

Local transparency guidance - publishing organisation information



A practitioner's guide to publishing information about organisation charts, senior salaries, pay multiple, trade union facility time, fraud and constitution in accordance with the local government transparency code 2015

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Version 1.5

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Version history

Version/Date	Page/section	Comment
v1.1 19/01/2015	p.8 Senior Salaries	Inserted the word “senior” to specify that senior salaries obligations apply to senior employees only
	p.8 Senior employees	Replaced “head of service” with “head of paid service”
	Annex: Trade Union Facility Time Table	Replaced “Mandated for the mean” with “Mandated” in row 4, inclusion status
	All	Adjusted page numbering
V1.1	p. 40 Trade Union	Revised calculations for spend on facility time to only include

08/04/2015	Facility Time	staff spending at least 50 per cent of time on trade union duties/
v1.3 01/06/2015	pp.20 and 48 pay multiple	Corrected mistake in name of Pay Compare
v1.4 18/11/2015	p.7 Senior salaries	Removed ambiguity around requirement to publish data for all employees whose salaries exceed £50,000 versus senior employees whose salaries exceed £50,000
	p.8 Senior salaries	To the sentence <i>"It is worth noting that the Code requires that all information included in the annual Statement of Accounts is published on the authority's website"</i> Added " <i>, or that there is a link to that information.</i> "
v 1.5	p. 8 and 9	Update reference to Accounts and Audit Regulations 2015

Introduction

The Department for Communities and Local Government (DCLG) issued a revised Transparency Code in February 2015, which specifies what open data local authorities must publish. The Code also recommends that local authorities go further than its requirements and publish additional datasets as open data and provide more detail on these.

The Local Authorities (Data Transparency) Code 2015 is published, alongside a frequently asked questions document, on <https://www.gov.uk/government/publications/local-government-transparency-code-2015>.¹

To support local authorities in understanding and implementing the Code and to help them publish the data in a meaningful and consistent way, the Local Government Association (LGA) has produced this set of revised guidance (November 2014). The guidance provides more detail on both the mandatory and recommended elements of the Code. It should be read in conjunction with the Code and the associated frequently asked questions document.

The guidance offers practical help and advice, both to meet the immediate targets of publishing data, and to adopt consistent approaches that will add value for local people and public services to use data over the longer term. This approach will enable authorities to be able to compile and compare data from different authorities and departments.

This document provides local authorities with practical guidance on how to publish information related to the organisation, salaries and fraud including:

- organisation chart
- senior salaries
- the pay multiple
- trade union facility time
- fraud
- constitution

There are three further guides, two of which cover other specific requirements of the Code, and one that provides general guidance applicable to all elements of the Code. The other guidance documents are published separately as:

Publishing data

- processing data for publication
- data access, reuse and exemptions
- licensing your data
- fraud prevention
- converting data to open standards
- metadata, inventories and data registration

¹ Please, note, that some of the FAQs referring to the Transparency Code 2014 are still published on <https://www.gov.uk/government/publications/local-government-transparency-code-2014>.

- publication and timing

Publishing spending and procurement information

- expenditure exceeding £500
- Government Procurement Card transactions
- procurement information (tenders and contracts)
- grants to voluntary, community and social enterprise organisations
- waste contracts

Publishing land asset and parking information

- local authority land and building assets
- social housing asset value
- parking accounts and parking spaces

To help authorities to publish the datasets in an efficient and consistent way we are also developing schemas for the datasets. These schemas would provide voluntary standards against which local authorities can publish data – enabling easy access, reuse and comparison between different areas. These schemas will initially be based on the templates found in the annexes of each of the guidance documents.

This guidance document has been produced by the LGA in consultation with DCLG, the Local e-Government Standards Body (LeGSB) and local authorities.

We may amend the guidance in the future to take account of evolving practice, technical developments and changes to the Code.

Overview

The Code requires that all local authorities publish certain information about their organisation and their workforce. The Code also includes the requirement to publish information concerning data linked to incidences of fraud and irregularities. The following data topics are covered under this guidance:

- organisation chart
- senior salaries
- pay multiple
- trades union facility time
- fraud
- constitution

The first section of this document will provide guidance on the publication of organisation and workforce related information, while later sections give guidance on the publication of trade union facility time, counter fraud data and the constitution.

Local authorities must publish this information for the first time no later than 2 February 2015 and then annually after this, not later than one month after the year to which the data and information is applicable.

Organisation and salary information

The Code describes what should be published about the workforce structure of the organisation, its senior employees, senior salaries and pay multiple as described below.

Organisation chart

According to the Code, authorities must publish an organisation chart covering the top three management tiers of the organisation and showing the following items of information for each member of staff:

- grade
- job title
- department and team
- permanent or temporary
- work contact details
- salary in £5,000 brackets (see the senior salaries requirements)
- maximum salary for the grade.

In addition, it is recommended by the Code, but not required, to publish the following:

- charts including all staff whose annual salary exceeds £50,000
- salary band information for each member of staff included in the chart(s)
- information about current vacant posts, or signposting of vacancies that are to be advertised in the future.

