

## Appendix A

| Information title                        | Information which must be published  | Information recommended by Government to be published   |
|--|--|---|
| <p><b>Expenditure exceeding £500</b></p> | <p>Quarterly publication<br/>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> </ul> | <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 (same individual information items)</li> <li>• Publish the total amount spent on remuneration over the period being reported on</li> <li>• Classify expenditure using the Chartered Institute of Public Finance and Accountancy Service Reporting Code of Practice to enable comparability between local authorities.</li> </ul> |

|   |   |  |
|---|---|--|
|   | <ul style="list-style-type: none"> <li>• amount</li> <li>• Value Added Tax that cannot be recovered</li> <li>• merchant category (eg. computers, software etc).</li> </ul>  |  |
| <b>Government Procurement Card transactions</b> | <p>Quarterly publication<br/>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> | <p>Publish all transactions on all corporate credit cards, charge cards and procurements, including those that are not a Government Procurement Card (same individual information items).</p>  |
| <b>Procurement information</b>                  | <p>Quarterly publication<br/>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 goods and/or services sought</li> <li>• start, end and review dates</li> </ul>   | <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>In addition, 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</li> </ul> |

|  |  |  |
|--|--|--|
|  | <ul style="list-style-type: none"> <li>• local authority department responsible.</li> </ul> <p>Quarterly publication<br/>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 must be published:</p> <ul style="list-style-type: none"> <li>• reference number</li> <li>• title of agreement</li> <li>• local authority department responsible</li> <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> | <p>goods and/or services with a value that exceeds £500 instead of £5,000</p> <ul style="list-style-type: none"> <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> <li>• details of existing waste collection contracts, at the point they first publish quarterly contract information under Part 2 of the Code.</li> </ul> |
|--|--|--|

|                                    |   |  |
|------------------------------------|---|--|
| <p><b>Local authority land</b></p> | <p>Annual publication<br/>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 <ul style="list-style-type: none"> <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> </li> </ul> <p>However, there are some exclusions:</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> </ul> | <p>Publish information on a monthly instead of annual basis, or ideally, as soon as it becomes available and therefore known to the authority (commonly known as 'real-time' publication).</p> <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 from 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> </ul> |
|------------------------------------|---|--|

|  |   |   |
|--|---|---|
|  | <ul style="list-style-type: none"> <li>information deemed inappropriate for public access as a result of data protection and/or disclosure controls (eg. such as refuge houses).</li> </ul> <p>For each land or building asset, the following information must be published together in one place:</p> <ul style="list-style-type: none"> <li>Unique Property Reference Number</li> <li>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 (eg. 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</li> <li>name of the building/land or both</li> <li>street number or numbers - any sets of 2 or more numbers should be separated with the ‘-‘ symbol (eg. 10-15 London Road)</li> <li>street name – this is the postal road address</li> </ul> | <ul style="list-style-type: none"> <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 which the authority is actively seeking to transfer to the community</li> <li>total building operation (revenue) costs as defined in the corporate value for money indicators for public services at <a href="http://www.vfmindicators.co.uk/guidance/2010-11-Estates-Management.pdf">http://www.vfmindicators.co.uk/guidance/2010-11-Estates-Management.pdf</a></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 the standard. This should exclude improvement projects but include works necessary to comply with new legislation (eg. asbestos and legionella)</li> <li>functional suitability rating using the scale: <ul style="list-style-type: none"> <li>good – performing well and operating efficiently (supports the needs of staff and the delivery of services)</li> <li>satisfactory – performing well but with minor problems (generally supports the needs of staff and the delivery of services)</li> <li>poor – showing major problems and/or not operating optimally (impedes the performance of staff and/or the delivery of services)</li> </ul> </li> </ul> |
|--|---|---|

