




**Sevenoaks**  
DISTRICT COUNCIL  
Despatched: 07.01.15

**CABINET**  
**15 January 2015 at 7.00 pm**  
**Conference Room, Argyle Road, Sevenoaks**

**AGENDA**

**Membership:**


Chairman: Cllr. Fleming Vice-Chairman: Cllr. Ms. Lowe  
Cllrs. Hogarth, Piper and Ramsay

	<b><u>Pages</u></b>	<b><u>Contact</u></b>
<b>Apologies for Absence</b>		
1. <b>Minutes</b> To agree the Minutes of the meeting of the Committee held on 11 December 2014, as a correct record	(Pages 1 - 6)	
2. <b>Declarations of interest</b> Any interests not already registered		
3. <b>Questions from Members (maximum 15 minutes)</b>		
4. <b>Matters referred from Council, Audit Committee, Scrutiny Committee or Cabinet Advisory Committees</b> (if any)		
5. <b>Draft Budget 2015/16 - Update</b>	(Pages 7 - 16)	Adrian Rowbotham Tel: 01732 227153
6. <b>Calculation of Council Tax base and other tax setting issues</b>	(Pages 17 - 24)	Roy Parsons Tel: 01732 227204
		

**REPORTS AND RECOMMENDATIONS FROM THE CABINET ADVISORY COMMITTEES**

7. <b>Local Government Transparency Code 2014</b>	(Pages 25 - 42)	Lee Banks Tel: 01732 227161
---	-----------------	--------------------------------

 Indicates a Key Decision

 indicates a matter to be referred to Council

### **EXEMPT ITEMS**

(At the time of preparing this agenda there were no exempt items. During any such items which may arise the meeting is likely NOT to be open to the public.)

To assist in the speedy and efficient despatch of business, Members wishing to obtain factual information on items included on the Agenda are asked to enquire of the appropriate Contact Officer named on a report prior to the day of the meeting.

Should you require a copy of this agenda or any of the reports listed on it in another format please do not hesitate to contact the Democratic Services Team as set out below.

For any other queries concerning this agenda or the meeting please contact:

**The Democratic Services Team (01732 227241)**

**CABINET**

Minutes of the meeting held on 11 December 2014 commencing at 7.00 pm

Present: Cllr. Fleming (Chairman)

Cllrs. Ms. Lowe and Ramsay

Apologies for absence were received from Cllrs. Hogarth and Piper

Cllrs. Ayres, Mrs. Ayres, Dickins, Eyre and Searles were also present.

54. Minutes

Resolved: That the minutes of the meeting of Cabinet held on 13 November 2014, be approved and signed as a correct record.

55. Declarations of interest

There were no additional declarations of interest.

56. Questions from Members (maximum 15 minutes)

There were none.

57. Matters referred from Council, Audit Committee, Scrutiny Committee or Cabinet Advisory Committees

- a) 'Budget 2015/16: Service Reviews and Service Change Impact Assessments (SCIAS)' (References from the Advisory Committees)

These were considered under Minute 58.

58. Draft Budget 2015/16

The Portfolio Holder for Finance & Resources reported that the first stage of the budget process was the 'Financial Prospects and Budget Strategy' report which was reported to Finance & Resources Advisory Committee and Cabinet. The report before Members took the budget agreed by Full Council in February and updated it which included rolling the 10-year budget on a further year, and set out progress made in preparing the 2015/16 budget since then. All of the Advisory Committees had been asked to provide Cabinet with their growth and savings recommendations which were included in the report and the minute references on the agenda (Minute 57). Since the 10-year budget was first used in 2011/12, over £4.6m of savings had been made or were planned. The Financial Prospects report showed a shortfall of £0.6m over the 10 years, but by making the changes to assumptions contained in the report, and including the growth and savings recommended by the Advisory Committees, the Council was left with a surplus of £1.9m over the 10 years.

However there was still uncertainty around the Government Support figures as these were not expected until later in December 2014. Therefore, a further report would be presented to Cabinet in January 2015.

The Chief Finance Officer further advised that, as agreed in September the Council was continuing to use the 10-year budget strategy, which was now in its fifth year. This remained unusual in local government. The Advisory Committees growth and savings recommendations were listed in Appendix D to the report.

An additional savings idea had been put forward by the Housing & Community Safety Advisory Committee (SCIA20) Air Quality Monitoring, but the Committee had been divided on the amount to be saved, either £13,000 or £18,000 per annum. The figures in the report assumed that the higher amount would be approved. The changes since the last report to Cabinet were also highlighted in the report.

In response to a question the Chief Finance Officer advised that the vast majority of reserves were earmarked apart from about £3m in a general reserve which was within acceptable amounts. He further advised that the Council Tax assumptions within the report were for 3% from 2016/17 onwards. The Chairman asked what the impact of reducing that assumption to 2% would be, and was advised that for the ten year period there would be an adverse impact of £4.9m; and for the next four years an adverse impact of £2.6m.

### Public Sector Equality Duty

Members noted that consideration had been given to impacts under the Public Sector Equality Duty.

Resolved: That

- a) the recommendations for the Advisory Committees be agreed; and
- b) an additional saving be made on the Air Quality Monitoring Budget of an ongoing annual reduction of £18k (SCIA20b).

### 59. Economic Development Strategy

The Chief Officer Communities and Business presented the report which asked Members to consider the final draft of the three year Economic Development Strategy and three year Action Plan (2015-2018), following the public consultation period in August and September 2014.

Members noted and considered the relevant minute and the recommendations received from the Economic & Community Development Advisory Committee who had considered the same report. Comments made by the Economic and Community Development Advisory Committee and consultations had been included within the attached final draft of the Strategy and Action Plan.

The Chairman requested that reference to Zone 6 for the Bat & Ball Station be amended to reflect more the ability to use Oyster or other such pre paid travel cards. It was noted that the reference to the number of homes on Fort Halstead needed to be updated.

#### Public Sector Equality Duty

Members noted that consideration had been given to impacts under the Public Sector Equality Duty.

Resolved: That the final draft of the Economic Development Strategy and Action Plan, subject to the comments above, be approved.

Members requested their thanks be conveyed to the Officers for all their hard work.

#### 60. Asset Management Plan Update

The Chairman welcomed Mark Bradbury the Council's new Head of Economic Development & Property to the meeting.

The Chief Finance Officer presented a report which updated Members on the Asset Management Plan. A previous update had been presented to the Finance and Resources Advisory Committee on 26 March 2014 and to Cabinet on 10 April 2014 when approval was given in principle to the disposal of several items of land and property. This report advised Members on the outcome of the bids received in respect of the proposed sale of Timberden Farm, Shoreham and contained recommendations for the proposed disposal method of three other sites previously approved for disposal.

The report was split in to two parts: details of the disposal process for Timberden Farm were public and details of the offers for the farm and suggested disposal actions for some other land were in the exempt part of the report.

The Chief Finance Officer reported that before instructing any agent for Timberden Farm, the Council sought advice from three recognised agricultural agents, each with a lot of experience in selling such holdings. All proposed a reasonably consistent asking price in respect of the farm and their advice as to value reflected not only the quality and steepness of the land, the presence of the farm buildings offering a good base for a farming enterprise but also comparables of recent similar disposals.

