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Introduction

1.1 The Prime Minister wrote to Secretaries of State on 31st May 2010 inviting them to support his drive to improve the transparency of how public funds are used¹. This guidance is intended to support the specific commitment to publish central government expenditure over £25,000.

1.2 This guidance is not exhaustive, but does provide a frame of reference, covering the key areas to consider. The focus of the guidance is on how, pragmatically, to make the data available quickly rather than seeking to achieve full alignment across every entity. This is consistent with the Sir Tim Berners-Lee's² paper, 'Putting Government Data Online' <http://www.w3.org/DesignIssues/GovData.html>. Publishing raw data quickly is an immediate priority, but in the medium term we will continue to work towards structured, regularly updated data published using open standards.

1.3 Each department has a nominated official that sits on the Transparency Officials group. If you have any queries about transparency policy you should contact your departmental representative. If you are not sure who this is, please get in touch with the Cabinet Office contact listed in section **2.10.1** of this document. There is also a practitioner's group that also includes representation from each department. Again, if you don't know who this is, please get in touch with the National Archives contact listed at **2.10.1** of this document.

1.4 Reporting guidance is given in Chapters 2-4 of this document:

Chapter 2: Overview of publication requirements and process

Chapter 3: Detailed information on the content of what should be published in tabular form

Chapter 4: Examples of what should and should not be published

¹ <http://www.number10.gov.uk/news/statements-and-articles/2010/05/letter-to-government-departments-on-opening-up-data-51204>

² Sir Tim Berners-Lee sits on the government's Transparency Board, providing advice to government on transparency matters

2 Overview

2.1 Scope

2.1.1 This guidance applies to all parts of central government as defined by the Office for National Statistics, including departments, non-ministerial departments, agencies, NDPBs, Trading Funds and NHS bodies. There are a limited number of exceptions to the requirement to publish. The Intelligence Agencies are completely exempt from this requirement. The following are also not subject to this requirement:

- Financial and non-financial public corporations
- Parliamentary bodies
- Devolved Administrations

2.1.2 However it is recommended that these bodies adopt this guidance as best practice. Separate guidance is being prepared for local authorities.

2.1.3 Where an organisation comprises both a central government body and a public corporation (e.g. the BBC), this requirement applies to the part of the organisation that is classed as part of central government. The requirement does not apply to that part of the organisation that is a public corporation.

2.1.4 Each department must ensure that all relevant bodies within the departmental family comply with this guidance, both in terms of the content of the data published, its format and timeliness. There is no de minimis threshold for small bodies.

2.1.5 Expenditure, for the purposes of this guidance, is all individual invoices, grant payments, expense payments or other such transactions that are over £25,000. Expenditure on paybill is excluded from the scope of these disclosures. The **minimum** requirement for 2010-11 for central government entities is to publish transactions over £25,000. If possible, each entity should go beyond this £25,000 threshold and publish all expenditure over £500, which is the threshold applied to local authorities from January 2011. If entities are in a position to do so, they may publish all transactions regardless of size. The threshold for reporting may be lowered in the future, and entities will want to ensure that any IT or other changes they make now can be easily modified if there is a lower threshold later.

2.1.6 Consistent with producing raw data quickly, the expectation is that the published data reflects how each individual item was originally recorded in financial systems. You are not expected to reflect corrections/journals, if you subsequently find that an amount paid was incorrectly posted. You may, however, take account of these amendments if you wish.

2.1.7 Payments for goods and services, grants to 3rd party providers, grant in aid, expenses, rent and policy related lending should all be included. Credit notes over £25,000, transactions with other government departments or public bodies should also be included. Transactions relating to income or the financing or underwriting of debt may be excluded. This includes interest on swaps, hedge payments, claims on defaulting loan payments, credit default swaps.

2.1.8 In certain situations some, limited, transactions may be redacted or be exempt from publication. These are covered in more detail under the Redactions heading below. Examples of transactions that should be included and redacted are considered in Chapter 4.

