



Local Transparency - A Practitioners Guide to Publishing Local Spending Data

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This consultation document is published by the Local Government Group in collaboration with the Local Public Data Panel.

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1. Introduction

1. The Secretary of State for Communities and Local Government wrote to local authorities in June 2010 committing them to publishing items of spending over £500 including tenders, contracts and actual payments by January 2011. Government has also committed to publishing certain information on salaries and contracts by this date.
2. This guide offers practical help to meet both immediate targets, and to adopt approaches that will add most value for local people and public services over the longer term. It therefore suggests how to meet the requirements for data publication by January 2011, but also offers help in opening up other public data. It describes:
 - what data to publish
 - how to publish spending data online in an open format,
 - what to consider when publishing the data such as data protection, licensing etc.
 - how to make better use of the data through Linked Data.
3. The guide has been produced by the Local Government Group in partnership with the Local eGovernment Standards Body (LeGSB), the Society of Information and Technology Management (SOCITM), the Chartered Institute for Public Finance and Accountancy (CIPFA) and Local Councils that have already published their spending data.
4. The guide builds on Local Public Data Panel work, pioneering work by some local councils, Treasury guidance to central government departments, relevant research and the experience of data users both in and outside the public sector.
5. The guide is not exhaustive, but offers a frame of reference, covering the key areas to consider. As with other elements of this practitioners guide, we invite comment and feedback by 19 October 2010 to transparency@local.gov.uk.

2. Scope: What do you mean by publishing expenditure data?

6. Expenditure, for the purposes of this guide, includes all individual invoices, grant payments, expense payments or other such transactions that are over £500. Certain payments, for example to certain private individuals, will be redacted under the Freedom of Information and Data Protection Act ([see Chapter 3.2.](#)).
7. Payments for goods and services, grants to 3rd party providers, grant in aid, expenses, rent and policy related lending are included as should be credit notes over £500, and transactions with other public bodies. Transactions relating to income or the financing or underwriting of debt may be excluded. Excluded are financing and investment expenditure, payments made to HMRC for VAT, PAYE and NIC or pensions.

8. Consistent with producing raw data quickly, the expectation is that the published data reflects how each individual item was originally recorded in financial systems. It is not expected to reflect corrections if subsequently an amount paid was incorrectly posted. You may, however, take account of these amendments if you wish.
9. Salary payments to staff should not be included, nor should compensation payments made to individuals. Publication of salaries to senior staff is covered under a separate guide. Certain other transactions may be redacted or be exempt from publication. Examples of transactions that should be included and redacted are considered in [Appendix B](#).
10. It is worth acknowledging that some authorities provide shared service operations, and these should provide the data in the required format to the authority to which they provide services. The entity that is responsible for the expenditure decision is also responsible for its publication. We suggest for authorities to put arrangements in place with their shared service providers to obtain the necessary data.
11. While the minimum threshold of £500 is a requirement, there is nothing to stop local authorities publishing all spending, and as systems for redacting information relating to the identities of vulnerable people improve, it may well be easier not to have any threshold and this will aid in tying individual transactions to the aggregated figures in the authority's accounts.

3. Technical Guide

12. The publication of expenditure data requires a set of processing steps (see figure 1):
 - Extract data from finance system
 - Match data to content template (see [Appendix A](#))
 - Check and clean data for inconsistencies
 - Redact data so that commercially sensitive or personal data is not published
 - Convert data into machine readable format
 - Create Linked Data to enable further use of data (optional, see section 4 for more detail)
 - Publish data on the website.(with supporting information and commentaries for citizens / users)
 - Register your data so that it can be found
13. The following section describes:
 - What data should be published
 - What should not be published
 - How to check and redact data
 - How to publish data
 - How to make better use of data through Linked Data

Process Flowchart for publishing local spending data

Have you.....?