Following interviews, Carter Jonas had been appointed as the Council's agents for the sale of Timberden Farm. Their advice had been to market the farm on the open market for disposal as a whole or in lots with bids invited for the whole in excess of £2.1million. Following this advice, bids were invited to be submitted by 18 November 2014. Advice had also been sought from an auctioneer on the sale of three of the other lots, who had recommended set reserves for each.

Members noted and considered the relevant minute and the recommendations received from the Finance & Resources Advisory Committee who had considered the same report.

Some concerns had been raised outside of the meeting which had included: Shoreham Parish Council questioning the professionalism of Carter Jonas as they were telling

people that the Council would sell the lot with the farm buildings in it and yet Cabinet had yet to take a decision; that the Council did not buy the farm in lots but as one, and therefore should reconsider how to lot it; and, a need to sort out access and maintenance to the cross.

The Head of Economic Development & Property advised that Richard Liddiard of Carter Jonas had been in discussion with each of the bidders as well as several parties that were expected to bid, and that this had been appropriate in order to inform the advice to be given to the Finance & Resources Advisory Committee and Cabinet. He had been assured that all bidders had been advised that no decision had yet been taken but that the recommendation was that no bids were accepted at this stage as there was no single bid for all four lots or combination of bids for all lots which could be recommended for acceptance. Where bids had been significantly below the guide price the bidders had been advised that their bids were not at a level that could be recommended. One bidder had been advised that their bid (which was above the advertised guide price) was at a level worthy of further consideration but that the recommendation was not to proceed at this stage as the Council was seeking to ensure that an acceptable offer or offers were in place for the whole of the farm before proceeding with sales by lots. The Head of Economic Development & Property was satisfied that this approach was professional and appropriate in the circumstances to ensure that bidders were kept up to date and also managed the expectations of bidders.

He further advised that the property had been offered for sale at auction in 1990 as four lots which were the same lots as those now offered for sale, and he had been advised that the Council had reached agreement with the vendor to acquire all four lots in a single transaction.

With reference to access to the Cross, this had been agreed from the path to the North. The Head of Economic Development & Property agreed to amend the map within the marketing particulars to clearly show this access and to exclude from future sales the small patch of land between the access road and the Cross.

It was moved by the Chairman and

Resolved: That, under section 100A(4) of the Local Government Act 1972, the public be excluded from the meeting during consideration of Appendix C to the report, on the ground that likely disclosure of exempt information was involved as defined by paragraph 3 (Information relating to the financial or business affairs of any particular person (including the authority holding that information)) as identified in Schedule 12A to the Local Government Act 1972.

Members discussed the recommendations that were in the confidential appendix.

#### Public Sector Equality Duty

Members noted that consideration had been given to impacts under the Public Sector Equality Duty.

Resolved: That, subject to reserve prices as agreed at Finance & Advisory Committee,

**Cabinet - 11 December 2014**

- a) the outcome of the recent marketing of Timberden Farm be noted, and subject to further review of the market value of the land, the land be remarketed in Spring 2015;
- b) the disposal of the land at Viking Way by way of auction on the terms set out in the confidential part of the report, be approved;
- c) the disposal of the land rear of 140 Hever Avenue, West Kingsdown by way of auction on the terms set out in the confidential part of the report, be approved; and
- d) the disposal of the land rear of Deanery Road, Crockham Hill, Edenbridge, by way of auction on the terms set out in confidential part of the report, be approved however prior to disposal the Council investigate, with the local Town Council, whether the property could be progressed as a rural exception site.

IMPLEMENTATION OF DECISIONS

This notice was published on 15 December 2014. The decisions contained in Minute 58 takes effect immediately. The decisions contained in Minutes 59 and 60 take effect on 23 December 2014.

THE MEETING WAS CONCLUDED AT 7.40 PM

CHAIRMAN

This page is intentionally left blank



**DRAFT BUDGET 2015/16 - UPDATE**

**Cabinet – 15 January 2015**

Report of Chief Finance Officer

Status: For Consideration

Key Decision: No

---

**Executive Summary:** This report sets out progress made in preparing the 2015/16 budget and updates Members on key financial information recently received.

The overall emphasis is on building on the strong framework provided by the 10-year budget, whilst taking into account any new financial burdens and changes in the economy that have an impact on budget assumptions.

The Cabinet will make its final recommendation on the budget at its meeting on 5 February 2015, after taking into account any updated information available at that date.

---

**Portfolio Holder** Cllr. Ramsay

**Contact Officer(s)** Adrian Rowbotham Ext. 7153

Helen Martin Ext. 7483

---

**Recommendation to Cabinet:** Members give consideration to the current budget position and provide officers with any further instructions.

---

**Introduction and Background**

- 1 At the Cabinet meeting on 11 September 2014, Members considered a report setting out the Council's financial prospects for 2015/16 and beyond. That report set out the major financial pressures the Council is likely to face, together with a proposed strategy for setting a balanced and sustainable budget for 2015/16 and beyond.
- 2 As part of the budget process officers put forward their Service Overviews to the Advisory Committees in October and November, which set out a summary of current and future issues or pressures. The Advisory Committees recommended new growth and savings items which were considered at the Cabinet meeting on 11 December 2014.
- 3 The report to Cabinet on 11 December 2014 also contained updates to the Financial Prospects report.

## Agenda Item 5

- 4 This report sets out the current position for the 2015/16 budget and updates Members on key financial information received since the last report, including the Local Government Finance Settlement announced on 18 December 2014.

### **Updates to the Financial Prospects Report**

- 5 The Financial Prospects report considered in September raised a number of financial risk areas for the Council. These were updated in the December report but further information has been received since which is explained below:
- 6 **Government Support: Revenue Support Grant (£2.2m in 2014/15)** – The Provisional Local Government Finance Settlement for 2015/16 was announced on 18 December 2014 and contained only minor changes to the illustrative figures announced last year. This results in a 32% reduction for 2015/16 and a 10% reduction has been assumed for later years. The final settlement will be announced in the new year.
- 7 The Government refer to ‘Spending Power’ reductions averaging –1.8% in 2015/16. The figure for this council is –1.3%. Please note that ‘Spending Power’ is not only Government Grant; it also includes Council Tax and New Homes Bonus. As Government Grant is a low proportion of funding for this council, the large reduction in Government Grant has a smaller impact on ‘Spending Power’ than other councils making it a questionable comparison.
- 8 **Council Tax Support Funding for Town and Parish Councils** – The Local Government Finance Settlement did not include a separate amount for Town and Parish Councils therefore the assumption in the 10-year budget remains that no funding will be passed on. Members will be asked whether they wish to continue with this approach at the Council meeting on 17 February 2015.
- 9 **Government Support: Retained Business Rates (£1.9m)** – There was a small reduction for Retained Business Rates in the Local Government Finance Settlement due to the Retail Price Index (RPI) for September 2014 being lower than assumed last year. The assumption remains unchanged that this council will receive funding at the safety net level. Future projections continue to take this prudent approach and further analysis will be completed when more information is available.
- 10 **New Homes Bonus (£1.4m)** – The amount for 2015/16 was announced on 16 December 2014 and was slightly higher than assumed.
- 11 **Council Tax (£9.0m)** - It has been confirmed that Local Authorities increasing Council Tax by 2% or above will be required to hold a local referendum. The Council Tax assumption for 2015/16 has been reduced to 1.95% which is the closest amount below 2% that results in a Band D Council Tax that is divisible by 9 which is recognised good practice due to the way in which amounts for each band are calculated.
- 12 Local Authorities freezing Council Tax in 2015/16 will receive a Council Tax Freeze Grant equivalent to a 1% increase in Council Tax.