2.2 Shared Services

2.2.1 Departments providing shared service operations on any scale should provide the data in the required format to the department or body to which they provide services. The entity that owns the data is responsible for its publication. Departments will need to put arrangements in place with their shared service providers to obtain the necessary data.

2.3 Timing

2.3.1 Spend is to be published monthly, by working day 15 after each month end. This will start in November 2010, where spend in October must be published by working day 15 (19th November 2010). Data will be published monthly thereafter. If the data is available before working day 15, it should be published as soon as the department has cleared it for release.

Exceptionally in the first year of operation, all spend between 1 April 2010 and 30 September is to be published by 31 October 2010. This is a one off to allow all expenditure for 2010-11 to be published. **This data is to be published in individual monthly files, rather than one large file.**

2.4 Content

2.4.1 The content of the published data must match the template set out in Annex A. The data must follow the sequence of columns prescribed, and any formats or presentation conventions as set out below.

Department family – This should be the name of your department, or if you are not a main department, the name of your parent department. This is needed to identify spend to each departmental area. Parent departments must ensure that all entities within the departmental family use exactly the same description for the name of the department.

Entity – This should be the name of your individual entity. If you are a main department, this should repeat the name used for the “family field”. This will allow the identification of the data for each entity.

Date – The date is to identify when the transaction took place. The date should ideally be the payment date as recorded in your purchase or general ledger. This is not the date when the supplier receives the funds. The date must be in the UK format DD/MM/YYYY. However, if it is not possible to source the data using the payment date,

then you should first look at the possibility of using the date the invoice was input to the system, otherwise you should use the invoice date. Use of date must ensure that transactions are only disclosed once, and must be consistently applied. If you are not using the payment date, you must advise the Treasury of the date you are using and why it is not possible to use payment date. You must also advise what parameters will be used for your disclosures (i.e. how is data being selected for inclusion, so that transactions are only disclosed once).

Expense type – This will identify the general nature of the expenditure being recorded e.g. consultancy spend. The account code description as it appears in your chart of accounts should be suitable for this purpose. If you are using your chart of accounts to source expense type, you should use the description, not the account code number. You may need to review your chart of account descriptions to ensure that they are meaningful. The description in this field should not disclose the specifics of individual transactions, i.e. the invoice detail. You need only report against the original expense type used. Where there have been errors, subsequently corrected by journals, these corrections do not need to be reflected in the published data. Entities may find that PSPES categories are more suitable where this has been incorporated into the finance system. However, if you are adopting PSPES categories then this needs to cover all disclosable transactions i.e. the potential for individual expense claims and grant payments. You need to decide the source that best describes your expenditure type. If you are not planning to use your chart of accounts as a source, you must notify the Treasury and explain your rationale and how you will ensure that it covers all aspects of your expenditure.

Expense area – This is the part of the entity that has spent the money. It should represent a meaningful part of your organisation structure or activity. This might be at directorate level, or another appropriate part of your organisation structure, possibly drawn from your cost centre structure. To aid transparency, it is recommended that the structure you select is capable of being mapped onto your published organisation structure. Where a consolidated invoice is received, such as for GPC cards, you may reflect the original coding of the transaction, rather than the subsequent reallocation to different parts of the organisation. However, you must still designate an appropriate expense area.

Supplier – This should be the name of the supplier as per your vendor record. If the payment you make to the vendor (e.g. a solicitor) is to enable them to make a payment to a third party, you need only disclose the name of the original vendor not the end beneficiary. If the same supplier appears more than once under different vendor records, this is how they will appear in the published record. Payments to individual suppliers do not need to be aggregated, and each individual transaction must be shown separately. The supplier name should appear in full.

Transaction number – This should be system transaction number for the payment held by the individual department. This may be useful to the department, should there be any follow up questions about an individual transaction.

