

Common Areas of Spend Procurement

Standard Definition Release 9 v1

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Introduction

About this Document

This document is one of a set as outlined below, and provides a standard definition for procurement information. It is not guidance for data surveys or a data survey in itself, but provides standard definitions that underpin individual information requests. It covers;

- The standard definitions that will be applied to operational data and management information to provide a common reference point.

It does not cover either

- Information assurance processes or
- Data collection processes

These will be addressed in documents supporting individual data collections.

Common Areas of Spend

Successive reports¹ into Government operations have highlighted concerns on the quality and comparability of management information on Government operations.

Feedback from departments has suggested that one cause of inconsistent data is the lack of agreed 'standards'. This has also led to a loss of collective focus and duplicated effort in the collection of operational data by the centre and by departments from arms length bodies (ALBs).

The Common Areas of Spend (CAS) work aims to establish agreed standard guidance and definitions by which departments and the centre can communicate on operational performance matters, streamlining data collection and improving data comparability over time.

The CAS are composed of the following areas:

Measure	Definition
People	Payroll and non-payroll workforce available to the department
Estate Costs	The cost, size and occupancy of the office estate
Procurement	Expenditure on goods and services with third party suppliers
Major Projects	Key projects delivering department agenda
ICT	The cost of ICT operations
Corporate Services	The delivery of 'back-office' functions
Fraud, Error and Debt	The value of fraud and error and the debt impact of these
SME and VCS	Spend and grants with SME and VCS organisations

For each CAS measure we will establish a standard definition which the centre will use as the basis for all relevant data collections. Over time, departments will embed these in processes and applications so that they can provide consistent and comparable information with minimal resource burden. Each CAS measure definition will be in a separate document defining a discrete dataset. However, the definitions are not designed to be additive as there will be cross-over between some measures.

¹ *Efficiency Review*, Sir Peter Gershon – July 2004; *Operational Efficiency Programme: final report* – April 2009; *Efficiency Review*, Sir Phillip Green – October 2010.

This document builds on, and consolidates in one place, work across government where individual aspects of the standards applicable to this area have been addressed or are being developed. This document will be the source of standard definitions across government against which all information will be defined.

Value to Departments

The principle audience for operational data are Departments themselves – their management teams, boards, leaders and operational team members.

By using established standard definitions, it is expected that departments will derive a number of benefits, above and beyond those described above:

- Trend analysis – measuring changes over time
- Benchmarking across the public sector – comparing performance and sharing best practice
- Benchmarking where relevant, with external private or voluntary sector comparators – aiming for best in class performance

These standard definitions will also form the basis for the relevant sections of the Quarterly Data Summary to department business plans.

What is CAS for Procurement?

These definitions will represent a commercial view of procurement expenditure. This is different to and distinct from the view of procurement expenditure presented in accounts.

For procurement, CAS addresses the following elements:

- Market facing categorisation of procurement expenditure
- Identification of suppliers
- Information on contracts
- Spend with SME and VCS

Additionally, for procurement, there are cross-cutting elements which impact some/all of the CAS areas:

- Organisation

Detail is provided in the Measure Detail section and the Data Dictionary providing technical specification for the data elements is included at Appendix 1.

For Goods & Services:

Goods and services will be identified against United Nations Standard Products and Services Code (UNSPSC) level four. Where this is not possible departments may report to the equivalent level of the Common Procurement Vocabulary (CPV).

Where procurement expenditure cannot be classified, uncategorised expenditure will also be identified.

Information on individual products/services will be identified by the manufacturer and/or retailer's identification of the product/service.

For Suppliers

Suppliers will be identified using DUNS numbers, a standard identification number provided by Dun and Bradstreet.

There are two separately identified subsets of suppliers – Small and Medium-Sized Enterprises (SME) and Voluntary and Charitable Sector (VCS). Additional detail on these is included in the Measure Detail section.

Generic areas (applicable to more than one CAS)

Organisation scope

Organisational scope will be set out in the commissioning documents for a specific survey and does not form part of the standard definitions. This will include the level of granularity of reporting i.e. department total or by individual organisation.

Public Sector Organisations

ERG proposes to undertake a project to create an agreed and managed taxonomy for government organisations as a common frame of reference for dialogue between the centre and departments around government and departmental structure.

Goods and Services

Procurement spend captured using these standard definitions should be the total value of payments made to third party suppliers (**suppliers that the department contracts with directly**) for goods and services. This should also include payments to public sector organisations for the procurement of goods and services, where the goods or service are provided by the organisation directly and is not being procured from a third party on behalf of your organisation (e.g. payment to TSOL for legal services that are provided directly by them)

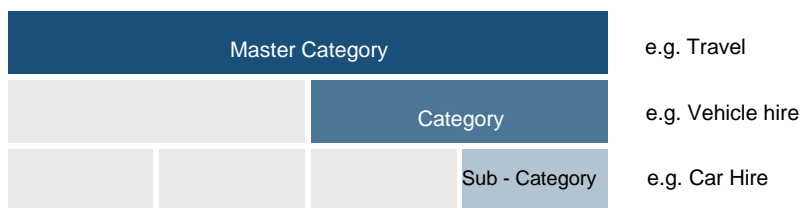
Procurement spend also excludes payroll, non-cash expenditure (e.g. depreciation), grants and benefit payments, accruals and receipts, but includes capital expenditure and program we spend on commodities and services,

Mapping and Categorisation

Procurement spend should be captured against UNSPSC or CPV level 4 coding for product groups. This will enable the Government Procurement Service to map procurement spend against the procurement categorisation structure that it maintains.

Detail of the current CAS categorisation structure is included as Appendix 3 to this document. Appendix 2 shows the Master Categories and Categories structure in pictorial format and the associated category hierarchy.

An example of the structure is as follows



Details on the UNSPSC and CPV product groups can be accessed at:

UNSPSC

<http://www.unspsc.org/>

CPV

<http://simap.ted.europa.eu/cpv>

Suppliers

Suppliers are to be identified through the application of a DUNS number. DUNS numbers should be captured in your source systems at the point of supplier registration. By capturing the supplier DUNS number centrally through the monthly spend analysis data collection activity, we are able to provide the SME indicator automatically from information provided by Dun & Bradstreet.

There are two types of suppliers for which third party spend information is specifically required.

Small and Medium-Sized Enterprises (SMEs)

Enterprises qualify as micro, small and medium-sized enterprises (SMEs) if they fulfil the criteria laid down by the European Commission and outlined in the table below. In addition to the staff headcount ceiling, an enterprise qualifies as an SME if it meets either the turnover ceiling or the balance sheet ceiling, but not necessarily both.

Enterprise category	Headcount	Turnover	or	Balance sheet total
medium-sized	< 250	≤ € 50 million		≤ € 43 million
Small	< 50	≤ € 10 million		≤ € 10 million
Micro	< 10	≤ € 2 million		≤ € 2 million

The full European Commission definition also sets out the requirement for autonomy from larger enterprises.

The full definition can be found at:

http://ec.europa.eu/enterprise/policies/sme/facts-figures-analysis/sme-definition/index_en.htm

For further information and the full definition see the European Commission publication *The new SME definition: User guide and model declaration*:

http://ec.europa.eu/enterprise/policies/sme/files/sme_definition/sme_user_guide_en.pdf

If you have provided DUNS numbers in your spend analysis extracts, you will be able to use the SME indicators that have been automatically attached to your validated suppliers. Dun & Bradstreet apply the criteria laid down by the European Commission when evaluating if a supplier is an SME.

Voluntary, Community and Social Enterprise sector (VCSE)

The VCSE sector comprises of “Non-governmental organisations that are value-driven and which principally reinvest their surpluses to further social, environmental or cultural objectives”

This includes a diverse range of organisations, however these can broadly be categorised as:

- **Charities** - organisations which are established for exclusively charitable purposes in accordance with the law of England and Wales. Most charities with an annual income of over £5,000 have to register with the Charity Commission: <http://www.charity-commission.gov.uk/showcharity/registerofcharities/registerhomepage.aspx?&=&>
- **Voluntary and Community organisations** - independent organisations, which are established for purposes that add value to the community as a whole, or a significant section of the community, and which are not permitted by their constitution to make a profit for private distribution. Voluntary organisations do not include local government or other statutory authorities.
- **Social Enterprises** – businesses with primarily social objectives whose surpluses are principally reinvested for that purpose in the business or community, rather than being driven by the need to maximise profit for shareholders and owners.

Please note that there is some overlap between these categories – some voluntary and community organisations are also charities, and some organisations are classified as both a charity and a social enterprise.

Frequently Asked Questions

Our annual procurement spend is low – is there a minimum organisation expenditure or other criteria level being applied to CAS?

Good management information is needed across all public sector organisations, and one of the aims is that departmental families should be showing good financial management. Applying a single criterion to define scope is likely to result in missing significant contribution.

What is the distinction between consultancy, contingent labour and other professional services?

There are distinct differences between each of the categories of professional service. Consultancy seeks to fill a knowledge gap by providing advisory services. Contingent labour (temporary staff) fills a resource gap for tasks normally carried out in-house, always working within the organisation and under direction for the short-term. Other professional services covers professional services not covered elsewhere, including filling skills gaps where the service requirement includes delivery or implementation (e.g. Technical Services).

How is VAT treated in the standard?

The treatment of VAT is not covered by the standard definitions. This detail will be set out in the commissioning / process documents for a specific data collection.

Where does Business Process Outsourcing (BPO) spend fit?

In the majority of cases Business Process Outsourcing (BPO) services are categorised in BPO specific sub-categories within the Professional Services Other master category. However, ICT BPO costs should be categorised in the Managed/Outsourced Service category within the ICT Systems master category.

What if departmental procurement spend is mapped to PSPES structure rather than UNSPSC or CPV?

Initially CCS will be able to provide mapping from PSPES classifications to the new categorisation structure. However, this will degrade the detail of the spend categorisation. Therefore at some point departments will have to consider moving their procurement reporting standard to UNSPSC Level 4 or CPV Level 4 so that spend can be mapped fully.

How do I find out more about the CCS category structure?

CCS is working with a single point of contact within each of the 17 main departments. These departmental contacts should be your first point of contact for any further information about the category structure. If you are not sure who is responsible within your department please contact Adrian Leake at Adrian.Leake@cabinet-office.gsi.gov.uk.

What exchange rate do I use to work out whether a business is an SME?

If you have provided DUNS numbers in your spend analysis extracts, you should use the SME indicators that have been automatically attached to your validated suppliers. Dun & Bradstreet apply the criteria laid down by the European Commission when evaluating if a supplier is an SME.

When SME identification is undertaken a pragmatic approach needs to be adopted by the department with regard to the use of Euro to Sterling conversions. The EC produces a monthly exchange rate which may be of use:

http://ec.europa.eu/budget/inforeuro/index.cfm?fuseaction=currency_historique¤cy=GBP&Language=en

If I cannot map some of my spend to a sub category, what should I do?

Where possible you categorise all spend to a sub category. Where this is not possible please use the master category.

Appendix 1: Data Items Summary

Data Member ID	Data Member Name	Description	Type	Key Indicator
PR1	Procurement Spend	The total value of payments made to third party suppliers, , payroll, non-cash expenditure (e.g. depreciation), grants and benefit payments, accruals and receipts, but should include capital expenditure and programme spend on commodities and services, categorised by UNSPSC or CPV to Level 4.	Decimal	Y
PR2	Spend with Suppliers	The total value of payments by individual suppliers, by UNSPSC or CPV to Level 4.	Decimal	N
PR3	Spend through SMEs	Of the total spend on third parties (procurement), the amount of expenditure that can be auditably traced to Small and Medium Enterprises (SMEs).	Decimal	N
PR4	Spend through VCS	Of the total spend on third parties (procurement), the amount of expenditure that can be auditably traced to Voluntary and Community Sector (VCS).	Decimal	N
PR5	Contract name	The contracting authority's name for the contract.	Text	N
PR6	Contract reference	The contracting authority's reference for the contract.	Text	N
PR7	Supplier	The name of the supplier/suppliers on the contract.	Text	N
PR8	Start date	The date the contract started	Date	N
PR9	End date	The date the contract finished	Date	N
PR10	Contracting organisation	The name of the contracting authority which let the contract.	Text	N
PR11	Maximum contract value	The maximum value of the contract.	Decimal	N
PR12	Annual Contract Spend	Annual expenditure through contracts categorised to UNSPSC. The annual contract spend should be reported rather than the contract value.	Decimal	N

Appendix 2: CAS Category Mapping (Release 9)

Clinical and Medical	Clinical and Medical Support Services	Clinical Furniture	Drugs and Biologicals	Medical and Surgical Consumables	Medical and Surgical Equipment and Supplies	Pathology	Patients Appliances	
Communications	Advertising	Communication Services	Communications	Marketing	Promotion	Signage and Exhibition Equipment		
Construction	Construction Service Providers	Construction Supplies						
Defence	Military Equipment Disposal	Military Equipment Procurement	Military Facilities	Military Repair and Maintenance	Military Research Design and Development	Military Spares	Military Support Services	
Emergency and Rescue	Emergency and Rescue Equipment and Supplies	Emergency and Rescue Services						
Energy and Fuels	Energy and Fuels	Fuel						
Engineering Goods	Engineering Components	Engineering Materials	Engineering Products and Equipment	Industrial Goods	Non-Medical Chemicals Minerals and Gases	Non-Military Vehicles	Tools	
Facilities	Building Operation	Business Support	Catering	Food and Beverages	Office Furniture Fixtures and Fittings	Property Occupation	Security	
Fleet	Fleet Management	Purchase	Vehicle Conversion	Vehicle Hire and Lease				
ICT	End User Software and Hardware	Specialist Software and Hardware	Hosting	Networking	Telecoms	IT Management and Change	Support	
Industrial Services	Operation of Facilities	Operation of Industrial Facilities	Operation of Infrastructure	Operation of Mining Facilities	Operation of Water Supplies and Distribution	Operational Services	Transportation Support Services	
Learning and Development	Development and Training	Learning						
Legal Aid	Legal Aid							
Logistics	Specialist Transport Provision	Transport	Warehousing and Storage					
Office Solutions	Courier	Office Machines	Office Supplies	Post	Record Management			
Operational Goods	Art and Exhibits	Clothing and Textiles	Domestic Goods	Environmental Goods	Furniture	Learning and Development Materials	Multimedia Equipment	Operational Goods
Personnel Related	HR Services	Staff Childcare	Staff Health and Safety	Staff Medical Care	Staff Relocation	Subscriptions and Admissions		
Print and Print Management	Printed Products	Printing Machinery and Equipment	Printing Services	Printing Supplies				
Professional Services - CCL	Consultancy	Contingent Labour						
Professional Services Other	Business and Commercial Services	Business Process Outsourcing Services	Environmental Services	Financial	Interpretation and Translation	Legal	Professional Services Other	Technical Services
Research	Market Research	Science and Environmental Research	Social and Economic Research					
Social Care	Community Entertainment Services	Social Care	Social Service					
Travel	Business Travel	Business Travel Accommodation	Travel Management					
Waste Management	Waste Management Goods	Waste Management Services						
Welfare to Work	Welfare							
World Programmes	World Aid	World Diplomatic Services	World International Relations	World Relief Services				

Appendix 3: CCS Category Mapping (Release 9) – Categorisation Scheme

Master Category	Communications COMMON				
Description	Should include all spend related to the provision of advertising and media including advertising and communication services, marketing and promotional goods and services.				
Category	Advertising	Communication Services	Marketing	Promotion	Signage and Exhibition Equipment
Description	Should include all spend related to the provision of advertising. The production of materials should be recorded separately against the print category where it is possible to identify this, however if the contract includes the goods and service then record the entire spend against this category.	Should include all spend related to mass communication services, such as television and radio broadcasts and internet. The production and content generation should be included and recorded against this category. If the services included are providing advice then the spend should be recorded as consultancy.	Should include all spend related to the provision of marketing. The production of materials should be recorded separately where it is possible to identify this, however if the contract includes goods and services then record the entire spend against this category.	Should include all spend on goods and services related to promotion, Where spend can be identified as printed promotional material, this should be recorded separately under the relevant category such as print.	Should include spend related to the provision of signage and exhibition equipment

Sub Category	Advertising Distribution	Advertising Services	Internet Services	Professional Artist Services	Radio Services	Television Services	Communication Services	Photographic and Related Services	Marketing Services	Promotional Goods	Promotional Services	Exhibition Equipment	Signage
Description	Includes the distribution of print advertising, for example, retail and wholesale distribution of advertising as well as advertising delivery services e.g. Wholesale distribution services, Retail distribution services.	Includes print advertising placement for example, billboard, poster and magazine advertising but not TV, Cinema, Radio or Internet placement which is recorded in Communication Services e.g. Advertising consultancy services, Advertising campaign services, Advertising managing services.	Includes the production and broadcast of internet communication For example Internet advertising, Internet placement.	Should include spend related to the provision of professional artist services. Eg. Artistic services, band entertainment services, song	Includes the production and broadcast of radio communications e.g. Radio production services, Radio broadcast transmission services.	Includes the production and broadcast of television and cinema communication e.g. Television production services, Television broadcast transmission services.	Should include all spend related to mass communication services where you cannot break down to a lower level, such as television and radio broadcasts and internet. The production and content generation should be included and recorded against this category. If the services included are providing advice then the spend should be recorded as consultancy	Includes all services relating to photographic e.g. Advertising photography, Aerial photography and Specialised photography	Includes all marketing services and distribution e.g. Direct marketing services, Marketing and distribution .	Includes promotional goods such as pens, cups and lanyards with promotional print on them. If the production of these has been managed internally then the spend should be recorded against the relevant category for part such as print and each constituent office supplies e.g. Information and promotion products, Promotional merchandise.	Includes public relations programs and the management of promotional events such as trade shows and sporting events e.g. Customer services, Telemarketing, Public relations services.	Should include spend related to the provision of Exhibition Equipment. Eg. Exhibition stands or stalls	Should include spend related to the provision of Signage . Eg. Information panels, banners , name plates.