- 13 Details of the Council Tax Base for 2015/16 are contained in a separate report to the meeting.
- 14 **Use of Reserves** - Ensuring the adequacy and sustainability of the Council's reserves continues to be a key part of the budget process. A detailed review of reserves will be included in the February Cabinet report.

**Current Budget Position**

- 15 The following table shows the differences between the 10-year budget included in the Draft Budget 2015/16 report on 11 December 2014 and the latest version set out in Appendix B.

10-Year Budget	£m
Previous 10-year budget gap/(surplus) at 11/12/14	(1.9)
Changes:	
Council Tax Base increase	(0.2)
New Homes Bonus	(0.1)
Council Tax 2015/16 at 1.95%	0.1
Local Government Finance Settlement	0.1
<b>Revised 10-year budget gap/(surplus)</b>	<b>(2.0)</b>

- 16 Members are asked to give consideration to the current budget position and provide officers with further instructions.

**Key Implications**

Financial

All financial implications are considered elsewhere in this report.

Legal Implications and Risk Assessment Statement.

There are no legal implications.

For the effective management of our resources and in order to achieve a sustainable budget it is essential that all service cost changes and risks are identified and considered.

Current and future pressures were included in the Service Overviews presented to the Advisory Committees and each Service Change Impact Assessment (SCIA) includes the likely impacts including a risk analysis.

An effective integrated policy and priority driven long-term financial and business process is required for the Council to deliver on its priorities and maintain a sustainable budget. It is also essential that continuous improvements are identified and implemented in order

## Agenda Item 5

to take account of the changing climate within which the Council operates and to meet the expectations of both Government and the public on the quality of service demanded from this Council.

The risks associated with the 10-year budget approach include uncertainty around the level of shortfall and the timing of key announcements such as future grant settlements. The risk will be mitigated by continuing to review assumptions and estimates and by updating Members throughout the process.

### Equality Assessment

Members are reminded of the requirement, under the Public Sector Equality Duty (section 149 of the Equality Act 2010) to have due regard to (i) eliminate unlawful discrimination, harassment and victimisation and other conduct prohibited by the Equality Act 2010, (ii) advance equality of opportunity between people from different groups, and (iii) foster good relations between people from different groups. The decisions recommended through this paper directly impact on end users. The impact has been analysed and does not vary between groups of people. The results of this analysis are set out immediately below.

Individual equalities assessments have been completed for all Service Change Impact Assessments (SCIAs) to ensure the decision making process is fair and transparent. These were included in the Draft Budget 2015/16 report to Cabinet on 11 December 2014.

### Community Impact and Outcomes

Members' early consideration of the issues raised in this report would be beneficial to residents in that a planned approach to achieving a balanced budget should produce the best outcome for the community in limiting the level of budget reductions.

### **Conclusions**

The 10-year budget currently shows a surplus and Members are asked for further instructions. The final settlement figures for 2015/16 will be announced in the new year.

The budget process will continue to be a major financial challenge for a Council that already provides value for money services to a high standard. In making any budget proposals, Members will need to consider the impact on customers, service quality and staff well-being, to ensure that these proposals lead to an achievable 10-year budget that supports the Council's aspirations for customer-focused services.

### **Appendices**

Appendix A – Budget Timetable

Appendix B – 10-year Budget

### **Background Papers:**

Report to Council 18 February 2014 – Budget and Council Tax Setting 2014/15

Report to Cabinet 11 September 2014 – Financial

Prospects and Budget Strategy 2015/16 and Beyond

Report to Strategy and Performance Advisory Committee 7 October 2014, Housing and Community Safety Advisory Committee 8 October 2014, Economic and Community Development Advisory Committee 21 October 2014, Local Planning and Environment Advisory Committee 23 October 2014, Finance and Resources Advisory Committee 11 November 2014 – Budget 2015/16: Service Reviews and Service Plan Impact Assessments (SCIAs)

Report to Cabinet 11 December 2014 – Draft Budget 2015/16.

**Adrian Rowbotham**  
**Chief Finance Officer**

This page is intentionally left blank

2015/16 Budget Setting Timetable

	Date	Committee
<b>Stage 1</b>		
<b>Financial Prospects and Budget Strategy 2015/16 and Beyond</b>	2 September	Finance & Resources AC
	11 September	Cabinet
↓		
<b>Stage 2</b>		
<b>Review of Service Overviews and Service Change Impact Assessments (SCIAs)</b>	7 October	Strategy & Performance AC
	8 October	Housing & Comm. Safety AC
	21 October	Economic & Comm. Dev. AC
	23 October	Local Planning & Env. AC
	11 November	Finance & Resources AC
↓		
<b>Stage 3</b>		
<b>Budget Update</b> (incl. Service Change Impact Assessments (SCIAs), feedback from Advisory Committees)	11 December	Cabinet
↓		
<b>Stage 4</b>		
<b>Budget Update</b> (incl. Government Support information)	15 January	Cabinet
↓		
<b>Stage 5</b>		
<b>Budget Update and further review of Service Change Impact Assessments (if required)</b>	January	Advisory Committees
↓		
<b>Stage 6</b>		
<b>Budget Setting Meeting</b> (Recommendations to Council)	5 February	Cabinet
↓		
<b>Stage 7</b>		
<b>Budget Setting Meeting</b> (incl. Council Tax setting)	17 February	Council

Note: The Scrutiny Committee may 'call in' items concerning the budget setting process.

This page is intentionally left blank



## Ten Year Budget - Revenue

	Budget 2014/15	Plan 2015/16	Plan 2016/17	Plan 2017/18	Plan 2018/19	Plan 2019/20	Plan 2020/21	Plan 2021/22	Plan 2022/23	Plan 2023/24	Plan 2024/25
	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000
<b>Expenditure</b>											
Net Service Expenditure c/f	13,800	14,136	14,260	14,786	15,660	16,101	16,450	17,246	17,653	18,060	18,469
Inflation	488	473	539	516	712	565	593	407	407	409	406
Superannuation Fund deficit: actuarial increase	0	0	0	520	0	0	390	0	0	0	0
Net savings (approved in previous years)	(152)	(154)	(323)	(162)	(301)	(216)	(187)	0	0	0	0
<b>New growth</b>	<b>0</b>	<b>177</b>	<b>200</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>New savings</b>	<b>0</b>	<b>(372)</b>	<b>110</b>	<b>0</b>	<b>30</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Service Expenditure b/f</b>	<b>14,136</b>	<b>14,260</b>	<b>14,786</b>	<b>15,660</b>	<b>16,101</b>	<b>16,450</b>	<b>17,246</b>	<b>17,653</b>	<b>18,060</b>	<b>18,469</b>	<b>18,875</b>
<b>Financing Sources</b>											
Government Support											
: Revenue Support Grant	(2,225)	(1,516)	(1,355)	(1,211)	(1,081)	(964)	(859)	(764)	(679)	(602)	(533)
: Retained Business Rates	(1,898)	(1,934)	(1,973)	(2,012)	(2,052)	(2,093)	(2,135)	(2,178)	(2,222)	(2,266)	(2,311)
New Homes Bonus	(1,389)	(1,818)	(2,247)	(1,348)	(1,348)	(1,348)	(1,348)	(1,348)	(1,348)	(1,348)	(1,348)
Council Tax	(9,011)	(9,298)	(9,632)	(9,978)	(10,336)	(10,707)	(11,090)	(11,487)	(11,897)	(12,322)	(12,762)
Interest Receipts	(244)	(301)	(509)	(655)	(661)	(629)	(591)	(546)	(499)	(451)	(405)
Contributions to/(from) Reserves	(192)	(183)	(183)	(303)	(303)	(303)	(303)	(303)	(129)	(129)	(585)
<b>Total Financing</b>	<b>(14,959)</b>	<b>(15,050)</b>	<b>(15,899)</b>	<b>(15,507)</b>	<b>(15,781)</b>	<b>(16,044)</b>	<b>(16,326)</b>	<b>(16,626)</b>	<b>(16,774)</b>	<b>(17,118)</b>	<b>(17,944)</b>
<b>Budget Gap (surplus)/deficit</b>	<b>(823)</b>	<b>(790)</b>	<b>(1,113)</b>	<b>153</b>	<b>320</b>	<b>406</b>	<b>920</b>	<b>1,027</b>	<b>1,286</b>	<b>1,351</b>	<b>931</b>
<b>Contribution to/(from) Stabilisation Reserve</b>	<b>823</b>	<b>790</b>	<b>1,113</b>	<b>(153)</b>	<b>(320)</b>	<b>(406)</b>	<b>(920)</b>	<b>(1,027)</b>	<b>(1,286)</b>	<b>(1,351)</b>	<b>(931)</b>
<b>Unfunded Budget Gap (surplus)/deficit</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Remaining balance / (shortfall) in Budget