Amount in sterling – The amount disclosed should be the amount recorded on the finance system for each individual transaction. To identify the transactions to be disclosed you should identify all transactions above the reporting threshold with reference to the total amount payable inclusive of VAT. Transactions should also be selected gross of income. All amounts published must be in sterling and in pounds and pence. If a single invoice has been coded to multiple expense types, and/or expense areas the value shown should be the amount paid against each individual expense types/expense area combination, even where each entry at this level may be less than £25,000. Where possible, recoverable VAT should be excluded from the amount disclosed (i.e. shown on a net basis). Where the recoverable VAT can be excluded from the disclosure it does not need to be separately disclosed, and can be omitted completely. Where removing recoverable VAT reduces the value of the transaction below £25,000, the transaction should still be disclosed. However, if the source of the data being used cannot separate out recoverable VAT then the gross amount should be used instead. You must advise the Treasury if you cannot show amounts net of VAT. Where VAT is irrecoverable the total transaction amount should be disclosed.

Supplier VAT registration number – Where this information is readily available, the VAT registration number of each supplier should be shown. This will allow aggregation of supplier information across entity, even if the supplier descriptions are not consistent.

2.5 Redactions

2.5.1 There may be some transactions that should not be published as to do so would compromise national security, personal security, foreign relations or contravene the law (e.g. the Data Protection Act). Departments should use their judgement on whether spend should be redacted. We recommend that the Freedom of Information Act be used as a frame of reference when making these judgements. The credibility of transparency reporting would be seriously undermined if expenditures were subsequently published under FOI.

2.5.2 Redactions may therefore include:

- Spend on current military operations
- Salary payments to staff (including bonuses)
- Spend by secret service organisations
- Personal information covered by the Data Protection Act

2.5.3 As made clear in the Prime Minister's letter, there is an expectation that most information will be published and that the number of redactions will be limited. The key area

of judgement is likely to be around commercial sensitivity. The information contained in the data to be published, will, in most instances not disclose price. You should bear this in mind when forming your judgements, as well as considering whether non-disclosure would outweigh the wider public interest. Ultimately it is for each entity to decide whether to redact data.

2.5.4 If you are redacting a transaction, you may redact the whole line item.

2.5.5 If you need any guidance on the data that can be redacted please get in touch with Amanda Hughes or Karen Sanderson using the contact details below.

2.6 Suppliers

2.6.1 You do not have to inform your suppliers that you intend to publish these data, but you may choose to do so, particularly if the relationship, or contract, is more sensitive. To avoid the cost of suppliers receiving multiple notifications of the intention to publish, we will liaise with Efficiency and Reform Group to look at how we make suppliers aware of what data will be published. This is likely to be through trade journals, conferences, seminars and journals. You might also consider adding narrative to your remittance advices and/or purchase orders to set out what data you are planning to publish.

2.7 Internal Review

2.7.1 Departments may wish to review their data, in particular to ensure that any redactions made are necessary and can be justified. You must ensure that any review processes are complete before the deadline for publication. Departments may also choose to review the data of departmental family members. Departments need to put in place suitable arrangements should they choose to do this. This is not a requirement.

2.8 Hosting arrangements

2.8.1 All data are to be published and listed on the data.gov.uk index. The metadata descriptions will need to be maintained for all of the published data. Each department will need to create their metadata entry (an example is attached at Annex B). Each entity is responsible for ensuring that their data is included on the data.gov.uk website. Data should ideally be hosted locally, using a departmental, or departmental family member's website, with a URL link to the data.gov.uk website. Departments may choose to post data on behalf of entities in their family, either separately or as part of a consolidated return. If there are no transactions in a given month, a nil return should be submitted. If you are unable to host the data because of website capacity constraints, please get in touch with the Cabinet Office contact listed at 2.10.1 of this document. Work is ongoing to establish whether data can be loaded directly onto data.gov.uk, but this should not be relied on, for at least the initial releases.

2.8.2 There is no validation of the data on data.gov.uk and whatever is linked by the department will be accepted by the website. PDF files should not be used, as their contents cannot be easily re-used. Departments must take full responsibility for their content.

