Extract from HMT's guidance on Data Inclusions and Redactions

4.1 Inclusions

The table below gives specific examples of transactions that should be included in publication.

No	Examples of transactions that should be published	Reason
1	Payments to other government bodies	All transactions whether with other public or
		private sector bodies should be included
2	Payments to government or other third party service providers	All transactions should be included
3	Payments to sole traders	Business rather than personal expenditure
4	Payments for secondees	Payment for service rather than personal or pay
5	Travel and subsistence claims	bill expenditure. However, if a secondee's pay
	Note: pending further advice from HMT's lawyers and CLG's	would become transparent, this should be
	DPO, this data is to be excluded from Q1 reports	redacted.
6	Service charge element of pension contributions	
7	Ex-gratia payments above contract price	The full payment cost is required
8	Credit notes	Needed to ensure correct transaction values have
		been recorded
9	Policy lending (other than to individuals, or funds management)	Regarded as spend
10	Gifts	Publishable under FOI
11	Rent and business rates	Standard expenditure costs

4.2 Exemptions

The main principles are expected to follow the exemptions provided by the Freedom of Information Act. Key redactions will relate to matters of national security, data that is protected under the Data Protection Act and data that might be commercially sensitive. The table below gives examples of the types of transactions that may be redacted from publication.

No	Examples of transactions that may be redacted from publication	Reason
1	Salary payments to staff (including bonuses)	Personal information protected by the Data
2	Pension contributions (excluding service charge) and National Insurance Contributions	Protection Act
3	Severance payments	
4	Payments to individuals from legal process - compensation payments, legal settlements, fraud payments	
5	Money administered on behalf of a client	7
6	Indemnity payments	
7	Bona vacantia	
8	Competition prizes – where a normal part of operations	
9	Expenditure on current military operations (including payments to contractors)	Exempt under FOI for national security reasons
10	Expenditure by secret service organizations, national security agencies or special forces, and tackling serious crime	
11	Transactions with foreign governments (if privileged under FOI)]
12	Settlements made with companies as part of an arbitration or legal process, which is conditional on confidentiality	Commercial-in-confidence – exempt under FOI
13	Potential betrayal of a commercial confidence, or prejudice to a legitimate commercial interest	
14	Spending where disclosure of either paying department or recipient would pose a personal security threat e.g. spending in fragile countries	Exempt under FOI to protect the identities of companies and individuals providing services to HM Government.
15	Civil List and payments to Royal Households	Confidential information exempt under FOI
16	Transactions relating to the financing or underwriting of debt e.g.	Outside the definition of expenditure for this
	purchase of credit default swaps	purpose
17	Provisions or promises to pay not yet realised	