|  |   |  |
|--|---|--|
|  | <ul style="list-style-type: none"> <li>• postal town</li> <li>• United Kingdom postcode</li> <li>• easting and northing (geocoding in accordance with ISO 6709 Standard Representation for Geographic Point Location by Coordinates, usually a centre point of the asset location)</li> <li>• 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:</li> </ul> <p>for freehold assets:</p> <ul style="list-style-type: none"> <li>• occupied by the local authority</li> <li>• ground leasehold</li> <li>• leasehold</li> <li>• licence</li> <li>• vacant</li> </ul> <p>for leasehold assets:</p> <ul style="list-style-type: none"> <li>• occupied by the local authority</li> <li>• ground leasehold</li> <li>• sub leasehold</li> <li>• licence</li> </ul> <p>for other assets:</p> <ul style="list-style-type: none"> <li>• free text description eg. rights of way, access etc.</li> <li>• whether or not the asset is land</li> </ul> | <ul style="list-style-type: none"> <li>• unsuitable – does not support or actually impedes the delivery of services</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> |
|--|---|--|

|  |  |   |
|--|--|---|
|  | <p>only (without permanent buildings) or it is land with a permanent building.</p>   |   |
| <p><b>Grants to voluntary, community and social enterprise organisations</b></p> | <p>Annual publication<br/>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> </ul> | <ul style="list-style-type: none"> <li>• 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).</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> |

|                                  |   |   |
|----------------------------------|---|---|
|                                  | <ul style="list-style-type: none"> <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 expenditure</li> <li>• amount.</li> </ul>  |   |
| <b>Organisation chart</b>        | <p>Annual publication<br/>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> | <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> |
| <b>Trade union facility time</b> | <p>Annual publication<br/>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</li> </ul>   |   |

|                                  |   |   |
|----------------------------------|---|---|
|                                  | <p>safety representatives)</p> <ul style="list-style-type: none"> <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 as a percentage of the total pay bill (calculated as the number of full time equivalent days spent on union activities multiplied by the average salary divided by the total pay bill).</li> </ul> |   |
| <b>Parking revenues</b>          | <p>Annual publication<br/>Local authorities must place a link on their website to the following published data or place the data itself on its website:</p> <ul style="list-style-type: none"> <li>• revenue collected from on-street and off-street parking</li> <li>• parking enforcement notices</li> </ul>  | Local authorities should publish a breakdown of how they spend or use revenue from parking charges and enforcement activities.  |
| <b>Controlled parking spaces</b> | <p>Annual publication<br/>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>   | Local authorities should publish the number of free parking spaces available in its area which are provided directly by the local authority or an estimate of the number of spaces where free parking space is not marked out in individual parking bays or spaces. |

|                               |  |  |
|-------------------------------|--|--|
| <p><b>Senior salaries</b></p> | <p>Annual publication<br/>Local authorities must place a link on their website to the following data or must place the data itself on its 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> |  |
| <p><b>Constitution</b></p>    | <p>Annual publication<br/>Local authorities must publish their Constitution on their website.</p>  |  |
| <p><b>Pay multiple</b></p>    | <p>Annual publication<br/>Publish the pay multiple on their website defined as the ratio between the highest paid salary and the median salary 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,</li> </ul>  |  |

|                     |   |   |
|---------------------|---|---|
|                     | <p>allowances and the cash value of any benefits-in-kind)</p> <ul style="list-style-type: none"> <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> |   |
| <p><b>Fraud</b></p> |   | <p>Local authorities should publish annually the following details of their counter fraud work:</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>• number of counter fraud staff employed by the authority</li> <li>• amount spent by the authority on counter fraud work</li> <li>• number of fraud cases investigated</li> <li>• number of occasions on which fraud was identified, and</li> <li>• monetary value of the fraud detected and recovered.</li> </ul> |

For further information contact Steve Derbyshire, Policy Officer, Policy, Performance and Research Team, Tel 73304, e-mail [steve.derbyshire@nottsc.gov.uk](mailto:steve.derbyshire@nottsc.gov.uk)