

REPORT TO:		Resources Overview and Scrutiny Committee	
DATE:		16 March 2023	
PORTFOLIO:		Cllr Joyce Plummer - Resources	
REPORT AUTHOR:		Martin Dyson, Executive Director - Resources	
TITLE OF REPORT:		Transparency Report	
EXEMPT REPORT (Local Government Act 1972, Schedule 12A)	No	Not applicable	
KEY DECISION:	No	If yes, date of publication:	

1. **Purpose of Report**

- 1.1 The report informs the committee of the requirements for the Council under the Local Government Transparency Code 2015, summarises the information the Council publishes and explains in more detail the processes for publishing the main categories of financial information – expenditure over £250, procurement card transactions and procurement information.

2. **Recommendations**

- 2.1 The Committee notes the report.

3. **Local Government Transparency Code 2015**

- 3.1 The Local Government Transparency Code 2015 (the Code) was issued to “meet the Government’s desire to place more power into citizens’ hands to increase democratic accountability and make it easier for local people to contribute to the local decision making process and help shape public services.”
- 3.2 The Code sets out a series of different types of information that Local Authorities are required to publish quarterly, annually or only once. The Council has a webpage that collates all of this information in one place: <https://www.hyndburnbc.gov.uk/local-government-transparency-code-2/>

3.3 The quarterly information required is outlined below and must be published no later than one month after the quarter that the data relates to.

Category of Information	Description
Expenditure over £500	Each individual item of expenditure above £500. The Council choose to publish details of expenditure over £250, as recommended in the Code.
Government procurement card transactions	Every transaction on a Government Procurement Card (sometimes referred to as corporate credit cards).
Procurement information - invitations to tender and contracts register	Invitations to tender for contracts to provide goods and/or services with a value that exceeds £5,000. Details of any contract, commissioned activity, purchase order, framework agreement and any other legally enforceable agreement with a value that exceeds £5,000

3.4 The annual information required is outlined below and must be published no later than one month after the year that the data relates to.

Category of Information	Description
Local Authority Land	Details on all land and building assets
Local Authority Social Housing Stock	Value of social housing within the Council's Housing Revenue Account (HRA). This is not applicable as the Council does not have a HRA.
Grants to voluntary, community and social enterprise organisations	Details of grants awarded
Organisation chart	Covering each member of staff in the top three levels of the organisation
Trade Union facility time	Details on union representatives including total number, total number who spend at least 50% of time on union duties, basic estimate of spending on unions and names of trade unions represented in the Local Authority
Parking Account	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. Detail of how the authority has spent a surplus on its parking account.
Parking spaces	Number of marked out controlled on and off-street parking spaces or an estimate of the number of spaces where controlled parking space is not marked out in individual parking bays or spaces.

Category of Information	Description
Senior Salaries	Local Authorities are required to publish the following information in the annual Statement of Accounts: Detail of number of employees whose remuneration was at least £50k in brackets of £5k, details of remuneration and job title of certain senior employees whose salary is at least £50k and employees whose salaries are £150k or more, identified by name. In addition the code requires a list of responsibilities and details of bonuses and 'benefits-in-kind' for all employees whose salary exceeds £50,000.
Constitution	The constitution of the Council
The pay multiple	Defined as the ratio between the highest paid taxable earning 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
Fraud	Details of counter fraud work and associated staffing

3.5 There is also one category of information required to be published only once, which is details of existing waste collection contracts. This is not applicable for this Council.

4. **Expenditure over £250**

4.1 The Code requires local authorities to publish, at least quarterly, the details of each individual item of expenditure that exceeds £500. The Code also recommends using a lower threshold of £250, which the Council has adopted.

4.2 The Council publishes the information on a monthly basis. Data is extracted from the Council's financial management system of all payments to suppliers for goods and services within a chosen month. For data protection reasons, the data is reviewed and personal data is excluded.

4.3 The Code defines the information that is required for each transaction. The data fields included in the Council's published information cover all of these requirements and are follows:

Data Field	Description
Service Cost Centre	The name of the 'cost centre' code, which identifies the Council service involved in the transaction.
Account Detail	The name of the 'account code' that defines what type of expenditure has occurred.
Description	The narrative text recorded against the transaction.
HBC ref no.	A reference number that enables each transaction to be identified within the system.
Name	The name of the supplier
Payment Date	Payment Date
Net Amount	The amount paid, excluding VAT

4.4 Appendix 1 is an example of the information published, in this case for December 2022.

5. Government procurement card transactions

5.1 The Council currently has 23 procurement cards in use. Their purpose is for making payments that cannot be made through the normal creditors process, for example because a payment needs to be made in an emergency and there is insufficient time to go through the normal process.

5.2 The Code requires local authorities to publish, at least quarterly, details of every individual item of expenditure on a procurement card, regardless of the value. The information required is the same as for expenditure over £250.

5.3 The Council follows a similar process for publishing the information as with the expenditure over £250. Data is extracted then reviewed so that personal data is excluded, before being published.

6. Procurement Information

6.1 The Code requires local authorities to publish, at least quarterly, details of every invitation to tender for contracts to provide goods and/or services with a value that exceeds £5,000.

6.2 For each invitation, the details required are:

- a reference number
- title
- description of the goods or services sought
- the start, end and review dates
- the service area responsible.

6.3 The Code also requires local authorities to publish, at least quarterly, details of any contract, commissioned activity, purchase order, framework agreement and any other legally enforceable agreement with a value that exceeds £5,000.

6.4 For each contract, the details required are:

- a reference number
- title of agreement
- the service area responsible
- description of goods or services being provided
- the supplier name and details
- the amount to be paid over the length of the contract or the estimated annual spending / budget for the contract (if it is not a fixed amount)
- any VAT that cannot be recovered

- the start, end and review dates
- whether or not the contract was the result of an invitation to quote or a published 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

6.5 The Policy team requests the information for both invitations to tender and contracts from all departments on a quarterly basis. The responses are collated into spreadsheets – one for invitations and one for contracts – that are then published on the Council’s website.

7. Implications

Financial implications (including any future financial commitments for the Council)	As outlined in the report.
Legal and human rights implications	As outlined in the report. The Council is required to report various types of information under the Transparency Code 2015.
Assessment of risk	Not applicable
Equality and diversity implications <i>A Customer First Analysis should be completed in relation to policy decisions and should be attached as an appendix to the report.</i>	Not applicable

8. Local Government (Access to Information) Act 1985: List of Background Papers

8.1 Not applicable

9. Freedom of Information

9.1 The report does not contain exempt information under the Local Government Act 1972, Schedule 12A and all information can be disclosed under the Freedom of Information Act 2000.