

"Field"	Description
COFOG	The UN's functional classification of government spending, to which we map dept programmes
LG	The department most closely associated with the programme of local authority spending
PESA 1.1	Identifies POs that feed into the Social Security line in table 1.1
PESA Current Grants	Categorises POs that are used to record CG current grants to LAs
PESA Delivery	Indicates whether POs can be identified as benefiting particular regions
PESA Services	Identifies whether spending benefits individuals or groups of people (which can help with CRA methodologies)
Levy Funded	Indicate levy-funded NDPBs (DEFRA only)
Net Subhead	Used where the data appears on a net subhead (i.e. where income is netted off expenditure rather than being appropriated in aid, often leaving only a token £1,000 of resources) within the Part II: Subhead detail table. Refer to Estimates Manual pg 25 sections 2.27-2.30.
Non ID Exceptions	For overseas grants that are non-id
NotOCS	To leave data out of the OCS but still contribute to the Budget
PESA 1 1 Nat Lottery	This identifies POs that are National Lottery spending for table 1.1
PESA 1 1 Tax Credits	This identifies POs that are Tax Credits for table 1.1
PESA 1 2 NHS	This identifies DH POs that are NHS spending
PESA BBC	This identifies POs that are BBC spending for table 1.1
PESA STU LOANS	This identifies POs that are student loans spending for table 1.1