Senior salaries

In addition to the organisation chart, the Code mandates that local authorities publish information about senior salaries. The Accounts and Audit Regulations 2015 (Statutory Instrument 2015/234)² ³(A&A regs) already require local authorities to publish the following information about staff whose annual remuneration is at least £50,000:

- 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 be identified by name.

The 2014 Transparency Code additionally requires councils to publish

² Accounts and Audit Regulations 2015 (Statutory Instrument 2015/234) Schedule 1:
<http://www.legislation.gov.uk/uksi/2015/234/made>.

³ For the accounting year 2014-15, the Accounts and Audit (England) Regulations 2011 (Statutory Instrument 2011/817) remain applicable <http://www.legislation.gov.uk/uksi/2011/817/contents/made>.

- a list of responsibilities of all senior employees whose annual salary was at least £50,000
- details of bonuses and 'benefits-in-kind' of all senior employees whose annual salary was at least £50,000.

What should be published

When preparing their annual Statement of Accounts under the A&A regs, local authorities are currently required to publish information for senior employees earning £50,000 or more. To ensure consistency, the same reporting criteria should be used for the purposes of the Code. It is worth noting that the Code requires that all information included in the annual Statement of Accounts is published on the authority's website, or that there is a link to that information.

Alongside data on senior salaries, councils should publish information about the levels of responsibility and accountability of the employees, both in terms of the scale of the organisation and the specific accountabilities of individual roles and bonuses and benefits in kind. Provision of this additional information will enable users to better understand the scope of management roles (and is an alternative to publishing an overly complex organogram that may confuse users).

The Information Commissioners guidance on personal data about employees⁴ specifies that information relating only to a post, without reference to an identifiable individual who holds that post, can be published as it does not constitute personal data. Only employees whose salaries are more than £150,000 have to be named. Further information about the release of senior employee's details is covered in section: [Step 3](#): Handling disclosure of senior employee information.

Senior employees

The Code refers to senior employees which are described in the Accounts and Audit (England) Regulations 2011 (A&A regs) as an employee whose salary is £150,000 or more per year, or an employee whose salary is £50,000 or more per year (to be calculated pro rata for an employee employed for fewer than the usual full time hours for the relevant body concerned) and who is either

- a head of paid service or chief officer,
- head of staff or
- a person who has responsibility for the management of the relevant body to the extent that the person has power to direct or control the major activities of the body (in particular activities involving the expenditure of money).

This means that an employee who meets the above criteria, but does not receive a salary exceeding £50,000 is excluded from the requirement to publish details of their remuneration. Further details about the definition of senior employees are available under the A&A regs, Schedule 1.⁵

However, the Code is confusing in paragraph 49 as on the one hand it refers to senior employees and

⁴ ICO guidance on Request for Personal data about employees:
http://ico.org.uk/for_organisations/guidance_index/~media/documents/library/Environmental_info_reg/Practical_application/section_40_requests_for_personal_data_about_employees.ashx

⁵ Accounts and Audit Regulations 2015 (Statutory Instrument 2015/234) Schedule 1:
<http://www.legislation.gov.uk/ukSI/2015/234/made>

then to all employees who earn more than £50,000. We follow the definition in the A&A regs and the advice given in the FAQs that accompany the Code. They state that the additional information requested in the Code refers to senior employees with a salary over £50,000 only. Otherwise, only details of responsibilities and bonuses and benefits in kind would have to be provided for all employees earning over £50,000, while all other salary and remuneration information would only apply to senior employees. The Code specifies that the “key differences” between the Code and the A&A regs is the additional information needed about “senior employees whose salary exceeds £50,000...”

Remuneration and salaries

The Code refers in some requirements to remuneration and others to salaries.

Remuneration describes all different forms of compensation packages for employees in an organisation while salary refers to a fixed amount of money that is given to employees on a monthly basis in exchange for services rendered by them.

The A&A regs refer to remuneration as “...all amounts paid to or receivable by a person, and includes sums due by way of expenses allowance (so far as those sums are chargeable to United Kingdom income tax), and the estimated money value of any other benefits received by an employee...”. Further details are available under the A&A regs, Schedule 1..⁶

Local authorities are required to publish information for staff whose annual salary is at least £50,000, and who either fall within the top three tiers of the organisation chart or are a senior employee. In addition, they also need to count all employees whose remuneration is over £50,000. A threshold linked to salary rather than remuneration seeks to prevent more junior staff from being caught by the publication requirements. For example, an officer may have a base salary of £42,000 with overtime allowances the officer may earn more than £50,000. In this instance, the post would not be listed in the organisation chart and under senior employees but the employee would be included in the total number of employees who have received remuneration in excess of £50,000.

Process for publishing

This section will assist practitioners in the preparation and publication of organisational charts and senior salary data. It outlines the basic steps authorities should take in the process of publishing organisational and senior salary information. This includes advice about how and when to engage staff and outlines the process for gaining individual consent for publication of names.

