

## **The Local Government Transparency Code 2015**

### **Explanatory Notes**

The follow provides the background for the requirements of the information outlined on the Transparency Page of this website so to adhere to The Local Government Transparency Code 2015 (the code), which came into effect on 1 April 2015.

### **Index**

<b>Requirement Description</b>	<b>Page No.</b>
<b>Quarterly</b>	
Expenditure Exceeding £500	2
Government Procurement Card Transactions	2
Procurement Information	2
<b>Annually</b>	
Local Authority Land	2
Social Housing Assets	3
Grants to Voluntary, Community and Social Enterprises	3
Organisation Chart	4
Trade Union Facility Time	4
Parking Account	4
Parking Spaces	4
Senior Salaries	4
Constitution	4
Pay Multiple	5
Fraud	5

**\*\*Expenditure Exceeding £500** – explained on webpage.

### **\*\*Government Procurement Card Transactions**

The code requires that local authorities must publish details of every transaction on a Government Procurement Card.

For each transaction, the following details must be published:

- Date of the transaction
- Local authority department which incurred the expenditure
- Beneficiary
- Amount
- Value Added Tax (VAT) that cannot be recovered
- Summary of the purpose of the expenditure
- Merchant category

### **\*\*Procurement Information**

The code requires that local authorities must 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:

- Reference number
- Title
- Description of the goods and/or services sought
- Start, end and review dates
- Local authority department responsible

The code requires that local authorities must also 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:

- Reference number
- Title of agreement
- Local authority department responsible
- Description of the goods and/or services sought
- Supplier name and details
- Sum to be paid over the length of the contract or the estimated annual spending or budget for the contract
- Value Added Tax (VAT) that cannot be recovered
- Start, end and review dates
- Whether or not the contract was a result of an invitation to quote or a published invitation to tender
- 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

### **Local Authority Land**

The code requires that local authorities must publish details of all land and building assets including:

- All service and office properties occupied or controlled by user bodies, both freehold and leasehold
- Any properties occupied or run under Private Finance Initiative contracts
- Garages unless rented as part of a housing tenancy agreement
- Surplus, sublet or vacant properties

- Undeveloped land
- Serviced or temporary offices where contractual or actual occupation exceeds three months
- All future commitments, for example under an agreement to lease, from when the contractual commitment is made

For each land or building asset, the following information must be published together in one place:

- Unique Property Reference Number
- Unique asset identity
- Name of the building/land or both
- Street number(s)
- Post town
- United Kingdom postcode
- Map reference – either Ordnance Survey or ISO 6709
- Whether the local authority owns the freehold or a lease for the asset and for whichever category applies, the local authority must list all the characteristics that apply from the options given below:

*For freehold assets:*

- Occupied by the local authority
- Ground leasehold
- Leasehold
- Licence
- vacant

*For leasehold assets:*

- Occupied by the local authority
- Ground leasehold
- Sub leasehold
- Licence

*For other assets:*

- Free text description eg. Rights of way, access, etc.

## **\*\*Social Housing Assets**

The code requires that local authorities must publish details of the value of social housing stock that is held in their Housing revenue Account.

The following social housing stock data must be published:

- Valuation data to be listed at postal sector level
- Valuation data for the dwellings using both Existing Use Value for Social Housing and market value as at 1 April
- An explanation of the difference between tenanted sale value of dwellings within the Housing revenue Account and their market sale value

## **Grants to Voluntary, Community & Social Enterprise Organisations**

The code requires that local authorities must publish details of all grants to voluntary, community and social enterprise organisations. This can be achieved by either:

- Tagging and hence specifically identifying transactions which relate to voluntary, community or social enterprise organisations within published data on expenditure over £500 or published procurement information, or
- By publishing a separate list or register

For each identified grant, the following information must be published as a minimum:

- Date the grant was awarded
- Time period for which the grant has been given

- Local authority department which has awarded the grant
- Beneficiary
- Beneficiary's registration number (where applicable)
- Summary of the purpose of the grant
- Amount

**\*\*Organisation chart** – presented on webpage.

### **\*\*Trade Union Facility Time**

The code requires that local authorities must publish the following information on trade union facility time:

- Total number (absolute number and full time equivalent) of staff who are union representatives
- Total number (absolute number and full time equivalent) of union representatives who devote at least 50 per cent of their time to union duties
- Names of all trade union represented in the local authority
- A basic estimate of spending on unions
- A basic estimate of spending on unions as a percentage of the total pay bill

### **\*\*Parking Account**

The code requires that local authorities must publish on their website, or place a link on their website to this data if published elsewhere:

- A breakdown of income and expenditure on the authority's parking account, including details of revenue collected from on-street parking, off-street parking and Penalty Charge Notices
- A breakdown of how the authority has spent a surplus on its parking account

### **\*\*Parking Spaces**

The code requires that local authorities must publish the number of marked or controlled on and offstreet 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.

### **\*\*Senior Salaries**

Local authorities are already required to publish, under the Accounts and Audit Regulations 2015, the following information with regard to senior salaries:

- The number of employees whose remuneration in that year was at least £50,000 in brackets of £5,000
- Details of remuneration and job title of certain senior employees whose salary is at least £50,000
- Employees whose salaries are £150,000 or more must also be identified by name. In addition to this requirement, local authorities must place a link on their website to these published data or place the data itself on their website, together with 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.

### **\*\*Constitution**

Local authorities are already required to make their constitution documents available for inspection at their offices under section 9P of the Local Government Act 2000. Local authorities must also, under the code, publish their constitution on their website.

## **\*\*Pay Multiple**

The code requires that local authorities must publish the pay multiple on their website, defined as the ratio between the highest paid 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:

- Cover all the elements of remuneration that can be valued
- 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
- Exclude changes in pension benefits, which due to their variety and complexity cannot be accurately included in a pay multiple disclosure

## **\*\*Fraud**

The code requires that local authorities must publish the following information about their counter fraud work:

- Number of occasions they use powers under the Prevention of Social Housing Fraud) Power to Require Information) (England) Regulations 2014, or similar powers
- Total number (absolute and full time equivalent) of employees undertaking investigations and prosecutions of fraud
- Total number (absolute and full time equivalent) of professionally accredited counter fraud specialists
- Total amount spent by the authority on the investigation and prosecution of fraud
- Total number of fraud cases investigated