Key Information / Relevant Guide Section

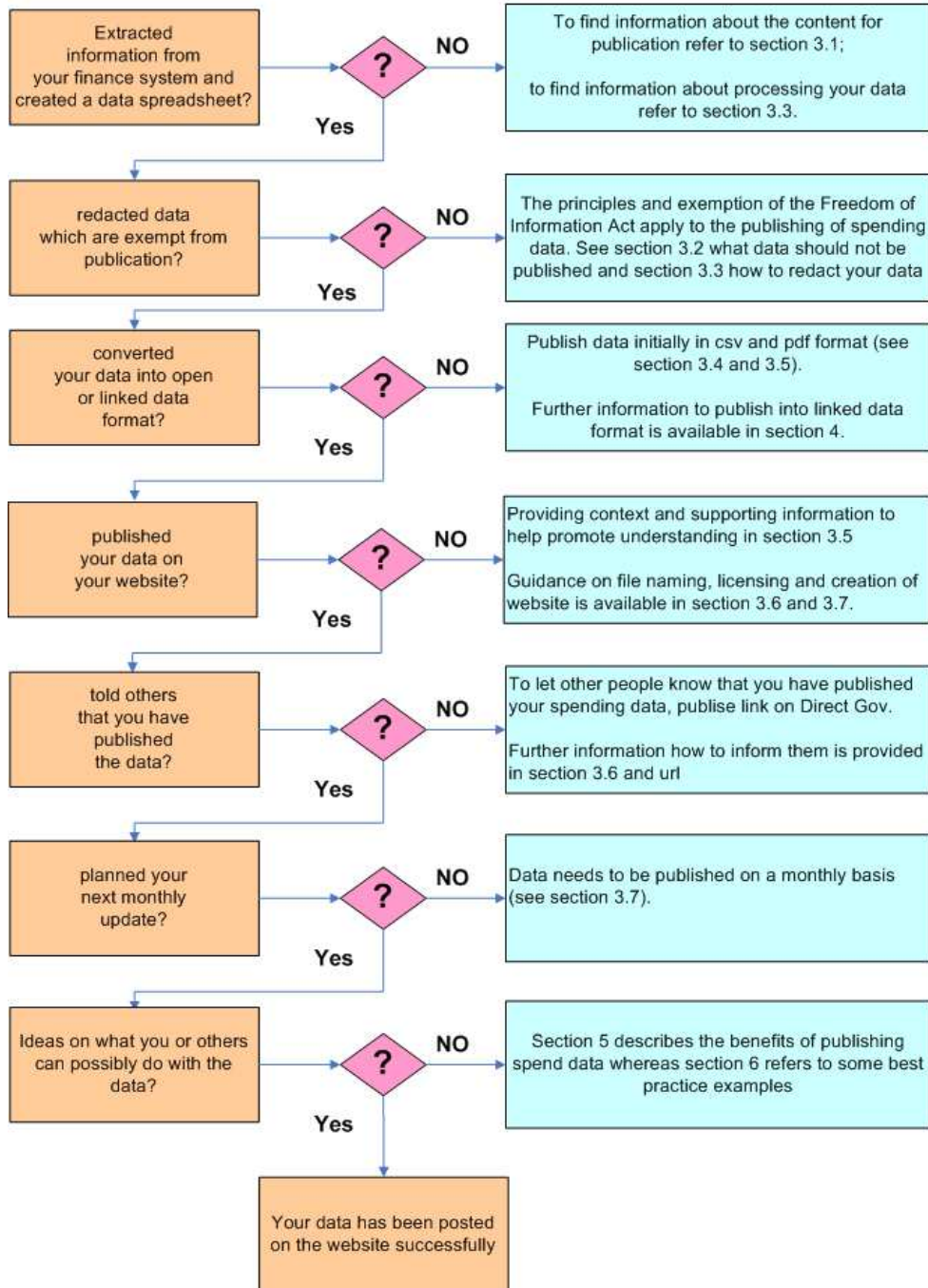


Figure 1: Flowchart to illustrate processes for publishing spending data with reference to sections 3.1.- 3.7 below.

3.1. Data content: What data should be published

14. We advise that the content of the published data match the format set out in the template provided in [Appendix A](#). The data should follow the sequence of columns prescribed, and any formats or presentation conventions as set out in the general commentaries below. Any additional fields that an authority wishes to publish should conform to the general specifications (e.g. quoting values containing commas), and should be added after the fields listed here. Using the format described here helps to further share and analyse data and hopefully also reduce additional requests and FOI questions.

15. **Body** -This identifies the local authority to which the data relates, and means that the file is self-describing (i.e. all the information needed is within the file). Authority information should include a unique identifier such as the ONS SNAC code or the coming GSS¹ which uniquely identifies the local authority. Ideally, the code should be represented in form of a unique resource identifier (URI) used in open data standards (see chapter 4 for further information). URI sets that represents the local authorities are for example the statistics.data.gov.uk set. In the case of UK local authorities, this is of the form of <http://statistics.data.gov.uk/id/local-authority/XXXX> (where XXXX is the [ONS SNAC](#) id for the authority), e.g. Lichfield District Council is <http://statistics.data.gov.uk/id/local-authority/41UD>. Ordnance Survey has also produced a unique resource identifier set and in the case of the GLA (which doesn't have a SNAC id) the following URI could be used: <http://data.ordnancesurvey.co.uk/id/7000000000041441>.

16. Using a unique resource identifier will help to link the expenditure information to other information about the authority such as population, area, length of maintained roads, etc. For example, local authorities may pay different amounts on winter maintenance depending on the area and length of road to be gritted. Cost for waste management contracts will depend on the number of households within a local authority. The code will provide that extra ability to link to additional information and make more intelligent use of the expenditure data.

17. Adding the name of the authority in the Body Name field aids readability. Instead of adding the authority name and code to each expenses line, it can be added to the metadata of the file (see section 3.5)

Description of services and purchase details

18. **Service categorisation** – This is the service that spends the money. As local authorities have different structures and undergo frequent organisational change we recommend to use an acknowledged service classification for describing the service so that comparisons can be made between service spend in different organisations. It is recommended that this matches the CIPFA Best Value Accounting Code of Practice (BVACOP) objective service (e.g. adult social care) and divisions of service (e.g. older people including older mentally ill) headings.

¹ <http://www.ons.gov.uk/about-statistics/geography/products/geog-products-area/index.html>

The full list of headings is available at www.cipfa.org.uk/pt/consultations.cfm. These codes are mandatory in expenditure returns to central government.

