



Transparency – explanation of our published data (April 2014 onwards)

This table provides an explanation of the column headings we use when we publish details of expenditure over £250

Column	Field name	Description	Reason for inclusion	Additional information
1	Service Label	The description of the service that has incurred the expenditure.	To identify the service that has incurred the expenditure.	Represents the highest internal level to which costs are charged.
2	Service Code	The internal code number of the service that has incurred the expenditure.	See above.	
3	Service Division	The description of the service division that has incurred the expenditure.	To identify the service division that has incurred the expenditure.	Represents the second internal level to which costs are charged.
4	Service Division Code	The internal code number of the service division that has incurred the expenditure.	See above.	
5	Organisational Unit	Department that has incurred the expenditure.	To identify the department that has incurred the expenditure.	Represents the third internal level to which costs are charged.
6	Expenditure Category	Heading that describes the type of expenditure; for example, travel costs.	To identify the type of expenditure.	The description of expenditure as recorded in our accounts.

<u>Column</u>	<u>Field name</u>	<u>Description</u>	<u>Reason for inclusion</u>	<u>Additional information</u>
7	Expenditure Code	The internal code that identifies the expenditure category.	See above.	
8	Payment Date	The payment date.	To identify the date that the transaction was paid.	
9	Transaction Number	An internal reference number for each individual transaction.	To act as a unique reference.	Useful if you have an enquiry or if you want to make a Freedom of Information (FOI) request.
10	Net Amount	The net value of the transaction.	To show the value of the payment	Amounts are in GBP and exclude VAT except where the VAT cannot be reclaimed from HMRC.
11	Capital or Revenue	A description of whether the expenditure is Capital or Revenue.	In general terms, Capital expenditure relates to assets and Revenue expenditure relates to running costs.	
12	Supplier Name	The name of the supplier.	To identify the recipient of payment.	
13	Supplier ID	The unique internal ID of the supplier.	To identify the supplier.	