Department for Education

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

Data Source

The data is provided by the Department for Education (DfE)'s joint venture company Shared Service Connected Limited (SSCL). Data is taken from the Enterprise Resource Planning (ERP), Resource Management system.

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 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. EFA spend above £25,000 is included where it has been provided. Therefore to include the monthly payment 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. We will correct significant known errors as recommended in the HM Treasury Guidance.

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

The Department uses a contractor, Capita, to deliver the administration of the Teachers' Pension Scheme. There are large routine daily cash transfers to Capita to fund the payments they make to pensioners and others on behalf of the Department.

From August 2014 these cash transfers are no longer disclosed with supplier names 'CAPITA TP HSBC' and 'CAPITA TP NATWEST' but are denoted as 'TPS – Funding Account 1' and 'TPS – Funding Account 2' respectively in recognition that the payments are not ultimately retained by Capita. Also from August 2014, we are changing the supplier name for the pension related payments refunded by DfE into the pension scheme bank account from ''TEACHERS SUPERANN' to supplier name 'TPS GOVERNMENT BANKING SERVICE ACCOUNT' to reflect these transactions more accurately.