

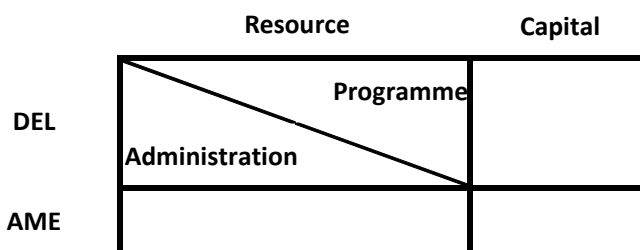


Guidance on using the example data

This guidance describes the fields contained within the example data and explains how to use and manipulate the pivot chart presentation of the data.

Guidance on understanding the fields within the data set

Departments' budgets are set out in the diagram below.



The data set that we propose to make available comprises all spending within these budgets. Fields within the data set allow spending within each part of these budgets to be identified. Spending is then further disaggregated by spending programme and economic category. Descriptions of all fields within the data set are provided below:

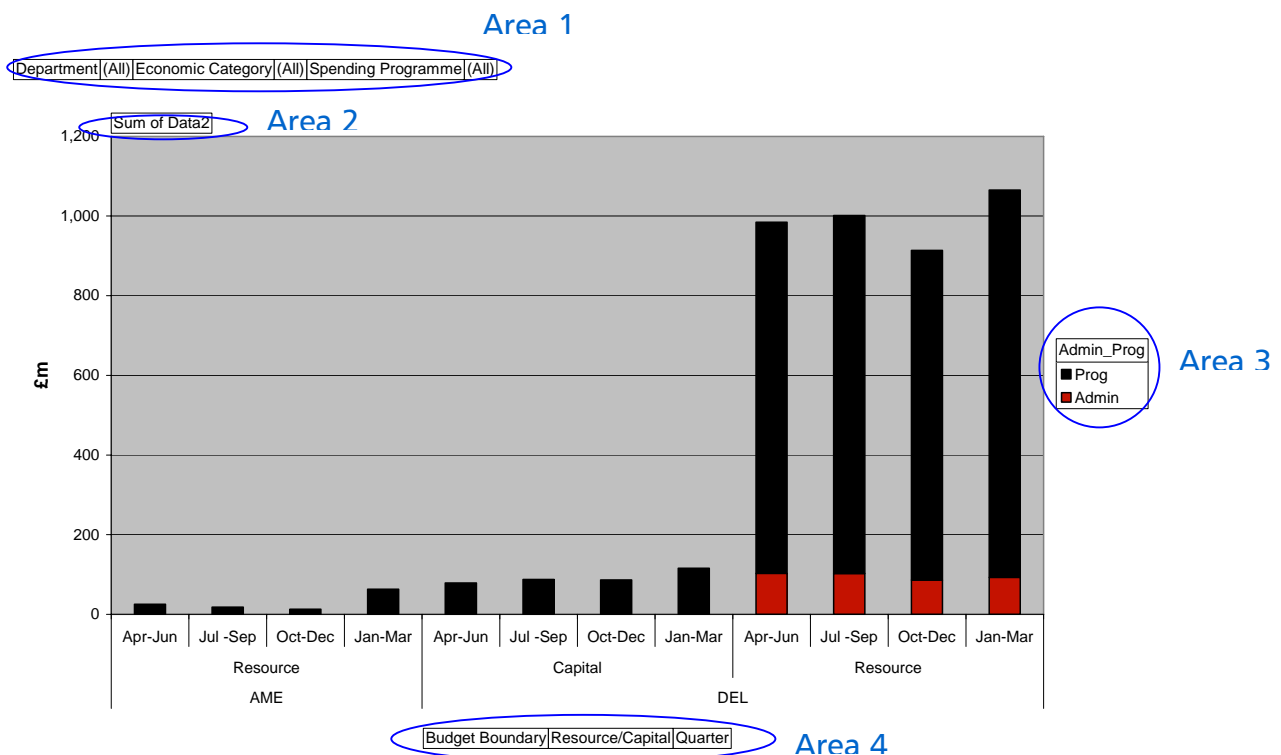
- **Budget boundary** - Departmental Expenditure Limits (DEL) are firm three-year spending limits set for departments. Spending that cannot reasonably be subject to firm multi-year limits is included in Annually Managed Expenditure (AME) alongside most non-cash transactions;
- **Resource/Capital** - Resource budgets contain spending on items that are consumed in the process of providing public services or, in other words, is recurring spending. This includes, for example, wages and salaries, benefits, and purchasing goods and services. Capital budgets contain expenditure on fixed assets, capital grants and the acquisition of certain financial assets:
- **Admin/Prog** – resource DEL is further divided between administration and programme budgets. Administration budgets are set for most central government departments and essentially contain the departmental running costs that do not

directly relate to frontline services. All other spending within resource DEL is in the programme budget;

- **Economic category** – this represents the main economic impact of transactions. Examples of economic categories are pay, grants to local authorities and subsidies;
- **Spending programme** – this is currently dummy data but we are proposing that this should contain the same level of detail that departments currently present to Parliament in their annual report budgeting tables and in Supplementary Budgeting Information; and
- **Department** – this is currently a dummy field but would ultimately contain all central government departments.

Guidance on using pivot charts

Pivot charts allow data to be presented graphically but with the functionality of pivot tables. This means that the presentation of data within the chart can be manipulated by dragging and dropping fields into various areas of the chart. The diagram below shows an example of a pivot chart – an explanation of the areas into which fields can be dropped is also provided:



- Area 1 – specific values can be selected from fields in Area 1 but they will not appear in the chart. I.e. the 'Department' field is here so that data for a specific department can be selected and viewed in the chart;
- Area 2 – this contains the main values that will be plotted in the chart. In the proposed data set, this will be the spending amounts as shown in the diagram;
- Area 3 – fields in this area are shown as a breakdown of the values that are plotted in the chart. So in the above example, spending shown in the chart is split between Admin and Programme; and
- Area 4 – this contains all the fields that will appear in the horizontal axis (x-axis).