Master Category	Energy and Fuels COMMON					
Description	Should include all spend related to the provision of energy including electricity, gas, and fuels					
Category	Energy			Fuel		
Description	Should include all spend related to the provision of energy including electricity, gas and alternative energy. This should include the management related services such as meter reading and any levies, but should not include the provision of infrastructure that should be recorded separately under the relevant category			Should include all spend related to the provision of fuels including solid and liquid fuels		
Sub Category	Alternative Energy	Electricity	Energy Management Services	Gas	Liquid Fuels	Solid Fuels
Description	Should include all spend related to the supply of alternative energy but not including the provision of infrastructure. Eg. Solar panels, Solar installation.	Should include all spend related to the supply of electricity including Climate Change Levy, any premiums for "green" energy, and metering/AMR charges but not including the provision of infrastructure. E.g. Electricity, Electricity distribution.	Should include all spend relating to the management of energy supply such as meter reading. Eg. Meter reading service.	Should include all spend related to the supply of natural gas, including metering/AMR charges but not including the provision of infrastructure. Eg. Mains gas, Natural gas, Gas distribution.	Should include spend related to fuels including aviation fuel, petrol, diesel and heating fuel, including expenditure on fuel cards such as Esso, BP and Monitor cards. Eg. Petroleum, Diesel, Heating oil.	Should include all spend related to the provision of solid fuels including supply and distribution. Eg. Coal, Fuel wood, Jellied alcohol fuels.

Master Category	Fleet COMMON					
Description	Should include all spend related to the management, purchase, hire or lease of non-military fleet including operational vehicles such as dumper trucks, emergency vehicles and tractors					
Category	Fleet Management				Purchase	
Description	Should include all spend related to the management of non-military vehicles including breakdown and recovery, vehicle maintenance, refuelling services and management fees				Should include spend related to the purchase of non-military vehicles.	
Sub Category	Breakdown and Recovery Services	Fleet Management Services	Refuelling Services	Vehicle Maintenance	Operational Fleet	Road Fleet
Description	Should include all costs related to the provision of breakdown and recovery services. Eg. Breakdown and recovery services.	Should include all costs related to the provision of fleet management services. Eg. Fleet management services, Vehicle disposal.	Should include spend related to refuelling services, but not the provision of the fuel itself which should be recorded separately against Energy. Eg. Vehicle fuelling services.	Should include spend related to the repair and maintenance of non-military vehicles including emergency vehicles and tractors. Eg. Repairs, Vehicle service inspections, Spare parts.	Should include spend related to the purchase of non-military operational fleet, that is specific to the delivery of operations, such as dumper trucks, trailers, emergency vehicles and tractors. Eg. Emergency vehicles, Road-sweeping vehicles, Refuse collection vehicles.	Should include spend related to the purchase of non-military operational fleet, that is not specific to the delivery of operations, such as cars, buses and motorcycles. Eg. Passenger cars, Mini-buses, Vans.

Category	Vehicle Conversion		Vehicle Hire and Lease	
Description	Should include spend related to the conversion of vehicles including the conversion kits and the service to convert, but should not include the purchase of the vehicles themselves which should be recorded separately under Purchase		Should include spend related to the rental and lease of non-military vehicles	
Sub Category	Vehicle Conversion Kits	Vehicle Conversion Services	Vehicle Hire	Vehicle Lease
Description	Should include spend related to the goods required to convert a vehicle to operational fleet. Eg. Emergency vehicle conversion kits.	Should include spend related to the services provided to convert a vehicle to operational fleet. Eg. Emergency vehicle conversion services.	Should include spend related to the rental of non-military vehicles. Rental describes payment usually for short term use of a vehicle, maximum 12 months duration. Eg. Vehicle rental.	Should include spend related to the leasing of non-military vehicles. Vehicle operating leases used by business with contracts ranging from 12-60 months and tailored to meet requirements. Eg. Vehicle lease.

Master Category	IT COMMON						
Description	Should include all spend related to the provision of IT commodities and support services including IT hardware, networking, IT services, software and telecoms.						
Category	End User Software and Hardware				Specialist Software and Hardware		
Description	Should include all spend relating to the provision of off the shelf software. This should not include the customisation and programming of software. Should include spend on computer equipment and components.				Should include all spend relating to the provision of non-common/bespoke software and hardware, i.e. that which is necessary for specific needs, and could not be used for other purposes.		
Sub Category	Operating System Software	Application Software (Non-SaaS)	Application Software (SaaS)	End User Hardware (including components and peripherals)	Specialist Software (Non-SaaS)	Specialist Software (SaaS)	Specialist Hardware (including components and peripherals)
Description	Should include spend related to the provision of operating system software, e.g. Personal computer operating system software. This should not include the development services that should be recorded elsewhere.	Should include all spend related to the provision of application software for example office software, that is not centrally hosted and licensed on a subscription basis.	Should include all spend related to the provision of application software, for example Point of Sale software, that is centrally hosted and licensed on a subscription basis.	Should include spend related to laptops, computers, monitors, keyboards, pointing devices, storage and reader devices (E.g. memory sticks, DVD readers).	Software required by specialist users that wouldn't be described by the more standard Application Software SaaS or non-SaaS categories. Spend in this category would not be centrally hosted or licensed on a subscription basis.	Software required by specialist users that wouldn't be described by the more standard Application Software SaaS or non-SaaS categories. Spend in this category would be centrally hosted and licensed on a subscription basis.	Bespoke or non-standard hardware. This includes spend related to specific user needs (such as enhanced processing power for data science or analytics) or for reasonable adjustments.

Master Category	IT COMMON										
Description	Should include all spend related to the provision of IT commodities and support services including IT hardware, networking, IT services, software and telecoms.										
Category	Hosting					Networking			Telecoms		
Description	Costs associated with the acquisition, management and support of server infrastructure, operating systems and development platforms to provide computing power for bespoke software services and/or purchased software products.					Should include all spend relating to the provision of data and voice networks, including the goods and services.			Should include all spend related to fixed and mobile telecoms including equipment and call charges, but excluding voice networks. Where voice networks cannot be identified separately then include the entire spend in 'Telecoms Facilities and Services'.		
Sub Category	Server Hardware	Server Operating System Software	Server Management	Infrastructure as a Service (IaaS)	Platform as a Service (PaaS)	Network Cables	Network Equipment	Networking Systems	Telecoms Equipment	Telecoms Facilities and Services	Telecoms Systems
Description	Costs associated with the purchase of computers that provide data to other computers over a local or wide area network. Costs associated with renting such physical or virtual computers or paying for them on a per-use basis would usually be classified as Infrastructure as a Service (IaaS).	Costs associated with the licensing of operating systems run on directly-managed hardware servers.	Costs associated with keeping server software and hardware updated and running so that a computer network can operate smoothly, application software runs as expected and network failures are avoided.	Networked hosting resources provided as a service with variable cost, usage-based pricing and usually multi-tenant architecture. Generally characterised as Private Cloud, Public Cloud or Hybrid Cloud.	Cloud-based application and data deployment environment characterised by on-demand self-service, broad network access, resource pooling, rapid elasticity and measured service.	Should include spend related to data transmission and communications cable, e.g. Network cable, Telephone cable, Fibre-optic cable.	Should include spend related to equipment required for data and voice networks, for example, network hubs, terminal boards and switches.	Should include spend related to the provision of data and voice networks. Where expenditure on the component cables and equipment cannot be recorded then include the entire spend in this category, e.g. Internet network, Intranet network, Telephone network.	Should include spend related to the provision of fixed and mobile telecoms equipment, including for example mobile phones, pay phones and video conferencing equipment.	Should include spend related to the provision of fixed and mobile telecoms services, including for example call charges, videoconferencing services and switchboard services. Where the equipment and system cannot be recorded separately then include the entire spend in this category.	Should include spend related to the provision of telecoms systems, including for example voice mail systems and call management systems.

Master Category	IT COMMON				
Description	Should include all spend related to the provision of IT commodities and support services including IT hardware, networking, IT services, software and telecoms.				
Category	IT Management and Change		Support		
Description	Should include all spend related to the provision of outsourced IT services including the provision and management of computer systems and the hosting of applications but not Cloud Services. The spend on commodities should be recorded against IT Commodities.		Should include all spend relating to the provision of services to install, repair and maintain and support IT equipment and supplies. If the service is providing advice then the spend should be recorded as consultancy. If the service provided is filling a skills or manpower gap which would normally be carried out in-house then the spend should be recorded as contingent labour.		
Sub Category	Systems Development	Systems Operations	IT Installation	IT Repair and Maintenance	IT Support and Services
Description	<p>Should include spend on systems delivery, design and development.</p> <p>Where the elements such as project management and materials can be identified separately the spend should be recorded under the relevant category, e.g. Electronic message and information services, programming services of applications / user software, financial systems development.</p>	<p>Should include all spend related to the management of IT systems including the provision and management of computer networks and systems and the hosting of applications but not Cloud Services, e.g.</p> <p>Maintenance / repair of information technology software, network management software services, software patches or upgrades.</p>	<p>Should include spend related to the installation of data and voice networks and computer equipment. Eg. Installation services of computers, Installation of computer cabling, Installation of sound equipment.</p>	<p>Should include spend related to the services provided to repair and maintenance of data and voice networks and computer equipment. Where the components required for the repair and maintenance cannot be recorded separately then include the entire spend in this category, e.g.</p> <p>Maintenance and repair of personal computers, Maintenance and repair of office machinery, Maintenance and repair of telephony.</p>	<p>Should include spend related to the services provided to support IT systems, for example internet hosting and data storage.</p>

Master Category	Learning and Development COMMON					
Description	Should include all costs related to the provision of learning and development training and tuition. Materials should be recorded separately in the appropriate category where it is possible to identify them, however if the contract includes goods and services then record the entire spend against this category. If the service is providing advice then the spend should be recorded as consultancy.					
Category	Development and Training			Learning		
Description	Should include all costs related to the provision of training and tuition that leads skills development. Materials should be recorded separately in the appropriate category where it is possible to identify them, however if the contract includes goods and services then record the entire spend against this category. If the service is providing advice then the spend should be recorded as consultancy.			Should include all costs related to the provision of training and tuition that leads to a formal qualification. This should not include salary costs if the provision is through the Department for Education. Materials should be recorded separately in the appropriate category where it is possible to identify them, however if the contract includes goods and services then record the entire spend against this category. If the service is providing advice then the spend should be recorded as consultancy.		
Sub Category	Careers Development Services	Personal Development	Recreational Development	Adult Education Services	Child Education Services	Special Needs Education Services
Description	Should include all spend other than consultancy related to Career Development Services. This category should include vocational training services such as electronics, scientific, medical, industrial and engineering vocational training. Materials should be recorded separately in the appropriate category where it is possible to identify them, however if the contract includes goods and services then record the entire spend against this category. If the service is providing advice then the spend should be recorded as consultancy. Eg. Vocational training services, E-learning services.	Should include all spend other than consultancy related to the provision of personal development and training services, including for example, language courses and driving lessons. Materials should be recorded separately in the appropriate category where it is possible to identify them, however if the contract includes goods and services then record the entire spend against this category. If the service is providing advice then the spend should be recorded as consultancy. Eg. Coaching services, Staff training services.	Should include all spend other than consultancy related to the provision of recreational development and training services, including for example, sailing lessons and sports tuition. Materials should be recorded separately in the appropriate category where it is possible to identify them, however if the contract includes goods and services then record the entire spend against this category. If the service is providing advice then the spend should be recorded as consultancy.	Should include all costs other than consultancy related to Adult Education Services, including tuition for formal qualifications and the operation of an adult education centre. Materials should be recorded separately in the appropriate category where it is possible to identify them, however if the contract includes goods and services then record the entire spend against this category. If the service is providing advice then the spend should be recorded as consultancy.	Should include all costs other than consultancy related to Child Education Services, including pre-school, primary, secondary and further education. Materials should be recorded separately in the appropriate category where it is possible to identify them, however if the contract includes goods and services then record the entire spend against this category. If the service is providing advice then the spend should be recorded as consultancy.	Should include all spend other than consultancy related to Special Needs Education Centres including the operation of special needs education centre. If the service is providing advice then the spend should be recorded as consultancy.

Master Category	Office Solutions COMMON						
Description	Should include all spend related to the operation of an office, including stationery, printers and MFDs, office equipment, document storage, post and courier						
Category	Record Management	Office Machines		Post		Courier	
Description	Should include all spend related to document storage including physical and electronic storage of records, EDRM Digital Asset Management, Document and Records Management	Should include spend on office machines, excluding computers and directly related equipment, but including printers and multi-functional devices.		Should include all spend related to post and courier services, including mailing supplies, mail sorting and franking machines.		Should include all spend related to courier services	
Sub Category	Scanning Services	Multifunctional Devices, Printers, Faxes and Scanners	Small Office Machines	Mailing Supplies	Post Services	Postal Machines	Courier Services
Description	Should include all spend related to document storage including physical and electronic storage of records, EDRM Digital Asset Management, Document and Records Management. Eg. Archiving services, Records management.	Should include all spend related to the provision of printers, faxes, scanners and multifunctional devices including the management fees related to maintenance of machines. Eg. Multifunctional devices, Printers, Faxes.	Should include all spend related to the provision of small office machines, including for example calculators, projectors, typewriters and dictating machines. Eg. Calculators, Overhead projectors.	Should include all spend relating to mailing supplies, including for example stamps	Should include all spend relating to postal services. This excludes internal post services which should be recorded against facilities	Should include all spend relating to the provision of postal machines, including for example letter folders, stamp affixers and franking machines	Should include all spend relating to the courier services. This excludes internal messenger services which should be recorded against facilities

Master Category	Office Solutions COMMON									
Description	Should include all spend related to the operation of an office, including stationery, printers and MFDs, office equipment, document storage, post and courier									
Category	Office Supplies									
Description	Should include spend on all office supplies and consumables, excluding ICT consumables such as storage media, cut office paper for use in MFD/MFPs, photocopiers and desk top printers.									
Sub Category	Batteries	Closed Loop Services	Electronic Office Consumables	Office Consumables	Office Equipment	Office Stationery	Paper - General Use	Paper - Office	Paper - Printing	
Description	Should include all spend related to the provision of batteries and battery chargers, but not including large scale industrial batteries for cars trucks and other machines. Eg. Alkaline batteries, Rechargeable batteries.	Should include all spend related to the management of paper recycling services. Eg. Paper production or recycling services.	Should include all spend related to the refills and recharge of electronic office equipment such as printer ink and toner. Eg. Printer ink, Fusers, Toner cartridges.	Should include all spend related to the refill and recharge of non electronic office equipment such as pen nibs and ink refills and appointment book refills. Eg. Pencil lead refills, Glue dispensers or refills, Computer cleaning accessories.	Should include all spend related to office equipment such as staple guns, desk organisers, hole punches and whiteboards. Eg. White boards and accessories, Flipchart easels, Desktop trays or organisers.	Should include all spend related to office stationery such as staples, pens and paperclips.	Should include all spend related to general use paper, including for example tissue paper, packaging paper and lining paper	Should include all spend related to office paper, including for example note paper, ledger paper and graph paper	Should include all spend related to printing paper for use in MFDs and office printers, faxes and scanners.	