19. Where a consolidated invoice is received, you may reflect the original coding of the transaction, rather than the subsequent reallocation to different parts of the organisation. However, you should still designate an appropriate service area.
20. **Responsible Unit** - In addition to the generic service area you may also want to specify the unit in the authority responsible for spending the money. Naming the unit would add to the accountability of individual departments within the organisation.
21. **Expenses categorisation** – In order for spending to be comparable between periods and between local authorities, it is important that it is clearly and consistently categorised. Most financial systems use an expenses type and/or code for their expenditure which describes the service or goods received. The categorisation used may vary between the different systems. Most commonly the CIPFA BVACOP or Proclass categorisation is used while other authorities use their own internal code.
22. CIPFA's BVACOP recommends a subjective breakdown of goods and services that can again be used here. This is presented at two levels of hierarchy; groups (e.g. transport related expenditure) and sub-groups (direct transport costs) if this level of detail is available. The full list is available at www.cipfa.org.uk/pt/consultations.cfm. Organisations that use BVACOP should publish to the greatest detail where possible. The Proclass procurement classification system (which is widely used in local authority procurement systems) offers an alternative service categorisation.
23. The recommendation is that local authorities, where possible, should publish whichever classification they can, and ideally both. All authorities should, however, publish a consistent purchase type. Where possible the ID identifying the expense (possibly the nominal code on the chart of accounts) should be added.
24. **Narrative** - This might be stored as a commentary in the accounts system and may help to describe the service/good received in more detail and may reduce future requests and enquiries. For example, payment for equipment hire at charity event. However, if used, it should be checked that it does not contain any sensitive data which might need to be redacted (see section 3.2).

Payment Details

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

26. In consultation with authorities and the fraud agency, we have been advised not to use the invoice or order number as they can then be used for fraudulent claims.
27. **Date** –This is the date 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. We advise the use of the UK date format DD/MM/YYYY. If it is not possible to source 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.
28. Use of date should ensure that transactions are only disclosed once, and should be consistently applied. If you are not using the payment date, we suggest to note on the meta data the date you are using and why it is not possible to use payment date. You should 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).
29. **Amount in sterling** – The amount disclosed is the amount recorded on the finance system for each individual transaction. If a single invoice has been coded to multiple expense types and/or service 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 £500.
30. To identify the transactions to be disclosed, all transactions above the reporting threshold with reference to the total amount payable inclusive of irrecoverable VAT should be listed. For example, where removing recoverable VAT reduces the value of the transaction below £500, the transaction may still be disclosed. Transactions should also be selected gross of income. All amounts published should be in sterling and in pounds and pence.
31. Where possible, recoverable VAT should be excluded from the amount disclosed (i.e. shown on a net basis). Where VAT is irrecoverable or the source of the data being used cannot separate out recoverable VAT, then the gross amount is used instead. We recommend to state on the web page on which the data is published (or in the accompanying meta-data text file) if you are unable to publish amounts net of VAT., the total transaction amount should be disclosed.
32. **Capital / Revenue** - The authority might wish to differentiate different kinds of expenditure and provide additional classifications to promote transparency. For example: Expenditure type: Capital / Revenue. Ensure that spend is properly classified as being revenue or capital
33. **Supplier details** – Details of the supplier should include the name of the supplier and ideally a publicly available supplier identification number such as Companies House number or charity registration number, etc. Providing a supplier ID can help to distinguish between different suppliers with similar names. We advise not to use VAT registration number as it can be used in fraud.

34. The name of the supplier should be 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. However, you may want to name the end beneficiary to avoid further FOI queries. 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 should not need to be aggregated, and each individual transaction should be shown separately. The supplier name should appear in full unless the name is redacted (see section 3.2).
35. **Links to contracts and tender documents.** The publication of expenditure data includes the publication of contracts and tenders. It maybe useful to provide a link to those contracts and tender documents possibly through the transaction number. Guide for the publication of contracts and tenders are under development and will be published soon.

3.2. What should not be published

36. The publication of expenditure data should only include non-personal data that are published in line with existing data access regulations, namely the Freedom of Information Act, the Data Protection Act and the Environmental Information Regulation. The Freedom of Information Act exempts certain information, such as personal information, information withheld for security reasons and court records, from publication. Supplier names, in general, do not fall under any of these exemptions as they refer to a company rather than an individual. A list of exemptions is included in [Appendix B](#). Any data that are exempt from publication need to be redacted.
37. Generally, any personal information which identifies an individual is excluded from publication or where the publication of the data can harm an individual. For example, the publication of spending data would exclude payments related to children or vulnerable adults such as foster carers, home carers, etc. The FOI guidance on personal data provides very good advice when data are excluded from publication².
38. However, there may be cases where it is in the public interest to name the individual to whom payments are made. These would include sole traders, as the individual is trading under his/her name used for business purposes and not private life, and individuals in the public domain as part of their public facing role (i.e. local members, chief officers etc). However, it is still advisable in these cases to inform the individual that the information will be published and allow them to object should the disclosure cause unwarranted damage or distress to them. In general we would advise to state in the contract terms and conditions that their name would be disclosed.
39. Commercially sensitive information falls under qualified exemptions and may or may not be redacted depending on whether it is in the public interest to publish the data. In most instances, it is in the interest of the public to make the information available unless it falls under

²http://www.ico.gov.uk/upload/documents/library/freedom_of_information/detailed_specialist_guides/personal_information.pdf

the data protection act or the publication of the information could harm the intellectual property of the organisation. Organisations should be informed in the future that contracts and payments will be made publicly available as a form of seeking consent for the publication. Further guidance from the Information Commissioner about publishing data is available in the [Appendix C](#).

