



ProClass Guidance Paper

Retrospective Classification

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I. INTRODUCTION

I.1 Background

This guidance provides information on all aspects of introducing ProClass into a local authority or other public sector organisation. However, the following data handling and process issues need to be addressed if organisations genuinely wish to start to benefit from the outcomes presented by adopting ProClass:

- ◆ Standardisation of management reporting, performance measurement and benchmarking for procurement across regions and between local authorities and public sector bodies
- ◆ Underpinning and identifying the exchange and comparison of meaningful information to identify new areas of savings opportunities and collaborative working, including support for promoting the shared services agenda
- ◆ Enabling more effective procurement planning, category and contract management with the aim to move to a more strategic and coherent approach to procurement across Council departments.
- ◆ Providing the overarching framework for linking together information derived from disparate IT and / or coded systems

The first two guidance papers cover the difference between retrospective classification and real-time classification:

- ◆ Retrospective classification is the allocation of procurement classifications to spend data to give a historical overview of where money has been spent
- ◆ Real-time classification is the allocation of procurement classifications at the earliest point in time, such as the point when the contract is made or requisition or purchase order is placed. Or, for non-order related purchases, when the invoice is coded

I.2 Getting started

Retrospectively classifying data, although not the ideal way to proceed, is a good way of starting to use ProClass and accruing the benefits. Most organisations are not going to be able to implement real-time classification quickly and easily, but using the retrospective approach it is possible to see (and demonstrate to others) why accurate procurement classification is essential.

Real-time classification is the ideal as all the details of the purchase are currently known by the individuals making the purchase, so adding the correct classification should be easy. There is much less opportunity for miscoding, particularly as there are fewer categories to select from in ProClass than in other classification hierarchies and these are described in plain language with extra clarification where necessary.

The main problem with retrospective classification is that the details of the purchase may not be so readily available some months later. However, real-time classification can require significant changes to established procedures and systems and is not always an immediate option. Retrospective classification can help provide the necessary supporting evidence for a business case¹ to introduce the real time allocation of a hierarchy.

Retrospective classification does not necessarily mean wasted effort as the results can be reapplied in future years and it starts to provide comparative data sets for analysis and collaborative planning.

¹ Refer to CIPS White Paper Maximising Returns from Purchasing Data - Informed business decisions from coding and classification - co-written by Ken Cole, FCIPS and Liz Watkins-Young (Revised Sept 2007)

2. PURPOSE

Getting accurate, reliable expenditure information setting out exactly what has been bought from manufacturers and suppliers, then being able to compare it with others is a major problem for all organisations. The reasons for this include:

- ◆ Difficulty in gaining access to the information in the first instance
- ◆ Current information is coded / classified to different standards and often inaccurately as quality control is non-existent
- ◆ Financial coding is neither designed, nor readily accessible for market analysis and collaborative working
- ◆ Potential cost to change existing financial and operational systems

The purpose of procurement classification is to accurately and quickly identify actual spend over any given period i.e. the last financial year, without incurring excessive costs.

The issue is not about knowing what a supplier can supply, but to answer specific questions such as:

- ◆ “What did Adult Social Services spend on ICT software and maintenance last year?”
- ◆ “Which consultancy providers are being used and what types of consultancy are they providing?”
- ◆ “What is being bought from ACME Ltd?”

Having access to this information will allow a local council or other public sector organisation to undertake essential management activity including:

- ◆ Prepare accurate business cases for undertaking new work programmes
- ◆ Plan and establish business priorities for delivering new sources of cashable savings and efficiency gains
- ◆ Improve the identification of potential collaboration opportunities with other local authorities and public sector organisations

3. OBJECTIVES

Retrospective classification is designed to allow an organisation to classify a high percentage of its third party spend:

- ◆ **Quickly**
Most organisations require the results of the classification in a very short time. The information gained from mapping historical spend, will decline over time. Information used to support collaborative opportunities or develop business cases, will need to have 'up to date' information for most impact.
- ◆ **Accurately**
It is relatively easy to identify the suppliers used. Industrial classifications or Internet searches will soon give a better understanding of what suppliers provide. However, even a relatively small district council will trade with over a thousand different organisations in a year, often with only half² of these organisations being re-used in future years.