Stabilisation reserve: 6,291 7,201 8,434 8,281 7,961 7,555 6,635 5,608 4,322 2,971 2,040

<b>Assumptions</b>	
Revenue Support Grant:	-32% in 15/16, -10% later years
Retained Business Rates:	2% all years
Council Tax:	1.95% in 15/16, 3% later years
Interest Receipts:	0.85% in 15/16, 1.35% in 16/17, 1.75% in 17/18 1.85% later years
Pay award:	2.2% in Jan 15, 1.5% in 16/17 - 17/18, 2% later years
Other costs:	1.3% in 15/16, 2.25% in later years
Income:	3.5% in all years

This page is intentionally left blank

**CALCULATION OF COUNCIL TAX BASE AND OTHER TAX SETTING ISSUES**

**Cabinet – 15 January 2015**

Report of the: Chief Finance Officer

Status: For Decision

Also considered by: Council – 17 February 2015

Key Decision: No

**Executive Summary:**

This report sets out details of the calculation of the District’s tax base for council tax setting purposes. These figures are used to determine tax rates for each of the council tax bands once the Council’s budget requirement is known. The report also advises Members of the timetable for setting the 2015/16 council tax.

**This report supports the Key Aim of efficient management of the Council’s resources.**

**Portfolio Holder** Cllr. Ramsay

**Contact Officer** Roy Parsons, Principal Accountant – Ext 7204

**Recommendation to Cabinet:** That it be recommended to Council that:

- (a) the report of the Chief Finance Officer for the calculation of the Council’s tax base for the year 2015/16 be approved;
- (b) pursuant to the report of the Chief Finance Officer and in accordance with the Local Authorities (Calculation of Council Tax Base) Regulations 1992 (as amended) the amount calculated by the Sevenoaks District Council as its council tax base for the whole area for the year 2015/16 shall be 48,209.05;
- (c) pursuant to the report of the Chief Finance Officer and in accordance with the Local Authorities (Calculation of Council Tax Base) Regulations 1992 (as amended) the amount calculated by the Sevenoaks District Council as the council tax base for 2015/16 for the calculation of local precepts shall be:

<u>Parish</u>	<u>Tax Base</u>
Ash-cum-Ridley	2,381.61
Badgers Mount	329.08
Brasted	765.50

## Agenda Item 6

---

Chevening	1,433.69
Chiddingstone	586.47
Cowden	406.93
Crockenhill	632.84
Dunton Green	901.64
Edenbridge	3,446.21
Eynsford	910.78
Farningham	610.40
Fawkham	280.52
Halstead	748.62
Hartley	2,477.44
Hever	593.81
Hextable	1,634.97
Horton Kirby & South Darent	1,255.25
Kemsing	1,798.82
Knockholt	616.16
Leigh	809.10
Otford	1,664.07
Penshurst	823.30
Riverhead	1,218.41
Seal	1,165.48
Sevenoaks Town	9,055.46
Sevenoaks Weald	609.80
Shoreham	661.34
Sundridge	910.48
Swanley	5,255.55
Westerham	1,952.44
West Kingsdown	2,272.88

- (d) any expenses incurred by the Council in performing in part of its area a function performed elsewhere in its area by a parish or community council or the chairman of a parish meeting shall not be treated as special expenses for the purposes of section 35 of the Local Government Finance Act 1992.

**Recommendation to Council:** That the various calculations detailed above be approved.

---

**Reason for recommendations:** As part of the tax setting process for 2015/16, the

---

---

Council needs to formally approve the tax base at individual town and parish level as well as for the District as a whole.

---

### **Introduction**

- 1 The Local Authorities (Calculation of Council Tax Base) Regulations 1992, made under powers of the Local Government Finance Act 1992, specify formulae for calculating the council tax base which must be set between 1 December and 31 January.
- 2 The council tax base is a measure of the number of dwellings to which council tax is chargeable in an area or part of an area. It is used for the purposes of calculating a billing authority's and other precepting authorities' band D council tax.
- 3 Under the regulations, the council tax base is the aggregate of the relevant amounts calculated for each valuation band multiplied by the Council's estimated collection rate for the year.
- 4 The Council is required to calculate a tax base figure for the Department for Communities & Local Government (DCLG). This is based on the valuation list as at 8 September 2014 and occupancy information at 6 October 2014. The tax base for tax setting purposes is based on information available in December 2014. In addition, other factors may be taken into account to reflect likely changes to the tax base during 2015/16. These factors include:-
  - An allowance for changes in the amount of disabled relief
  - An allowance for changes in the number of exempt properties
  - An estimate of the number of new properties liable to council tax
  - An estimate of the number of properties ceasing to be liable to council tax
  - An allowance for changes in the number of single person discounts
  - An allowance for the effect of appeals by taxpayers on the banding of their properties
- 5 It has always been the practice to assume that these items will be self-balancing and hence no adjustment to the overall tax base was made other than the usual allowance for non-collection. Over the last few years the tax base has been rising due to new properties being built. However, the rate of increase is not significant enough to warrant a change from the self-balancing assumption.

### **Detailed Tax Base Calculations**

- 6 The current year's tax base calculation assumes a 99.3% collection rate, which also allows for some movement in the items mentioned in Paragraph 4. The impact of the current economic downturn on the future collection rate has been assessed along with the likely effect of the changes to council tax support and it is considered prudent to maintain the assumed collection rate at 99.3% for 2015/16.

## Agenda Item 6

- 7 The second column of the table below sets out the number of band D equivalents based on the valuation list and occupancy information at 1 December 2014 for each parish, together with a summary for the District. The figures are then subjected to the collection rate adjustment in column 3 to arrive at the tax base for council tax setting purposes appearing in column 4. The corresponding figures for 2014/15 appear in column 5.
- 8 A separate parish for Badgers Mount will be created with effect from 1 April 2015. There is a consequent reduction in the tax base for Shoreham.

