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1

Introduction

Background

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, in order to allow government to be held to account and to drive down costs within government. To reinforce this commitment, each department now has a Minister responsible for transparency issues. As part of this initiative the government made a commitment to publish details of all items of expenditure over £25,000 within central government. This guidance explains how departments should prepare and release details of spending over £25,000. The responsibility for the publication of data rests with departments, but must be consistent with this guidance.

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 currently on how, pragmatically, to make the data available quickly rather than seeking to achieve full alignment across every entity. This is consistent with Sir Tim Berners-Lee's paper, 'Putting Government Data Online' <http://www.w3.org/DesignIssues/GovData.html>. Publishing raw data quickly is an immediate priority, but we are working towards producing structured, regularly updated data published using open standards.

1.3 Each department initially had a nominated official that sat on the Transparency Officials group. If you have any queries about transparency policy you should contact your departmental representative.

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Chapter 4: Examples of what should and should not be published.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://webarchive.nationalarchives.gov.uk/20130104174825/http://www.number10.gov.uk/news/letter-to-government-departments-on-opening-up-data/>.

2

Overview

Scope

2.1 This guidance applies to all bodies within central government as classified 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. The following are also not subject to this requirement:

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

2.2 However, it is recommended that these bodies adopt this guidance as good practice. Separate guidance is available for local authorities.

2.3 Where an organisation comprises both a central government body and a public corporation, 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.

2.4 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, and therefore all bodies should publish their relevant data. Departments must put arrangements in place to communicate transparency commitments to their arm's length bodies.

2.5 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. You may publish at the lower level of £500, which is the threshold applied to local authorities. If entities are in a position to do so, they may publish all transactions regardless of size. The current minimum requirement of £25,000 for reporting may be changed 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 different threshold later.

2.6 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 currently required to reflect corrections/journals, if you subsequently find that an amount paid was incorrectly posted. We strongly recommend, however, that you correct significant errors.

2.7 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 and credit default swaps.

2.8 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.

Shared Services

2.9 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.

Timing

2.10 Spend is to be published one month in arrears, i.e. by the last working day of the month following the month to which the data relates. If the data is available before the end of the month, it should be published as soon as the department has cleared it for release. **This data is to be published in individual monthly files.**

2.11 You should not hold up the publication of your data where you have unresolved individual queries. You should publish the cleared data within the publication timescales, and amend the data at a later date if necessary. See section 2.5 for further detail on applying redactions to the data.

2.12 If you identify an error or wish to make an amendment to a previously published file (for example, adding a new item which you had previously withheld pending clearance), you should update it as soon as the changes have been approved. You need to amend the metadata description and related narrative accordingly.

Content

2.13 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. You must include a glossary on your website to provide context, explain any unique items or issues with the data and to pull out the key points and policy implications.

Department family – This should be the name of your department. This is needed to identify spend for 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 the individual entity, which for main departments should be a repeat of 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 will 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 will 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. 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. **The description on the expense type should enable users of the data to understand where money has been spent. You must avoid high-level descriptions or the use of jargon.** 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, but we recommend that you do where possible. 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 hierarchy. To aid transparency, it is recommended that the structure you select is capable of being mapped onto your published organisational 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. 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 individual items of expenditure 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.

Description – This should include a brief narrative to provide additional context to the published transaction. This will enable users of the published data to better understand what the money has been spent on. The description can be linked directly from individual lines on purchasing

systems, where this is meaningful, or input manually prior to publication. You should decide the source that best describes what the transaction relates to. Where the inclusion of a description leads to data protection issues, then you should remove the description, but must still publish the transaction. An example of the type of description required is included in 4.4 and Annex A.

Postcode – Where this information is readily available it should be published. The source should be the supplier address relating to each transaction and can be taken directly from the vendor record on your purchasing systems. This will enable consolidation and comparison of common suppliers across entities.

Project Code – If departments use project codes to differentiate spending then these should be disclosed. This will enable users to aggregate expenditure on particular areas of interest. Where codes are included you must also publish a separate document to explain which project relates to each code, including a description of the main objectives.

Expenditure Type – You should choose between administration, programme and grant payments to enable users to distinguish grant payments from money spent running the organisation.

