

## 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>

<b>Information Title</b>	<b>Publication Frequency</b>	<b>Information which must be published</b>
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>

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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>