Master Category	Print and Print Management COMMON							
Description	Should include all spend relating to print and print management including printing services, printing supplies and printing machinery and equipment. Also including all spend relating to the provision of the finished printed products							
Category	Printing Services							
Description	Should include all spend related to the provision of printing services including writing, editing and proofreading, printing, binding and finishing publishing and mailing.							
Sub Category	Binding Services	Design Services	Desktop Publishing	Digital Printing Services	Editing Services	Engraving Services	Finishing Services	Mailing Services
Description	Should include all spend related to the service of binding printed books. Spend relating to the provision of binding machinery and equipment should be recorded elsewhere. Eg. Bookbinding and finishing services.	Should include all spend relating to the design of printed products, including for example art design, graphics and photocomposition	Should include all spend related to the provision of desktop publishing services.	Should include all spend related to digital printing services.	Should include all spend related to editing services.	Should include all spend relating to engraving services	Should include all spend related to finishing services. Eg. Laminating services, Embossing.	Should include all spend related to mailing services, including for example the management of mailing lists

Master Category	Print and Print Management COMMON					
Description	Should include all spend relating to print and print management including printing services, printing supplies and printing machinery and equipment. Also including all spend relating to the provision of the finished printed products					
Category	Printing Services					
Description	Should include all spend related to the provision of printing services including writing, editing and proofreading, printing, binding and finishing publishing and mailing.					
Sub Category	Other Printing Services	Printing	Proofreading Services	Publishing	Secure Print Services	Typesetting
Description	Should include all spend related to other print related services. Eg. Compact disk duplication, Print-plate making services.	Should include all spend related to traditional printing services, but not including secure print or digital printing services. Spend relating to the provision of binding machinery and equipment should be recorded elsewhere	Should include all spend related to proofreading services	Should include all spend related to publishing services, but not including desktop publishing services.	Should include all spend related to secure printed services, including for example cheque printing, passport printing and driving license printing	Should include all spend related to typesetting services

Master Category	Print and Print Management COMMON							
Description	Should include all spend relating to print and print management including printing services, printing supplies and printing machinery and equipment. Also including all spend relating to the provision of the finished printed products							
Category	Printed Products							
Description	Should include all spend related to the provision of printed products including books, booklets, brochures, leaflets, business stationery, cards, forms, labels, manuals, maps, pictures, publications, secure printing, tags, transfers and tickets							
Sub Category	Books, Booklets, Brochures and Leaflets	Business Stationery	Cards	Forms	Labels	Manuals	Maps	Other Printed Matter
Description	Should include all spend related to finished books, booklets, brochures and leaflets. Materials and services should be recorded separately in the appropriate category where it is possible to identify them, however if the contract includes goods and services then record the entire spend against this category. Eg. Textbooks, Dictionaries.	Should include all spend related to finished printed business stationery. Materials and services should be recorded separately in the appropriate category where it is possible to identify them, however if the contract includes goods and services then record the entire spend against this category. Eg. Business Cards.	Should include all spend related to finished printed cards. Materials and services should be recorded separately in the appropriate category where it is possible to identify them, however if the contract includes goods and services then record the entire spend against this category. Eg. Greetings cards, Postcards.	Should include all spend related to finished printed forms. Materials and services should be recorded separately in the appropriate category where it is possible to identify them, however if the contract includes goods and services then record the entire spend against this category.	Should include all spend related to finished printed labels. Materials and services should be recorded separately in the appropriate category where it is possible to identify them, however if the contract includes goods and services then record the entire spend against this category.	Should include all spend related to finished printed manuals. Materials and services should be recorded separately in the appropriate category where it is possible to identify them, however if the contract includes goods and services then record the entire spend against this category. Eg. Technical Manuals, Instruction manuals.	Should include all spend related to finished printed maps. Materials and services should be recorded separately in the appropriate category where it is possible to identify them, however if the contract includes goods and services then record the entire spend against this category.	Should include all spend related to other finished printed matter. Materials and services should be recorded separately in the appropriate category where it is possible to identify them, however if the contract includes goods and services then record the entire spend against this category. Eg. Printed music, Blueprints.

Master Category	Print and Print Management COMMON				
Description	Should include all spend relating to print and print management including printing services, printing supplies and printing machinery and equipment. Also including all spend relating to the provision of the finished printed products				
Category	Printed Products				
Description	Should include all spend related to the provision of printed products including books, booklets, brochures, leaflets, business stationery, cards, forms, labels, manuals, maps, pictures, publications, secure printing, tags, transfers and tickets				
Sub Category	Pictures	Printed Envelopes	Publications	Secure Printed Products	Tags, Transfers and Tickets
Description	Should include all spend related to finished printed pictures. Materials and services should be recorded separately in the appropriate category where it is possible to identify them, however if the contract includes goods and services then record the entire spend against this category.	Should include all spend related to printed envelopes. Materials and services should be recorded separately in the appropriate category where it is possible to identify them, however if the contract includes goods and services then record the entire spend against this category. Eg. Technical publications, Magazines.	Should include all spend related to finished printed publications. Materials and services should be recorded separately in the appropriate category where it is possible to identify them, however if the contract includes goods and services then record the entire spend against this category.	Should include all spend related to finished secure printed products. Materials and services should be recorded separately in the appropriate category where it is possible to identify them, however if the contract includes goods and services then record the entire spend against this category. Eg. Passports, Car tax discs.	Should include all spend related to finished printed tags, transfers and tickets. Materials and services should be recorded separately in the appropriate category where it is possible to identify them, however if the contract includes goods and services then record the entire spend against this category. Eg. Price tags, decals.

Master Category	Print and Print Management COMMON					
Description	Should include all spend relating to print and print management including printing services, printing supplies and printing machinery and equipment. Also including all spend relating to the provision of the finished printed products					
Category	Printing Supplies			Printing Machinery and Equipment		
Description	Should include all spend related to the provision of printing supplies including envelopes, printing paper and specialist printing paper			Should include all spend relating to the provision of printing machinery and equipment		
Sub Category	Non-Printed Envelopes	Printing Paper	Specialist Printing Paper	Printing Machinery	Printing Equipment	Bookmaking Machinery
Description	Should include spend related to the provision of envelopes that are required for printing. Envelopes that are not required for printing should be recorded against office solutions. Envelopes that have been printed should be recorded against printed envelopes	Should include spend related to the provision of paper that is required for mass printing. Paper that is not required for mass printing should be recorded against office solutions.	Should include spend related to the provision of specialist paper that is required for mass printing, including for example handmade or photosensitive printing paper. Specialist paper that is not required for mass printing should be recorded against office solutions.	Should include spend related to the provision of machinery and machine components related to printing, including for example, printing presses and perforating machines	Should include spend related to the provision of equipment and tools related to printing, including for example, letterpress equipment and copy counters.	Should include spend related to the provision of machinery and machine components related to bookmaking including for example, book binding and book cutting machines

Master Category	Consultancy and Contingent Labour COMMON							
Description	Should include all spend relating to consultancy (used to fill a skills gap where deliverables are limited to advice and/or assistance with implementation (but not the delivery of solutions); working within the department or remotely), or contingent labour (filling a skills or manpower gap which would normally be carried out in-house). If the contract includes both advisory and operations and the separate elements cannot be identified (though good procurement practice would separate the elements) then the entire spend should be recorded against the dominant component or intent i.e. consultancy (provision of advice), contingent labour (filling a skills or manpower gap which would normally be carried out in-house), or other professional services (providing an operational service which is not pure advice nor normally carried out in-house).							
Category	Consultancy							
Description	Should include all costs related to advisory services. If the contract includes both advisory and operations and the separate elements cannot be identified (though good procurement practice would separate the elements) then the entire spend should be recorded against the dominant component or intent i.e. consultancy (provision of advice), temporary staff (filling a skills or manpower gap which would normally be carried out in-house), or other professional services (providing an operational service which is not pure advice nor normally carried out in-house).							
Sub Category	Finance Consultancy		Human Resource, Training and Education Consultancy	IT/IS Consultancy				Organisation and Change Management Consultancy
Description	Should include all costs related to advisory services within Finance relating to corporate financing structures, accountancy, control mechanisms and systems. This includes both strategic and operational finance. If the contract includes both advisory and operations and the separate elements cannot be identified (though good procurement practice would separate the elements) then the entire spend should be recorded against the dominant component or intent i.e. consultancy (provision of advice and/or assistance with implementation (but not the delivery of solutions)), temporary staff (filling a skills or manpower gap which would normally be carried out in-house), or professional services financial services (providing an operational service which is not pure advice nor normally carried out in-house). E.g. Financial consultancy services,		Should include all costs related to advisory services within HR including the provision of advice and assistance in the formulation of recruitment, retention, manpower planning and HR strategies, learning and development, training and education strategies and policies/procedures. If the contract includes both advisory and operations and the separate elements cannot be identified (though good procurement practice would separate the elements) then the entire spend should be recorded against the dominant component or intent i.e. consultancy (provision of advice and/or assistance with implementation (but not the delivery of solutions)), temporary staff (filling a skills or manpower gap which would normally be carried out in-house), or professional services	Should include all costs related to advisory services within IT relating to systems and concepts, including strategic studies and development of specific projects, including digitalisation. Defining information needs, computer feasibility studies and making computer hardware evaluations, and consultancy related to e-business should also be included. If the contract includes mixtures of advisory, operational and implementation activity and the separate elements cannot be identified (though good procurement practice would separate the elements) then the entire spend should be recorded against the dominant component or intent				Should include all costs related to advisory services within Organisation Development including the provision of management advice and assistance relating to the strategy, structure management and operations of an organisation in pursuit of its purposes and objectives. Long range planning, re-organisation of structure, rationalisation of services and general business appraisal of organisations should also be included. If the contract includes both advisory and operations and the separate elements cannot be identified (though good procurement practice would separate the elements) then the entire spend should be recorded against the dominant component or intent i.e. consultancy (provision of advice and/or assistance with implementation (but not the delivery of solutions)), temporary staff (filling a skills or manpower gap which would normally be carried out in-house), or

	Insurance consultancy services.		(providing an operational service which is not pure advice nor normally carried out in-house).	i.e. consultancy, temporary staff, or systems development.				professional services(providing an operational service which is not pure advice nor normally carried out in-house).
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Master Category	Consultancy and Contingent Labour COMMON				
Description	Should include all spend relating to consultancy (used to fill a skills gap where deliverables are limited to advice and/or assistance with implementation (but not the delivery of solutions); working within the department or remotely), or contingent labour (filling a skills or manpower gap which would normally be carried out in-house). If the contract includes both advisory and operations and the separate elements cannot be identified (though good procurement practice would separate the elements) then the entire spend should be recorded against the dominant component or intent i.e. consultancy (provision of advice only), contingent labour (filling a skills or manpower gap which would normally be carried out in-house), or other professional services (providing an operational service which is not pure advice nor normally carried out in-house).				
Category	Consultancy				
Description	Used to fill a skills gap where deliverables are limited to advice and/or assistance with implementation (but not the delivery of solutions). If the contract includes both advisory and operations and the separate elements cannot be identified (though good procurement practice would separate the elements) then the entire spend should be recorded against the dominant component or intent i.e. consultancy (provision of advice), temporary staff (filling a skills or manpower gap which would normally be carried out in-house), or other professional services (providing an operational service which is not pure advice nor normally carried out in-house).				
Sub Category	PPM Consultancy	Procurement Consultancy	Property and Construction Consultancy	Strategy Consultancy	Technical Consultancy
Description	Should include all costs related to advisory services and assistance with Programme and Project Management including advice and management relating to ongoing programmes, one-off projects, programme wide reporting and programme secretariat. Should include all costs related to managing and overseeing programmes of work which ensure good governance i.e. tracking risks / issues and use specific methodologies such as PRINCE2 and agile. Support in assessing, managing and / or mitigating the potential risks involved in a specific initiative and work to ensure expected benefits of a project/programme are realised should also be included.	Should include all costs related to advisory services within Procurement including advice and assistance in establishing procurement strategies. If the contract includes both advisory and operations and the separate elements cannot be identified (though good procurement practice would separate the elements) then the entire spend should be recorded against the dominant component or intent i.e. consultancy (provision of advice), temporary staff (filling a skills or manpower gap which would normally be carried out in-house), or professional services(providing an operational service which is not pure advice nor normally carried out in-house).	Should include all costs related to advisory services within Property Service & Estates including the provision of specialist advice relating to portfolio management, design, planning and construction, tenure, holding and disposal strategies. If the contract includes both advisory and operations and the separate elements cannot be identified (though good procurement practice would separate the elements) then the entire spend should be recorded against the dominant component or intent i.e. consultancy (provision of advice), temporary staff (filling a skills or manpower gap which would normally be carried out in-house), or professional services (providing an operational service which is not pure advice nor normally carried out in-house).	Should include all costs related to advisory services within Strategy including the provision of objective advice and assistance relating to corporate strategies, marketing strategies, appraising business structures, value for money reviews, business performance measurement, management services, product design and process and production management. If the contract includes both advisory and operations and the separate elements cannot be identified (though good procurement practice would separate the elements) then the entire spend should be recorded against the dominant component or intent i.e. consultancy (provision of advice), temporary staff (filling a skills or manpower gap which would normally be carried out in-house), or professional services(providing an operational service which is not	Should include all costs related to advisory services within Technical including the provision of technical studies, prototyping and technical demonstrators, concept development and in-service support activities for technical projects and engineering support including post design services. Should also include all costs related to advisory services within Health and Safety including the provision of assistance in formulating health and safety policy and procedures. If the contract includes both advisory and operations and the separate elements cannot be identified (though good procurement practice would separate the elements) then the entire spend should be recorded against the dominant component or intent i.e. consultancy (provision of advice), temporary staff (filling a skills or manpower gap which would normally be carried out in-house), or professional services (providing an operational service which is not pure advice nor normally carried out in-house).

				<p>pure advice nor normally carried out in-house). Where strategy advice is related to a specific function/industry e.g. procurement or property and construction, costs should be recorded against these sub-categories.</p>	
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Master Category	Consultancy and Contingent Labour COMMON				
Description	Should include all spend relating to consultancy (used to fill a skills gap where deliverables are limited to advice and/or assistance with implementation (but not the delivery of solutions); working within the department or remotely), or contingent labour (filling a skills or manpower gap which would normally be carried out in-house). If the contract includes both advisory and operations and the separate elements cannot be identified (though good procurement practice would separate the elements) then the entire spend should be recorded against the dominant component or intent i.e. consultancy (provision of advice only), contingent labour (filling a skills or manpower gap which would normally be carried out in-house), or other professional services (providing an operational service which is not pure advice nor normally carried out in-house).				
Category	Contingent Labour				
Description	Should include all costs related to contingent labour that is temporarily filling a skills or manpower gap which would normally be carried out in-house, filling an established post but always working within the organisation under direction for a short term. If the contract includes both advisory and operations and the separate elements cannot be identified (though good procurement practice would separate the elements) then the entire spend should be recorded against the dominant component or intent i.e. consultancy (provision of advice), contingent labour (F50), or other professional services (providing an operational service which is not pure advice nor normally carried out in-house).				
Sub Category	Admin and Clerical	Interim Managers	Medical	Operational Temporary Staff	Specialist Contractors
Description	Should include all costs related to temporary workers focused on providing administration and clerical services. These are normally lower grade individuals who are filling in for an administration or clerical role within the organisational structure and ideally on a short term basis, typically a maximum of 3-9 months. Eg. Data entry services, Administration services.	Should include all costs related to Interim Managers. Interim Managers are normally mid to senior grade roles working in an organisation concerned with the fulfilment of a particular professional function or senior management position within the organisational structure (covering Business as Usual activities or providing cover for a role) and ideally engaged on a short term basis. If the contract includes advisory services only, then the entire spend should be recorded as consultancy. If the contract includes a mixture of advisory and temporary management, and the different values cannot be identified then the entire spend should be recorded in this category.	Should include all costs related to temporary workers focused on providing medical services. These are normally lower grade individuals who are filling in for a medical role within the organisational structure and ideally on a short term basis, typically a maximum of 3-9 months.	Should include all costs related to temporary workers within the department other than Administration and Clerical, Medical, Interim Managers and Specialist Contractors. These are normally lower grade individuals who are filling in for a role within the organisational structure and ideally on a short term basis, typically a maximum of 3-9 months. Eg. Domestic services, temporary drivers.	Should include all costs related to temporary specialist contractors who are providing expertise that is not available in-house and who are working within the department. Specialist contractors and interim professionals are concerned with the fulfilment of a particular functional or senior management positions within the organisational structure and should ideally be contracted on a short term basis typically 3-9 months. If the contract includes advisory services only then the entire spend should be recorded as consultancy. If the contract includes a mixture of advisory and temporary specialist contractors, and the different values cannot be identified then the entire spend should be recorded in this category. Eg. Temporary financial staff, Temporary human resources services.