Step 1 – Identify employees

Identify relevant individuals - all senior employees on the authority payroll, other than those on unpaid leave. People on paid leave (including paid sickness absence and paid maternity/paternity/adoption leave) should be included. As this is a snapshot at a specific date. Local authorities should include anyone employed on that day, even if certain people have subsequently left employment.

Some organisations will share a senior employee with one or more other councils (e.g. two councils having the same Chief Executive) or will have a shared service agreement in relation to a specific

⁶ Accounts and Audit Regulations 2015 (Statutory Instrument 2015/234) Schedule 1:
<http://www.legislation.gov.uk/uksi/2015/234/made>

service (e.g. county council providing HR service for one or more districts).

In these instances councils should work together to decide whether they want to publish the post on one council website only or also on the other council websites. Councils should ensure that a) there is supporting narrative to clarify the employment situation; and b) council sites should make reference and provide links to the availability of that data elsewhere if they decide to publish the data on one site only.

The Code does not prescribe whether contractors' should be included. It is for each authority to consider whether to include contractors. However, authorities should ensure that the information they publish gives readers a clear and accurate understanding of the way their workforce is organised and how public money is spent on senior pay and reward.

Step 2 – Gather data

Authorities will need to pull together data for the relevant individuals, reflecting the position at the relevant date. Please refer to the Data Definition section for information that needs to be published about individuals.

It is advised that the content of the published data match the format set out in Annex I: Templates

Step 3 – Handling disclosure of senior employees' information

The Government is committed to publishing information about senior positions, salaries and remuneration. Guidance produced by the Information Commissioner makes clear that senior employees should expect a degree of scrutiny of their remuneration. Relevant Information Commissioner's Office (ICO) guidance on publication of public sector salaries is now included in ICO guidance on requests for personal data about public authority employees.^{7, 8} This includes advice on Data Protection and ICO Freedom of Information Decision Notices.

Authorities will wish to comply with existing data protection requirements. The Information Commissioner's Office also publishes a Code of practice on managing data protection risk⁹ and their website also has practical advice and examples to help authorities remove personal information from spreadsheets¹⁰.

It is important that the publication of senior salaries has the backing of council leaders and that unequivocal assurances are provided to all senior managers that the council will deal with any media (or other) attention resulting from the remuneration disclosure. Individuals must be clear that the disclosure is about them in their work – rather than personal – capacity and it is for the council, and not the

⁷ ICO guidance on Request for Personal data about employees:

http://ico.org.uk/for_organisations/guidance_index/~/-/media/documents/library/Environmental_info_reg/Practical_application/section_40_requests_for_personal_data_about_employees.ashx

⁸ http://ico.org.uk/for_organisations/guidance_index/data_protection_and_privacy_and_electronic_communications

⁹ Anonymisation: managing data protection risk Code of practice

http://ico.org.uk/for_organisations/data_protection/topic_guides/anonymisation

¹⁰ <http://ico.org.uk/news/blog/2013/the-risk-of-revealing-too-much>

individual, to justify the level of remuneration provided.

All senior officers should expect that their information about salaries, roles and responsibilities is published. If officers are not aware they should be informed that their data is published through their employment contract or by informing them in writing. Further information is available in Annex II. [Informing employees about disclosure of senior salary information](#)

Step 4 – Finalise list for publication

It will be necessary to create and populate a CSV file that corresponds to the template provided in the Annex I Templates and an accompanying pdf document for humans to read.

Organisation charts can be produced using Microsoft Office products (Excel, Word or PowerPoint). There are also various free online tools.

Where disclosure is being withheld as a result of individual objections being upheld, no information will be provided in respect of either the individual or the post. As noted above, authorities will need to provide details of the number of people whose information has been withheld. This should only cover non-disclosure following an objection – not, for instance, non-disclosure as a matter of policy as determined at Step 1 above.

Councils may wish to review their data, in particular to ensure that all permissions or exclusions have been properly applied. They should also ensure that any review processes are complete before the deadline for publication. Authorities need to put in place suitable arrangements should they chose to do this.

The authority that holds and processes the data is responsible for complying with the Data Protection Act. It is therefore advisable to approve or sign off the data sheet by an officer competent in data protection before it is published.

Data Definitions for organisation chart and senior salaries

This section outlines the definitions and technical specifications for each data item required in the organisational chart and senior salary disclosure.

The LGA recommends a common approach and format for publishing the content of data to enable users to share, compare and analyse data. We have prepared templates available in Annex I that define the format for publishing the information in accordance with the general guidance for publishing data¹¹.

The Code distinguishes between organisation charts and senior salary information, however, the information largely refers to the same posts. In keeping with the Code we have prepared two separate templates for organisation chart and senior salaries. Organisations may wish to combine the two lists or keep them separate to display the job structure in a diagram or list while the senior employee details largely match the statement of accounts. In addition, we have prepared a third template to publish the senior salary count.

Table 1: A list of templates for organisation charts and senior salaries available in the Annex I and

¹¹ Local Government Transparency Code 2014 – Publishing Data (general guidance): <http://www.local.gov.uk/practitioners-guides-to-publishing-data>

associated standardised schema which can be downloaded from the <http://schemas.opendata.esd.org.uk/>.

