

Hazlemere Parish Council Local Government Transparency Code Policy

This policy is based on The Local Government Transparency Code 2014.

This Policy adopted by the Full Council on 3 May 2016.

Information which must be published

Information to be published quarterly

Data covered by this section includes:

- expenditure exceeding £500
- Government Procurement Card transactions, and
- procurement information.

The data and information referred to must be published:

- on the first occasion, not later than 31 December 2014, and
- thereafter, not less than quarterly and not later than one month after the quarter to which the data and information is applicable.

Expenditure exceeding £500

Local Authorities must publish details of each individual item of expenditure that exceeds £500. The threshold should be, where possible, the net amount excluding recoverable Value Added Tax. Salary payments to staff normally employed by the Local Authority should not be included. However, Local Authorities should publish details of payments to individual contractors (e.g. individuals from consultancy firms, employment agencies, direct personal contracts, personal service companies etc) either here or under contract information.

This includes items of expenditure, consistent with Local Government Association guidance, such as:

- individual invoices
- grant payments
- expense payments
- payments for goods and services
- grants
- grant in aid
- rent
- credit notes over £500, and
- transactions with other public bodies.

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

- date the expenditure was incurred
- Local Authority department which incurred the expenditure
- beneficiary
- summary of the purpose of the expenditure (This is the descriptor that Hazlemere Parish Council use in their accounting system providing it gives a clear sense of why the expenditure was incurred or what it purchased or secured for the Local Authority.)
- amount (Where possible, this should be the net amount excluding recoverable Value Added Tax. Where Value Added Tax cannot be recovered – or the source of the data being used cannot separate out recoverable Value Added Tax – then the gross amount should be used instead with a note stating that the gross amount has been used.)

- Value Added Tax that cannot be recovered, and
- merchant category (e.g. computers, software etc).

Procurement information

Local Authorities must publish details of every invitation to tender for contracts to provide goods and/or services, this includes contracts for staff who are employed via consultancy firms or similar agencies with a value that exceeds £5,000, the threshold should be, where possible, the net amount excluding recoverable Value Added Tax. 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, and
- Local Authority department responsible.

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 being provided
- 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 that cannot be recovered
- start, end and review dates
- whether or not the contract was the result of an invitation to quote or a published invitation to tender, and
- 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.

Information to be published annually, data covered by this section includes:

- Local Authority land
- grants to voluntary, community and social enterprise organisations
- organisation chart
- trade union facility time
- parking account
- parking spaces
- senior salaries
- constitution
- pay multiple, and
- fraud.

The data and information must be published:

- on the first occasion, not later than 2 February 2015, and

- thereafter, not less than annually and not later than one month after the year to which the data and information is applicable.

Local Authority land

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
- all other properties they own or use, for example, hostels, laboratories, investment properties and depots
- 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, and
- all future commitments, for example under an agreement for lease, from when the contractual commitment is made.

However, information about the following land and building assets are to be excluded from publication:

- social housing
- rent free properties provided by traders (such as information booths in public places or ports)
- operational railways and canals
- operational public highways (but any adjoining land not subject to public rights should be included)
- assets of national security, and
- Information deemed inappropriate for public access as a result of data protection and/or disclosure controls (e.g. such as refuge houses).

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

- Unique Property Reference Number
- Unique asset identity - the Local reference identifier used by the Local body, sometimes known as Local name or building block. There should be one entry per asset or user/owner (e.g. on one site there could be several buildings or in one building there could be several users floors/rooms etc – where this is the case, each of these will have a separate asset identity). This must include the original reference number from the data source plus Authority code
- name of the building/land or both
- street number or numbers - any sets of 2 or more numbers should be separated with the '-' symbol (e.g. 10-15 London Road)
- street name – this is the postal road address Local Authorities should use the official postal address. Exceptionally, where this is not available, Local Authorities should use the address they hold for the asset.
- post town
- United Kingdom postcode

- map reference – Local Authorities may use either Ordnance Survey or ISO 6709 systems to identify the location of an asset, but must make clear which is being used. Where an Ordnance Survey mapping system is used (the grid system) then assets will be identified using Eastings before Northings. Where geocoding in accordance with ISO 6709 is being used to identify the centre point of the asset location then that reference must indicate its ISO coordinates
- 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 vacant properties, Local Authorities should not publish the full address details and should only publish the first part of the postcode).

Where a Local Authority feels unable to verify rights of way information, for example, it should add a short narrative explaining why it is unable to identify and verify the information.

for leasehold assets:

- occupied by the Local Authority
- ground leasehold
- sub leasehold
- licence.

for other assets:

- free text description e.g. rights of way, access etc
- whether or not the asset is land only (i.e. without permanent buildings) or it is land with a permanent building.

Grants to voluntary, community and social enterprise organisations

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 and 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 awarded the grant
- beneficiary
- beneficiary's registration number this might be the company or charity registration number.
- summary of the purpose of the grant, and

- amount.

Organisation chart

Local Authorities must 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:

- grade
- job title
- Local Authority department and team
- whether permanent or temporary staff
- contact details
- salary in £5,000 brackets, this should exclude staff whose salary does not exceed £50,000.
- salary ceiling (the maximum salary for the grade).

Trade union facility time

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 (including general, learning and health and safety 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 unions represented in the Local Authority
- 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
- 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).

Parking account

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^{26, 27}. The breakdown of income must include details of revenue collected from on-street parking, off-street parking and Penalty Charge Notices, and
- a breakdown of how the Authority has spent a surplus on its parking account^{25,28}.

A parking account kept under section 55 of the Road Traffic Regulation Act 1984 as modified by Regulation 25 of the Civil Enforcement of Parking Contraventions (England) General Regulations 2007.

Parking spaces

Local Authorities must 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.

Senior salaries

Local Authorities are already required to publish, under the Accounts and Audit (England) Regulations 2011 (Statutory Instrument 2011/817)²⁹:

- 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, and
- 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. The key differences between the requirements under this Code and the Regulations referred to above is the addition of a list of responsibilities, the inclusion of bonus details for all senior employees whose salary exceeds £50,000 and publication of the data on the Authority's website.

Constitution

Local Authorities are already required to make their Constitution available for inspection at their offices under section 9P of the Local Government Act 2000. Local Authorities must also, under this Code, publish their Constitution on their website.

Pay multiple

Section 38 of the Localism Act 2011 requires Local Authorities to produce Pay Policy Statements, which should include the Authority's policy on pay dispersion – the relationship between remuneration of chief officers and the remuneration of other staff. Guidance produced under section 40 of that Act³⁰, recommends that the pay multiple is included in these statements as a way of illustrating the Authority's approach to pay dispersion.

Openness and accountability in Local pay: Guidance under Section 40 of the Localism Act (February 2012),

https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/5956/2091042.pdf

Local Authorities must, under this Code, 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 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)
- 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, and
- exclude changes in pension benefits, which due to their variety and complexity cannot be accurately included in a pay multiple disclosure.

Fraud

The definition of fraud is as set out by the Audit Commission in Protecting the Public Purse. 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 2014³², or similar powers³³
- 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, and
- total number of fraud cases investigated.

To be reviewed May 2018

April 2016