Master Category	Travel COMMON							
Description	Should include all spend related to business travel including hotels, rail, air, ferry, taxis, coaches, travel agency services and Events Organisation							
Category	Travel Management	Business Travel					Business Travel Accommodation	
Description	Should include spend related to booking and managing business travel such as management and transaction fees. The cost of the ticket/hotel room should be recorded under the relevant category.	Should include spend directly related to the movement of staff on business travel by all modes of transport including, air, coach, ferry, rail and taxi					Should include spend related to accommodation directly required for business travel and events	
Sub Category	Booking Services	Air	Coach	Ferry	Rail	Taxi	Events Organisation	Hotels
Description	Should include spend related to booking and managing business travel such as management and transaction fees. The cost of the ticket/hotel room should be recorded under the relevant category. Eg. Travel agents, passport services, chartering services.	Should include spend on business air travel.	Should include spend on business coach travel on public services, excluding services provided through the department such as shuttle buses.	Should include spend on business ferry travel.	Should include spend on business rail travel.	Should include spend on business taxi travel. Spend related to child taxi services for schools should be recorded under Transport Provision	Should include spend related to hosting conferences such as organisation services and venue hire. Eg. Meeting facilities, conference centres, event services.	Should include all spend on hotels and accommodation charges related to business travel.

Master Category	Clinical and Medical STRATEGIC								
Description	Should include all spend related to the provision of clinical and medical treatment including the services, equipment and related products, drugs and applications. This should not include salary costs if the provision is through the Department of Health.								
Category	Clinical and Medical Support Services								
Description	Should include all spend on services used in diagnosis, treatment and rehabilitation, including medical practice provided through a third-party, repair and maintenance of equipment and medical science services.								
Sub Category	Alternative and Holistic Medical Services	Clinical Support Services	Disease Prevention and Control	Food and Nutrition	Medical Science Research	Medical Equipment Installation Repair and Maintenance	Pharmacy Services	Telecare/Telehealth	Treatment and Examination
Description	Should include spend related to the provision of services for alternative and holistic treatment. Eg. Herbal treatments, homeopathic practice.	Should include spend related to the provision of services related to clinical support, including for example Home health assistants, X ray laboratory services and Hospital support services, but not including contingent labour that should be recorded separately. Eg. Pathology service, blood analysis services.	Should include spend related to the provision of disease prevention and control including for example Vaccination services and Health programs	Should include spend related to the provision of services related to food and nutrition including for example, Food analysis services and Food standards	Should include spend relating to the Medical Science Research including Animal, Human and Space experimentation	Should include spend related to the provision of medical equipment installation, repair and maintenance	Should include spend related to the provision of pharmacy services	Should include spend related to the provision of telecare / telehealth services	Should include spend related to the provision of treatment and examination services, but not including contingent labour that should be recorded separately. Eg. X-ray services, Surgical hospital services, Medical hospital services.

Master Category	Clinical and Medical							
Description	Should include all spend related to the provision of clinical and medical treatment including the services, equipment and related products, drugs and applications. This should not include salary costs if the provision is through the Department of Health.							
Category	Drugs and Biological							
Description	Should include all spend related to pharmaceutical products used in the treatment of diseases.							
Sub Category	Anaesthetic Drugs	Anti Infective Drugs	Cardiovascular System Drugs	Cough cold and antiallergy drugs	Dental drugs	Diuretic Treatments	Drugs for ears eye nose and skin	Gastrointestinal Drugs
Description	Should include spend related to anaesthetic drugs	Should include spend related to Anti Infective Drugs	Should include spend related to Cardiovascular System Drugs	Should include spend related to Cough cold and antiallergy drugs	Should include spend related to Dental drugs	Should include spend related to Diuretic Treatments	Should include spend related to Drugs for ears eye nose and skin	Should include spend related to Gastrointestinal Drugs

Master Category	Clinical and Medical							
Description	Should include all spend related to the provision of clinical and medical treatment including the services, equipment and related products, drugs and applications. This should not include salary costs if the provision is through the Department of Health.							
Category	Drugs and Biologicals							
Description	Should include all spend related to pharmaceutical products used in the treatment of diseases.							
Sub Category	Hematologic Drugs and Products	Herbal Drugs	Hormone Treatments	Immunological Products and Vaccines	Musculo-Skeletal Drugs and Products	Nervous System and Sensory Organs	Nutritional Products	Respiratory Drugs
Description	Should include spend related to Hematologic Drugs and Products	Should include spend related to Herbal Drugs	Should include spend related to Hormone Treatments	Should include spend related to Immunological Products and Vaccines	Should include spend related to Musculo-Skeletal Drugs and Products	Should include spend related to drugs for the Nervous System and Sensory Organs	Should include spend related to Nutritional Products	Should include spend related to Respiratory Drugs

Master Category	Clinical and Medical						
Description	Should include all spend related to the provision of clinical and medical treatment including the services, equipment and related products, drugs and applications. This should not include salary costs if the provision is through the Department of Health.						
Category	Medical and Surgical Consumables						
Description	Should include all spend on goods used in the application of invasive or non-invasive treatment of conditions.						
Sub Category	Dental Consumables	Dressings	Medical Consumables	Surgical Implants and Associated Products	Tissue Closure and Suture Products	Wound Cleaning and Treatment Products	Wound Drainage and Ostomy Products
Description	Should include spend related to dental consumables, including for example Fluoride gels or rinses, Dental burnishing compounds and Dental cement base	Should include spend related to dressings including for example, Cotton wool, Bandages and Medical gauze.	Should include spend related to application of non-invasive treatment, including for example Blood bags, Urine-bottle holders and Enema bags	Should include spend related to the provision of surgical implants and associated products, including for example Pacemaker, Biliary stent and Internal breast prostheses	Should include spend related to tissue closure and suture products including for example, Suturing kits, Butterfly skin closures and Surgical staples.	Should include spend related to wound cleaning and treatment products, including for example Wound irrigation systems and Absorbers for wound cleansing	Should include spend related to wound drainage and ostomy products including for example, Ostomy appliances and Medical incision drain accessories

Master Category	Clinical and Medical							
Description	Should include all spend related to the provision of clinical and medical treatment including the services, equipment and related products, drugs and applications. This should not include salary costs if the provision is through the Department of Health.							
Category	Medical and Surgical Equipment and Supplies							
Description	Should include spend related to equipment and supplies used in the diagnosis and invasive or non-invasive treatment of medical conditions							
Sub Category	Anaesthesia Resuscitation and Respiratory Products	Chemotherapy Application Products	Clinical Diagnostic and Testing Equipment and Supplies	Dentistry Equipment	Dialysis Equipment and Supplies	Examination Equipment and Supplies	Fertility Equipment and Supplies	Intravenous and Arterial Administration Products
Description	Should include spend related to anaesthesia, resuscitation or respiratory treatment, including for example medical gases, gas masks and ventilators	Should include spend related to chemotherapy, including for example equipment and administration kits	Should include spend related to clinical diagnostic and testing equipment and supplies, including for example blood-testing reagents, haematology analyzers and urinalysis test strips	Should include spend related to dentistry equipment and supplies, including for example dental mirrors, dental drills and dental probes	Should include spend related to dialysis equipment and supplies, including for example haemodialysis administration kits, dialysis filters and haemodialysis unit blood pumps	Should include spend related to medical examination equipment and supplier, including for example Electrocardiography EKG units, Blood pressure recording units and Eye Charts	Should include spend related to fertility equipment and suppliers, including for example Male impotence gages and Semen preparation kits	Should include spend related to intravenous and arterial administration products, including for example Intravenous fluids, Blood-transfusion devices and Infusion pump kits

Master Category	Clinical and Medical										
Description	Should include all spend related to the provision of clinical and medical treatment including the services, equipment and related products, drugs and applications. This should not include salary costs if the provision is through the Department of Health.										
Category	Medical and Surgical Equipment and Supplies					Pathology	Clinical Furniture				
Description	Should include spend related to equipment and supplies used in the diagnosis and invasive or non-invasive treatment of medical conditions					Should include spend related to pathology in support of human autopsy	Should include spend related to medical fixtures and fittings.				
Sub Category	Medical Equipment	Nutritional Administration Products	Radiological and Diagnostic Equipment and Supplies	Sterilization Equipment and Supplies Products	Surgical Equipment and Supplies	Autopsy Equipment and Supplies	Fixtures and Fittings - Medical Related	Dentistry Furniture	Furniture - Medical Related	Laboratory Furniture	
Description	Should include spend related to medical equipment in support of non-invasive treatment, including for example incubators and medical trays	Should include spend related to nutritional administration products, including for example Enteral feeding infusion pumps and nutritional pumps	Should include spend related to the provision of radiological and diagnostic equipment and supplies, including for example X-ray film, Ultrasound scanners and CT or CAT scanners	Should include spend related to the provision of sterilization equipment and supplies, including for example Sterilization sets, Medical gas fumigators and Decontamination solutions	Should include spend related to surgical equipment and supplies in support of invasive treatment, including for example Surgical instruments, Medical suction sets and Electrosurgical units	Should include spend related to autopsy equipment and supplies including for example, autopsy dissection kits, embalming kits and mortuary packs	Should include spend related to the provision of fixtures and fittings specifically related to medical facilities. Eg. Medical lamps, hospital equipment instrument panels.	Should include spend related to dentistry furniture for example dentistry chairs.	Should include spend related to medical furniture and accessories, including for example operating tables, patient beds and stretchers	Should include spend related to the provision of fixtures and fittings specifically related to laboratories. Eg. Test benches, laboratory work stations. workstation, meeting, training, boardroom, classroom and waiting room areas	

Master Category	Clinical and Medical						
Description	Should include all spend related to the provision of clinical and medical treatment including the services, equipment and related products, drugs and applications. This should not include salary costs if the provision is through the Department of Health.						
Category	Patients Appliances						
Description	Should include spend on goods used for corrective treatment and rehabilitation in the support or correction of human function.						
Sub Category	Artificial Body Parts	Casting and Splinting Products	Lifting Equipment and Supplies	Optical Appliances	Patient Care Equipment and Supplies	Patients Aids	Rehabilitation Equipment and Supplies
Description	Should include spend related to the provision of artificial body parts, including for example wigs, false eyes and artificial limbs	Should include spend related to casting and splinting products, including for example splints and cast footwear	Should include spend related to patient lifting equipment and supplies, including for example suspended seats, ceiling hoists and bath lifts	Should include spend related to the provision of optical appliances, including for example eye glasses, sun glasses and contact lenses	Should include spend related to the provision of patient care equipment and supplies, including for example muscle stimulators, restraint vests and jackets and knee immobilizers	Should include all spend related to the provision of patients aids, including for example wheelchairs, mobility scooters and hearing aids	Should include all spend related to the provision of rehabilitation equipment and supplies, including for example gait belts, weights or therapeutic balls

Master Category	Construction COMMON										
Description	Should include all spend related to the construction and development of buildings, including schools, hospitals, prisons and offices. Also to the construction of highways, bridges, tunnels, railways, airports, waterways and utilities infrastructure .										
Category	Construction Service Providers										
Description	Should include all spend related to professional and support services relating to construction projects where the output is a deliverable. If the service is provision of advice then the spend should be recorded as consultancy.										
Sub Category	Building Trades	Construction - Repair and Maintenance	Construction Planning and Management	Electrical Services	Land Development	Groundwork	Infrastructure Construction Services	Building Construction	Interior Design	Building Construction Specialist	Joinery and Woodwork Services
Description	Should include spend related to the provision of tradesmen, including for example tilers, glaziers and bricklayers. Where the requirement includes the provision of the materials and the service that cannot be recorded separately then record the total spend in this category	Should include spend related to the provision of services to repair and maintain buildings. Where the requirement includes the provision of the materials and the service that cannot be recorded separately then record the total spend in this category	Should include spend related to the provision of construction planning and management, including for example Construction-site supervision services	Should include spend related to the provision of electrical services. Where the requirement includes the provision of the materials and the service that cannot be recorded separately then record the total spend in this category. Eg. Electricity supply installation, electrical wiring and fitting.	Should include spend relating to the development of land, but not including the construction of a building. Eg. Rural development, urban development	Should include spend related to the provision of groundwork services. Where the requirement includes the provision of the materials and the service that cannot be recorded separately then record the total spend in this category. Eg. Excavating, Site preparation work.	Should include spend related to the provision of construction services specific to the construction of highways, bridges, tunnels, railways, airports, waterways and utilities infrastructure . Where the requirement includes the provision of the materials and the service that cannot be recorded separately then record the total spend in this category	Should include spend relating to the provision of a building including schools, hospitals and offices.	Should include spend related to the provision of interior design services. Where the requirement includes the provision of the materials and the service that cannot be recorded separately then record the total spend in this category	Should include spend relating to the provision of specialised construction work such as operating theatre, intensive care units etc.	Should include spend related to the provision of joinery and woodwork services. Where the requirement includes the provision of the materials and the service that cannot be recorded separately then record the total spend in this category. Eg. Installation of door frames, installation of windows, installation of partition walls.

Master Category	Construction COMMON							
Description	Should include all spend related to the construction and development of buildings, including schools, hospitals, prisons and offices. Also to the construction of highways, bridges, tunnels, railways, airports, waterways and utilities infrastructure .							
Category	Construction Service Providers		Construction Supplies					
Description	Should include all spend related to professional and support services relating to construction projects where the output is a deliverable. If the service is provision of advice then the spend should be recorded as consultancy.		Should include spend on construction materials and products relating to any build environment project where the supplies are procured directly by the client but should exclude any Service Provider costs. Including construction equipment, cement & concrete, doors & windows, plastic, structural building materials and finishing materials.					
Sub Category	Painting and Finishing	Plumbing and Heating Services	Adhesives and Sealants	Aggregates	Cables and Wires	Cement and Concrete Products	Construction Equipment	Doors and Windows
Description	Should include spend related to the provision of painting and finishing services. Where the requirement includes the provision of the materials and the service that cannot be recorded separately then record the total spend in this category. Eg. Painting work, decoration work, pastering or dry walling.	Should include spend related to the provision of plumbing and heating services. Where the requirement includes the provision of the materials and the service that cannot be recorded separately then record the total spend in this category. Eg. Plumbing and sanitary work, boiler installation work, air-conditioning installation work.	Should include spend relating to the provision of adhesives and sealants	Should include spend relating to the provision of Aggregates	Should include spend relating to the provision of Cables and Wires, but not including data and voice cable that should be recorded in ICT Commodities	Should include spend relating to the provision of Cement and Concrete Products	Should include spend relating to the provision of Construction Equipment, including for example Bulldozers and Scaffolding. Where the requirement includes the provision of the equipment and the operator that cannot be recorded separately then record the total spend in this category	Should include spend relating to the provision of Doors and Windows

Master Category	Construction COMMON							
Description	Should include all spend related to the construction and development of buildings, including schools, hospitals, prisons and offices. Also to the construction of highways, bridges, tunnels, railways, airports, waterways and utilities infrastructure .							
Category	Construction Supplies							
Description	Should include spend on construction materials and products relating to any build environment project where the supplies are procured directly by the client but should exclude any Service Provider costs. Including construction equipment, cement & concrete, doors & windows, plastic, structural building materials and finishing materials.							
Sub Category	External Products	Finishing Materials	Flagpoles	Paints and Solvents	Plumbing Heating and Ventilation	Prefabricated buildings and structures	Road Materials	Stairs Walkways and Associated Parts
Description	Should include spend relating to the provision of External Products, including for example awnings, fences and gates	Should include spend relating to the provision of Finishing Materials, including for example wallpaper, coving and Interior laminates, but not including paint finishes that should be recorded elsewhere	Should include spend relating to the provision of Flagpoles	Should include spend relating to the provision of Paints and Solvents	Should include spend relating to the provision of Plumbing Heating and Ventilation	Should include spend relating to the provision of Prefabricated buildings and structures	Should include spend relating to the provision of Road Materials, including for example crash barriers and lamp posts	Should include spend relating to the provision of Stairs Walkways and Associated Parts

Master Category	Construction COMMON		
Description	Should include all spend related to the construction and development of buildings, including schools, hospitals, prisons and offices. Also to the construction of highways, bridges, tunnels, railways, airports, waterways and utilities infrastructure .		
Category	Construction Supplies		
Description	Should include spend on construction materials and products relating to any build environment project where the supplies are procured directly by the client but should exclude any Service Provider costs. Including construction equipment, cement & concrete, doors & windows, plastic, structural building materials and finishing materials.		
Sub Category	Structural Building Materials	Timber	Waterways
Description	Should include spend relating to the provision of Structural Building Materials, including for example bricks, slabs and roof tiles	Should include spend relating to the provision of Timber	Should include spend relating to the provision of products specific to the construction of Waterways, including for example floodgates and sluices