<b>(1)</b> <b><u>Parish</u></b>	<b>(2)</b> <b><u>Band D</u></b> <b><u>Equivalents</u></b>	<b>(3)</b> <b><u>Collection</u></b> <b><u>Rate</u></b> <b><u>Multipliers</u></b>	<b>(4)</b> <b><u>Tax base</u></b> <b><u>2015/16</u></b>	<b>(5)</b> <b><u>Tax base</u></b> <b><u>2014/15</u></b>
Ash-cum-Ridley	2,398.40	0.993	2,381.61	2,379.72
Badgers Mount	331.40	0.993	329.08	0.00
Brasted	770.90	0.993	765.50	741.77
Chevening	1,443.80	0.993	1,433.69	1,433.20
Chiddingstone	590.60	0.993	586.47	577.53
Cowden	409.80	0.993	406.93	409.91
Crockenhill	637.30	0.993	632.84	625.29
Dunton Green	908.00	0.993	901.64	855.57
Edenbridge	3,470.50	0.993	3,446.21	3,383.75
Eynsford	917.20	0.993	910.78	899.56
Farningham	614.70	0.993	610.40	600.77
Fawkham	282.50	0.993	280.52	276.45
Halstead	753.90	0.993	748.62	743.16
Hartley	2,494.90	0.993	2,477.44	2,455.79
Hever	598.00	0.993	593.81	588.95
Hextable	1,646.50	0.993	1,634.97	1,621.77
Horton Kirby & South Darenth	1,264.10	0.993	1,255.25	1,253.76
Kemsing	1,811.50	0.993	1,798.82	1,791.17
Knockholt	620.50	0.993	616.16	610.99
Leigh	814.80	0.993	809.10	781.09
Otford	1,675.80	0.993	1,664.07	1,663.77
Penshurst	829.10	0.993	823.30	810.88
Riverhead	1,227.00	0.993	1,218.41	1,204.11
Seal	1,173.70	0.993	1,165.48	1,167.07

Sevenoaks Town	9,119.30	0.993	9,055.46	8,926.87
Sevenoaks Weald	614.10	0.993	609.80	606.62
Shoreham	666.00	0.993	661.34	976.02
Sundridge	916.90	0.993	910.48	901.54
Swanley	5,292.60	0.993	5,255.55	5,165.78
Westerham	1,966.20	0.993	1,952.44	1,932.18
West Kingsdown	2,288.90	0.993	2,272.88	2,243.98
<b>TOTALS</b>	<b>48,548.90</b>		<b>48,209.05</b>	<b>47,629.02</b>

- 9 The Council has previously resolved that its expenses are to be treated as general expenses. In addition the Council has formally to approve what are to be regarded as special expenses now that parish precepts are treated as part of the District Council's general fund and therefore its budget requirement.

### Timetable for Setting the Tax

- 10 The County Council and Fire and Rescue Service have advised me of their budget meeting dates for 2015/16. Confirmation of the Police & Crime Commissioner's budget meeting date is awaited:

County Council	12 February 2015
Police & Crime Commissioner	Expected by 9 February 2015
Fire and Rescue Service	12 February 2015

- 11 The council tax for the Sevenoaks area cannot be set before the Fire, Police or County precepts have been ratified. There are several dates laid down in regulations on, or by which, certain tasks in relation to the budget process and tax setting have to be carried out. These key dates appear in the Appendix.
- 12 As part of the tax setting process, the Council is required to make an estimate of the collection fund surplus or deficit at 15 January 2015 or the first working day after this, for the year ending 31 March 2015.
- 13 The amount of any surplus or deficit which a billing authority estimates in its collection fund will not remain in the collection fund but will be shared and taken into account by both billing and major precepting authorities in calculating their basic amounts of council tax for 2015/16.
- 14 In estimating any surplus or deficit, items relating to community charge will not be taken into account. These are to remain with the billing authority and will be taken into account by it in calculating its basic amount of council tax for the year.
- 15 An authority's share of any surplus or deficit relating to council tax is to be in the same proportion as its demand bears to the total demand and precepts on the collection fund for 2014/15. Payment is to be made during 2015/16 on the same dates as precept payments.

### Key Implications

## Agenda Item 6

### Financial

16 There are no financial implications.

### Community Impact and Outcomes

17 There are no community impacts arising from this report.

### Legal Implications and Risk Assessment Statement

18 Calculation of the tax base for the District is a statutory requirement. The information is used by other authorities in setting their precepts. The actual tax base will vary during the year as new properties are built and exemptions and discounts are granted or withdrawn. Any difference in the revenue raised to that needed to pay precepts remains in the collection fund to be distributed to or collected from major precepting authorities in the following year.

### Equality Assessment

19 The decisions recommended through this paper have a remote or low relevance to the substance of the Equality Act. There is no perceived impact on end users.

### **Conclusions**

20 Members are asked to approve the calculation of the District's tax base for council tax setting purposes and to note the timetable for setting the 2015/16 council tax.

### **Appendices:**

Appendix A – Key dates in the council tax setting process

### **Background Papers:**

None

**Adrian Rowbotham**  
**Chief Finance Officer**



**APPENDIX A**

**KEY DATES IN THE COUNCIL TAX SETTING PROCESS**

- |       |   |  |
|-------|---|--|
| i)    | By 17 October 2014                          | Notify tax base for grant settlement purposes to Department for Communities & Local Government (DCLG)  |
| ii)   | During December 2014                        | DCLG notifies schedule of payment dates for Revenue Support Grant (RSG) and Non-Domestic Rates (NDR). DCLG notifies the NDR multiplier (rate in £) for 2015/16 |
| iii)  | By 31 December 2014                         | Issue proposed schedule of payment dates to precepting authorities   |
| iv)   | By 31 January 2015                          | Agree actual schedule of precept payment dates   |
| v)    | Between 1 December 2014 and 31 January 2015 | Notify tax base for tax setting purposes to KCC, Fire & Rescue Service and Police & Crime Commissioner   |
| vi)   | On 15 January 2015                          | Estimate collection fund surplus or deficit for year and calculate the amount to be shared between SDC, KCC, Fire and Police (where applicable)                |
| vii)  | By 22 January 2015                          | Notify KCC, Fire and Police of their shares of the surplus or deficit and when amounts are to be paid or transferred during 2015/16 (where applicable)         |
| viii) | During January and February 2015            | Notify Town/Parish Councils of tax bases for their areas within 10 days of them making such a request  |
| ix)   | During February 2015                        | DCLG notifies entitlements and payment dates of Formula Spending Share (FSS), RSG and NDR  |
| x)    | By 1 March 2015                             | KCC, Fire & Rescue Service, Police & Crime Commissioner and Town/Parish Councils issue their precepts  |
| xi)   | By 11 March 2015                            | District sets council tax for 2015/16, taking account of its own budget requirement and those of the precepting authorities                                    |

This page is intentionally left blank

**Item 7 – Local Government Transparency Code 2014**

The attached report was considered by the Strategy & Performance Advisory Committee, relevant minute extract below:

Strategy & Performance Advisory Committee – 2 December 2014 (Minute 33)

The Head of Transformation and Strategy presented a report which set out the requirements of the Local Government (Transparency Requirements) (England) Regulations 2014 which came into effect on 31 October 2014. These Regulations make it a legal requirement for local authorities to publish a range of data as specified in Part 2 of the Local Government Transparency Code 2014.

It was noted that, of the 13 data sets required under Part 2 of the Code, the Council currently publishes four to the required standard. Information has to be published in a format and under a licence that allows open re-use, including for commercial activities.