40. The Freedom of Information Act should be used as a frame of reference when making judgements on redaction. The credibility of transparency reporting would be undermined if expenditures were subsequently published under FOI.

3.3. How to process data before publication

41. Data will need to be processed before they are in a form that can be published. Processing includes:

- Extract data from the system and match to template headings
- Code data where necessary
- Check for inaccuracies
- Redact data exempt from publication
- Internal review/sign-off
- Convert into publishable format

42. Data should be extracted from the finance system based on the data fields in the template in [Appendix A](#). Some of the column headings in the finance system output may need to be renamed or manipulated to meet the template headings. Some coding may need to be adjusted or added such as authority codes, or BVACOP classification.

43. Internal codes may be changed to external codes so that they cannot be traced. For example, it may be advisable to create a cross reference list for supplier IDs between the internal and external key plus the supplier name. The internal key would then be replaced by the external key in the sheet published online.

44. Once the data is in the template format, it is advisable to check for any inconsistencies in the data such as misspellings, inconsistent codes, etc.

45. Data that are exempt from publication need to be redacted from the payment data sheet ([See Appendix B](#)). For transparency reasons, we advise that payments to any redacted data entry should be replaced with the word 'REDACTED PERSONAL DATA' or 'REDACTED COMMERCIAL CONFIDENTIALITY'.

46. The authority that holds and processes the data is responsible for complying with the Data Protection Act. It is therefore advisable to approve or sign off the data sheet by an officer competent in data protection before it is published. Ultimately it is for each authority to decide whether to redact data.

47. There are automated and manual ways of redacting the data. Some software is able to identify individual names and ask the operator if they should be redacted or not. Another option is to use the service code to flag any service areas that may be liable for exemptions, such as payments to foster carers. CIPFA has provided a list of codes that could include exempted payments and would need to be checked ([see Appendix B](#)).
48. A third way is for the authority to create a list of individuals that have been redacted in the past and match the payment spreadsheet against those names. However, the dataset should still be checked manually for any possible oversights. Whatever you do, redacting the data will cost time and depends on the number of payments in the list.

3.4. File Format

49. Data can be published in many different formats, such as:
- a document in pdf format which is easy to read and printer friendly
 - a spreadsheet to be machine-readable. The most common format is CSV
 - Linked Data format which makes it easier to link data automatically.
50. The open data initiative is promoting the use of machine readable formats, in this case CSV or xml files. However, we advise authorities to publish the data in both formats: CSV, as machine-readable for easier reuse and analysis, and pdf formats for those customers who want to easily read the data.
51. Microsoft Excel files should be converted to CSV. The CSV file should have precisely one header line with field names exactly as in the example file supplied. Values should be separated by a comma character, with a new line between separating transactions. Text values that contain a comma should 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. There should be no comment lines, no 'total' lines and no blank lines.
52. 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, authorities needing to publish data including non-Western scripts should provide Excel files. Note that '£' signs can also cause problems for the same reason and thus should not be included in the file.
53. For those authorities that wish to publish data in Linked Data format, the data could be published in RDF (resource description framework) format. Further information and tools that help with the creation of Linked Data formats is described below in chapter 4.

3.5. Publication

54. Once the data is in the right format, it should be published on your website. You may wish to publish spending data as part of a wider open-data initiative and create a dedicated open-data page/section on the authority's website (possibly www.yourauthority.gov.uk/opendata).
55. Wherever you publish the data, it is advisable to give further information about the expenditure data, and to give contact details in case of any enquiry. This will improve relationships with reusers, but also reduce the necessity of going down formal routes (e.g. Freedom of Information requests (FOI)). The more you explain your data, the fewer FOI requests you may get related to the data. For example, explain unusual and/or high spend items which will reduce criticism/suspicion and FOI requests.
56. We would also advise authorities to explain why certain suppliers have been redacted based on your redaction policy. Authorities should make their communities and local bodies aware they are doing this.
57. It would be helpful to publish 'meta-data' about the your spending data which could include the Identifier or URI of your authority, name of the accounts system (including software on which the accounts and related systems run and procedures/associated programs used), the purchase categorisation used (ie, BVACOP, Proclass or internal), etc. This could be published as an accompanying plain text file or on the web page linking to the data. This meta-data should also include any departures from the standards listed in this guide.

Naming files

58. The spending data should be published in individual monthly files, and there should be a single web page which contains links to the individual files. Files should be named in a consistent manner with the date included in the file name, and each file name should be unique. You should avoid spaces or characters other than a-z, 0-9, _ and -.
59. Authorities may wish to publish the data for longer reporting periods; e.g. quarterly, year to date, etc. There is no reason why they should not do this, but this should be in addition to the individual monthly files.
60. When errors are discovered, or files are changed for other reasons, rather than 'silently' changing the file it is recommended to publish a revised and differently named version (together with the original files), e.g. 02_2011_v2, 02_2011_v1.