Master Category	Defence STRATEGIC							
Description	Should include all spend related to military and non-military defence operations, including equipment, machines, vehicles and support services. The defence part of the structure should only be used when the purchase, repair, maintenance or services are for defence specific equipment and its support. It should not be used when the equipment/service could be procured for another use e.g. buying a COTS landrover should not be classed as defence However a modification kit to convert to defence use should be. Where the equipment/service is not land, air or sea specific then the relevant Domain Independent micro category should be used.							
Category	Military Equipment Disposal	Military Equipment Procurement						
Description	Should include spend relating to the disposal of military equipment	Should include spend related to the provision of military equipment						
Sub Category	Military Weapon Disposal	Air - Procurement	Domain Independent - Procurement	Land - Procurement	Munitions - Ammunition - Procurement	Munitions - Bombs - Procurement	Munitions - Grenades - Procurement	Munitions - Missiles - Procurement
Description	Should include spend relating to the disposal of military weapons	Should include spend relating to the purchase of air related goods	Should include spend relating to the purchase of goods that are not specifically related to land, air or sea	Should include spend relating to the purchase of land related goods	Should include spend relating to the purchase of ammunition	Should include spend relating to the purchase of bombs	Should include spend relating to the purchase of grenades	Should include spend relating to the purchase of missiles

Master Category	Defence STRATEGIC							
Description	Should include all spend related to military and non-military defence operations, including equipment, machines, vehicles and support services. The defence part of the structure should only be used when the purchase, repair, maintenance or services are for defence specific equipment and its support. It should not be used when the equipment/service could be procured for another use e.g. buying a COTS landrover should not be classed as defence However a modification kit to convert to defence use should be. Where the equipment/service is not land, air or sea specific then the relevant Domain Independent micro category should be used.							
Category	Military Equipment Procurement							
Description	Should include spend related to the provision of military equipment							
Sub Category	Munitions - Non Lethal - Procurement	Munitions - Torpedoes - Procurement	Sea - Procurement	Weaponry - Gunnery Systems - Procurement	Weaponry - Guns - Procurement	Weaponry - Missile Systems - Procurement	Weaponry - Other - Procurement	Weaponry - Torpedo Systems - Procurement
Description	Should include spend relating to the purchase of non-lethal munitions	Should include spend relating to the purchase of torpedos	Should include spend relating to the purchase of sea related goods	Should include spend relating to the purchase of gunnery systems	Should include spend relating to the purchase of guns	Should include spend relating to the purchase of missile systems	Should include spend relating to the purchase of weaponry that is not covered by a specific sub category	Should include spend relating to the purchase of torpedo systems

Master Category	Defence STRATEGIC							
Description	Should include all spend related to military and non-military defence operations, including equipment, machines, vehicles and support services. The defence part of the structure should only be used when the purchase, repair, maintenance or services are for defence specific equipment and its support. It should not be used when the equipment/service could be procured for another use e.g. buying a COTS landrover should not be classed as defence. However a modification kit to convert to defence use should be. Where the equipment/service is not land, air or sea specific then the relevant Domain Independent micro category should be used.							
Category	Military Facilities		Military Repair and Maintenance					
Description	Should include spend related to the provision of military facilities		Should include spend related to the provision of military repair and maintenance					
Sub Category	Depots	Ranges	Air - Repair and Maintenance	Domain Independent - Repair and Maintenance	Land - Repair and Maintenance	Sea - Repair and Maintenance	Weaponry - Gunnery Systems - Repair and Maintenance	Weaponry - Guns - Repair and Maintenance
Description	Should include spend relating to the management of depots	Should include spend relating to the management of ranges	Should include spend relating to the repair and maintenance of air related goods	Should include spend relating to the repair and maintenance of goods that are not specifically related to land, air or sea	Should include spend relating to the repair and maintenance of land related goods	Should include spend relating to the repair and maintenance of sea related goods	Should include spend relating to the repair and maintenance of gunnery systems	Should include spend relating to the repair and maintenance of guns

Master Category	Defence STRATEGIC							
Description	Should include all spend related to military and non-military defence operations, including equipment, machines, vehicles and support services. The defence part of the structure should only be used when the purchase, repair, maintenance or services are for defence specific equipment and its support. It should not be used when the equipment/service could be procured for another use e.g. buying a COTS landrover should not be classed as defence. However a modification kit to convert to defence use should be. Where the equipment/service is not land, air or sea specific then the relevant Domain Independent micro category should be used.							
Category	Military Repair and Maintenance			Military Research Design and Development		Military Spares		
Description	Should include spend related to the provision of military repair and maintenance			Should include spend related to the provision of military research, design and development		Should include spend related to the provision of military spares		
Sub Category	Weaponry - Missile Systems - Repair and Maintenance	Weaponry - Repair and Maintenance	Weaponry - Torpedo Systems- Repair and Maintenance	Military Research and Development	Military Test and Evaluation	Air - Spares	Domain Independent - Spares	Land - Spares
Description	Should include spend relating to the repair and maintenance of missile systems	Should include spend relating to the repair and maintenance of weaponry	Should include spend relating to the repair and maintenance of torpedo systems	Should include spend relating to military research and development	Should include spend relating to military test and evaluation	Should include spend relating to the purchase of spares related to air related goods	Should include spend relating to the purchase of spares that are not specifically related to land, air or sea	Should include spend relating to the purchase of spares related to land related goods

Master Category	Defence STRATEGIC							
Description	Should include all spend related to military and non-military defence operations, including equipment, machines, vehicles and support services. The defence part of the structure should only be used when the purchase, repair, maintenance or services are for defence specific equipment and its support. It should not be used when the equipment/service could be procured for another use e.g. buying a COTS landrover should not be classed as defence However a modification kit to convert to defence use should be. Where the equipment/service is not land, air or sea specific then the relevant Domain Independent micro category should be used.							
Category	Military Spares							
Description	Should include spend related to the provision of military spares							
Sub Category	Munitions - Bombs - Spares	Munitions - Missiles - Spares	Munitions - Torpedoes - Spares	Sea - Spares	Weaponry - Gunnery Systems - Spares	Weaponry - Guns - Spares	Weaponry - Missile Systems - Spares	Weaponry - Torpedo systems - Spares
Description	Should include spend relating to the purchase of spares related to bombs	Should include spend relating to the purchase of spares related to missiles	Should include spend relating to the purchase of spares related to torpedos	Should include spend relating to the purchase of spares related to sea related goods	Should include spend relating to the purchase of spares related to gunnery systems	Should include spend relating to the purchase of spares related to guns	Should include spend relating to the purchase of spares related to missile systems	Should include spend relating to the purchase of spares related to torpedo systems

Master Category	Defence STRATEGIC			
Description	Should include all spend related to military and non-military defence operations, including equipment, machines, vehicles and support services. The defence part of the structure should only be used when the purchase, repair, maintenance or services are for defence specific equipment and its support. It should not be used when the equipment/service could be procured for another use e.g. buying a COTS landrover should not be classed as defence. However a modification kit to convert to defence use should be. Where the equipment/service is not land, air or sea specific then the relevant Domain Independent micro category should be used.			
Category	Military Support Services			
Description	Should include spend related to the provision of military support services			
Sub Category	Air - Support Services	Domain Independent - Support Services	Land - Support Services	Sea - Support Services
Description	Should include spend related to the procurement of support services related to air	Should include spend related to the procurement of support services that are not specifically related to land, air or sea	Should include spend related to the procurement of support services related to land	Should include spend related to the procurement of support services related to sea

Master Category	Emergency and Rescue STRATEGIC							
Description	Should include all spend related to the provision of emergency services and related goods and services.							
Category	Emergency and Rescue Equipment and Supplies				Emergency and Rescue Services			
Description	Should include all spend related to the equipment and supplies required to provide emergency and rescue services				Should include all spend related to the provision of services in support of emergency and rescue services. This should not include salary costs where the service is provided by the police, fire or ambulance service			
Sub Category	Ambulance - Equipment	Fire - Equipment and Supplies	Police - Equipment	Service Independent - Equipment	Ambulance - Services	Fire - Services	Police - Services	Service Independent - Services
Description	Should include spend related to the provision of equipment and products directly related to the ambulance service and emergency medical treatment, including for example first aid kits, emergency resuscitators and emergency rescue blankets	Should include spend related to the provision of equipment and products directly related to the fire service. Eg. Fire extinguishers, fire ladders, fire hoses.	Should include spend related to the provision of equipment and products directly related to the police service. Eg. Handcuffs, night sticks.	Should include spend related to the provision of equipment and products related to the provision of emergency and rescue services, including for example, Life vests or preservers and fingerprint ink	Should include spend related to the provision of services directly related to the ambulance service	Should include spend related to the provision of services directly related to the fire service	Should include spend related to the provision of services directly related to the police service	Should include spend related to the provision of services related to the provision of emergency and rescue services, including for example Air-rescue services and search and rescue teams

Master Category	Engineering Goods STRATEGIC						
Description	Should include spend related to the goods required for the operation of industrial and engineering services, including raw materials, components, products and equipment						
Category	Engineering Components						
Description	Should include spend related to the provision of components related to the operation of industrial and engineering services, including electrical components, machine parts, manufacturing components, pipes, tubing, ropes, chain, cable and structural products						
Sub Category	Electrical Supplies and Equipment	Electronic Components	Machine Parts and Components	Manufacturing Components	Pipes Tubing and Related Products	Rope Chain and Cable	Structural Products
Description	Should include spend related to the provision of electrical supplies and equipment. Eg. Adaptor, dynamos, inverters.	Should include spend related to the provision of electrical components. Eg. Resistors, transceivers, transducers.	Should include spend related to the provision of machine parts and components. Eg. Pumps, compressors, gears and gearing.	Should include spend related to the provision of manufacturing components. Eg. Rubber products, plastic products, polystyrene products.	Should include spend related to the provision of pipes, tubing and related components	Should include spend related to the provision of ropes, chain and cable	Should include spend related to the provision of structural products. Eg. Masts, pylons.

Master Category	Engineering Goods STRATEGIC							
Description	Should include spend related to the goods required for the operation of industrial and engineering services, including raw materials, components, products and equipment							
Category	Engineering Materials			Engineering Products and Equipment				
Description	Should include spend related to the provision of raw materials related to the operation of industrial and engineering services, including explosives, metals, plastics, rubbers and resins			Should include spend related to the provision of goods related to the operation of industrial and engineering services, including machines, equipment and supplies related to cranes, engines and machinery, measurement and testing, hardware and instruments				
Sub Category	Explosive Materials	Metals	Plastics Resins and Rubbers	Cranes	Domain Independent Engines	Filtering and Purifying Machinery and Products	Hardware	Industrial Machines and Equipment
Description	Should include spend related to the provision of explosive materials	Should include spend related to the provision of raw metals	Should include spend related to the provision of plastics, resins and rubbers	Should include spend related to the provision of cranes. Where the requirement includes the provision of the equipment and the operator that cannot be recorded separately then record the whole spend in this category	Should include spend related to general engines	Should include spend related to the provision of filtering and purifying machinery and associated products. Eg. Water filters, air filters, gas filters.	Should include spend related to the provision of hardware. Eg. Nails, screws, ironmongery.	Should include spend related to the provision on industrial machines and equipment. Eg. Metal working tools, presses, refrigeration machines.

Master Category	Engineering Goods STRATEGIC								
Description	Should include spend related to the goods required for the operation of industrial and engineering services, including raw materials, components, products and equipment								
Category	Engineering Products and Equipment								
Description	Should include spend related to the provision of goods related to the operation of industrial and engineering services, including machines, equipment and supplies related to cranes, engines and machinery, measurement and testing, hardware and instruments								
Sub Category	Industrial Optics	Laboratory Equipment and Supplies	Magnets	Measuring and testing Devices	Navigational Equipment and Instruments	Non Electrical Lighting and Accessories	Nuclear and Radiation Equipment	Sewing Equipment	Telescopes and Optics
Description	Should include spend related to the provision of industrial optics. Eg. Microscopes, lasers, mirrors.	Should include spend related to the provision of laboratory equipment and supplies. Eg. Test tubes, pipettes, gas burners.	Should include spend related to the provision of magnets	Should include spend related to the provision of measuring and testing devices. Eg. Circuit testers, weather stations, gravimeters.	Should include spend related to the provision of navigational equipment and instruments. Eg. Compasses, global positioning receivers, sextants.	Should include spend related to the provision of non electrical lighting and accessories. Eg. Kerosene or propane or natural gas or butane lantern.	Should include spend related to the provision of nuclear and radiation equipment. Eg. Nuclear reactors, radioactive waste disposal systems.	Should include spend relating to the provision of sewing equipment. Eg. Hand loom, floor loom.	Should include spend related to the provision of telescopes and optics. Eg. Binoculars, night glasses.

Master Category	Engineering Goods STRATEGIC			
Description	Should include spend related to the goods required for the operation of industrial and engineering services, including raw materials, components, products and equipment			
Category	Industrial Goods			
Description	Should include the spend on goods related to the operation of industry			
Sub Category	Furnaces and Incinerators	Mining and Quarrying	Power generation plants and equipment	Railways
Description	Should include spend related to the goods required for the operation of furnaces and incinerators	Should include spend related to the goods required for the operation of mining and quarrying. Eg. Rock drills, rock crushers.	Should include spend related to the goods required for the operation of power generation plants, including for example wind turbines and generators	Should include spend related to the goods required for the operation of railways, including for example rolling stock and sleepers

Master Category	Engineering Goods STRATEGIC						
Description	Should include spend related to the goods required for the operation of industrial and engineering services, including raw materials, components, products and equipment						
Category	Non-Medical Chemicals Minerals and Gases						
Description	Should include spend on non-medical chemicals, minerals and gases						
Sub Category	Abrasives and Smoothing Materials	Minerals and Precious Stones	Non-Medical Chemicals and Gases	Nuclear and Radioactive Products	Other Fuels Lubricants and Gases	Refractories	Solders and Brazing Materials
Description	Should include spend relating to abrasives and smoothing materials, including for example emery and pumice stone	Should include spend relating to minerals and precious stones, including for example metal ores and diamonds	Should include spend related to non-medical chemicals and gases	Should include spend related to nuclear and radioactive products	Should include spend related to Gaseous fuels and lubricants for example Motor and Gear oil, Propane and Butane but not including liquid fuels which should be recorded against energy	Should include spend related to refractories. Eg. Insulating wool, refractory bricks & blankets.	Should include spend related to solders and brazing materials.