In addition, Part 3 of the Code sets out a further 7 data sets of enhanced information which it is recommended be published, but where there is no legal requirement to do so. Members generally considered that the additional information should be published if it was readily available, but that resources should not be put into non-statutory requirements. There was some concern expressed about the possible risk of fraud with the publication of more detailed financial information, and the possible additional effort needed to redact data as it was felt that more detailed information was likely to involve more personal details. There was also some concern that the Government could impose a further statutory requirement on the “suggested” additional data further down the line. There was also concern that there would be pressure to provide data in an easily analysed format which could require further resources.

The Head of Transformation and Strategy advised that there was still a big job to be done to get to the basic statutory level – particularly around the Local Authority Land and Procurement data sets.

Public Sector Equality Duty

Members noted that consideration had been given to impacts under the Public Sector Equality Duty.

Resolved: That

- a) the requirements of the Local Government Transparency Code 2014 be noted; and
- b) Cabinet be advised that the Advisory Committee felt that, with resignation, the further data as recommended by the Code be published if it was readily available and if there were no adverse consequences foreseeable going forward.

This page is intentionally left blank

**LOCAL GOVERNMENT TRANSPARENCY CODE 2014**

**Cabinet – 15 January 2015**

Report of	Chief Executive
Status:	For Consideration
Also considered by:	Strategy and Performance Advisory Committee – 2 December 2014
Key Decision:	No

---

**This report supports the Corporate Plan Promise to provide value for money**

<b>Portfolio Holder</b>	Cllr. Peter Fleming
<b>Contact Officer(s)</b>	Lee Banks Ext. 7161

---

**Recommendations to Strategy & Performance Advisory Committee:**

- (a) Members note the requirements of the Local Government Transparency Code 2014, and
- (b) Advise Cabinet on the publication of any further data, as recommended by the Local Government Transparency Code 2014 and as set out in Appendix B of this report.

**Recommendation to Cabinet:**

- (a) Members note the requirements of the Local Government Transparency Code 2014, and
  - (b) Advise Officers on the publication of any further data, as recommended by the Local Government Transparency Code 2014 and as set out in Appendix B of this report.
- 

**Reason for recommendation:** To ensure Members are informed about the range of data the Council is required to publish under the Local Government Transparency Code 2014 and associated Regulations and seeks that Members advice on the extent of any enhanced data to be published in accordance with recommendations made in the Code.

---

**Introduction and Background**

- 1 On 31 October 2014 the Local Government (Transparency Requirements) (England) Regulations 2014 came in to effect. These Regulations make it a legal requirement for local authorities to publish a range of data as specified in Part 2 of the Local Government Transparency Code 2014.
- 2 This report sets out for Members a summary of the Local Government Transparency Code 2014 and details the data that the Council is required to

## Agenda Item 7

publish. The Code also sets out a range of further information that is recommended to be published (which is not a legal requirement) and Members views are sought on what elements, if any, of the recommended information the Council may wish to publish.

### **Local Government Transparency Code 2014**

- 3 It is the Government's stated desire to place more power into citizens' hands to increase democratic accountability and make it easier for local people to contribute to the local decision making process and help shape public services. This Code is issued to meet that desire.
- 4 The Government has set out that:

“Transparency is the foundation of local accountability and the key that gives people the tools and information they need to enable them to play a bigger role in society. The availability of data can also open new markets for local business, the voluntary and community sectors and social enterprises to run services or manage public assets”.
- 5 In Part 2 of the Code, which is available as background information to this report, the Government has set out 13 data sets which the Council is required by legislation to publish on either a quarterly or annual basis. A full record of each of these data sets is provided at Appendix A to this report, but can be summarised as:
  - i. Expenditure exceeding £500
  - ii. Government Procurement Card transactions
  - iii. Procurement information
  - iv. Local authority land
  - v. Grants to voluntary, community and social enterprise organisations
  - vi. Organisation chart
  - vii. Trade union facility time
  - viii. Parking account
  - ix. Parking spaces
  - x. Senior salaries
  - xi. Constitution
  - xii. Pay multiple' and
  - xiii. Fraud.
- 6 Of these 13 data sets the Council currently publishes four to the required standard and format. These are expenditure exceeding £500, senior salaries, Constitution and the pay multiple. These can be accessed from a single page on the Council website at [www.sevenoaks.gov.uk/transparency](http://www.sevenoaks.gov.uk/transparency).

- 7 The Code requires that the remaining 11 data sets are published in by 31 December 2014 in the case of procurement information and by no later than 2 February 2015 for all other remaining data sets.
- 8 The Code requires that each of these data sets is published in a format and under a licence that allows open re-use, including for commercial and research activities, in order to maximise value to the public. In practice this means data will be published under the Open Government Licence published by the National Archives and placed on the Council website as a PDF document, a Word or Excel document (as appropriate) and as a CSV or XML file. Publishing in multiple formats is in accordance with recommendations made within the Code.

### **Information recommended for publication**

- 9 Part 3 of the Code sets out additional data that Government would recommend that local authorities publish as standard but there is no legal requirement to do so. Members are requested to consider each of the following suggested areas for further data transparency and recommend any which they would wish the Council to publish on a regular basis. Set out below is the title of each of the data sets with further information provided at Appendix B to this report.
  - i. Expenditure exceeding £250
  - ii. Enhanced information on procurement
  - iii. Enhanced information on local authority land
  - iv. Enhanced information about parking spaces
  - v. Enhanced organisational chart
  - vi. Enhanced community grants data
  - vii. Enhanced fraud data

### **Other Options Considered and/or Rejected**

- 10 None. The Council is required by Regulations to publish a range of data published at Part 2 of the Local Government Transparency Code 2014. The Council has discretion on whether to published enhanced information under Part 3 of the Code and these categories of data are set out for Members consideration.

### **Key Implications**

#### Financial

- 11 The Government has set out that it will make a new burdens payment in 2014-15, to eligible local authorities, totalling £2.6 million across the country. This is intended to enable the Council to publish two sets of quarterly data (the first needs to be published by 31 December 2014) and the first set of annual data which needs to be published by 2 February 2015. Payments to individual local authorities will again be made under section 31 of the Local Government Act 2003 during November.

## Agenda Item 7

- 12 In 2015-16, the Government has committed to make a total new burdens payment of £4.0 million to local authorities.

### Legal Implications and Risk Assessment Statement

- 13 The Council has a legal duty to publish the data sets detailed in Part 2 of the Local Authority Transparency Code 2014. Failure to publish the data in the correct format and in the required timescales would place the Council at risk of intervention.

### Equality Impacts

Consideration of impacts under the Public Sector Equality Duty:		
Question	Answer	Explanation / Evidence
a. Does the decision being made or recommended through this paper have potential to disadvantage or discriminate against different groups in the community?	No	None required.
b. Does the decision being made or recommended through this paper have the potential to promote equality of opportunity?	No	
c. What steps can be taken to mitigate, reduce, avoid or minimise the impacts identified above?		

### **Conclusions**

- 14 The Local Government Transparency Code 2014 and the associated Local Government (Transparency Requirements) (England) Regulations 2014 placed a legal requirement on the Council to publish a range of data sets in an open and reusable format on its website. The Regulations came in to effect on 31 October 2014 and place a requirement on the Council to ensure the first data sets are published in full by 31 December 2014 with more complex data sets made available by 2 February 2015.
- 15 The Code also sets out a range of enhanced data that the Council may choose to publish and these are set out for Members consideration and decision.