Supplementary information

61. Authorities have also been told they are expected to start publishing new contract and procurement information from Jan 2011, and all information linking procurement and accounts systems should be published, allowing spending to be linked to contracts and tenders.
62. Publishing the supplier list (matching to the supplier ID) and also the authority's Chart of Accounts will also help users make sense of the data and this should be published.

Publicising the data

63. Aside from publishing the data on the local authority website, local authorities may want to make it more widely known that the data are available. This can be done by sharing or registering the data through:

- Direct.gov.uk³
- The national data portal on data.gov.uk
- the local open data CoP⁴
- regional data stores such as the London Datastore and the West Midlands Observatory <http://www.wmro.org/homeTemplate.aspx/Home>

64. Direct.gov provides a central website with links to public services provided to the public and has recently set up a link to the publication of open and expenditure data. Each local authority has a registered web contact that informs direct.gov about any new online service for their authority. Further information how to contact direct.gov are made available on the CoP⁵.

3.6. Licensing

65. Expenditure data fall under open public data and should therefore be provided for free reuse, including commercial reuse. However, you may want to provide some information about the ownership of the data and the right for further use which is generally provided in a license or copyright statement.

66. We recommend to use the Open Government License published by The National Archive⁶. A guide for information providers is published on the same website⁷. The license replaces the previously used terms and conditions of data.gov.uk.

3.7. Timing

67. Data should be published monthly, as soon as possible after month end but no later than 30 days after month end.

68. The Secretary of State for Communities and Local Government has committed local authorities to publish items of spending over £500 by January 2011. In addition, it would be useful to publish spending data from the beginning of the financial year. This will help users to find out the cumulative cost and demonstrate commitment to complete transparency.

³ Direct.gov <http://local.direct.gov.uk/LDGRredirect/index.jsp?LGSL=1465&LGIL=8>

⁴

https://spreadsheets.google.com/ccc?key=0AhOqra7su40fdEgtaG4yVFZGVjdYREVIWmprX2dENkE&hl=en_GB#gid=3

⁵ <http://www.communities.idea.gov.uk/c/3916997/home.do>

⁶ <http://www.nationalarchives.gov.uk/doc/open-government-licence>.

⁷ <http://www.nationalarchives.gov.uk/information-management/government-licensing/guidance-for-information-providers.htm>.

4. Linked Data: making better use of data

69. Publishing the data in a simple CSV file would meet the minimum requirements for publishing expenditure data set by government. However, users may gain greater benefit from the data and make better use of them if they are comparable with other data through Linked Data.
70. Linked Data are a specific form of open data which enable the data to be joined up with other related information, to create new views and services. It is at the heart of the semantic web. Linked Data require that the data are coded according to specific classifications (ontologies) and that they are published in RDF format using specific unique resource identifiers (URI)⁸. The value of the data increases the more the data is refined and follows standards.
71. For example, using the Local Government Service List⁹ (LGSL) would help to link expenditure data of a service in one authority to expenditure data in another authority. The CIPFA BVACOP Objective category headings referring to services areas are being mapped against LGSL to facilitate the comparison. This would enable individual local authorities to find out what other authorities of a similar type are spending on services. This form of comparison has been successfully used in performance benchmarking but can be easily applied to the analysis and use of expenditure data.
72. The Local eGovernment Standards Body is working with data.gov.uk to propose a general ontology (linked data schema) for payments that can be used to define local expenditure data (see the Community of Practice for updates¹⁰). Publishing the data according to a given standard (as proposed in the template in appendix A) will help to build a linked data set and make use of linkages to other datasets such as the Local Government Service List.
73. The esd toolkit is developing and hosting a simple tool to express spending data as open Linked Data and perform a simple conversion for authorities into a Linked Data format. The esd-toolkit already provides data sets which give local authorities the ability to compare performance, to a consistent standard for Government returns and National eService Delivery Standards, National and Local Indicators. They also have/link to other data sets/sources; e.g. Experian, CACI and public sector socio-demographic data.
74. The pilot esd toolkit Linked Data tool is freely available to local authorities. The tool enables the uploading of expenditure data in CSV format according to the expenditure template ([see appendix A](#)) and it will link the data to other information held in the toolkit and by other organisations, such as authority type, total expenditure, local authority service code etc. It will then output the data in linked format.

⁸ http://www.cabinetoffice.gov.uk/media/301253/public_sector_uri.pdf

⁹ <http://id.esd.org.uk/LocalGovernmentServiceList/>

¹⁰ <http://www.communities.idea.gov.uk/c/3916997/home.do>

75. With this additional information linked to the expenditure data, further analysis can be carried out on expenditure type, such as comparing expenditure in a service area with another LA, comparing company spend with those in other authorities, etc.
76. Further information about the use of the esd toolkit will be provided on the Local Open Data Community of Practice (<http://www.communities.idea.gov.uk/c/3916997/home.do>).