Master Category	Engineering Goods STRATEGIC						
Description	Should include spend related to the goods required for the operation of industrial and engineering services, including raw materials, components, products and equipment						
Category	Non-Military Vehicles			Tools			
Description	Should include spend on non-military vehicles, not including road or operational fleet that should be recording in the fleet category			Should include the spend on tools including hand tools, mechanical tools and electrical tools.			
Sub Category	Non-Military Air Vehicles and Parts	Non-Military Marine Vehicles and Parts	Operational Vehicles, Trailers and Parts	Hand Tools	Hand Tools - Agricultural	Other Tools	Painting Tools
Description	Should include spend related to the provision of non-military air vehicles and parts	Should include spend related to the provision of non-military marine vehicles and parts	Should include spend related to vehicles that are not motorised Eg. Bicycles. Motorised operational vehicles are recorded in Fleet..	Should include spend related to the provision of hand tools, including for example hammers, pliers and chisels	Should include spend related to the provision of hand tools specifically used for agriculture, including for example hoes, rakes and spades	Should include spend related to the provision of tools , including for example drills and chain saws	Should include spend related to the provision of tools specifically used for painting, including for example brushes and rollers

Master Category	Facilities COMMON									
Description	Should include all spend related to the operation of facilities including building management and maintenance, catering and food, furniture, fixtures and fittings, cleaning and security services									
Category	Building Operations									
Description	Should include all spend related to the provision of accommodation for clients and staff including repairs, maintenance , security , minor improvements , grounds maintenance, and activity attributed to internal moves.									
Sub Category	Service Charge	Internal Repairs & Maintenance	Mechanical and Electrical Repairs & Maintenance	External & Structural Repair & Maintenance	Minor Improvement	Internal Moves	Internal Plants & Decoration	Cleaning	Water	Grounds Maintenance
Description	Should include any spend related to third party service charges for the annual aggregated payments for the delivery of services where it cannot be broken down into individual components.	Should include spend related to internal repairs and maintenance not including the maintenance of the construction of the building that should be reported in construction. Includes regular redecoration, internal wall and ceiling finishes, repair of furniture, repair of equipment. Mechanical and electrical repairs, minor improvements, internal moves and dilapidations should not be included.	Should include spend related to the repair servicing and maintenance of electrical and mechanical equipment. This should not include the purchase or replacement of mechanical or electrical items. This includes the maintenance or renewal of subsidiary or component parts. Mechanical and electrical equipment may typically include normal building services such as air conditioning units, electrical power and lighting, lifts and escalators.	Should include spend related to repairs and maintenance of the building fabric and any part of the exterior. Includes repairs to all integral structural parts of the premises including roof, walls, fenestration, external drainage and foundations	Should include spend related to minor improvements (as a guideline less than £10k) to the building. Includes design and build costs. Does not include expenditure principally caused by internal moves.	Should include spend relating to space reorganisations. Includes costs of moving furniture, fixtures and fittings within the facility. Please include any restack activity. Any movement of furniture or fittings to locations outside of the facility should be reported against transportation	Should include spend relating to the provision of internal plants and decorations. Should include costs of dusting, cleaning, pruning, feeding and watering.	Should include spend related to cleaning goods and services. Laundry Services products & Equipment ,cleaning costs of internal and external areas with both regular cleaning and specialist cleaning services, deep cleaning of Carpets etc. Provision of cleaning and sanitary goods	Should include all spend relating to water supply, treatment and sewerage from a facility. Excludes repair and maintenance work and excludes spend relating to water coolers, filtered water facilities and the hot water urns.	Should include all spend relating to the facilities grounds maintenance for example: ground maintenance, landscaping and exterior grounds maintenance. This does not include grounds maintenance outside of the boundary of the facilities, which should be reported in environmental service

Master Category	Facilities COMMON					
Description	Should include all spend related to the operation of facilities including building management and maintenance, catering and food, furniture, fixtures and fittings, cleaning and security services					
Category	Business Support					
Description	Should include all spend relating to the provision of Business support services relating to catering, reception services, Internal postal distribution and reprographics.					
Sub Category	Reception Services	Messenger/Office to Office courier Services	Post Room/ Internal Distribution	Reprographics	Property Management	Disaster Recovery
Description	Should include all spend relating to reception services where this is provided as part of your facilities management services. If the reception is managed by internal staff then do not include the costs. If using temporary services for reception then record the spend against contingent labour	Should include all spend relating to Office to office courier services and internal messenger services. This should not include national /international postal /courier services which should be recorded against the Postage and Courier. This should also exclude the costs of inter-site distribution, which should be included under internal mail costs.	Should include all spend relating to internal post room activity and distribution where this service is provided as part of your facilities management services. If the post room is managed by internal staff then do not include the costs. If using temporary services for reception then record the spend against contingent labour Includes costs of opening, collating, distributing, collecting, packaging, stamping, recording and dispatching mail as well as inter-site distribution. Excludes the costs of stationery that should be recorded against office supplies	Should include all spend relating to reprographic services , including photocopying . This should not include any printing activity which should be recorded against print.	Should include spend relating to the costs of outsourced provision of property management. Includes accommodation services for example land sale, sale of real estate, vacant land sale service and property management.	Should include all spend relating to disaster recovery where this is provided as part of your facilities management services. Includes costs of providing and maintaining alternative premises and related equipment for the relocation of staff and business operations in the event of a disaster to the main premises. Excludes the cost of IT disaster recovery and other non-occupancy based costs.

Master Category	Facilities COMMON			
Description	Should include all spend related to the operation of facilities including building management and maintenance, catering and food, furniture, fixtures and fittings, cleaning and security services			
Category	Office Furniture, Fixtures and Fittings			
Description	Should include all spend related to the provision of office furniture and fixtures and fittings such as lighting, curtains and carpets for use within office, sales, production, storage, reception, workstation, meeting, training, boardroom, classroom and waiting room areas, but should not include spend on office machines or equipment.			
Sub Category	Domestic Furniture	Electrical Lighting and Accessories	Fixtures and Fittings	Office Furniture
workstation, meeting, training, boardroom, classroom and waiting room areas Description	Should include spend related to the provision of domestic furniture. Eg. Dining chairs, tables, fitted kitchens.	Should include spend related to the provision of electrical lighting and accessories. Eg. Desk lamps, wall light fittings, Christmas tree lights.	Should include spend related to the provision of fixtures and fittings. Eg. Carpets, blinds, curtain rails.	Should include spend related to the provision of office furniture. Eg. Library equipment, reception area furniture, office chairs

Master Category	Facilities COMMON				
Description	Should include all spend related to the operation of facilities including building management and maintenance, catering and food, furniture, fixtures and fittings, cleaning and security services				
Category	Security				
Description	Should include all spend related to securing premises including all related goods and services.				
Sub Category	Facilities Security Equipment	Facilities Security Services	Identification Documents	Locks and Lockers	Time Recording Machines
Description	Should include spend related to the provision of security equipment specifically related to facilities. Eg. Video-surveillance equipment, alarm systems, smoke detectors.	Should include spend related to the provision of security services specifically related to facilities. Eg. Guard services, alarm monitoring services, locksmith services.	Should include spend related to the provision of identification documents specifically related to facilities. Eg. Entrance cards, tokens.	Should include spend related to the provision of locks and lockers. Eg. Lockers, safe-deposit boxes, keys.	Should include spend related to the provision of time recording machines. Eg. Electronic timekeeping systems, time card machines, flexible-working-hours equipment.

Master Category	Facilities COMMON						
Description	Should include all spend related to the operation of facilities including building management and maintenance, catering and food, furniture, fixtures and fittings, cleaning and security services						
Category	Property Occupation			Catering			
Description	Should include all spend relating to the cost of the services of occupation of a facility			Should include spend related to the provision of catering equipment and supplies including food. Eg. Cling film, food containers, Kitchenware Catering Services eg Canteen services, meal preparation service. This includes raw ingredients or complete meals. It will also include the provision of drinks. Also include provision of catering vending machines and provision of meals			
Sub Category	Unitary Charge	Rent	Rates	Catering Equipment and Supplies	Catering Services	Catering Vending	Meals
Description	Should include spend on unitary charges for PFI based arrangements.	Should include spend related to the rent excluding rental payments to other public sector organisations for leasehold arrangements.	Should include spend related to rates, including rates paid to other public sector organisations. This includes environmental taxes and charges such as parking whilst any business and sales taxes that are levied on business profits and sales as distinct from the occupation of the building ought to be excluded.	Should include all spend related to the provision of catering equipment and supplies. E.g. cling film, food containers and kitchenware.	Should include all spend relating to the provision of catering services, Where the food element of the spend cannot be identified separately then the entire spend should be recorded in this category. E.g. canteen services, meal preparation, services, bar management services.	Should include all spend relating to the provision of catering vending machines. Where the food element of spend cannot be identified separately then the entire spend should be recorded in this category. E.g. drink vending machines, snack vending machines.	Should include spend related to the provision of meals. Where the food element of the spend cannot be identified separately then the entire spend should be recorded in this category. E.g. Sandwiches, prepared meals, morning goods.

Master Category	Facilities COMMON					
Description	Should include all spend related to the operation of facilities including building management and maintenance, catering and food, furniture, fixtures and fittings, cleaning and security services					
Category	Food and Beverages					
Description	Should include all spend relating to food and beverages. This includes raw ingredients or complete meals. It will also include the provision of drinks. If the food has been provided as a meal and the food element cannot be identified separately then record the entire spend against the catering category.					
Sub Category	Beverages	Cereals and Pulses	Dairy and Egg	Fruit and Vegetables	Grocery	Meat and Fish
Description	Should include the spend related to the provision of beverages. If the beverage has been provided as part of a meal and the food element cannot be identified separately then record the entire spend in the catering category. E.g. coffee, tea, fruit juices, drinking water, soft drinks	Should include the spend related to the provision of cereals and pulses. If the food has been provided as part of a meal and the food element cannot be identified separately then record the entire spend in the catering category. E.g. cereals, rice, pulses	Should include the spend related to the provision of dairy and eggs. If the food has been provided as part of a meal and the food element cannot be identified separately then record the entire spend in the catering category. E.g. Fresh or powdered dairy products, fresh or powdered egg.	Should include the spend related to the provision of fruit and vegetables. If the food has been provided as part of a meal and the food element cannot be identified separately then record the entire spend in the catering category. E.g. Potatoes, apples, lettuce	Should include the spend related to the provision of grocery. If the food has been provided as part of a meal and the food element cannot be identified separately then record the entire spend in the catering category. E.g. bread products, pasta, sugar, starch	Should include the spend related to the provision of meat and fish. If the food has been provided as part of a meal and the food element cannot be identified separately then record the entire spend in the catering category. E.g. pork, chicken, tuna

Master Category	Legal Aid STRATEGIC
Description	Should include all spend related to the provision of Legal Aid.
Category	Legal Aid
Description	Should include all spend related to the provision of Legal Aid.
Sub Category	Legal Aid
Description	Should include all spend related to the provision of Legal Aid.

Master Category	Logistics COMMON					
Description	Should include all spend related to the goods and services associated with the storage and movement of goods, staff or clients					
Category	Specialist Transport Provision					
Description	Should include all spend related to service costs of transportation of staff or clients such as shuttle buses and transportation of prisoners and patients. If the transportation of staff is using public transport then the costs should be recorded as business travel.					
Sub Category	Overseas Transportation	Passenger	Patient	Prisoners and detainees	School	Special Needs
Description	Should include spend related to the transportation of staff or clients overseas. Eg. Passenger overseas transportation, patient overseas transportation, prisoner and detainee overseas transportation.	Should include spend related to the transportation of staff or clients	Should include spend related to the transportation of patients	Should include spend related to the transportation of prisoners and detainees	Should include spend related to the transportation of students	Should include spend related to the transportation of special needs clients

Master Category	Logistics COMMON				
Description	Should include all spend related to the goods and services associated with the storage and movement of goods, staff or clients				
Category	Transport				
Description	Should include spend related to transportation of goods.				
Sub Category	Air Transportation	Rail Transportation	Road Transportation	Transport Services	Water Transportation
Description	Should include spend related to the transportation of goods by air	Should include spend related to the transportation of goods by rail	Should include spend related to the transportation of goods by road	Should include spend related to the management and coordination of the transportation of goods	Should include spend related to the transportation of goods by water

Master Category	Logistics COMMON					
Description	Should include all spend related to the goods and services associated with the storage and movement of goods, staff or clients					
Category	Warehousing and Storage					
Description	Should include spend related to warehousing and storage including equipment, packaging and charges for space. Should not include spend related to records storage (these are covered under Office Solutions – Records Storage).					
Sub Category	Handling Equipment	Packaging and Handling Services	Packaging Materials	Storage	Storage Containers	Warehousing
Description	Should include spend related to the provision of handling equipment required for the operation of warehousing and storage facilities. Eg. Goods lifts, conveyors, pallet trucks.	Should include spend related to the provision of services for packaging and handling goods in relation to the operation of warehousing and storage facilities. Eg. Packaging services, crating services, freight loading or unloading.	Should include spend related to the provision of packaging materials. Eg. Goods-packaging sacks / bags, shrink wrap films, cushioning supplies.	Should include spend related to the provision of storage space. Eg. Vessel storage services, transportation storage.	Should include spend related to the provision of Storage Containers. Eg. Jars, pallets, storage tanks.	Should include spend related to the provision of warehousing services. eg. Warehousing services, silo services, refrigerated storage.

Master Category	Operational Goods STRATGIC WITH SOME COMMON CATEGORIES									
Description	Should include spend related to the goods required for the running of operations									
Category	Art and Exhibits		Clothing and Textiles COMMON							
Description	Should include spend related to the provision of exhibits within Museums and places of interest.		Should include spend related to the provision of clothing and textiles including footwear, uniforms and protective clothing and equipment.							
Sub Category	Artwork	Bags and leather Goods	Clothing	Clothing Accessories	Flags	Footwear	Medical Clothing	Medical Textiles	Protective (PPE)	
Description	Should include spend related to the provision of works of art. Eg. Paintings, sculptures, photographs.	Should include spend related to the provision of bags and leather goods, but not leather as this is recorded elsewhere. Eg. Luggage, backpacks, business cases.	Should include spend related to the provision of clothing. Eg. Shirts / blouses, trousers, skirts.	Should include spend related to the provision of clothing accessories. Eg. Handkerchiefs, coat hangers, umbrellas.	Should include spend related to the provision of flags. Eg. Flags, pennants.	Should include spend related to the provision of footwear. Eg. Boots, shoes, training shoes.	Should include spend related to the provision of medical related clothing. Eg. Patient gowns, medical staff scrubs, surgeon caps.	Should include spend related to the provision of medical related textiles. Eg. Surgical drapes, hospital linen, patient barrier drapes.	Should include spend related to the provision of personal protective equipment (PPE). Eg. Coveralls, safety helmets, waterproof clothing.	

Master Category	Operational Goods STRATEGIC WITH SOME COMMON CATEGORIES							
Description	Should include spend related to the goods required for the running of operations							
Category	Clothing and Textiles COMMON			Domestic Goods				
Description	Should include spend related to the provision of clothing and textiles including footwear, uniforms and protective clothing and equipment.			Should include spend related to the provision of materials used in a domestic environment including domestic white goods and personal goods and services.				
Sub Category	Soft Furnishings	Textile Materials	Uniforms	Domestic White Goods	Haberdashery Supplies	Kitchenware	Other Domestic Goods	Personal Care Products
Description	Should include spend related to the provision of soft furnishings. Eg. Cushions / pillows, cushion covers / pillow cases, towels.	Should include spend related to the provision of textile materials. Eg. Leather, fur, denim, canvas.	Should include spend related to the provision of uniforms. Eg. Police uniforms, combat uniforms, doctor's coat.	Should include spend related to the provision of domestic white goods. Eg. Refrigerators and freezers, ovens, domestic space heaters.	Should include spend related to the provision of haberdashery supplies. Eg. Buttons, thimbles, pin cushions.	Should include spend related to the provision of kitchenware. Eg. Cups, cutlery, tableware.	Should include spend related to the provision of other domestic goods. Eg. Flower bowls, ornaments, candles and candle holders.	Should include spend related to the provision of personal care products. Eg. Perfumes and toiletries, make-up, toothbrushes.

Master Category	Operational Goods STRATEGIC WITH SOME COMMON							
Description	Should include spend related to the goods required for the running of operations							
Category	Domestic Goods				Environmental Goods			
Description	Should include spend related to the provision of materials used in a domestic environment including domestic white goods and personal goods and services.				Should include spend related to the provision of materials used within the environment such as plants, flowers, traffic management materials and materials used in cemetery and crematorium.			
Sub Category	Personal Services	Smoking Accessories	Timepieces and Jewellery	Tobacco Products	Agricultural By-products	Agricultural Machinery	Agricultural Products	Animals and Related Products
Description	Should include spend related to the provision of personal services. eg. Barbers' services, wellbeing services, training workout or aerobic services.	Should include spend related to the provision of smoking accessories. Eg. Smoking pipes, cigarette lighters and flints.	Should include spend related to the provision of timepieces and Jewellery. Eg. Watches, jewellery, wall clocks.	Should include spend related to the provision of Tobacco Products. Eg. Cigars, tobacco, cigarettes.	Should include spend related to the provision of Agricultural By-products. Eg. Straw, mulch, peat moss.	Should include spend related to the provision of Agricultural Machinery. Eg. Ploughs, balers, lawnmowers.	Should include spend related to the provision of Agricultural Products. Eg. Greenhouse equipment, beekeeping equipment.	Should include spend related to the provision of materials required for the keep and care of animals. Eg. Live animals, feed, animal care products.

Master Category	Operational Goods STRATEGIC WITH SOME COMMON									
Description	Should include spend related to the goods required for the running of operations									
Category	Environmental Goods					Security Equipment COMMON	Furniture COMMON			
Description	Should include spend related to the provision of materials used within the environment such as plants, flowers, traffic management materials and materials used in cemetery and crematorium.					Should include spend related to the provision of security equipment	Should include all spend relating to the provision of non office furniture. Furniture for medical facilities should not be included in this category			
Sub Category	Commercial Fishing Equipment	Funeral Supplies	Horticultural	Pest Control	Veterinary Equipment and Supplies	Physical Security Equipment	Outside Furniture	Children's Furniture and Accessories	Restaurant Furniture	
Description	Should include spend related to the provision of Commercial Fishing Products. Eg. Fishing net haulers, fish hatcheries, fish farming.	Should include spend related to the provision of Funeral Supplies. Eg. Coffins.	Should include spend related to the provision of Horticultural Products. Eg. Flower / vegetable seeds, forestry products, fertilisers.	Should include spend related to the provision of Pest Control. Eg. Pesticides / rodenticides / fungicides, traps, repellents.	Should include spend related to the provision of Veterinary Equipment and Supplies. Eg. Vaccines for veterinary medicine, veterinary instruments, veterinary supplies.	Should include spend related to the provision of security equipment specifically related to personal security. Eg. Barracades, riot helmets / shields, weapon or explosives detectors and supplies.	Should include spend related to the provision of outside furniture. Eg. Outdoor chairs, swings, bicycle racks.	Should include spend related to the provision of children's furniture. Eg. Toddler or children sized furniture, cots, carriages / perambulators / strollers.	Should include spend related to the provision of restaurant furniture. Eg. Restaurant chairs, booths, salad bars.	