### **Appendices**

Appendix A – Part 2 data sets (Legal requirement to publish)  
Appendix B – Part 3 optional data sets

### **Background Papers:**

Local Government Transparency Code 2014  
[www.gov.uk/government/publications/local-government-transparency-code-2014](http://www.gov.uk/government/publications/local-government-transparency-code-2014)



**Pav Ramewal**  
**Chief Executive**

This page is intentionally left blank

## Local Authority Transparency Code 2014

### Part 2 Data Sets: Data which is required to be published

Information Title	Publication Frequency	Information which must be published
Expenditure exceeding £500	Quarterly	<p>Publish details of each individual item of expenditure that exceeds £500, including items of expenditure, consistent with Local Government Association guidance, such as:</p> <ul style="list-style-type: none"> <li>• individual invoices</li> <li>• grant payments</li> <li>• expense payments</li> <li>• payments for goods and services</li> <li>• grants</li> <li>• grant in aid</li> <li>• rent</li> <li>• credit notes over £500</li> <li>• transactions with other public bodies.</li> </ul> <p>For each individual item of expenditure the following information must be published:</p> <ul style="list-style-type: none"> <li>• date the expenditure was incurred</li> <li>• local authority department which incurred the expenditure</li> <li>• beneficiary</li> <li>• summary of the purpose of the expenditure</li> <li>• amount</li> <li>• Value Added Tax that cannot be recovered</li> <li>• merchant category (eg. computers, software etc).</li> </ul>

Information Title	Publication Frequency	Information which must be published
Government Procurement Card transactions	Quarterly	<p>Publish details of every transaction on a Government Procurement Card. For each transaction, the following details must be published:</p> <ul style="list-style-type: none"> <li>• date of the transaction</li> <li>• local authority department which incurred the expenditure</li> <li>• beneficiary</li> <li>• amount</li> <li>• Value Added Tax that cannot be recovered</li> <li>• summary of the purpose of the expenditure</li> <li>• merchant category (eg. computers, software etc).</li> </ul>
Procurement information	Quarterly	<p>Publish details of every invitation to tender for contracts to provide goods and/or services with a value that exceeds £5,000. For each invitation, the following details must be published:</p> <ul style="list-style-type: none"> <li>• reference number</li> <li>• title</li> <li>• description of the goods and/or services sought</li> <li>• start, end and review dates</li> <li>• local authority department responsible.</li> </ul> <p>Publish details of any contract, commissioned activity, purchase order, framework agreement and any other legally enforceable agreement with a value that exceeds £5,000. For each contract, the following details must be published:</p> <p>reference number  title of agreement  local authority department responsible</p> <ul style="list-style-type: none"> <li>• description of the goods and/or services being provided</li> <li>• supplier name and details</li> <li>• sum to be paid over the length of the contract or the estimated annual spending or budget for the contract</li> <li>• Value Added Tax that cannot be recovered</li> <li>• start, end and review dates</li> <li>• whether or not the contract was the result of an invitation to quote or a published invitation to tender</li> <li>• whether or not the supplier is a small or medium sized enterprise and/or a voluntary or community sector organisation and where it is, provide the relevant registration number.</li> </ul>

Information Title	Publication Frequency	Information which must be published
Local authority land	Annually	<p>Publish details of all land and building assets including:</p> <ul style="list-style-type: none"> <li>• all service and office properties occupied or controlled by user bodies, both freehold and leasehold</li> <li>• any properties occupied or run under Private Finance Initiative contracts</li> <li>• all other properties they own or use, for example, hostels, laboratories, investment properties and depots</li> <li>• garages unless rented as part of a housing tenancy agreement</li> <li>• surplus, sublet or vacant properties</li> <li>• undeveloped land</li> <li>• serviced or temporary offices where contractual or actual occupation exceeds three months</li> <li>• all future commitments, for example under an agreement for lease, from when the contractual commitment is made.</li> </ul> <p>However, information about the following land and building assets are to be excluded from publication:</p> <ul style="list-style-type: none"> <li>• social housing</li> <li>• rent free properties provided by traders (such as information booths in public places or ports)</li> <li>• operational railways and canals</li> <li>• operational public highways (but any adjoining land not subject to public rights should be included)</li> <li>• assets of national security</li> <li>• information deemed inappropriate for public access as a result of data protection and/or disclosure controls (eg. such as refuge houses).</li> </ul>
Grants to voluntary, community and social enterprise organisations	Annually	<p>Publish details of all grants to voluntary, community and social enterprise organisations. This can be achieved by either:</p> <ul style="list-style-type: none"> <li>• tagging and hence specifically identifying transactions which relate to voluntary, community and social enterprise organisations within published data on expenditure over £500 or published procurement information or,</li> <li>• by publishing a separate list or register.</li> </ul> <p>For each identified grant, the following information must be published as a minimum:</p> <ul style="list-style-type: none"> <li>• date the grant was awarded</li> <li>• time period for which the grant has been given</li> <li>• local authority department which awarded the grant</li> <li>• beneficiary</li> <li>• beneficiary's registration number</li> <li>• summary of the purpose of the grant</li> <li>• amount</li> </ul>

Information Title	Publication Frequency	Information which must be published
Organisation chart	Annually	<p>Publish an organisation chart covering staff in the top three levels of the organisation. The following information must be included for each member of staff included in the chart:</p> <ul style="list-style-type: none"> <li>• grade</li> <li>• job title</li> <li>• local authority department and team</li> <li>• whether permanent or temporary staff</li> <li>• contact details</li> <li>• salary in £5,000 brackets, consistent with the details published for Senior Salaries</li> <li>• salary ceiling (the maximum salary for the grade).</li> </ul>
Trade union facility time	Annually	<p>Publish the following information:</p> <ul style="list-style-type: none"> <li>• total number (absolute number and full time equivalent) of staff who are union representatives (including general, learning and health and safety representatives)</li> <li>• total number (absolute number and full time equivalent) of union representatives who devote at least 50 per cent of their time to union duties</li> <li>• names of all trade unions represented in the local authority</li> <li>• a basic estimate of spending on unions (calculated as the number of full time equivalent days spent on union duties multiplied by the average salary), and</li> <li>• a basic estimate of spending on unions as a percentage of the total pay bill (calculated as the number of full time equivalent days spent on union duties multiplied by the average salary divided by the total pay bill).</li> </ul>
Parking account	Annually	<p>Publish on their website, or place a link on their website to this data published elsewhere:</p> <ul style="list-style-type: none"> <li>• a breakdown of income and expenditure on the authority's parking account. The breakdown of income must include details of revenue collected from on-street parking, off-street parking and Penalty Charge Notices</li> <li>• a breakdown of how the authority has spent a surplus on its parking account.</li> </ul>
Parking spaces	Annually	<p>Publish the number of marked out controlled on and off-street parking spaces within their area, or an estimate of the number of spaces where controlled parking space is not marked out in individual parking bays or spaces.</p>

