

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)

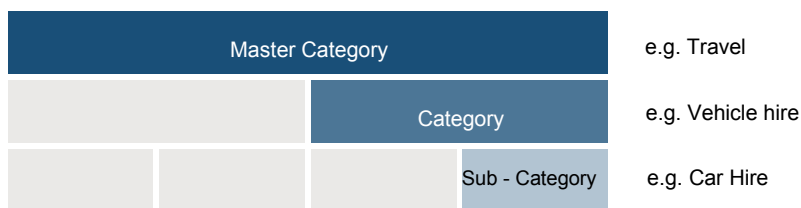
Procurement spend also excludes payroll, non-cash expenditure (e.g. depreciation), grants and benefit payments, accruals and receipts, but includes capital expenditure and program we spend on commodities and services,

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. |

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| 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 |

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| 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. | |

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| 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 |

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| 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 |

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| 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. |

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| 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. |

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| 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 |

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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), 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 |

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| | 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). |

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| | | | <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. |

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| 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. |

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| 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. |

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| 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 |

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| 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 |

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| 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 |

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| 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 |

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| 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 | |

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| 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 |

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| 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. |

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|------------------------|--|--|---|--|---|--|--|---|
| 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 |

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|------------------------|---|---|---|---|--|--|---|--|
| 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 |

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| 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 |

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| 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 |

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| 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 |

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| 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 |

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| 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 |

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| 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 |

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| 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 |

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| 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 |

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| 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. |

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| 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. |

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| 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. |

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| 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 |

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| 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. |

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| 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 |

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| 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 |

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| 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. |

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| 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 |

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| 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. |

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| 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. |

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| 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 |

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| 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. |

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| 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 |

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| 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 |

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| 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. |

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| 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. | |

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| 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. |

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| 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. |

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| 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. | |

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| 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. |

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| 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. |

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| 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 |

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| 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 |

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| 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. |

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| 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. | |

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| 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. |

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| 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, |

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| 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. |

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| 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 |

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| 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. |

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| 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. |

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| 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. |

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| 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.. |

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| 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. |

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| 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. Aministrative 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. |

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| 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. |

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| 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. |

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| 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.