5. Links to best practice

77. The number of local authorities publishing expenditure data is growing¹¹. Windsor and Maidenhead¹² is probably the most commonly cited example as they published expenditure data first. However, more examples are coming online that have taken the experience from others on board.
78. For example: Royal Borough of Kensington and Chelsea¹³ has well structured data including VAT numbers. South Gloucestershire District Council¹⁴ also clearly explains on its website about how the data is structured and indicates the biggest area of spend. Inside the data, where payments to individuals such as foster carers have been redacted, only the name of the individual and the not the amount or service has been redacted.
79. It is also important to place the information in context. Kensington and Chelsea, for example, has published its expenditure data alongside members' allowances, an infographic on how the authority spends its money overall as well as links to authority performance. This clearly emphasises the transparency and accountability aspects of expenditure data, and allows citizens to see the big picture on spending.
80. Emer Coleman, who is leading work around the London Datastore, believes that their work in publishing expenditure data and other information as open data has led to a decline in FOI requests with quantifiable savings. Washington, D.C., one of the earliest local government bodies in the US to publish open data, believe that they have made substantial savings through reduced infrastructure costs and FOI requests from making their data, including expenditure data, open.

¹¹ List of authorities published spending data (see list https://spreadsheets.google.com/ccc?key=0AhOqra7su40fdEgtaG4yVFZGVjdYREVIWmprX2dENkE&hl=en_GB#gid=3)

¹² Windsor and Maidenhead http://www.rbwm.gov.uk/web/finance_payments_to_suppliers.htm

¹³ Kensington and Chelsea <http://www.rbkc.gov.uk/councilanddemocracy/transparencyinthecouncil.aspx>

¹⁴ South Gloucestershire District Council <http://www.southglos.gov.uk/NR/exeres/ca511000-e51c-404c-abe9-7425296f610d>

Appendix A: Spending data template

Column	Field Name	What Is Required	Reason For Inclusion	Additional Information	Inclusion status
1.	Body name	Name of the organisation making the payment	Aids readability for casual reading		Minimum
2.	Body	A unique code to identify an organisation.	To allow the file to be self-describing	The code can be the ONS SNAC code or a Unique resource set (URI). Preferred is a Unique resource identifier (URI) used in Linked Data.	Desirable
Description of Services and purchase details					
3.	Service Area Categorisation	The service area responsible for spending the money.	To identify the service that has spent the money. This is useful to compare payments between different authorities	Represents the highest level to which costs are charged. We propose to use the BVACOP objective category for service areas. For example:Adult Social Care. BVACOP headings currently have no 'codes' so this would have to be the full text of the heading. The BVACOP categories are the most desirable type to use and is a mandatory field in expenditure returns to central government	Minimum
4.	Service Division Categorisation	Represents the Divisions of Service and enables the sub-aggregation of costs.	To identify the specific division within the service that has spent the money	We propose to use the BVACOP objective code for Division of Service e.g. Older People inc Older Mentally Ill.	Desirable
5.	Responsible Unit	Department responsible for spending the money.	To improve accountability identify the authority department that spent the money to	Some authorities may want to name the department in addition of the service categorisation	Optional
6.	Expenses Type	General headings that describe the nature of expenditure (e.g. Travel Costs)	To identify the general nature of the spend	The description of expenditure used against account codes held on departments' own finance systems. The two candiate classification used are BVACOP Subjective Group codes for Goods/	Minimum

				Serviceor Proclass code	
7.	Detailed Expenses Type	Headings that describe the nature of expenditure in more detail	To identify the specific nature of the spend	If the BVACOP categories are used this would refer to BVACOP Subjective Sub Group Codes for Goods / Service (e.g. Taxi fares, air travel, train fares etc.)	Desirable
8.	Expense Code	The internal account code which represents the Expense Type	To allow expense types to be matched even when the wording of the description is changed	Not all systems have an expense code. BVACOP only uses an expense type.	Desirable
9.	Narrative	A description in words for the details of the transaction	This might be stored as a commentary in the accounts system, and inclusion will help explain the payment	Helps to describe the service/good received in more detail and may reduce future requests and enquiries. For example, payment for equipment hire at charity event.	Desirable
Payment Details					
10.	Date	The payment date as recorded in departments' purchase or general ledger.	To identify the date that the transaction took place.	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)	Minimum
11.	Transaction number	A unique 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.	Minimum
12.	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 should 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,	Minimum

				a payment of £25,123 should be shown as 25123.00 and a credit of £26,123.45 should be shown as -26123.45.	
13.	Capital Revenue: /	A descriptions of whether the expenditure is capital or revenue	Other detail required to classify type of expenditure being made	Simply state capital or revenue	Desirable
Supplier details					
14.	Supplier Name	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 in the published record.	Minimum unless redacted
15.	Supplier ID	An ID of the supplier	To allow suppliers with same name to be distinguished from each other and allow matching of the same supplier even if the name is changed	This could be linked to company house registration number or charity registration numbers.	Desirable
16.	Contract ID	Internal contract ID number	Authorities will ultimately be publishing contract details, and inclusion of this fields allows easy linking.		Desirable

Appendix B: Inclusions and exemptions for publishing data

Appendix B.1. Examples of data to be included

81. 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 and public sector 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 as cumulative cost per month	
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

Appendix B.2: examples of data to be excluded/redacted

82. The main principles are expected to follow the exemptions provided by the Freedom of Information Act. Key redactions will relate to data that is protected under the Data Protection Act, particularly relating to children and vulnerable persons. Please note this should be read in conjunction with the examples of data to be included, above.