Master Category	Operational Goods STRATEGIC WITH SOME COMMON							
Description	Should include spend related to the goods required for the running of operations							
Category	Learning and Development Materials COMMON							
Description	Should include spend related to the provision of materials used for education and training, but excluding computers and publications provided to staff through a subscription.							
Sub Category	Arts and Crafts	Awards and Certificates	Leisure Sports and Playground	Musical Instruments	Published Materials all formats	Simulators	Teaching Aids	Toys
Description	Should include spend related to the provision of Arts and Crafts. Eg. Paint brushes, drawing paper, art supplies.	Should include spend related to the provision of Awards and Certificates. Eg. Awards, certificates, medals.	Should include spend related to the provision of Leisure Sports and Playground. Eg. Sports equipment, playground equipment, camping equipment.	Should include spend related to the provision of Musical Instruments. Eg. Pianos, trumpets, electronic musical instruments.	Should include spend related to the provision of Published Materials all formats. Eg. Newspapers, reference books, sheet music.	Should include spend related to the provision of Simulators. Eg. Ground flying trainer, ship bridge simulator, space craft flight simulators.	Should include spend related to the provision of Teaching Aids. Eg. Teaching equipment, teaching supplies.	Should include spend related to the provision of Toys. Eg. Toys, games, dressing-up clothes.

Master Category	Operational Goods STRATEGIC WITH SOME COMMON			
Description	Should include spend related to the goods required for the running of operations			
Category	Multimedia Equipment COMMON			Vending Machines COMMON
Description	Should include spend related to the provision of multimedia equipment including, audio visual, cameras and photographic products			Should include spend related to the provision of non-catering vending machines such as ATMs, stamp vending machines etc. This should not include vending machines for catering and food.
Sub Category	Audio and Visual equipment	Cameras and Accessories	Photographic Products	Non-Catering Vending Machines
Description	Should include spend related to the provision of Audio and Visual equipment. Eg. Televisions, walkie-talkies, digital recorders.	Should include spend related to the provision of Cameras and Accessories. Eg. Cameras, video cameras, camera accessories.	Should include spend related to the provision of Photographic Products. Eg. Photographic chemicals, film dryers, microfilm processing.	Should include spend related to the provision of non-catering vending machines such as ATMs, stamp vending machines etc. This should not include vending machines for catering and food.

Master Category	Personnel Related COMMON				
Description	Should include all spend related to personnel including HR services, childcare, medical care, health and safety, relocation, subscriptions and events admissions				
Category	HR Services			Staff Childcare	Staff Health and Safety
Description	Should include all spend related to HR services relating to staff			Should include all spend related to childcare services provided for staff.	Should include all spend related to staff health and safety including goods and services, but not including health and safety products which should be recorded as Emergency and Rescue Services
Sub Category	Benefits Administration	Recruitment	Staff Administration	Staff Childcare	Staff Health and Safety Services
Description	Should include all spend related to staff benefits administration services but should not include salary costs if this service is provided in-house	Should include all spend related to staff recruitment services but should not include salary costs if this service is provided in-house	Should include all spend related to staff administration services but should not include salary costs if this service is provided in-house	Should include all spend related to childcare services provided for staff.	Should include all spend related to staff health and safety including goods and services, but not including health and safety products which should be recorded as Emergency and Rescue Services

Master Category	Personnel Related COMMON				
Description	Should include all spend related to personnel including HR services, childcare, medical care, health and safety, relocation, subscriptions and events admissions				
Category	Staff Medical Care		Staff Relocation	Subscriptions and Admissions	
Description	Should include all spend related to healthcare provision for staff.		Should include all spend related to staff relocation including goods and services.	Should include all spend related to staff subscriptions including publications and organisation subscription charges.	
Sub Category	Counselling	Staff Medical Care Services	Staff Relocation Services	Events Admissions	Staff Subscriptions
Description	Should include all spend related to counselling services for staff. Eg. Guidance services, counselling services.	Should include all spend related to staff medical care services	Should include all spend related to staff relocation including goods and services.	Should include all spend related to admission charges for conferences and events.	Should include all spend related to subscription charges for professional body memberships and associated products

Master Category	Professional Services Other COMMON							
Description	Should include spend related to services provided to support operations including business and commercial services, business processing outsourcing, environmental service, financial services, Interpretation and translation, operational, legal, technical.							
Category	Business and Commercial Services		Professional Services - Other	Business Process Outsourcing Services				
Description	Should include all costs related to the provision of business and commercial services. Used to fill a skills gap includes delivery or implementation. Materials should be recorded separately in the appropriate category where it is possible to identify them, however if the contract includes goods and services then record the entire spend against this category. If the service is providing advice then the spend should be recorded as consultancy.		Should include spend related to services provided to support operations that cannot be broken down.	Should include all costs related to Business Process Outsourcing (BPO) Services that cannot be categorised under a category specific BPO classification. Customer Contact, Procurement and associated Back Office services should be recorded against this category. If the contract involves working in a 'business-as-usual' function which has been outsourced then the spend should also be recorded in this category.				
Sub Category	Business Services	Commercial Services	Writing Services	Customer Service Business Process Outsourcing	Finance Business Process Outsourcing	HR Business Process Outsourcing	Procurement Business Process Outsourcing	Supply Chain Business Process Outsourcing
Description	Should include all spend related to Business Services. Materials should be recorded separately in the appropriate category where it is possible to identify them, however if the contract includes goods and services then record the entire spend against this category. If the service is providing advice then the spend should be recorded as consultancy. Eg. Executive services, office-support services, scanning services.	Should include all spend related to Commercial Services such as financial/economic analysis and trade agreements. Materials should be recorded separately in the appropriate category where it is possible to identify them, however if the contract includes goods and services then record the entire spend against this category. If the service is providing advice then the spend should be recorded as consultancy. Eg. Auction services, stock-control services, economic analysis.	Should include all spend related to writing services. Eg. Technical writing, Creative writing, Copywriting	Should include all costs related to outsourced Customer Service Outsourcing (BPO) Services. If the contract involves working in a 'business-as-usual' function which has been outsourced then the spend should be recorded in this category.	Should include all costs related to outsourced Payroll, Finance and Accounting Outsourcing (BPO) Services. If the contract involves working in a 'business-as-usual' function which has been outsourced then the spend should be recorded in this category. Eg. accounts payable, payroll, pension fund administration.	Should include all costs related to HR Outsourcing (BPO) Services. If the contract involves working in a 'business-as-usual' function which has been outsourced then the spend should be recorded in this category. Eg. Personnel recruitment.	Should include all costs related to Procurement Outsourcing (BPO) Services. If the contract involves working in a 'business-as-usual' function which has been outsourced then the spend should be recorded in this category.	Should include all costs related to Supply Chain Outsourcing (BPO) Services including supply chain management and transport management. If the contract involves working in a 'business-as-usual' function which has been outsourced then the spend should be recorded in this category. Eg. Supply chain management, transport management, warehouse management.

Master Category	Professional Services Other COMMON									
Description	Should include spend related to services provided to support operations including business and commercial services, business processing outsourcing, environmental service, financial services, Interpretation and translation, operational, legal, technical.									
Category	Environmental Services									
Description	Should include all costs related to services within the environment. Used to fill a skills gap for the defined subject areas where the service requirement includes delivery or implementation. Materials should be recorded separately in the appropriate category where it is possible to identify them, however if the contract includes goods and services then record the entire spend against this category. If the service is providing advice then the spend should be recorded as consultancy.									
Sub Category	Agricultural and Landscape Services	Animal Related Services	Commercial Fishing Services	Environmental Assessments	Environmental Protection Services	Farming Services	Funeral Services	Irrigation Services	Mapping Services	
Description	Should include spend related to the provision of agricultural and landscape services. Materials should be recorded separately in the appropriate category where it is possible to identify them, however if the contract includes goods and services then record the entire spend against this category. If the service is providing advice then the spend should be recorded as consultancy. Eg. landscaping work, urban planning and architectural services, landscape gardening services.	Should include spend related to the provision of animal related services. Materials should be recorded separately in the appropriate category where it is possible to identify them, however if the contract includes goods and services then record the entire spend against this category. If the service is providing advice then the spend should be recorded as consultancy. Eg. animal husbandry services, animal disease control, trapping services.	Should include spend related to the provision of commercial fishing services. Materials should be recorded separately in the appropriate category where it is possible to identify them, however if the contract includes goods and services then record the entire spend against this category. If the service is providing advice then the spend should be recorded as consultancy. Eg. Aquaculture services, mariculture services, fisheries oversight.	Should include spend related to the provision of environmental assessment services. Materials should be recorded separately in the appropriate category where it is possible to identify them, however if the contract includes goods and services then record the entire spend against this category. If the service is providing advice then the spend should be recorded as consultancy. Eg. Environmental risk assessments for construction, environmental monitoring, environmental auditing.	Should include spend related to the provision of environmental protection services. Materials should be recorded separately in the appropriate category where it is possible to identify them, however if the contract includes goods and services then record the entire spend against this category. If the service is providing advice then the spend should be recorded as consultancy. Eg. coastal-defence works, air quality management, soil pollution protection services.	Should include spend related to the provision of farming services, including dairy and livestock. Materials should be recorded separately in the appropriate category where it is possible to identify them, however if the contract includes goods and services then record the entire spend against this category. If the service is providing advice then the spend should be recorded as consultancy. Eg. Livestock services, dairying, sericulture.	Should include spend related to the provision of funeral services. Materials should be recorded separately in the appropriate category where it is possible to identify them, however if the contract includes goods and services then record the entire spend against this category. If the service is providing advice then the spend should be recorded as consultancy. Eg. Funeral services, cemetery services, cremation services, undertaking services.	Should include spend related to the provision of irrigation services. Materials should be recorded separately in the appropriate category where it is possible to identify them, however if the contract includes goods and services then record the entire spend against this category. If the service is providing advice then the spend should be recorded as consultancy. Eg. Canal maintenance or management services, dam maintenance or management services, reservoirs maintenance or management services.	Should include spend related to the provision of mapping services. Materials should be recorded separately in the appropriate category where it is possible to identify them, however if the contract includes goods and services then record the entire spend against this category. If the service is providing advice then the spend should be recorded as consultancy. Eg. Map-making services, digital mapping services, aerial mapping services.	

Master Category	Professional Services Other COMMON							
Description	Should include spend related to services provided to support operations including business and commercial services, business processing outsourcing, environmental service, financial services, Interpretation and translation, operational, legal, technical.							
Category	Financial							
Description	Should include all spend related to the provision of financial services including insurance, pension, audit, banking, accountancy and credit management services. Used to fill a skills gap for the defined subject areas where the service requirement includes delivery or implementation.							
Sub Category	Accountancy Services	Audit Services	Banking and Investment Services	Corporate Finance Services	Credit Services	Debt Management Services	Insurance Services	Pension Services
Description	Should include all costs related to the provision of Accountancy Services. If the costs relate to a contract to provide a 'business-as-usual' function which has been outsourced then the spend should be recorded in the relevant Finance Business Process Outsourcing (BPO) category. Eg. Accountancy services, bookkeeping services, tax advisory services.	Should include all costs related to the provision of Financial Audit Services. If the costs relate to a contract to provide a 'business-as-usual' function which has been outsourced then the spend should be recorded in the relevant Business Process Outsourcing (BPO) category. Eg. Audit services, corporate governance rating services, internal audit services.	Should include all costs related to banking services and management and administration of investments. If the costs relate to a contract to provide a 'business-as-usual' function which has been outsourced then the spend should be recorded in the relevant Business Process Outsourcing (BPO) category. Eg. Central bank services, investment advice, foreign exchange services.	Should include all spend related to Corporate Finance Services including Investor Relationship Services and Budget Preparation & Review Services. If the costs relate to a contract to provide a 'business-as-usual' function which has been outsourced then the spend should be recorded in the relevant Business Process Outsourcing (BPO) category. Eg. treasury services, taxation policy, government budgeting services.	Should include all costs related to Credit Services including loan brokerage and fund transfer services. If the costs relate to a contract to provide a 'business-as-usual' function which has been outsourced then the spend should be recorded in the relevant Business Process Outsourcing (BPO) category. Eg. Credit cards, financial assistance, small business loan agencies.	Should include all costs related to Debt Recovery Services such as debt collection and debt re-organisation services. If the costs relate to a contract to provide a 'business-as-usual' function which has been outsourced then the spend should be recorded in the relevant Business Process Outsourcing (BPO) category. Eg. Bailiff services, debt management, debt negotiation.	Should include all spend related to Insurance Services including brokerage and provision of the service. Direct costs relating to vehicle insurance cover and buildings insurance cover should be recorded under the Fleet Management and Building Management categories respectively. If the costs relate to a contract to provide a 'business-as-usual' function which has been outsourced then the spend should be recorded in the relevant Business Process Outsourcing (BPO) category. Eg. Insurance brokerage services, insurance agency services, risk management insurance services.	Should include all spend related to the administration and management of Pension Services. If the costs relate to a contract to provide a 'business-as-usual' function which has been outsourced then the spend should be recorded in the relevant Business Process Outsourcing (BPO) category. Eg. Pension fund management services, pension funds, retirement funds.

Master Category	Professional Services Other COMMON									
Description	Should include spend related to services provided to support operations including business and commercial services, business processing outsourcing, environmental service, financial services, Interpretation and translation, operational, legal, technical.									
Category	Interpretation and Translation		Legal	Technical Services						
Description	Should include all costs related to interpretation and translation services, both written and verbal. The production of communications should be recorded separately where it is possible to identify this. If the contract includes the production of written communications and translation then record the entire spend against printing.		Should include all costs related to legal services that are provided externally.	Should include all spend related to technical services including engineering, forensic and laboratory, preservation and technical development and design. Used to fill a skills gap for the defined subject areas where the service requirement includes delivery or implementation. Materials should be recorded separately in the appropriate category where it is possible to identify them, however if the contract includes goods and services then record the entire spend against this category. If the service is providing advice then the spend should be recorded as consultancy.						
Sub Category	Face to Face Interpretation	Written Translation	Legal Services	Engineering Services - Civil	Engineering Services - Mechanical and Electrical	Engineering Services - Other	Technical Support Services	Forensic and Laboratory Services	Preservation Services	Technical Development and Design Services
Description	Should include all spend related to the provision of face to face interpretation. This could be provided in person or over the telephone or video conference	Should include all spend related to the provision of written translation	Should include all costs related to legal services that are provided externally. Eg. Expert witness services, contact law services, litigation, custody services, criminal law services, civil law services.	Should include all costs related to Technical Engineering Services, specifically focussed on Civil Engineering. Materials should be recorded separately in the appropriate category where it is possible to identify them, however if the contract includes goods and services then record the entire spend against this category. If the service is providing advice then the spend should be recorded as consultancy. Eg. Highways engineering services, building-inspection services, civil engineering support services.	Should include all costs related to Technical Engineering Services, specifically focussed on mechanical and electrical engineering. Materials should be recorded separately in the appropriate category where it is possible to identify them, however if the contract includes goods and services then record the entire spend against this category. If the service is providing advice then the spend should be recorded as consultancy. Eg. Electrical / mechanical system repair and maintenance, mechanical and electrical engineering design services.	Should include all costs related to Technical Engineering Services, but not civil, mechanical or electrical engineering that are recorded separately elsewhere. Materials should be recorded separately in the appropriate category where it is possible to identify them, however if the contract includes goods and services then record the entire spend against this category. If the service is providing advice then the spend should be recorded as consultancy. Eg. Metal working, chemical / oil and gas engineering, pipeline services.	NEW CATEGORY Should contain costs relating to all Technical Support Services for example Technical support for; power plant, Safety Management, Environmental Management.	Should include all spend related to Forensic and Laboratory Services, including laboratory testing and laboratory equipment and furniture. Materials should be recorded separately in the appropriate category where it is possible to identify them, however if the contract includes goods and services then record the entire spend against this category. If the service is providing advice then the spend should be recorded as consultancy.	Should include all spend related to Preservation Services and conservation strategy planning services. Materials should be recorded separately in the appropriate category where it is possible to identify them, however if the contract includes goods and services then record the entire spend against this category. If the service is providing advice then the spend should be recorded as consultancy. Eg. preservation of exhibits / historic	Should include all costs related to Technical Development and Design Services. Materials should be recorded separately in the appropriate category where it is possible to identify them, however if the contract includes goods and services then record the entire spend against this category. If the service is providing advice then the spend should be recorded as consultancy. Eg. Feasibility studies,

									buildings / specimens.	technical drawing, experimental development services.
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Continued..