Template	Schema
Organisation Structure	http://schemas.opendata.esd.org.uk/OrganisationStructure
Senior Employees	http://schemas.opendata.esd.org.uk/SeniorEmployees
Senior Salaries	http://schemas.opendata.esd.org.uk/SeniorSalaryCount

The individual fields as used in the template are designed to provide enough information for users to analyse the data, and link to other information published about the authority. The data published in the template follow the sequence of columns prescribed and any formats or presentation conventions set out below. Data fields that are mandated or recommended in the Code are marked accordingly. Fields that are added to make the data more meaningful when compared or combined are marked as optional. Any additional fields which the authority wishes to publish should follow the conventions.

Authorities have different systems and procedures in place for extracting data, and accordingly some may not be able to match all the fields listed. Recommended or optional fields which the authority will not use can be deleted from the template.

The data definitions link to the workforce data standards¹² published separately by the LGA. Each data item will provide a reference code (e.g. S010) and, where applicable, a domain (e.g. D010). Please note that the workforce data standards are currently under review and may be updated in the near future.

The fields used in the templates are as follows:

Organisation name and code (optional)

'Organisation' identifies the local authority employer and means that the file is self-describing when combined with data from other authorities.

Authority information should include a unique identifier for a local authority that owns the data as datasets from various organisations may be combined. Ideally, the code should be represented in the form of a 'uniform reference identifier' (URI) used in open data standards – see the *File formats: open and linked data* section in the general publishing data guidance¹³. URI sets that represent local authorities are, for example, the statistics.data.gov.uk set. This takes the form of: <http://statistics.data.gov.uk/id/local-authority/XXXX>.

Various URI lists exist for different purposes such as

- the Department of Communities and Local Government (DCLG) open data community identifier for local authorities <http://opendatacommunities.org/data/local-authorities>

¹² Workforce data standards http://www.local.gov.uk/web/guest/local-government-intelligence/-/journal_content/56/10180/3030675/ARTICLE

¹³ Local Government Transparency Code 2014 – Publishing Data (general guidance): <http://www.local.gov.uk/practitioners-guides-to-publishing-data>

- the Office for National Statistics' (ONS) Government Statistics Services (GSS) Coding and Naming for Statistical Geographies. (<http://tinyurl.com/onsgeog>)

A lookup tool for URIs can be found on the LG Inform Plus website (<http://uris.opendata.esd.org.uk/>)

For example the URIs for Sedgemoor are:

- <http://opendatacommunities.org/id/district-council/sedgemoor>
- <http://statistics.data.gov.uk/id/statistical-geography/E07000188>

Where the URI for the local authority exists on opendatacommunities.org we recommend to use that identifier otherwise the statistics identifier is used which refers to an area rather than an organisation.

Adding the name of the authority in the 'organisation name' field helps readability. It is therefore recommended that instead of adding the authority name and code to each expenses line, it should be added to the metadata of the file – see the publishing data guidance for more information.

Effective Date (optional)

Effective date is the end date of the accounting period for the data. For example, the effective data would be the 31/12/2014 for an annual reporting period ending at the end of December or the application date of the organisational structure. This enables users of the data to identify for which date the data apply.

Level (optional, organisation chart only)

The level specifies the tier in the organisation structure the post relates to. The following code should be used:

- 1 for top level (ie. CEO)
- 2 for second level (ie. Director)
- 3 for third level (ie. Service manager)

The level helps to distinguish the hierarchy of the posts if a list rather than an organisation chart is used to publish the organisational structure.

Grade (mandated organisation chart)

The grade is dependent on the individual pay scale used by a local authority, the grade assigned to the post and the seniority of the post-holder. As the grade nomenclature varies between different authorities, an explanation of the pay scale used should be made available elsewhere on the website with a link to the organisation chart.

Job title and number (mandated/optional)

The job title is mandated and should correspond to the Job Title (ref: S410) data item published on page 65 of the data standards e.g. Director of Finance.

A job post number helps to uniquely identify a post and makes it easier to link information in the organisation structure with senior employee information. The inclusion of a job number is optional.

Name (mandated only for senior employees whose salary is £150,000 and over)

This should correspond to the Person Full Name (ref: S035) data item published on page 20 of the data standards e.g. Mr. Bob Jones. Only post-holders whose annual salary is £150,000 or more have to be named.

Directorate and Service (mandated organisation chart)

The Code refers to the Department within the organisation and the name of the team the employee is responsible for. Often these are equivalent to the second and third level in an organisation chart and referred to as Directorate and Service in a local authority. (Please, also refer to the service's responsibility.

Service categorisation (optional)

Local authorities have different structures and undergo frequent organisational change. So we recommend using an acknowledged service classification for describing the service. This will allow comparisons to be made between senior employee structures between different organisations.