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

No	Examples of transactions that may be excluded from publication	Reason	Redacted or Excluded
1	Salary payments to staff (including bonuses), except when published under the senior salary scheme. These will be published separately	Personal information protected by the Data Protection Act	Excluded
2	Pension contributions (excluding service charge) and National Insurance Contributions	Personal information protected by the Data Protection Act	Excluded
3	Severance payments	Personal information protected by the Data Protection Act	Excluded
4	Payments to individuals from legal process - compensation payments, legal settlements, fraud payments	Personal information protected by the Data Protection Act Personal information protected by the Data Protection Act, in exceptional circumstances you may want to exclude the data	Redacted
5	Competition prizes – where a normal part of operations	Personal information protected by the Data Protection Act	Redacted
6	Settlements made with companies as an arbitration which is conditional on confidentiality	Commercial-in-confidence – exempt under FOI	Redacted
7	Potential betrayal of a commercial confidence, or prejudice to a legitimate commercial interest	Very rare and will need to be justified	Redacted

8	Transactions relating to the financing or underwriting of debt e.g. purchase of credit default swaps	Outside the definition of expenditure for this purpose	Excluded
9	Provisions or promises to pay not yet realised		Excluded

Appendix B.3. Exemptions in the FOI Act

Absolute Exemptions

- a. Information supplied by or relating to bodies dealing with security matters (s23)
- b. Court Records (s32)
- c. Parliamentary privilege (s34)
- d. Prejudicial to effective conduct of public affairs (only information held by House of Commons or House of Lords) (s36)
- e. Personal Information (where the applicant is the subject of the information or where the information concerns a third party and disclosure would breach one of the data protection principles) (s40)
- f. Actionable breaches of confidence (s41)
- g. Where disclosure would breach another enactment or would constitute a contempt of court) (s44)

Qualified Exemptions

- a. Information held with a view to publication at a future date (s22)
- b. National Security (s24)
- c. Defence (s26)
- d. International relations (s27)
- e. UK administrations relations (s28)
- f. UK economic interests (s29)
- g. Investigation of offences and criminal matters (s30)
- h. Law Enforcement (s31)
- i. Audit functions (s33)
- j. Formulation of government policy, ministerial communications (s35)
- k. Prejudicial to effective conduct of public affairs (except information held by House of Commons/House of Lords) (s36)
- l. Communications with the Queen, the Royal Family or concerning honours (s37)
- m. Health and safety (s38)
- n. Environmental Information (s39)
- o. Personal Information (personal information about a third party the release of which would not be in breach of the Data Protection Act) (s40)
- p. Legal Professional privilege (s42)
- q. Commercial Interests (s43).

84. Further guidance on exemption is available on <http://www.justice.gov.uk/guidance/foi-exemptions-guidance.htm>.

Appendix B.4. CIPFA BVACOP categories where payments need to be checked for redaction

Objective Analysis	Categories
	Adult Social Care; Older People (Aged 65 or Over) Including Older Mentally Ill; Direct payments
	Adult Social Care; Adults Aged Under 65 with Learning Disabilities; Direct payments
	Adult Social Care; Adults Aged Under 65 with a Physical Disability or Sensory Impairment; Direct payments
	Adult Social Care; Adults Aged Under 65 with Mental Health Needs; Direct payments
	Central Services; Democratic Representation and Management
	Children's and Education Services; Commissioning and Social Work
	Children's and Education Services; Children Looked After; Fostering services
	Children's and Education Services; Family Support Services; Direct payments
	Children's and Education Services; Youth Justice; Other youth justice services
	Housing Services; Homelessness; Directly with a private sector landlord
	Housing Services; Housing Benefits Payments; Rent allowances
	Housing Services; Housing Benefits Payments; Rent rebates to HRA tenants
	Housing Services; Housing Benefits Payments; Non-HRA rent rebates
Subjective Analysis	Categories
	Employees; Direct employee expenses
	Employees; Indirect employee expenses
	Supplies and Services; Expenses

	Supplies and Services; Members' allowances
	Transfer Payments; Housing benefits
	Transfer Payments; Adult Social Services clients
	Transfer Payments; Schoolchildren and students

- Notes:** it should be noted that this list is only a guide and that:
- a. Redaction will not be required for all spend items listed under the categories above and;
 - b. Redaction will still be required for some items which fall under other BVACOP categories not listed here.

Appendix C. Guidance from the Information Commissioner on Payments over £ 500 – balancing the public interest and commercial issues¹⁵