Although ultimately knowing which suppliers supply what product/service is the ultimate goal, mapping suppliers directly to a procurement classification such as ProClass is not recommended as:

- ◆ Most suppliers will supply a range of products and/or services resulting in a one to many mapping, this is the drawback to using coding structures such as Thomson
- ◆ The high turnover of suppliers ('churn') used will mean that much of the classification exercise will need to be repeated in future years
- ◆ To achieve a relatively high overall classification of spend (say 80%) with a good level of confidence (i.e. avoiding those suppliers who supply a range of services/products), will mean mapping around 300 organisations for a district council or 1,000 for a larger council. However as only relatively few suppliers account for the initial 20% of spend (e.g. adult care, waste management and contract works), this will not usually provide a comprehensive enough picture of overall spend

Mapping subjectives to a procurement classification such as ProClass is recommended as:

- ◆ Smaller councils will use on average 400 subjectives in any one financial year for procurement. For accounting reasons the use of subjectives is relatively stable with only around 10-20% of these changing in consecutive years
- ◆ Subjective codes are usually only changed when new financial systems are introduced and in these cases cross-references are available which can be applied. This means that:
 - The investment made in the initial year of classifying subjectives is not wasted due to the high overlap of use in future years. Often only a further 20 classifications need to be made to cover new subjectives in future years
 - For smaller councils, only 100 classifications need to be attempted in the initial year (a fraction of those required if mapping suppliers), for larger councils this will be around 200 classifications
- ◆ In the absence of any other use of procurement coding or classification structures (in many departmental operational systems for example), the subjective code is the nearest thing that shows 'what' has been bought. If it is allocated by the individual making the purchase the accuracy level should be high. The inaccuracies occur due to problems with the subjective code structure or the procedures surrounding it (see Summary of Issues 4.5).

² Statistics based on analysis of Essex district/borough councils in 2005/6 and 2006/7 carried out for the Procurement Agency for Essex (PAE)

4. SUGGESTED APPROACH

This section summarises the methodology used for retrospective ProClass mapping and shows examples of results and interpretation.

4.1 Data requirements

This approach is based around classifying subjectives in descending order of spend, and where this isn't possible with a reasonable level of confidence, to classify the suppliers within the subjective.

To do this, the following spreadsheet listings, will need to be extracted from the finance system. If the finance system does not provide the necessary reports, then invoice line details will need to be extracted to produce summary spreadsheets. See Appendix A for examples of what the spreadsheets will look like.

Subjective List	Subjective / Supplier List
Subjective Code	Subjective Code
Subjective Description	Subjective Description
Total Net Spend	Supplier Code
% Spend	Supplier Description
Number of Invoice Lines	Total Net Spend
% Invoice Lines	Number of Invoice Lines
Number of suppliers (optional)	

Listings should only include influenceable third party spend, i.e. where 'Influenceable' is defined as being *spend where the cost, quality, service level or trading process can be affected by human intervention*.

4.2 Classifying spend

Once the data has been extracted:

- ◆ Add ProClass columns (level 1, 2 and 3) to the subjective list. Along with a confidence column and a notes column
- ◆ Sort the list into descending order of spend, i.e. highest at top. Go down the list and classify subjectives against ProClass, indicating a confidence of H(igh), M(edium) or L(ow). It may be necessary to look at the suppliers who have contributed to the spend to help gauge the confidence indicator. The following example clearly shows that what looks like an ambiguous subjective (anything with 'miscellaneous' 'general' 'other' etc. in the title is often used for dumping expenditure) is very clearly used for Stationery, with over 80% of its overall spend with primarily stationery providers

Subjective Code	Subjective Description	Supplier Code	Supplier Description	Spend
780	Misc. Office Supplies	LYR001	Lyreco Uk Ltd	126,557
780	Misc. Office Supplies	XMA001	Viking Direct Ltd	31,734
780	Misc. Office Supplies	ELE005	Electoral Reform Printing Services Ltd	12,513
780	Misc. Office Supplies	A&K001	A & K Office Products Ltd	12,350
780	Misc. Office Supplies	STO001	Storm Media Communications Limited	7,107
780	Misc. Office Supplies	MAY001	Mayhew Mccrimmon Printers Limited	4,983