The Service Reporting Code of Practice for Local Authorities (SeRCOP) is provided by the Chartered Institute of Public Finance & Accountancy (CIPFA) and recommends an objective breakdown of services that can be used. This includes a label and a code

- Service category label – represents the highest level of the service structure, for example Adult social care (101)
- Service category URI – is the service, division or subdivision code depending on the level at which the service is recorded. Only one URI is needed for the most detailed level.

More information can be found on the CIPFA website - <http://www.cipfastats.net/sercop/>.

Type of contract (mandated organisation chart)

The Code requires authorities to indicate whether an employee is permanent or temporary staff. The Workforce Standard¹⁴ distinguishes under type of contract between further categories such as fixed term contract etc. which are not required in the Code but provide the full range of contract types which are

Permanent	Casual
Fixed Term	Bank/Pool
Temporary	Sessional
Call-off	Other (please, specify)

For further details refer to D150 in the standard if you want to use them.

¹⁴Workforce data standards: http://www.local.gov.uk/web/guest/local-government-intelligence/-/journal_content/56/10180/3030675/ARTICLE

Shared post (optional)

Shared post will identify if a post is shared between different organisations.

Contact details (mandated organisation chart)

Authorities are required to provide the contact details of the post holder in the organisation chart. This can be the telephone number or e-mail address. A relevant twitter handle or other forms of social media can be added alternatively if the post-holder can be reached in these ways. For post holders who earn less than £ 150,000 and are not named a generic e-mail address can be used. Place the e-mail first followed by the phone number if both are published.

Salary (mandated in various forms)

The salary is based on the full-time equivalent pay for the grade of the post holder and is mandated in various different formats in the Code as follows:

- Salary band (FTE pay band for disclosure used in the organisation chart)
- Salary ceiling (FTE maximum pay used in the organisation chart)
- Salary amount (FTE salary, fees or allowances used in senior salaries)

To establish the salary in full time equivalent it may be helpful to also understand the following parameters:

- Full-time equivalent (FTE)
- base pay rate (actual rate for part-time staff)*
- FTE base pay rate*

**Exact base pay rate and FTE base pay rate will not be disclosed. This information is to aid the individual in verifying that they have been placed in the correct pay band.*

Full-time equivalent (FTE)

This should correspond to the FTE - in week (ref: A300) data item published on page 134 of the workforce data standards. ¹⁵

FTE in week is defined as:

Contracted Working Hours divided by Equivalent Full-Time Hours;

If the Base Interval is the same for Contracted Working Hours and Equivalent Full-Time Hours, then the calculation at above is sufficient. However, if the numerator and denominator have used different Base Intervals, then a further calculation is required. For example, if Contracted Working Hours are on a Monthly Basis, but the Equivalent Full-Time Hours are on a Weekly basis.

¹⁵ http://www.local.gov.uk/web/guest/local-government-intelligence/-/journal_content/56/10180/3030675/ARTICLE

Base pay rate

This should correspond to the Annual Basic Salary Rate (ref: S515) data item published on page 86 of the workforce data standards.¹⁶

This is the actual annual rate of basic pay that a person receives for a particular post. The basic rate is an amount before deductions for income tax, national insurance, pension schemes and voluntary deductions.

Any additional pay elements such as responsibility payments, allowances for shift work, overtime, recruitment or retention incentives and any other additional payments should be excluded from the basic rate.

The result should be expressed as a fraction to at least two decimal places, e.g. 0.89.

FTE base pay rate

This should be the Base pay rate divided by the FTE. This calculation allows for comparisons between full and part-time staff.

For example, a member of staff with an FTE of 0.5 and a basic pay rate of £50,000 would have an FTE base pay rate of £100,000.

While it is important to collect actual base pay rate and FTE base pay rate for the purpose of ensuring accuracy it should be made clear to the individual that only the FTE pay floor and pay ceiling will be published in the organisation chart whereas the actual base pay will be published for senior employees.

Salary band (FTE pay band for disclosure in organisation chart)

FTE pay bands should be shown in £5,000 intervals. These should be reported as two separate data items

FTE pay floor (bottom of £5,000 band, without a '£' symbol or thousands separators or decimal point; this will be a multiple of 5000 e.g. 60000).

FTE pay ceiling (top of £5,000 band, without a '£' symbol or thousands separators or decimal point; this will be a multiple of 5000, minus 1 e.g. 64999).

The salary in the organisation chart should be shown in £5,000 bands based on FTE pay bands (for instance, 60,000 - 64,999) for the organisation chart and number of senior employees.

Salary ceiling (mandated organisation chart)

The salary ceiling is the actual maximum salary for the grade based on the FTE pay scale.

¹⁶ http://www.local.gov.uk/web/guest/local-government-intelligence/-/journal_content/56/10180/3030675/ARTICLE

Salary amount (mandated in senior salaries)

The salary amount is the actual salary, fee or allowance paid to the senior employee as specified in the statement of accounts.

Remunerations (mandated in senior salaries and forms part of pay multiple)

According to the A&A regs remuneration refers to:

- expense allowances,
- bonuses,
- compensation for loss of office
- benefits in kind.