Supplier Type – This should be large, SME (Small or Medium enterprise), VCS (voluntary and community sector) or Public Sector and will enable users to differentiate and compare spending across the main sectors.

Contract Number – If the transaction relates to a purchase against a contract published on contract finder then the same unique contract reference number should be disclosed.

Supplier VAT registration number – Where this information is readily available, the VAT registration number of each supplier should be collated. For the time being, this data is not to be published. This will allow aggregation of supplier information across entity, even if the supplier descriptions are not consistent.

Redactions

2.14 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. The Freedom of Information Act should be used as the frame of reference when making these judgements. The credibility of transparency reporting would be seriously undermined if expenditures redacted for the purposes of £25k transparency were subsequently published under FOI. Departments should also consider whether to publish an additional line in their monthly release showing the total value of redacted data to provide information to users of the data on the level of redaction activity.

2.15 Redactions will 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; and
- other information which you have a duty to protect.

2.16 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. Items should not be redacted because of the potential to cause embarrassment.

2.17 A key area of judgement is likely to be around commercial sensitivity. You should note that the publication of large items of commercial expenditure (over £25k) is expected to be in the public interest in the vast majority of cases. This includes payment to sole traders for commercial activities. Also 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.

2.18 While a particular item of spending may not be sensitive in itself, you should consider whether it could be combined with other available information to reveal sensitive information. Ultimately it is for each department to decide whether to redact particular items of data, as departments, not only as the data owners under the Data Protection Act, retain responsibility for all their data published under the transparency agenda. Your internal review process must address the possibility of redactions.

2.19 You should seek guidance from your departmental information rights specialists, where necessary. Issues with individual pieces of data should not be used to hold back spending data releases. Any items in question should be withdrawn from the files for publication until the issue has been resolved. Upon clarification of the issue, and if appropriate, the item should be added to the previously published data.

2.20 If you need any guidance on the data that can be redacted please get in touch using the contact details below.

Suppliers

2.21 You should inform your suppliers that you intend to publish data where there is potential for impacts upon commercial relationships. You might also consider adding narrative to your remittance advices and/or purchase orders to set out what data you are planning to publish.

Internal Review and sign-off of the data

2.22 Departments should put in place a robust review process to ensure sensitive data is not inadvertently released. This will involve bringing together knowledge from different parts of the organisation in order to identify transactions that should be redacted. This may involve a committee of representatives from finance, policy and procurement functions to oversee and quality assure the redaction process, but it is for departments to determine the arrangements necessary to ensure the appropriate data is released.

2.23 Departments should review their data, in particular to ensure that necessary redactions have been applied and that they can be justified. Your Transparency minister and senior officials within your department must be content that a robust process is in place to ensure sensitive data is not released, and agree how data is approved for release. 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. An example of the type of process you might put into place is described in 4.5.

Hosting arrangements

2.24 All data must 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 and maintain 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.

2.25 There is no validation of the data on data.gov.uk and any data 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.

2.26 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. For further questions in relation to data.gov.uk you should discuss with the website contact named in the table below.

FOI Requests

2.27 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 below.

Contacts for queries

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

| Query Type | Department | Contact Details |
|---|--|---|
| Guidance on publication content, including redactions | HM Treasury | Tel 020 7270 1154 pesa.document@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 |
| Help with publishing data to data.gov.uk | Government Digital Service | team@data.gov.uk |