780	Misc. Office Supplies	GLS001	Gls Educational Supplies Ltd	4,435
780	Misc. Office Supplies	VIK001	Xma Limited	3,828

- ◆ Keywords can be searched for in the account descriptions for some of the commonly used ProClass classifications and applied, this could include utilities, stationery, office supplies, furniture etc.
- ◆ Where subjectives are significant (i.e. contribute to a high percentage of overall spend or volume of invoice lines) and are not classified with a good level of confidence then the suppliers within the subjective should be classified. This is not the same as classifying suppliers in isolation, as the supplier spend is classified within the subjective, for example:

Account 910 – Contractors, accounting for 44% of a unitary council's spend is found to contain spend (at level 1) for:

Consultancy	6%
Environmental Services	9%
Leisure Services	11%
Social Community Care Supplies and Services	42%
Waste Management	15%
Works (Construction / Repair / Maintenance)	17%

- ◆ The list should be re-sorted by volume of invoice lines and any missing subjectives considered so that a high percentage of invoices are classified as well as a high percentage of spend
- ◆ Finally check the overall percentage of spend and volume of invoice lines that have been classified with a good level of confidence to ensure that objectives are met

See Appendix B for examples of what the classified spreadsheets will look like.

4.3 Future years

ProClass is developing as more and more organisations use it. It is worth reviewing prior year classifications for revisions against the latest version before applying them to any new data. Applying the subjective and subjective/supplier mappings from prior years will map a significant percentage of spend for a following year, reducing effort and enabling comparative analysis.

Any resources available should therefore be used to:

- ◆ Classify any significant gaps in subjective spend (i.e. not necessarily all of the new codes) using the methodology described (for a smaller council this may amount to 5-10 subjectives and no more than 50 or so subjective/suppliers) to ensure that a significant percentage of spend and volume is classified
- ◆ Refine any areas of specific interest – this may be to get to lower levels of classification for areas that have only been classified to level 1; or to search and classify specific spend areas based on projects that are being considered

4.4 Interpreting the results

Ideally, the results should be imported into an expenditure analysis solution or into MS Access to complement existing expenditure analysis. However, combining the results from the two spreadsheets and using pivot tables and other tools within MS Excel will give some results.

See Appendix C for sample results tables.

- ◆ The ProClass expenditure table will show total spend and volume of invoice lines by each classification, including the totals for unclassified spend
- ◆ The ProClass / Supplier expenditure table will help answer questions such as ‘Who are our lift repair and maintenance suppliers?’ or “What is bought from Group 4?”
- ◆ Analysing by ProClass, Department and Supplier will enable questions such as “which supplier does Adult Social Services buy ICT software and maintenance from?” to be answered

4.5 Summary of issues

- ◆ A thorough knowledge of ProClass is required to ensure that the correct classifications are selected. This is helped by the classifications having descriptions, however there is still a learning curve for anyone attempting a comprehensive exercise such as this. Using a third party specialist can overcome this and can be surprisingly cost effective
- ◆ Utilising the results requires good technical skills and potentially the use of databases such as MS Access. Again, using a third party solution or service; or undertaking some general training in this area may mean that much more value is gained from the data
- ◆ Miscoding problems. The effectiveness of the classification to ProClass is only as good as the initial coding to subjective code. Miscoding can occur through human error (deliberate or otherwise), or through procedures not permitting budgets to be easily transferred between codes. Often individuals coding invoices are not aware of the consequences of miscoding or try to find a general code containing ‘miscellaneous’ in the heading so that they can save time
- ◆ New or changed ProClass headings must not be created, only existing headings can be used. There is a procedure for adding/changing headings if it is necessary, please see Section 5

APPENDIX A – EXAMPLES OF PROCLASS MAPPINGS

Note that some fields have been removed to protect the anonymity of the data samples.