Master Category	Industrial Services STRATEGIC WITH SOME COMMON					
Description	Should include spend related to services provided to operate and manage industries including infrastructure, transportation support, water supplies, mining, industrial operations and facilities					
Category	Operation of Infrastructure					
Description	Should include all costs related to the operation of infrastructure including the services required to operate road, marine transportation, traffic management equipment and services, transportation terminus equipment and infrastructure cleaning and clearing					
Sub Category	Infrastructure Cleaning and Clearing	Operation of Marine Transportation Infrastructure	Operation of Road Transportation Infrastructure	Traffic Management Equipment	Traffic Management Services	Transportation Terminus Equipment
Description	Should include spend related to the cleaning and clearing of roads and streets. Eg. Street cleaning and sweeping, ice and snow clearing services.	Should include spend related to the operation of marine transportation infrastructure. This should not include any salary costs. The recorded spend should not include any materials. If the contract involves advice to internal staff then the spend should be reported as consultancy. eg. Port operation services, tugboat services, drawbridge operations.	Should include spend related to the operation of road transportation infrastructure. This should not include any salary costs. The recorded spend should not include any materials. If the contract involves advice to internal staff then the spend should be reported as consultancy. Eg. bus station services, highway toll services, bridge operating services.	Should include spend related to the provision of traffic management equipment. Eg. Road cones, traffic lights, air traffic control systems.	Should include spend related to the provision of traffic management services. This should not include any salary costs. The recorded spend should not include any materials. If the contract involves advice to internal staff then the spend should be reported as consultancy. Eg. Air traffic control services, parking services, lighthouse services.	Should include spend related to the provision of traffic terminus equipment. Eg. Harbour equipment, passenger walkways, baggage handling system.

Master Category	Industrial Services STRATEGIC WITH SOME COMMON							
Description	Should include spend related to services provided to operate and manage industries including infrastructure, transportation support, water supplies, mining, industrial operations and facilities							
Category	Operational Services							
Description	Should include all costs related to services that support operations that are not detailed as a separate category and are provided externally as a complete service such as library services and recruitment services but not as an outsourced function. The recorded spend should not include any materials or salary costs. If the contract involves advice to internal staff then the spend should be reported as consultancy.							
Sub Category	Leisure Services	Library Services	Museum Services	Political and Civic Affairs Services	Security Services - Detective and Investigation Services	Security Services - Protection Services	Community payback and prisoner retail services	Offender Probation Services
Description	Should include spend related to the operation of leisure services. This should not include any salary costs. The recorded spend should not include any materials. If the contract involves advice to internal staff then the spend should be reported as consultancy. Eg. Entertainment services, sporting services, tourism board services.	Should include spend related to the operation of library services. This should not include any salary costs. The recorded spend should not include any materials. If the contract involves advice to internal staff then the spend should be reported as consultancy.	Should include spend related to the operation of library services. This should not include any salary costs. The recorded spend should not include any materials. If the contract involves advice to internal staff then the spend should be reported as consultancy. Eg. Museum services, museum-exhibition services, mythology.	Should include spend related specifically to the operation of political and civic affairs. This should not include any salary costs. The recorded spend should not include any materials. If the contract involves advice to internal staff then the spend should be reported as consultancy. Eg. Supporting services for the government, religious services.	Should include spend related to providing operational security services providing investigation. This should not include any salary costs. The recorded spend should not include any materials. If the contract involves advice to internal staff then the spend should be reported as consultancy. Eg. investigation services, security vetting services, fingerprint services.	Should include spend related to providing operational security services providing protection (security guards should be recorded within the Facilities master category). Eg. Bodyguard services, armoured car services, counter terrorism services.	Should include spend related specifically to prisoner retail services and community payback	Should include spend related specifically to offender probation services

Master Category	Industrial Services STRATEGIC WITH SOME COMMON							
Description	Should include spend related to services provided to operate and manage industries including infrastructure, transportation support, water supplies, mining, industrial operations and facilities							
Category	Operation of Water Supplies and Distribution COMMON			Transportation Support Services				
Description	Should include all spend related to the operation and distribution of water supplies. This should not include any spend related to utilities bills that should be recorded in Facilities.			Should include all spend related to the operation of transportation facilities including air, marine and waterways, and railways. This should not include any salary costs. The recorded spend should not include any materials. If the contract involves advice to internal staff then the spend should be reported as consultancy.				
Sub Category	Water Distribution	Water Management	Water Treatment	Air Transportation Support Services	Marine Coastal and Inland Waterways Services	Repair and Maintenance of Aircraft	Repair and Maintenance of Marine craft	Repair and Maintenance of Rail Locomotives
Description	Should include spend related to the distribution of water supplies. Eg. Operation of water supplies, drinking water distribution.	Should include spend related to the management of water supplies. Eg. Water resource management, water quality control management.	Should include spend related to the treatment of water supplies. Eg. Water desalination services, water softening services, water and sewer utilities.	Should include spend related to the provision of support service required to operate air transportation. Materials should be recorded separately in the appropriate category where it is possible to identify them, however if the contract includes goods and services then record the entire spend against this category. If the service is providing advice then the spend should be recorded as consultancy. Eg. pilot services, aircraft operating services, aircraft refuelling services.	Should include all spend related to Marine and Coastal Services, including marine support and diving services. Materials should be recorded separately in the appropriate category where it is possible to identify them, however if the contract includes goods and services then record the entire spend against this category. If the service is providing advice then the spend should be recorded as consultancy. Eg. towing services, ice breaking services.	Should include all costs related to the repair and maintenance of aircraft. Materials should be recorded separately in the appropriate category where it is possible to identify them, however if the contract includes goods and services then record the entire spend against this category. If the service is providing advice then the spend should be recorded as consultancy. Eg. aircraft repair and maintenance services, installation services for aircraft, avionics design.	Should include all costs related to the repair and maintenance of marine craft. Materials should be recorded separately in the appropriate category where it is possible to identify them, however if the contract includes goods and services then record the entire spend against this category. If the service is providing advice then the spend should be recorded as consultancy. Eg. Vessel repair services, cable-laying ship services, ship brokerage services.	Should include all costs related to the repair and maintenance of rail locomotives. Materials should be recorded separately in the appropriate category where it is possible to identify them, however if the contract includes goods and services then record the entire spend against this category. If the service is providing advice then the spend should be recorded as consultancy. Eg. repair and maintenance of locomotives, repair and maintenance of rolling stock.

Master Category	Industrial Services STRATEGIC WITH SOME COMMON					
Description	Should include spend related to services provided to operate and manage industries including infrastructure, transportation support, water supplies, mining, industrial operations and facilities					
Category	Operation of Mining Facilities	Operation of Industrial Facilities COMMON				
Description	Should include all spend related to the operation of mining facilities. This should not include any salary costs. The recorded spend should not include any materials. If the contract involves advice to internal staff then the spend should be reported as consultancy.	Should include all spend related to the operation of industrial facilities. This should not include any salary costs. The recorded spend should not include any materials. If the contract involves advice to internal staff then the spend should be reported as consultancy.				
Sub Category	Industrial Services - Mining	Industrial Services - Design and Development	Industrial Services - Installation	Industrial Services - Production	Industrial Services - Repair and Maintenance	Industrial Services - Testing
Description	Should include spend related to the operation of industry, specifically mining. Materials should be recorded separately in the appropriate category where it is possible to identify them, however if the contract includes goods and services then record the entire spend against this category. If the service is providing advice then the spend should be recorded as consultancy. Eg. Oilfield services, mining services, well drilling services.	Should include spend related to the design and development of industrial equipment, machinery and operations. Materials should be recorded separately in the appropriate category where it is possible to identify them, however if the contract includes goods and services then record the entire spend against this category. If the service is providing advice then the spend should be recorded as consultancy.	Should include spend related to the installation of industrial equipment and machinery. Materials should be recorded separately in the appropriate category where it is possible to identify them, however if the contract includes goods and services then record the entire spend against this category. If the service is providing advice then the spend should be recorded as consultancy.	Should include spend related to the production of industrial equipment and machinery. Materials should be recorded separately in the appropriate category where it is possible to identify them, however if the contract includes goods and services then record the entire spend against this category. If the service is providing advice then the spend should be recorded as consultancy. Eg. Fabrication work, production work, production inspection services.	Should include spend related to the repair and maintenance of industrial equipment and machinery. Materials should be recorded separately in the appropriate category where it is possible to identify them, however if the contract includes goods and services then record the entire spend against this category. If the service is providing advice then the spend should be recorded as consultancy.	Should include spend related to the testing of industrial equipment and machinery. Materials should be recorded separately in the appropriate category where it is possible to identify them, however if the contract includes goods and services then record the entire spend against this category. If the service is providing advice then the spend should be recorded as consultancy. Eg. Technical inspection services, monitoring and control services, calibration services.

Master Category	Industrial Services STRATEGIC WITH SOME COMMON			
Description	Should include spend related to services provided to operate and manage industries including infrastructure, transportation support, water supplies, mining, industrial operations and facilities			
Category	Operation of Facilities			
Description	Should include all spend related to the operation of client facing facilities. This should not include any salary costs. The recorded spend should not include any materials. If the contract involves advice to internal staff then the spend should be reported as consultancy.			
Sub Category	Operation of Asylum Facilities	Operation of Custodial Facilities	Monitoring Offender Services	Operation of Customs and Border Services
Description	Should include spend related specifically to the provision of asylum services for the accommodation of asylum seekers. This should not include any salary costs. The recorded spend should not include any materials. If the contract involves advice to internal staff then the spend should be reported as consultancy.	Should include spend related specifically to the operation of custodial facilities. This should not include any salary costs. The recorded spend should not include any materials. If the contract involves advice to internal staff then the spend should be reported as consultancy. Eg. Justice services, judicial services, prison services.	Should include all expenditure related to electronic monitoring in the community. This should not include any salary costs. The recorded spend should not include any materials. If the contract involves advice to internal staff then the spend should be reported as consultancy.	Should include spend related specifically to the operation of customs and border services. This should not include any salary costs. The recorded spend should not include any materials. If the contract involves advice to internal staff then the spend should be reported as consultancy. Eg. Immigration analysis or services, customs administration and compliance.

Master Category	Research COMMON						
Description	Should include all spend relating to research activities and services employed						
Category	Science and Environmental Research				Social and Economic Research		Market Research
Description	Should include all spend related to research of science, technology and environmental subjects				Should include all spend related to research of social and economic subjects		Should include all spend related to market research
Sub Category	Environmental Science Research	Life Sciences Research	Physical Scientific research	Clinical Trials	Economic Research	Social Research	Market Research, Surveys
Description	Should include all spend related to spend in the area relating to the environment such as oil fields, marine, agriculture etc	Should include all spend relating to life science research such as medical, pharmaceutical, cardiology, neurology etc	Should include all spend relating to engineering and technology based services	Should include all spend related to the area of clinical trials	Should include all spend relating to area of economic research	Should include all spend relating to area of society research	Should include spend related to the provision of market research. If the contract involves advice to internal staff then the spend should be reported as consultancy..

Master Category	Social Care STRATEGIC				
Description	Should include all spend related to social care and services including community and environment development and support services as well as personal social care, but excluding welfare to work services that should be recorded separately in the welfare to work category				
Category	Community Entertainment Services		Social Service		
Description	Should include all spend related to the provision of community and entertainment services for the community i.e. the elderly, people with special needs and children.		Should include all spend related to social care including social work and environment development and support services as well as personal social care, but excluding welfare to work services that should be recorded separately in the welfare to work category		
Sub Category	Community Services	Entertainment Services	Adult Social Care	Child Social Care	Day care
Description	Should include all spend related to the provision of community services for the community i.e. the elderly, people with special needs and children. Eg. Provision of services to the community, social development and services.	Should include all spend related to the provision of entertainment services for the community i.e. the elderly, people with special needs and children. Eg. Live performances, exhibitions, museums.	Should include all spend related to social care for adults , but excluding welfare to work services that should be recorded separately in the welfare to work category. Eg. Elderly daycare services, rehabilitation services, addiction treatment.	Should include all spend related to social care for children. Eg. Welfare services for children and young people.	Should include all spend related to day care for adults and children. Eg. Child daycare services.

Master Category	Social Care STRATEGIC				
Description	Should include all spend related to social care and services including community and environment development and support services as well as personal social care, but excluding welfare to work services that should be recorded separately in the welfare to work category				
Category	Social Service				
Description	Should include all spend related to social care including social work and environment development and support services as well as personal social care, but excluding welfare to work services that should be recorded separately in the welfare to work category				
Sub Category	Environment Development	Foster / Adoption Services	Housing Services	Social Services	Special Needs Care
Description	Should include all spend related to environment development	Should include all spend related to foster and adoption services.	Should include all spend related to housing services. Eg. Administrative housing services, emergency housing services.	Should include all spend related to social services including social workers and social services administration	Should include all spend related to social care for people with special needs including adults and children.

Master Category	Waste Management COMMON					
Description	Should include all spend relating to waste management including scrap and waste materials, waste containers and management equipment as well as recycling services, refuse site operation and waste disposal and treatment					
Category	Waste Management Goods			Waste Management Services		
Description	Should include spend related to materials required for waste management.			Should include spend related to the services required for waste management.		
Sub Category	Scrap and Waste Materials	Waste Containers	Waste Management Equipment	Recycling Services	Refuse Site Operation	Waste Disposal and Treatment
Description	Should include spend related to raw scrap and waste materials but not including the management and treatment that is recorded elsewhere. Eg. Wood waste, sugar manufacture waste, reclaimed rubber.	Should include spend related to waste containers, but not including the material or treatment of materials that is recorded elsewhere. Eg. Bins, refuse skips, waste drums.	Should include spend related to waste management equipment but not including the material or treatment of materials that is recorded elsewhere. E.g recycling equipment, beach cleaning machines.	Should include spend relating to recycling services.	Should include spend relating to refuse site operation. Eg. Landfill management services, skip tracing.	Should include spend relating to waste disposal and treatment. Eg. Refuse disposal and treatment services, sewage treatment services, medical waste services.

Master Category	Welfare to Work STRATEGIC	
Description	Should include all spend related to the provision of welfare to work services.	
Category	Welfare	
Description	Should include all spend related to the provision of welfare to work services.	
Sub Category	Welfare Benefits	Welfare Services
Description	Should include spend relating to the administration of welfare benefits, but not including the benefit payments themselves. Eg. Sickness benefits, disability benefits, family allowances.	Should include spend relating to welfare services. If the service is providing advice to internal staff then the spend should be recorded as consultancy. Eg. Benefit services, unemployment services, welfare to work.

Master Category	World Programmes STRATEGIC			
Description	Should include all spend related to the provision of world programmes.			
Category	World Aid	World Diplomatic Services	World International Relations	World Relief Services
Description	Should include spend relating to the administration of world aid, but not including the aid payments themselves	Should include spend relating to diplomatic services. If the service is providing advice then the spend should be recorded as consultancy.	Should include spend relating to international relations. If the service is providing advice then the spend should be recorded as consultancy.	Should include spend relating to relief services
Sub Category	Aid	Diplomatic Services	International Relations	Relief Services
Description	Should include spend relating to the administration of world aid, but not including the aid payments themselves. Eg. Development assistance / finance, humanitarian aid / relief, food policy planning and aid.	Should include spend relating to diplomatic services. If the service is providing advice then the spend should be recorded as consultancy. Eg. Diplomatic services, consular services, state immunities services.	Should include spend relating to international relations. If the service is providing advice then the spend should be recorded as consultancy. Eg. Peace keeping services, counterterrorism, war prevention strategies.	Should include spend relating to relief services. Eg. Hunger eradication strategies, refugee camp services, protection of human rights services.

Appendix 4: Changes in latest version

In Release 9, subcategories within **Consultancy** have been reviewed with Cabinet Office and HM Treasury colleagues, resulting in a number of subcategories being withdrawn, with the commodity codes they contained being mapped to other areas that provide a more logical home for them.

Release 8 contained no changes at category level so no new version of this document was issued.

In Release 7, the **ICT** master category has been extensively redesigned and renamed to **IT**. This has taken place following a data review exercise with HMT and GDS and aligns these CAS definitions with those used on OSCAR for this category.

In Release 6, a **Cloud Services** category has been introduced within the **ICT** master category, containing the subcategories **Infrastructure as a Service (IaaS)**, **Platform as a Service (PaaS)** and **Software as a Service (SaaS)**.

Release 5 contained no changes to categories above the lowest coding level, so no changes were made to this document. From release 4 to release 5, there were 142 additions and 1 reclassification at the lowest coding level.