3

Publication content

Data fields

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 department s' purchase or general ledger. | To identify the date that 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 type | The description of the type of expenditure | To identify the general nature of the spend | The description of expenditure used against account codes held on departments' own finance systems should be suitable for this purpose e.g. consultancy, stationery. Descriptions should be suitable for the public domain, and properly inform what the money has been spent on. Account numbers should not be used. Jargon must be replaced. What the money has been spent on must be clear to users of the data. | Mandatory 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. | 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. To aid transparency there may be benefits in selecting a structure that is capable of being mapped onto a published organisational structure. | 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 in the published record. The address of the supplier should not be included. | Mandatory inclusion |
| 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 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. | <p>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</p> <p>If possible recoverable VAT should not be included and does not need to be shown separately. Expenditure needs to be published gross of any income. Where an invoice crosses multiple expense codes, the separate payment lines should be published even where they are individually worth less than £25,000. The amount should represent expenditure for an individual transaction and should not be cumulative.</p> | Mandatory inclusion |
| 9 | Description | Additional narrative to explain the expenditure | To enable users to understand what the money has been spent on | <p>You should link the description directly from your purchase order system where available. If these are not meaningful then you should include a brief description of the expenditure instead. Jargon must be replaced and any abbreviations explained. Descriptions that contravene national security or create legal challenge must be removed.</p> | Mandatory inclusion |
| 10 | Supplier Postcode | Postcode of supplier | To identify common suppliers | <p>The postcode recorded on the departments own systems can be used, where this is readily available.</p> | Voluntary inclusion |

| | | | | | |
|----|-------------------------|---|---|---|---|
| 11 | Supplier type | The sector type of the supplier | To identify and aggregate supplier information by sector | You should categorise by either: <ul style="list-style-type: none"> - Large - SME (small, medium enterprise) - VCS (voluntary and community sector) - Public Sector | Voluntary inclusion |
| 12 | Contract Number | The unique contract number | To enable aggregation and comparison with data published on contract finder | You should use the same contract number as published on contract finder. If the relevant contract is not published you should leave this field blank. | Voluntary inclusion |
| 13 | Project code | A reference number used to identify individual projects | To enable aggregation across different projects within a departmental family | Where project codes are used by a department to categorise spending then these should be published. You should also separately publish a list of project codes and a brief description of each project. | Voluntary inclusion |
| 14 | Expenditure type | The budget category of the expenditure | To distinguish between payments made to other bodies and the money spent running the organisation | You should choose from administration, programme or grant payments. This should be categorised using the account code or expense type to reduce the level of manual input required. | Voluntary inclusion |
| 15 | VAT Registration Number | The supplier's VAT registration number | To identify and aggregate supplier information even if the supplier descriptions are not consistent | | Not to be published until requested by the Treasury |

4

Examples of transactions for inclusion and exemption from publication

Inclusions

4.1 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, above £25k. Departments publishing at the £500 should ensure publication is consistent with the provisions of the Data Protection Act. | Business rather than personal expenditure |
| 4 | Payments for secondees | Payment for service rather than personal or pay bill expenditure. |
| 5 | Travel and subsistence claims | However, if a secondee's pay would become transparent, this should be redacted. |
| 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 |

Exemptions

4.2 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.

4.3 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 | |

Example: HM Treasury

4.4 The following short extract from the HM Treasury spend data illustrates an example of the level of detail required for the extra narrative column to provide more insight on what money is actually spent on. Further examples are provided in Annex A.

| Entity | Date | Expense Type | Expense Area | Supplier | Amount | Narrative |
|-------------|------------|---|---------------------------------|-----------------------------------|-----------|----------------------------------|
| HM Treasury | 04/06/2010 | Equitable Life Enquiry | Budget, Tax & Welfare | TOWERS WATSON | 347842.65 | Actuarial advice |
| HM Treasury | 17/06/2010 | Equitable Life Enquiry | Budget, Tax & Welfare | TOWERS WATSON | 493677.67 | Actuarial advice |
| APA | 04/06/2010 | Consultants - Financial - Advisory only | Finance | PRICE WATERHOUSE COOPERS | 39486.86 | Asset Protection Scheme Advice |
| APA | 17/06/2010 | Consultants - Mgt - Non Advisory | Infrastructure Management | KPMG LLP | 37901.98 | Asset Protection Scheme Advice |
| APA | 23/06/2010 | Consultants- IT - Advisory | Operations | PRICE WATERHOUSE COOPERS | 270917.25 | Asset Protection Scheme Advice |
| HM Treasury | 30/06/2010 | Consultants - Mgt - Non Advisory | Public Services & Growth | CAPGEMINI UK PLC | 32054 | Development of COINS replacement |
| HM Treasury | 08/06/2010 | Rent | Permanent Secretary & Ministers | CABINET OFFICE RM SHARED SERVICES | 468585 | Downing Street rentals |

4.5 Suggested flowchart for internal review process

