

Child Maintenance and Enforcement Commission

Explanatory Notes

This document explains information in the monthly Child Maintenance and Enforcement Commission spreadsheets of items of spend over £25,000 and GPC payments of over £500. The Commission's accounting system and the descriptions it holds were not originally designed for external publication. Explanatory notes added to the description, comment and expense type columns are designed to help users of the spreadsheets understand the content within them.

General points

Entity

Child Maintenance and Enforcement Commission is a Non-Departmental Public Body with responsibility for the child maintenance system in Great Britain.

The Commission's primary objective is to maximise the number of effective child maintenance arrangements in place for children who live apart from one or both of their parents, whether arranged collaboratively between parents through a family-based arrangement, through the courts or through the statutory schemes.

Value added tax

We publish data showing payments made each month that are over £25,000 including VAT. For payments where we can claim back the VAT, we publish the value excluding the recoverable VAT.

Lines showing less than £25,000

You may notice that some values shown are less than £25,000. This is because we are following HM Treasury guidance. If a single payment relates to a number of separate products or services that should be coded separately for accounting purposes, then we publish separate values for each individual code, even where each entry at this level may be less than £25,000. For example, if a single payment for £26,000 is made to one supplier but is for products for different parts of the department, then the report will show a line for each component of that payment. You can work out the payment total by adding together all those payments with the same transaction number.

Supplier information

The entries cover all types of supplier that the Commission pays. This includes private sector suppliers and other public bodies, from September we are required to report Small Medium Enterprises, Voluntary Charitable Organisations and Large Suppliers.

Some suppliers may have duplicate entries because of slight differences in the way they were set up in our IT systems.

The Child Maintenance and Enforcement Commission may pay the consolidated invoice but the report will show all purchasing transactions covered by one consolidated invoice if it covers multiple accounts.

Prior September where the supplier is JP Morgan Commercial Cards, the payment is for purchases made using a Government Procurement Card. This is a charge card used for low value purchases. From September the lower level detail for JP Morgan transactions over £500 are shown on a separate quarterly report.

In both cases JP Morgan pays the local supplier and submits a consolidated invoice to the Child Maintenance and Enforcement Commission.