2.8.3 The files are to be uploaded in CSV file format. Microsoft Excel files should be converted to CSV. The CSV file must have precisely one header line with field names **exactly** as in the example file supplied. Values must be separated by a comma character, with a new line between separating transactions. Text values that contain a comma must have a " character at the start and end of the value. This format is the behaviour of Excel when using the "Save As" function

selecting CSV as the file type. Due to limitations of Microsoft Excel, it is unable to deal with non-Western characters (like Chinese). In cases where you have such payments, an alternative route to creating the CSV files in Unicode format will need to be found. In the interim, departments needing to publish data including non-Western scripts should provide Excel files.

2.8.4 Departments must contact James Forrester using the contact details below by 31st August 2010 with the following information:

- Confirmation of the names of all of the entities within the departmental family;
- Confirmation of whether departments will consolidate any of their family members (and if so which ones) into their own return.

2.8.4 Further guidance on the hosting of the data, including the creation of the metadata entry, and the arrangements for testing that the data is accessed correctly in data.gov.uk, will be issued separately. You will need to work with your IT providers accordingly.

2.9 FOI Requests

2.9.1 Departments are responsible for responding to FOI requests about individual or groups of transactions. The Treasury will support requests that are more general in nature or are concerned with policy. See contact details in section 2.10 below.

2.10 Contacts for queries

2.10.1 If you have any queries, please get in touch with one of the contacts below.

Query Type	Contact Name and Department	Contact Details
Guidance on publication content, including redactions	Karen Sanderson HM Treasury	Tel 020 7270 5887 or e-mail Karen.sanderson@hmtreasury.gsi.gov.uk
	Amanda Hughes HM Treasury	Tel 020 7270 5790 or e-mail Amanda.Hughes@hmtreasury.gsi.gov.uk
Technical guidance on the format and how to supply data to the host website data.gov.uk	First point of contact: National Archives	First point of contact: Publicdata@nationalarchives.gsi.gov.uk
	James Forrester Cabinet Office	Tel 020 7276 5589 or e-mail james.forrester@cabinet-office.x.gsi.gov.uk
FOI requests specific to individual spend transactions	Local departmental contacts	
General or policy related FOI requests	Karen Sanderson	Tel 020 7270 5887 or e-mail Karen.sanderson@hmtreasury.gsi.gov.uk

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Publication Content

3.1 The table below explains the data fields proposed for publication. All fields where the inclusion status is marked as 'Mandatory' must be completed.

Column	Field Name	What is required	Reason for inclusion	Additional information	Inclusion status
1	Department family	Name of department or parent department	To identify spend to each department area.	Consistent naming conventions must be used. Departments need to issue naming conventions.	Mandatory inclusion
2	Entity	Name of individual entity	To identify spend of individual bodies within the departmental family	Where a core department is completing the return, the entry in the department "family field" should be repeated here. Consistent naming conventions must be used.	Mandatory inclusion
3	Date	The payment date as recorded in departments' purchase or general ledger.	To identify the date that cost the transaction took place.	Invoice input date or invoice date may be used if it is not possible to source data using the payment date. The Treasury must be notified if you are not using payment date. The UK date format (DD/MM/YYYY) should be used. Leading zeros should be used where necessary so that the string is precisely 10 characters (e.g. 01/09/2010)	Mandatory inclusion
4	Expense	The	To identify the	The description of	Mandatory

Column	Field Name	What is required	Reason for inclusion	Additional information	Inclusion status
	type	description of the type of expenditure	general nature of the spend	<p>expenditure used against account codes held on departments' own finance systems should be suitable for this purpose e.g. consultancy, stationery.</p> <p>Descriptions should make sense and be suitable for the public domain.</p> <p>Account numbers should not be used.</p>	inclusion
5	Expense area	The name of the area within the entity that has spent the money	To identify the area within the entity that has spent the money.	<p>The description needs to be meaningful and may possibly relate to the department's organisational structure. This may be at directorate level or relate to the cost centre structure.</p> <p>To aid transparency there may be benefits in selecting a structure that is capable of being mapped onto a published organisational structure.</p>	Mandatory inclusion
6	Supplier	The full name of the supplier	To identify the recipient of the spend	The name of the supplier named on departments' own vendor record can be used. Where the same supplier has been recorded using different naming conventions, there is no need to aggregate. However these multiple versions will appear	Mandatory inclusion

