

TRANSPARENCY CODE FOR LARGER COUNCILS

(OVER £200K)

Below is a summary guide to the type and detail of information that the council is required to publish and how often.

INFORMATION TO BE PUBLISHED QUARTERLY

Under the Local Government Transparency Code larger local councils are required to publish the following data:

Expenditure exceeding £500

Larger councils must publish details of each individual item of expenditure that exceeds £500. Items of expenditure includes:

- individual invoices
- items on procurement cards
- grants and grant payments
- expense payments
- payments for goods and services
- rent
- transactions with other public bodies

For each item of expenditure, the following information must be published:

- date expenditure incurred
- beneficiary
- purpose of the expenditure
- amount
- VAT that cannot be recovered
- category (e.g. computers, grounds maintenance)

Procurement Information

Larger councils 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 to tender, the following must be published:

- reference number
- title
- description of the goods and/or services sought
- start, end and review dates

Councils must 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 and title of agreement
- description of goods and/or services being provided
- supplier name and details
- amount to be paid over the length of the contract, or the estimated annual spending or budget for the contract
- VAT that cannot be recovered
- start, end and review dates
- whether the contract was the 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

INFORMATION TO BE PUBLISHED ANNUALLY

Local Council Land

Larger local councils must publish details of all land and building assets including:

- service and office properties
- all properties owned or used e.g. garages and depots
- surplus, sublet or vacant properties
- undeveloped land
- temporary offices where occupation exceeds three months
- future commitments, for example under an agreement for lease

For each land or building asset, the following information must be published:

- unique property reference number
- asset identity - local name or building block
- name of the building/land
- full postal address
- map reference
- whether the council owns the freehold or a lease for the asset
- whether the asset is land only (i.e. without permanent buildings) or land with a permanent building

Grants to Voluntary, Community and Social Enterprise Organisations

Local councils must publish details of all grants to voluntary, community and social enterprise organisations by either:

- identifying transactions relating to voluntary, community and social enterprise organisations within published expenditure over £500, or
- publishing a separate list or register for each identified grant, the following information must be published:
 - date the grant was awarded
 - time period of the grant
 - beneficiary
 - company or charity registration number

- purpose of the grant
- amount

Senior Salaries and Organisation Chart

Local councils must publish:

- number of employees whose remuneration in that year was at least £50,000 (in brackets of £5,000)
- pay multiple - the ratio between the highest paid taxable earnings and the median earnings figure of the whole of the council workforce
- an organisation chart covering staff whose salary exceeds £50,000 Information for each member of staff included in the organisation chart required:
 - grade
 - job title
 - department and/or team
 - permanent or temporary staff
 - contact details
 - salary in £5,000 brackets
 - salary ceiling (maximum salary for the grade)

Parking

If a larger local council provides parking it must publish on the website:

- breakdown of income and expenditure on the council's parking account, (income must include details of revenue from on-street parking, off street parking and penalty charge notices)
- breakdown of how the council has spent a surplus on its parking account
- number of marked out controlled on and offstreet parking spaces, or an estimate of the number of spaces where not marked out

COMPLIANCE WITH THE CODE

The Local Government Association (LGA) has published detailed guidance on transparency (e.g. guidance notes, best practice examples and case studies) to help compliance with the code. They recommend that the data is published on a single web page that links to the individual files and datasets.

Source: Good Councillors Guide to Finance and Transparency, produced by the National Association of Local Councils