sensitive transactions such as payments to individuals, have been made anonymous.

Technical detail

The data disclosed is the amount recorded from the Accounts Payable module of the Resource Management system for each individual transaction. Records are created for every payment regardless of whether the payment is a contractual payment, a grant payment or whether the payment has a purchase order or not.

The data reflects how each individual transaction was originally recorded in the Resource Management system. No adjustments made to Accounts Payable transactions are included, for example correction journals. An exception will be made for significant known errors; these will be corrected, as recommended by the HM Treasury Guidance linked here:

<https://www.gov.uk/government/publications/guidance-for-publishing-spend-over-25000>.

The data includes some payments that are less than £25,000.

This will happen if:

- a single invoice has been coded to multiple expense types and / or expense areas. The amount shown will be the amount paid against each individual expense area / type combination, even where each entry at this level may be less than £25,000;

- a number of invoices from the same supplier, which individually total below £25,000, are processed on the same day as a single payment;
- the total amount paid to the supplier includes recoverable VAT which is charged to the VAT collection account and not to the budget line.

Negative transactions

The data does not include cash receipts as these are accounted for using the Accounts Receivable module of the Resource Management system. The data may include some negative amounts but they are not receipts. These transactions occur when a credit note from a supplier is input to Accounts Payable, or when action has to be taken to correct an error in processing a payment.

Teachers' Pension Scheme payments

Teachers' pension scheme funding payments from 1 April 2015 are published separately to spend over £25,000 by the Department for Education and its executive agencies and can be found at this link <https://www.gov.uk/government/publications/teachers-pension-scheme-payments-2015-to-2016>.

Payments by the DfE to reimburse the pension scheme for administration related costs are included in the published spend over £25,000. From 1 August 2014 we changed the supplier name for these payments from 'TEACHERS SUPERANN' to 'TPS GOVERNMENT BANKING SERVICE ACCOUNT' to reflect these transactions more accurately.

Useful Links

All DfE spend over £25,000:

<https://www.gov.uk/government/collections/dfе-department-and-executive-agency-spend-over-25-000>

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