Column	Field Name	What is required	Reason for inclusion	Additional information	Inclusion status
				in the published record. The address of the supplier should not be included.	
7	Transaction number	A reference number for each individual expenditure transaction	To act as a reference number when dealing with enquiries or FOI requests.	The transaction number used in departments' own systems may be used. This should does not need to be the supplier's invoice number.	Mandatory inclusion
8	Amount	The actual value of the transaction	To identify the full cost of the transaction.	Amounts should be in sterling and inclusive of irrecoverable VAT. Values should be in pounds and pence. Each entry should include a decimal point and exactly two digits for pence. Pound or other currency signs must not be included. Income or other negative spend (eg corrections) should be show with a leading minus sign. Leading zeros should not be used. Commas should not be used to separate thousands of pounds. So, for instance, a payment of £25,123 should be shown as 25123.00 and a credit of £26,123.45 should be shown as -26123.45 If possible recoverable VAT	Mandatory inclusion

Column	Field Name	What is required	Reason for inclusion	Additional information	Inclusion status
				<p>should not be included and does not need to be shown separately.</p> <p>Expenditure needs to be published gross of any income.</p> <p>Where an invoice crosses multiple expense codes, the separate payment lines should be published even where they are individually worth less than £25,000.</p> <p>The amount should represent expenditure for an individual transaction and should not be cumulative.</p>	
9	VAT Registration Number	The supplier's VAT registration number	To identify and aggregate supplier information even if the supplier descriptions are not consistent		Voluntary inclusion

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Examples of transactions for inclusion and exemption from publication

4.1 Inclusions

The table below gives specific examples of transactions that should be included in publication.

No	Examples of transactions that should be published	Reason
1	Payments to other government bodies	All transactions whether with other public or private sector bodies should be included
2	Payments to government or other third party service providers	All transactions should be included
3	Payments to sole traders	Business rather than personal expenditure
4	Payments for secondees	Payment for service rather than personal or pay bill expenditure. However, if a secondee's pay would become transparent, this should be redacted.
5	Travel and subsistence claims	
6	Service charge element of pension contributions	
7	Ex-gratia payments above contract price	The full payment cost is required
8	Credit notes	Needed to ensure correct transaction values have been recorded
9	Policy lending (other than to individuals, or funds management)	Regarded as spend
10	Gifts	Publishable under FOI
11	Rent and business rates	Standard expenditure costs

4.2 Exemptions

The main principles are expected to follow the exemptions provided by the Freedom of Information Act. Key redactions will relate to matters of national security, data that is protected under the Data Protection Act and data that might be commercially sensitive.

The table below gives examples of the types of transactions that may be redacted from publication.

No	Examples of transactions that may be redacted from publication	Reason
1	Salary payments to staff (including bonuses)	Personal information protected by the Data Protection Act
2	Pension contributions (excluding service charge) and National Insurance Contributions	
3	Severance payments	
4	Payments to individuals from legal process - compensation payments, legal settlements, fraud payments	
5	Money administered on behalf of a client	
6	Indemnity payments	
7	Bona vacantia	
8	Competition prizes – where a normal part of operations	
9	Expenditure on current military operations (including payments to contractors)	Exempt under FOI for national security reasons
10	Expenditure by secret service organizations, national security agencies or special forces, and tackling serious crime	
11	Transactions with foreign governments (if privileged under FOI)	
12	Settlements made with companies as part of an arbitration or legal process, which is conditional on confidentiality	Commercial-in-confidence – exempt under FOI
13	Potential betrayal of a commercial confidence, or prejudice to a legitimate commercial interest	
14	Spending where disclosure of either paying department or recipient would pose a personal security threat e.g. spending in fragile countries	Exempt under FOI to protect the identities of companies and individuals providing services to HM Government.
15	Civil List and payments to Royal Households	Confidential information exempt under FOI
16	Transactions relating to the financing or underwriting of debt e.g. purchase of credit default swaps	Outside the definition of expenditure for this purpose
17	Provisions or promises to pay not yet realised	