SUBJECTIVE MAPPING

Level 1	Level 2	Level 3	Confidence	Subjective Code	Subjective Description	Notes
Catering	Banquet and Catering		H		Meals/Catering	
Catering	Food and Beverages		H		Materials/Provisions	
Cleaning and Janitorial	Cleaning Materials	Janitorial	H		Cleaning Materials	
Cleaning and Janitorial	Services	Building Cleaning	H		Other Cleaning	
Clothing	Protective (PPE, Workwear)		H		Clothing Purchases & Repairs	majority are for protective
Consultancy	Healthcare	Public Health	H		Consultants/Medical Expenses	
Consultancy	Healthcare	Service Provision	H		Agency	all agency looks to be care providing
Education	Services	Children	H		Playgroups	
Education	Services	Children	H		Exam Fees	
Education	Services	Children	H		Pupil Support	
Education	Services	Children	H		Special Educational Needs	
Education	Services	Children	H		Independent School Fees	
Education	Supplies	Books Library	M		Publications	could be generic publications
Education	Supplies	Books School	H		Books & Education Equipment	
Education	Supplies	Furniture	M		Equip & Furniture R&M	appear to be mostly education related
Education	Supplies	Furniture	M		Equip & Furniture Rental	appear to be mostly education related
Education	Supplies	Furniture	M		Equip & Furniture Purchases	appear to be mostly education related
Environmental Services	Waste Management	Recycling	H		Fees & Charges Services	
Environmental Services	Waste Management	Waste Collection	H		Removal Of Rubbish	
Facilities and Management Services	Advertising	Promotional / Recruitment	H		Advertising / Promotions	
Facilities and Management Services	Lifts	Repair and Maintenance	H		Repairs & Maintenance Lifts	
Facilities and Management Services	Printing		H		Printing & Stationery	may provide stationery
Facilities and Management Services	Security	Equipment (inc all Alarms)	H		Security	
Facilities and Management Services	Security	Manned Guarding	H		Security Costs	majority are for security personnel
Facilities and Management Services	Travel		H		Outings	
Facilities and Management Services			M		Rents General	unable to find a better fit
Facilities and Management Services			M		Removals	unable to find a better fit
Financial Services			M		Standards Fund Other	unable to find a better fit
Financial Services			M		Capital Funding	unable to find a better fit
Furniture			M		Equipment, Furniture Fitting	
Horticultural	Seeds and Plants		H		Materials Shrubs Plants Etc.	
Horticultural	Services		H		Contractor Programmed Work	
Human Resources	Recruitment / Assessment		H		Advertising/Interview	
Human Resources	Training and Conferences		H		Conference Expenses/Courses	



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Level 1	Level 2	Level 3	Confidence	Subjective Code	Subjective Description	Notes
Human Resources	Training and Conferences		H		Staff Training	
ICT	Hardware		H		Computer Equipment	
ICT	Maintenance		H		Software Maintenance	
ICT	Software		H		Licenses	
ICT	Telecommunications - Fixed		H		Telephones	
ICT			M		Communications	fixed and mobile communications so unable to drill down further
Legal Services	Advocacy		H		Barristers Costs	
Legal Services			M		Court Costs/Legal	unable to find a better fit
Leisure Services	Performing Arts		H		Production Expenses Show	
Mail Services	Postage		H		Postages	
Medical	Fees		H		Medical Expenses	
Etc.						

SUBJECTIVE/SUPPLIER MAPPING

Level 1	Level 2	Level 3	Confidence	Supplier Code	Supplier Description	Subjective Code	Subjective Description	Notes
Transport	Passenger Transport		H	TI001		440	Miscellaneous	
Consultancy	Highways	Traffic Planning	H	AN001		84	Consultant Fees	
Social Community Care Supplies and Services	Childrens Services		H	E001		930	Contractors	
Horticultural	Trees and Shrubs		H	RC001		388	Sales Other	
Social Community Care Supplies and Services	Adults and Older Peoples Services		H	ME001		930	Contractors	
Social Community Care Supplies and Services			H	SE001		947	Others	adult and childrens services
Social Community Care Supplies and Services	Adults and Older Peoples Services		H	ME001		930	Contractors	
Traffic Management	Car Parks		H	EL001		930	Contractors	
Human Resources	Temporary / Agency Staff	Social and Community Care	H	DO001		930	Contractors	
Works (Construction / Repair / Maintenance)	Buildings		H	OL001		105	Contractors General	
Leisure Services			H	VE001		440	Miscellaneous	
Consultancy	Highways	Engineering	H	LL001		84	Consultant Fees	
Building Construction Materials and Services	Heating		M	ST001		388	Sales Other	No proclass for air conditioning, heating is best fit!
Social Community Care Supplies and Services	Childrens Services		H	DE001		930	Contractors	