Information Title	Publication Frequency	Information which must be published
Senior salaries	Annually	<p>Local authorities must place a link on their website to the following data or must place the data itself on their website:</p> <ul style="list-style-type: none"> <li>• the number of employees whose remuneration in that year was at least £50,000 in brackets of £5,000</li> <li>• details of remuneration and job title of certain senior employees whose salary is at least £50,000</li> <li>• employees whose salaries are £150,000 or more must also be identified by name.</li> <li>• a list of responsibilities (for example, the services and functions they are responsible for, budget held and number of staff) and details of bonuses and ‘benefits in kind’, for all employees whose salary exceeds £50,000.</li> </ul>
Constitution	Annually	Local authorities must publish their Constitution on their website.
Pay multiple	Annually	<p>Publish the pay multiple on their website defined as the ratio between the highest taxable earnings for the given year (including base salary, variable pay, bonuses, allowances and the cash value of any benefits-in-kind) and the median earnings figure of the whole of the authority’s workforce. The measure must:</p> <ul style="list-style-type: none"> <li>• cover all elements of remuneration that can be valued (eg. all taxable earnings for the given year, including base salary, variable pay, bonuses, allowances and the cash value of any benefits-in-kind)</li> <li>• use the median earnings figure as the denominator, which should be that of all employees of the local authority on a fixed date each year, coinciding with reporting at the end of the financial year</li> <li>• exclude changes in pension benefits, which due to their variety and complexity cannot be accurately included in a pay multiple disclosure.</li> </ul>
Fraud	Annually	<p>Publish the following information:</p> <ul style="list-style-type: none"> <li>• number of occasions they use powers under the Prevention of Social Housing Fraud (Power to Require Information) (England) Regulations 2014, or similar powers</li> <li>• total number (absolute and full time equivalent) of employees undertaking investigations and prosecutions of fraud</li> <li>• total number (absolute and full time equivalent) of professionally accredited counter fraud specialists</li> <li>• total amount spent by the authority on the investigation and prosecution of fraud</li> <li>• total number of fraud cases investigated.</li> </ul>

This page is intentionally left blank



## Local Authority Transparency Code 2014

### Part 3 Data Sets: Data which is required to be published

Information Title	Publication Frequency	Information recommended for publication
Expenditure exceeding £250	Monthly	<p>Publish information on a monthly instead of quarterly basis, or ideally, as soon as it becomes available and therefore known to the authority (commonly known as ‘real-time’ publication).</p> <ul style="list-style-type: none"> <li>• Publish details of all transactions that exceed £250 instead of £500.</li> <li>• publish the total amount spent on remuneration over the period being reported on.</li> <li>• classify purpose of expenditure using the Chartered Institute of Public Finance and Accountancy Service Reporting Code of Practice to enable comparability between local authorities.</li> </ul>
Enhanced procurement information	Quarterly	<p>Publish all transactions on all corporate credit cards, charge cards and procurements, including those that are not a Government Procurement Card.</p> <p>Place on Contracts Finder, as well as any other local portal, every invitation to tender or invitation to quote for contracts to provide goods and/or services with a value that exceeds £10,000.</p> <p>Publish:</p> <ul style="list-style-type: none"> <li>• information on a monthly instead of quarterly basis, or ideally, as soon as it is generated and therefore becomes available (commonly known as ‘real-time’ publication)</li> <li>• every invitation to tender for contracts to provide goods and/or services with a value that exceeds £500 instead of £5,000</li> <li>• details of invitations to quote where there has not been a formal invitation to tender</li> <li>• all contracts in their entirety where the value of the contract exceeds £5,000</li> <li>• company registration number at Companies House</li> <li>• details of invitations to tender or invitations to quote that are likely to be issued in the next twelve months</li> <li>• details of the geographical (eg. by ward) coverage of contracts entered into by the local authority</li> <li>• details of performance against contractual key performance indicators</li> <li>• information disaggregated by voluntary and community sector category (eg. whether it is registered with Companies House, charity or charitable incorporated organisation, community interest company, industrial and provident society, housing association, etc).</li> </ul>

Information Title	Publication Frequency	Information recommended for publication
Enhanced local authority land	Monthly	<p>It is also recommended that local authorities should publish all the information possible on Electronic Property Information Mapping Service.</p> <p>Publish the following additional information:</p> <ul style="list-style-type: none"> <li>• the size of the asset measured in Gross Internal Area (m<sup>2</sup>) for buildings or hectares for land, in accordance with the Royal Institute of Chartered Surveyors Code of Measuring Practice. The Gross Internal Area is the area of a building measured to the internal face of the perimeter walls at each floor level. Local authorities using Net Internal Area (m<sup>2</sup>) should convert measurements to Gross Internal Area using appropriate conversion factors and state the conversion factor used</li> <li>• the services offered from the asset, using the services listed in the Effective Services Delivery government service function list <a href="http://doc.esd.org.uk/FunctionList/1.00.html">http://doc.esd.org.uk/FunctionList/1.00.html</a> (listing up to five main services)</li> <li>• the reason for holding asset such as, it is occupied by the local authority or it is providing a service in its behalf, it is an investment property, it supports economic development (eg. provision of small businesses or incubator space), it is surplus to the authority's requirements, it is awaiting development, it is under construction, it provides infrastructure or it is a community asset</li> <li>• whether or not the asset is either one which is an asset in the authority's ownership that is listed under Part 5 Chapter 3 of the Localism Act 2011 (assets of community value) and/or an asset where the authority is actively seeking transfer to the community</li> <li>• total building operation (revenue) costs as defined in the corporate value for money indicators for public services</li> <li>• required maintenance - the cost to bring the property from its present state up to the state reasonably required by the authority to deliver the service and/or to meet statutory or contract obligations and maintain it at that standard. This should exclude improvement projects but include works necessary to comply with new legislation (e.g. asbestos and legionella)</li> <li>• functional suitability rating using the scale: good, satisfactory, poor, unsuitable</li> <li>• energy performance rating as stated on the Display Energy Certificate under the Energy Performance of Buildings (Certificates and Inspections) (England and Wales) Regulations 2007.</li> </ul>

<b>Information Title</b>	<b>Publication Frequency</b>	<b>Information recommended for publication</b>
Enhanced community grants data	Monthly	<p>Publish information on a monthly instead of annual basis where payments are made more frequently than a single annual payment, or ideally, as soon as the data becomes available and therefore known to the authority (commonly known as 'real-time' publication).</p> <p>Information disaggregated by voluntary and community sector category (eg. whether it is registered with Companies House, charity or charitable incorporated organisation, community interest company, industrial and provident society, housing association etc).</p>
Enhanced Organisation chart	Annually	<p>Local authorities should publish:</p> <ul style="list-style-type: none"> <li>• charts including all employees in the local authority whose salary exceeds £50,000</li> <li>• the salary band for each employee included in the chart(s)</li> <li>• information about current vacant posts, or signpost vacancies that are going to be advertised in the future</li> </ul>
Enhanced parking spaces	Annually	<p>Local authorities should publish the number of:</p> <ul style="list-style-type: none"> <li>• free parking spaces available in the local authority's area and which are provided directly by the local authority, and</li> <li>• parking spaces where charges apply that are available in the local authority's area and which are provided directly by the local authority.</li> </ul> <p>Where parking space is not marked out in individual parking bays or spaces, local authorities should estimate the number of spaces available for the two categories.</p>
Enhanced fraud data	Annually	<p>Local authorities should publish:</p> <ul style="list-style-type: none"> <li>• total number of cases of irregularity investigated</li> <li>• total number of occasions on which a) fraud and b) irregularity was identified</li> <li>• total monetary value of a) the fraud and b) the irregularity that was detected, and</li> <li>• total monetary value of a) the fraud and b) the irregularity that was recovered.</li> </ul>

This page is intentionally left blank