85. Local Authorities across the country are preparing to release data on payments for goods and services over £500. Some have asked for assistance balancing the public interest and commercial confidentiality, in particular how the FOIA might work in this context – for example:
86. ‘If this data was subject to an FOI request would we have to publish it anyway?’
87. This is a reference as to whether payments are covered by the s43 exemption. This is often, but misleadingly known as ‘commercial confidentiality’. On behalf of the Panel I asked the Information Commissioner’s Office for some leading decisions and commentary and there response is set out below.
88. ‘There have been few Tribunal cases concerning local authorities’ use of the s43 exemption (“Commercial interests”). One that does stand out is the Derry City Council case;
89. <http://www.informationtribunal.gov.uk/DBFiles/Decision/i69/Derry.pdf>
90. This focused on the commercial relationship between Derry City Council and Ryanair. A request was made in 2005 for the financial information held by the Council about the relationship. The council refused to disclose the requested information citing that it would prejudice both its own and Ryanair’s commercial interests. The requestor complained to the ICO and our decision was that the information should be disclosed. In turn this lead to the appeal to the Tribunal.
91. The Tribunal took the view that disclosure of the information would prejudice the council’s commercial position (thus engaging the exemption). They then looked at the Public Interest Test (PIT) and reached the conclusion that the risk to the council’s position was not enough to outweigh the public interest factors that supported disclosure.
92. There have been a number of Decision Notices (DNs) that support quite a narrow approach to the “commercial interests” part of section 43. Consistent across all the DNs is that to engage the exemption the public authority has to show that if the requested information was disclosed then there was a real likelihood (and not just a possibility) of prejudice to their commercial position.

¹⁵ <http://data.gov.uk/blog/payments-over-%C2%A3500-%E2%80%93-balancing-public-interest-and-commercial-issues>

93. If it is the commercial position of a third party that is potentially under threat then the public authority cannot just speculate about this. Instead it needs to provide evidence from the third party as to why its position is threatened and be sure that the public authority itself can defend that position. In other words that they thoroughly understand and can explain why and how there would or would be likely commercial detriment to the third party.

Below I've set out a brief table by case reference and public authority.

Case reference	Public authority
FS50066753 and EA/2006/0014 (Tribunal ref)	Derry City Council (the Ryanair case)
FS50090866	Waverley Borough Council
FS50063478 and EA/2005/005 (Tribunal ref)	National Maritime Museum (John Connor Press Associates)
FS50141012	Wirral MBC
FS50161274*	Leeds City Council
FS50131138 FS 50083381 and EA/2008/0018**	Mid-Suffolk District Council Department of Health

*This shows a successful use of the commercial interest exemption because of the circumstances of the case

**The Tribunal decision in this case includes a comprehensive examination of s43 and introduces the OGC's "FOI (Civil Procurement) Policy and Guidance". A copy of this can be found at:

http://www.ogc.gov.uk/documents/OGC_FOI_and_Civil_Procurement_guidance.pdf

All the cases can be found either on our website at;

http://www.ico.gov.uk/tools_and_resources/decision_notices.aspx

or on the First Tier Tribunal (Information Rights);

<http://www.informationtribunal.gov.uk/>

As well as the full DN there is also a case summary on our site.

94. Trade secrets are a different matter – no "prejudice test" is required but the PIT will have to be considered.

95. Our approach has always been that basic information about contracts should be readily available albeit with the traces of information which give an organisation a commercial edge more likely to be protected by the legislation. As FOI case law has developed this is effectively what has happened. Much of this information is of course time sensitive.'

Appendix D: Data definitions (public, open, linked)

This appendix provides a brief overview about definitions of

- Public data
- Human versus machine readable data
- Open and linked data

Public Data

According to data.gov.uk:

- "Public Data" is the objective, factual, non-personal data on which public services run and are assessed, on which policy decisions are based, or which is collected or generated in the course of public service delivery. (<http://data.gov.uk/blog/new-public-sector-transparency-board-and-public-data-transparency-principles>)

Human versus machine readable data

- Public data can then be further divided into machine and human readable data. Machine readable data can be read by a computer without human interaction and includes data in csv, xml or other formats. However, this data is not easily readable and understandable to humans without the use of additional software and explanations.
- Human readable data on the web is most commonly in html or pdf format which can be read easily by a web browser. The data or documents are designed to be easily understandable to humans. Most of the documents published under e-government are in machine readable format. However, this data cannot be easily reused, processed, analysed and linked to other data and therefore is of reduced value for the further exploitation of the data.
- The data transparency initiative promotes to publish data in machine readable format which can be easier consumed and reused.

Open versus linked data

- Open data is published following open data standards developed by the w3 consortium. The structure of data follows specific standards and formats so that they can be more easily understood and consumed by machines without much human interaction.
- Linked data are a specific form of open data which enables the data to be joint up with other related information, to create new views and services. It is at the heart of the Semantic Web. Linked data require that the data are coded according to specific classifications (ontologies) and that they are published in linked data formats such as RDF using specific unique resource identifiers. (For further information see http://www.cabinetoffice.gov.uk/cio/chief_technology_officer/public_sector_ia.aspx) .

Appendix E: Links to useful guidance

- Tim Berners-Lee's paper, 'Putting Government Data Online' (<http://www.w3.org/DesignIssues/GovData.html>)
- Balancing Public Interest and Commercial Issues <http://data.gov.uk/blog/payments-over-%C2%A3500-%E2%80%93-balancing-public-interest-and-commercial-issues>
- ICO guidance - The exemption for personal information: http://www.ico.gov.uk/upload/documents/library/freedom_of_information/detailed_specialist_guides/personal_information.pdf
- CLG press release re local authority spending: <http://www.communities.gov.uk/news/corporate/1606882>
- Local Data Panel - Local Spending Data guidance: <http://data.gov.uk/blog/local-spending-data-guidance>
- Treasury Guidance - Publication of spend over £25,000 http://www.hm-treasury.gov.uk/d/transparency_spend_over25100910.pdf