Level 1	Level 2	Level 3	Confidence	Supplier Code	Supplier Description	Subjective Code	Subjective Description	Notes
Highway Equipment and Materials	Signage		H	OW001		140	Other Expenses	
Social Community Care Supplies and Services	Adults and Older Peoples Services		H	MM001		930	Contractors	
Building Construction Materials and Services	Glazing		M	RF001		105	Contractors General	they also supply doors but no proclass for this
Medical	Services		H	UT001		947	Others	
Social Community Care Supplies and Services	Adults and Older Peoples Services		H	UT001		930	Contractors	
Education	Services	Children	H	OW001		930	Contractors	
Social Community Care Supplies and Services	Adults and Older Peoples Services		H	ut001		930	Contractors	
Social Community Care Supplies and Services	Adults and Older Peoples Services		H	me001		930	Contractors	
Social Community Care Supplies and Services	Adults and Older Peoples Services		H	of001		930	Contractors	
Works (Construction / Repair / Maintenance)	Buildings		H	mo001		105	Contractors General	
Works (Construction / Repair / Maintenance)	Roads	Construction	H	ry001		107	Main Contractor	
Social Community Care Supplies and Services	Adults and Older Peoples Services		H	tu001		930	Contractors	
Social Community Care Supplies and Services	Adults and Older Peoples Services		H	lv001		930	Contractors	
Building Construction Materials and Services	Machine and Hand Tools		H	ds001		105	Contractors General	
Leisure Services	Performing Arts		H	t001		440	Miscellaneous	
Social Community Care Supplies and Services	Childrens Services		H	dg001		930	Contractors	
Etc.								

APPENDIX B – EXAMPLES OF RESULTS TABLES

PROCLASS EXPENDITURE

ProClass Level 1	ProClass Level 2	ProClass Level 3	Spend	% Spend	Cumulative Spend	Invoice Lines	% Volume	Cumulative Volume	Number of Suppliers	No Subjectives	Avg Inv Line
Unclassified			14,849,007	10.5%	10.5%	7,276	7.4%	7.4%	1,899	144	2,041
Building Construction Materials and Services	Electrical		590,993	0.4%	10.9%	35	0.0%	7.4%	1	1	17,087
Building Construction Materials and Services	Glazing		388,379	0.3%	11.2%	16	0.0%	7.4%	3	1	23,922
Building Construction Materials and Services	Heating		698,419	0.5%	11.7%	63	0.1%	7.5%	3	2	11,117
Building Construction Materials and Services	Machine and Hand Tools		122,515	0.1%	11.8%	6	0.0%	7.5%	1	1	21,695
Building Construction Materials and Services	Plumbing		105,161	0.1%	11.8%	4	0.0%	7.5%	1	1	29,796
Catering	Banquet and Catering		80,399	0.1%	11.9%	121	0.1%	7.6%	21	1	662
Catering	Food and Beverages		665,496	0.5%	12.4%	2,553	2.6%	10.2%	309	1	261
Catering	Vending Machines / Dispensers		1,723	0.0%	12.4%	6	0.0%	10.2%	1	1	305
Cleaning and Janitorial	Cleaning Materials	Janitorial	68,042	0.0%	12.4%	496	0.5%	10.7%	61	1	137
Cleaning and Janitorial	Services	Building Cleaning	561,072	0.4%	12.8%	601	0.6%	11.3%	50	1	934
Clothing	Protective (PPE, Workwear)		46,284	0.0%	12.8%	315	0.3%	11.6%	163	1	147
Consultancy	Business		152,896	0.1%	12.9%	91	0.1%	11.7%	2	2	1,679
Consultancy	Construction	General	119,967	0.1%	13.0%	5	0.0%	11.7%	3	2	24,279
Consultancy	Construction	Mechanical Engineering	184,341	0.1%	13.2%	8	0.0%	11.7%	1	1	23,741
Consultancy	Efficiency		33,981	0.0%	13.2%	5	0.0%	11.7%	1	1	6,877
Consultancy	Healthcare	Service Provision	3,493,141	2.5%	15.6%	3,974	4.0%	15.7%	127	1	879
Consultancy	Healthcare	Social Policy	37,446	0.0%	15.7%	2	0.0%	15.7%	1	1	17,683
Consultancy	Highways	Engineering	31,553	0.0%	15.7%	1	0.0%	15.7%	1	1	22,350
Consultancy	Highways	Traffic Planning	31,587	0.0%	15.7%	20	0.0%	15.8%	1	1	1,543
Education	Services	Adult / Further Education	554,803	0.4%	16.1%	121	0.1%	15.9%	3	3	4,570
Education	Services	Children	4,198,336	3.0%	19.1%	803	0.8%	16.7%	199	10	5,231
Education	Supplies	Books Library	120,578	0.1%	19.2%	408	0.4%	17.1%	236	1	296
Education	Supplies	Books School	289,344	0.2%	19.4%	1,799	1.8%	18.9%	365	1	161
Education	Supplies	Furniture	2,094,650	1.5%	20.8%	5,267	5.3%	24.3%	1,326	3	398
Environmental Services	Waste Management	Recycling	304,285	0.2%	21.0%	404	0.4%	24.7%	252	2	752
Environmental Services	Waste Management	Waste Collection	215,828	0.2%	21.2%	399	0.4%	25.1%	37	1	541
Facilities and Management Services			697,365	0.5%	21.7%	300	0.3%	25.4%	118	2	2,325
Facilities and Management Services	Advertising	Promotional / Recruitment	251,870	0.2%	21.9%	527	0.5%	25.9%	212	1	478
Facilities and Management Services	Lifts	Repair and Maintenance	110,423	0.1%	21.9%	49	0.0%	26.0%	16	1	2,267
Facilities and Management Services	Printing		467,358	0.3%	22.3%	2,107	2.1%	28.1%	357	1	222
Facilities and Management Services	Security	Equipment (inc all Alarms)	86,193	0.1%	22.3%	119	0.1%	28.2%	39	1	727
Facilities and Management Services	Security	Manned Guarding	218,779	0.2%	22.5%	78	0.1%	28.3%	17	1	2,792
Facilities and Management Services	Travel		137,092	0.1%	22.6%	179	0.2%	28.5%	119	1	768
Etc.											