Expense allowances are payments made to senior employees that are chargeable to United Kingdom income tax to cover expenses such as travel. The expense allowance should not be included in other allowances published under senior employee salaries.

Bonuses include additional payments such as performance related contributions which are on top of the basic pay.

Compensation for loss of office is a payment made to or receivable by the person in connection with the termination of their employment by the relevant body.

Benefits in kind is the total estimated value of any benefits received by the person otherwise than in cash and that does not fall within the above, for example gifts, health insurance, etc.

Local authorities have to publish the amount paid to each individual officer broken down by remuneration category. The amount should be listed without a '£' symbol or thousands separators or decimal point.

In addition the Code requires publication of details about bonuses and benefits in kind. Local authorities may either list the details for each individual employee or refer to a statement published separately that defines those details. For example, the link to a gift and hospitality register may detail benefits received in kind.

Pension Contribution (mandated in senior salaries)

The employers pension contributions have to be included in the Statement of Accounts under A&A regs and have to be published for senior employees but do not form part of remunerations and the pay multiple. Contributions to the local government pension scheme established under section 7 of the Superannuation Act 1972 are specified under A&A regs. Specific regulations apply to fire officer's pensions.

Responsibilities (mandated in senior salaries)

Councils must publish details of the responsibilities of senior employees, including items such as:

- services and functions for which they are responsible
- budget held for this post

- numbers of staff under direct or indirect line management responsibility.

The council may provide a narrative to describe the responsibilities of the post holder or refer to the job description which must then be available on the website.

Alternatively, the responsibilities can be listed separately for each category. An example for this is the Cabinet office organisation chart ¹⁷.

Service and functions

The service should be linked to the service area, (ref: S210, D100) data item published on pages 55 and 164 of the data standards. This can be the objective code of SeRCOP as defined above under Department and Services.

Alternatively, the sector has developed over the past decade definitive lists through the esd (effective service delivery) programme to provide common references to services and functions. The Local Government Functions List (LGFL - <http://id.esd.org.uk/list/functions>) and the Local Government Service List (LGSL - <http://id.esd.org.uk/list/services>) gives a URI to each type of function at the high level or each service at the lower level that local authorities provide. Local linked data that includes a URI from these lists can be joined up with data from other councils who use the same URI. This helps comparing responsibilities between different organisations. We therefore encourage the reference to the functions and services lists to describe senior employee responsibilities.

Budget

Local authorities may publish the aggregated budget for the post or the direct budget responsibilities. We recommend using the aggregated budget to reflect the seniority of a post.

Number of staff

Local authorities may publish the aggregated number of staff for the post or the direct line management responsibilities. We recommend using the aggregated number of staff to reflect the seniority of a post.

Number of employees per remuneration band (mandated in senior salary count)

In addition to the above information, the council needs to publish the number of employees with a remuneration above £50,000 in brackets of £ 5000. The remuneration includes all earnings including base salary, variable pay, bonuses, allowances and the cash value of any benefits-in-kind as specified above without the additional pension contributions. We recommend using the [senior salary count template](#) in Annex I to record the number of employees per remuneration band.

¹⁷ Public Roles and Salaries: example Cabinet Office: <http://data.gov.uk/organogram/cabinet-office>

Pay multiple

The Transparency Code states that local authorities must publish their 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 (e.g. 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.

Councils are already encouraged, under Section 38 of the Localism Act 2011, to produce Pay Policy Statements¹⁸ which include their policy on pay dispersion – the relationship between remuneration of chief officers and the remuneration of other staff. In response to the Hutton Review¹⁹, the Government committed to ensuring that public sector organisations publish their pay multiples. The Transparency Code makes it therefore mandatory for authorities to publish the data. If an authority already publishes its Pay Policy Statement which includes the pay multiple based on the median earning then they already fulfil the pay multiple requirements of the Code and do not need to publish any additional data. Local authorities should explain how they have calculated their pay multiple.

According to the Hutton review²⁰, the pay multiple is defined as

“The mid-point of the banded remuneration of the highest paid director , whether or not this is the Accounting Officer or Chief Executive, and the ratio between this and the median remuneration of the reporting entity's staff. The calculation is based on the full-time equivalent staff of the reporting entity at the reporting period end date on an annualised basis.”

It is for each authority to determine the most appropriate way to calculate their pay multiple. However, a consistent approach using the median would provide greater scope to compare between the organisation(s) and over time.

Pay multiple data definitions

¹⁸ Guidance on Pay Policy Statement on <https://www.gov.uk/government/publications/openness-and-accountability-in-local-pay-guidance>.

¹⁹ Hutton review on Public Service Pension: https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/207720/hutton_final_100311.pdf

²⁰ See Fairpay implementation guidance on https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/328603/frem_hutton_review_fairpay_additional_guidance_update_2012-13.pdf

To calculate the median remuneration of all staff, local authorities need to pick a particular date in the year and calculate the remuneration of each individual employee on that date based on the total FTE salary and add additional payments such as bonuses, variable pay etc. that an employee would have received over an entire year (for definitions, see data definitions for organisation and salary information).

