

## HMRC's items of expenditure over £25,000: abbreviations and terms

### 'Department family' and 'Entity' columns

Spreadsheet Entry	Explanation
HMRC	HM Revenue & Customs

### 'Expense type' column

Spreadsheet Entry	Explanation
100PS	100 Parliament Street - an office of HMRC in London shared with HM Treasury, managed separately from the main STEPS contract (see below)
Affinity	Charges passed through to HMRC by DWP for IT service provision provided to HMRC by their IT supplier. Primarily in relation to legacy IT systems still within the DWP IT estate.
Affinity Data Centre	Charges passed through to HMRC by DWP for IT Network and data centre provision provided to HMRC by their IT supplier. Primarily in relation to legacy IT systems still within the DWP IT estate
Aff / Metro Supp tel	Charges passed through to HMRC by DWP for telephony provision provided to HMRC by their supplier.
Affinity s/ware enh	Charges passed through to HMRC by DWP for changes to an IT service sponsored by HMRC but delivered by their IT supplier. Primarily in relation to legacy IT systems still within the DWP IT estate.
AW	Accommodation works; either major or minor (min), structural or non-structural.
CHURN	Relates to the movement of furniture
CSH / CHQ	Cashcheque, for example paid to tax credit claimant. Entries featuring this abbreviation generally refer to the cost of processing Cashcheque transactions.
Data output prod	Data output production & other IT services

Dept	Department or Departmental
Enfmt	Enforcement
FUP	Facilities Unitary Payment – accommodation charges payable for the STEPS estates contract (see below)
Govt	Government
GSI	Government Secure Internet
H/W	Hardware Support or purchase of IT Hardware
IR	Inland Revenue (a legacy reference on a finance system; applies to HMRC now)
IT	Information Technology
M/fiche viewer accs	Microfiche viewer access
Mgmt	Management
NI	National Insurance (Contributions)
NI	Northern Ireland
NICS	National Insurance Contributions
NTC	New Tax Credits
OGD	Other Government Department
OHS	Occupational Health Service
PFI	Private Finance Initiative
PO	Post Office
PRIME	Private Sector Resource Initiative for Management of the Estate – the Department for Work and Pensions' equivalent of HMRC's STEPS contract (see below)
Prof bodies subs	Professional Bodies Subscriptions
Pub	Publication(s)
Rec / recov / recvbrl (and similar)	Recoverable – normally used to indicate Value Added Tax recovery status on some items

S/W	Software support or IT Software purchases
Serv	Service or Services
Sol's Off / Sol's (and similar)	Solicitor's Office – a directorate of HMRC.
STEPS	Strategic Transfer of Estate to the Private Sector – the main contract overseeing much of HMRC's estate.
STK / NSTK (or similar)	Stock or non-stock, e.g. leaflets and booklets
TNT	A postal services supplier
Unitary Charges (or chrg)	Accommodation charges paid for private finance initiatives other than the STEPS contract (see above)
VAT	Value Added Tax
VOA	Valuation Office Agency
LT	A reference to "Lean Team"; this now applies to HMRC's Pacesetter programme.

### Expense area' column

Spreadsheet Entry	Explanation
E & C	Enforcement and Compliance – a group of directorates within HMRC.
NICEO (or NIC&EO)	National Insurance Contributions and Employer Office – part of HMRC's Customer Operations directorate.
PAYE SA & NICs	Pay As You Earn, Self Assessment and National Insurance Contributions – a directorate of HMRC.
PSA	Pay As You Earn and Self Assessment – part of HMRC's Customer Operations directorate.