# EAST CAMBRIDGESHIRE DISTRICT COUNCIL (ECDC)

Metadata for file formats for Spending data for Expenditure exceeding £500 (with effect from October 2014)

ECDC use Agresso Business World software to generate this data.  The data is exported into an Excel spreadsheet and checked manually for completeness and for redaction of personal data. It is then saved as a Comma Delimited (csv) file for publication on the Council's website on a monthly basis.

All mandatory data and some recommended and optional data is included as follows:

| Col | Field Name | What is required | Reason for inclusion | Inclusion status |
|---|---|---|---|---|
| 1 | Body Name | Name of organisation making the payment | Aids readability for casual reading | Optional |
| 2 | Transaction date | The transaction date as recorded in the General Ledger in the UK date format (dd/mm/yyyy) | To identify the date that the transaction took place. | Mandatory |
| 3 | Supplier (beneficiary) | The full name of the Supplier | To identify the recipient of the spend | Mandatory unless redacted |
| 4 | Transaction number | A unique reference number for each individual expenditure transaction | To act as a reference number when dealing with enquiries or FOI requests | Optional |
| 5 | Net amount | The actual value of the transaction inclusive of irrecoverable VAT | To identify the full cost of the transaction. | Mandatory |
| 6 | Irrecoverable VAT | The value of the VAT that cannot be recovered | A mandatory requirement of the code. | Mandatory |
| 7 | Department/Service where expenditure occurred | Department/Service responsible for spending the money | To improve accountability | Mandatory |
| 8 | Procurement category | Describes the purchased goods and services | To identify the general nature of the spend | Mandatory |
| 9 | CIPFA expenditure code | The account code which represents the expenditure type | Publishing the CIPFA SeRCOP subjective accounting code allows expenditure types to be matched even when the wording of the description is changed | Recommended |
| 10 | Purpose of expenditure (narrative) | A description in words for the details of the transaction | To help explain the payment | Mandatory or recommended unless redacted |
| 11 | Card Transaction | Whether the transactions was completed using a Government Procurement Card (GPC) | The code makes it mandatory to publish all GPC transactions including those with a value of less than £500 | Mandatory |