A template for calculating pay multiples is included in Annex I under [Pay Multiple](#). The template incorporates the definitions used in Pay Compare and by Bristol City Council – how to publish pay multiples. Pay Compare is a free website where employers can publish their pay ratios for anyone to see and compare on www.paycompare.org.uk.

The data fields as used in the template are described below. Data fields that are mandated or recommended in the Code are marked accordingly. Fields that are added to make the data more meaningful when compared or combined are marked as optional.

Aside from the organisation and other salary related information described under data definitions for organisation chart and senior salaries further fields are described below.

Pay multiple factor and remuneration value:

The pay multiple factors describe the following statistical parameters required to calculate the pay multiple:

- Median: is the half-way point for half of the total number of employees between the lowest and highest remuneration value
- Mean: is the average of all employee's remuneration pay
- Lowest: the lower remuneration value of all employee pay
- Highest : the highest remuneration value of all employee pay

Only the median and the highest value are required to calculate the pay ratio according to the Code.

Ratio

The ratio is the highest remuneration divided by the pay multiple factor. The Code mandates to show the pay multiple for the median remuneration value as a ratio, i.e. 6:1. In addition, ratios for the mean and highest to lowest can also be listed in the matrix.

Model calculation (optional)

Pay Compare uses the following coding to identify the basis for calculating the pay ratio:

- 0 - Unreported or otherwise uncertain
- 1 - Highest : median of whole workforce
- 2 - Highest : median of non-chief officers
- 3 - Highest : mean of whole workforce
- 4 - Highest : lowest

Type of Organisation (optional)

Pay Compare specifies the type of organisation as follows:

- BC - Borough council
- CC - County council
- DC - District council
- LBC - London borough council
- LLP - Limited liability partnership
- MBC - Metropolitan borough council
- PC - Parish council
- PLC - Public limited company
- PUB - Public body
- TC - Town council
- UNA - Unitary authority

Trade union facility time

The Code specifies that councils must publish the following items of information:

- total number (absolute and full-time equivalent) of staff who are union representatives (for example general, learning and health and safety representatives)
- total number (absolute and full-time equivalent) of union representatives who devote at least 50 per cent of their time to union duties
- names of all trades unions represented in the local authority
- basic estimate of spending on unions (calculated as the number of full time equivalent days spent on union duties **by authority staff who spent the majority of their time on union duties**, multiplied by the average salary), and
- 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 **by authority staff who spent the majority of their time on union duties**, multiplied by the average salary divided by the total paybill).

Local authorities can decide to go further than what is required under the Code and publish details of any use of Trade Union Facility Time (TUFT) that has been paid for by the local authority, not just details of those employees spending the majority of their time undertaking union duties. Guidance²¹ published by the Advisory, Conciliation and Arbitration Service provides the necessary definitions.

Trade union facility time data content

The LGA recommends a common approach and format for publishing the content of the data to enable more straightforward sharing and analysis of data. We have therefore provided a [trade union template](#) in Annex I which can be used to publish the content of trade union facility time.

The data fields as used in the template are described below. Data fields that are mandated or recommended in the Code are marked accordingly. Fields that are added to make the data more meaningful when compared or combined are marked as optional.

²¹ www.acas.org.uk/CHttpHandler.ashx?id=274

Effective date and organisation fields are the same as described under organisation and senior salary information.

Union representative

Union representative means an employee who has been elected or appointed in accordance with the rules of the independent union to be a representative of all or some of the union's members in the particular company or workplace, or agreed group of workplaces where the union is recognised for collective bargaining purposes. This is intended to equate with the legal term 'trade union official'.

The following counts should be published:

- total number of union representatives
- full-time equivalent number of union representatives
- Total representatives majority duty number (employees who spent at least 50 per cent of their time on union duties)
- FTE representatives majority duty number

For example, if an organisation has 8 union representatives of which 4 spent 0.5 FTE and the other four 0.25 FTE on union duties, the FTE number of representatives is 3 ($4*0.5+4*0.25$) and the FTE number of representatives on majority duty are 2.

Union Spending

The Government wants local people to be able to see how much money is spent on authority staff who spend the majority of their time undertaking union duties. This will very likely be a relatively small number of staff. If local authorities do not already know what proportion of the relevant staff time is spent undertaking union duties the time should be estimated.

Total estimate spending

This applies just to staff that spent at least 50 per cent of their time on union duties. The total estimate on union spending is calculated as the number of full time equivalent days spent on union duties multiplied by the average salary. A minimum estimate is to multiply the number of staff who devote at least 50 per cent of their time to union duties by 0.5 FTE average salary cost for those staff.

Relative estimate spending

Again, applying this only to staff spending at least 50 per cent of their time on union duties, the relative spending on union duties is the total estimated spending on union duties divided by the total pay bill multiplied by 100.