PROCLASS / SUPPLIER EXPENDITURE

For ProClass Level 1 – Facilities and Management Services

ProClass Level 2	ProClass Level 3	Supplier Code	Supplier Name	Spend	Inv Lines	Avg Line
		WHA001	Newhaven Accommodation & Support Ltd	317,012	51	6,216
		ERS001	Ayers & Cruiks	89,918	7	12,845
		UTH001	Primary Care Nhs Trust	74,740	2	37,370
		UTH001	South East Essex Pct	39,658	1	39,658
		MIG001	Iemigra Design Limited	16,952	2	8,476
		ENH001	Blenheim Primary School	16,369	1	16,369
Advertising	Promotional / Recruitment	RXR001	Gwr Radio Services Limited	20,111	17	1,183
Advertising	Promotional / Recruitment	WSQ001	Newsquest (Essex) Ltd	18,556	183	101
Advertising	Promotional / Recruitment	LI001	Hp Limited	17,636	1	17,636
Advertising	Promotional / Recruitment	YAL001	Royal Mail	16,621	2	8,310
Advertising	Promotional / Recruitment	YHE001	Mayhew Mccrimmon Printers Limited	16,415	4	4,104
Advertising	Promotional / Recruitment	PXW001	Tmp Worldwide Limited	14,547	24	606
Lifts	Repair and Maintenance	IS001	Otis Limited	56,414	13	4,340
Lifts	Repair and Maintenance	IMA001	Alimak Hek Limited	30,596	13	2,354
Lifts	Repair and Maintenance	ERA001	Kieran Lucas Contractors Ltd	14,499	2	7,250
Printing		REC001	Lyreco Uk Ltd	89,334	613	146
Printing		AXL001	Xma Limited	44,800	458	98
Printing		ROX001	Xerox (Uk) Ltd	33,989	19	1,789
Printing		ECT001	Electoral Reform Printing Services Ltd	17,666	6	2,944
Printing		&XK001	A & K Office Products Ltd	17,435	221	79
Security	Manned Guarding	SXC001	G4s Cash Services Uk Ltd	58,412	31	1,884
Security	Manned Guarding	NNS001	Winns Security Services Ltd	44,000	32	1,375
Security	Manned Guarding	MPU001	Computacenter Uk Limited	35,749	5	7,150
Security	Equipment (inc all Alarms)	PIE001	Rapier Security Services	30,536	9	3,393
Security	Manned Guarding	NNS001	Winns Security Services Limited	27,990	19	1,473
Security	Manned Guarding	OUP001	Group 4 Technology Ltd	19,434	7	2,776
Security	Manned Guarding	NDL001	Sandline Security Limited	15,384	2	7,692
Travel		TXT001	Nst Travel Group Plc	14,617	6	2,436