Fraud

The Code specified 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
- amount spent by the authority on the investigation and prosecution of fraud
- number of fraud cases investigated

In addition, the Code recommends that local authorities publish:

- total number of cases of irregularity investigated
- total number of occasions on which a) fraud and b) irregularity was identified
- total monetary value of a) the fraud and b) the irregularity that was detected, and
- total monetary value of a) the fraud and b) the irregularity that was recovered.

The audit commission has published a report into fraud in local authorities. <http://www.audit-commission.gov.uk/2013/11/protecting-the-public-purse-2013/>. All authorities in England responded to the survey by the audit commission and provided information as requested above. The Code does not specify a period for which the above data apply. According to the audit commission report the data is based on a financial year.

What should be included under fraud?

The Code refers to the Audit Commission to define fraud²² as an intentional false representation, including failure to declare information or abuse of position that is carried out to make gain, cause loss or expose another to the risk of loss. The definition does not strictly adhere to a legal definition of fraud but covers a slightly wider area where management has taken authorised action including but not limited to disciplinary action, civil action and criminal prosecution.

Counter fraud activities in the context of the Code only includes activities to prevent fraudulent claims against public sector or related organisations. It does not include activities to investigate or discover fraudulent activities covered under regulatory services such as trading standards or environmental health.

Fraud types investigated by councils generally related to non-benefit frauds related to business rates, right to buy, abuse of position, social care, payroll, pensions, expenses, false insurance claims, disabled parking concessions (blue badges), procurement, housing tenancy and others.

Fraud investigated by councils generally exclude benefits fraud as they are covered by central government. However, councils may detect benefits fraud.

Irregularities should cover overpayments or errors in recoding or assessing payments.

What is included in the definition of fraud and irregularities locally is open to the interpretation of individual LA's and their risk approach to fraud. We recommend referring to the latest Audit Commissions report on Protecting the public purse for further information about further information how

²² The definition of fraud is as set out by the Audit Commission in *Protecting the Public Purse*. <http://www.audit-commission.gov.uk/2013/11/protecting-the-public-purse-2013/>

to record fraud and investigation.

Guidance how to prevent fraud is included in the “Publishing data” guidance and in Appendix B of the Code Counter fraud data content

The LGA recommends a common approach and format for publishing the content of the data to enable more straightforward sharing and analysis of data. We have therefore provided a template in Annex I which can be used to publish the content of counter fraud activities ([Annex I/ fraud](#)).

The data fields as used in the template are described below. Data fields that are mandated or recommended in the Code are marked accordingly. Fields that are added to make the data more meaningful when compared or combined are marked as optional.

Effective date and organisation fields are the same as described under organisation and salary information.

Power occasions

Local authorities now have the power to compel certain prescribed bodies to supply it with information in the pursuit of investigating social housing fraud such as the Prevention of Social Housing Fraud (Power to require Information) (England) Regulations 2014 . Similar powers exist to support investigations into council tax fraud (i.e. the Council Tax Reduction Schemes (Detection of Fraud and Enforcement) (England) Regulations 2013) or social care (Social Security Fraud Act 2001).

Local authorities should also set out how often they use these powers. The Code does not request specifying which power has been used.

Employees investigating fraud

The Code differentiates between

- The total number of employees undertaking investigations and prosecutions of fraud
- The total FTE numbers of employees undertaking investigations and prosecutions of fraud (refer to the relevant section under organisation and salaries for further information about FTE)
- total number of professionally accredited counter fraud specialists²³
- total FTE numbers of professionally accredited counter fraud specialists

For authorities that have outsourced the fraud investigation enter nil for the above but explain when you publish your data that you have outsourced your activities.

Fraud spending (mandated)

Fraud spending refers to the amount spent by the authority on the investigation and prosecution of fraud. This

²³ For further information about accredited counter fraud specialists see Counter Fraud Professional Accreditation Board (CFPAB): <http://www.port.ac.uk/institute-of-criminal-justice-studies/counter-fraud-professional-accreditation-board/>

may include the sum of

- the annual full employment cost based on FTE for the fraud specialists,
- the estimated staff time of those investigating fraud multiplied by the average FTE employment cost,
- fees to external organisations or specialists that carry out fraud investigations on behalf of the local authority such as the National Anti-Fraud Network,
- legal costs and
- other spend.

Fraud cases (mandated for investigated cases/recommended for identified cases)

Fraud cases refers to

- total number of fraud cases investigated (mandated). This includes generally the number of non-benefit fraud cases, the authority has decided to investigate.
- total number of fraud cases identified (recommended). This may include benefit and non-benefit fraud cases. Benefit fraud cases are generally referred to government for further investigation.

Fraud value (recommended)

Fraud value refers to

- total monetary value of the fraud that was detected
- total monetary value of the fraud that was recovered

For further information and examples what to include to calculate the monetary value of fraud, refer to the Audit Commission report on Protecting the public purse.

Irregularities cases and value (recommended)

The Code recommends that the following information about irregularities is published

- total number of cases of irregularity investigated
- total number of occasions on which an irregularity was identified
- total monetary value of the irregularity that was detected
- total monetary value of the irregularity that was recovered

Constitution

Councils are already required to make their Constitution available for inspection at their offices under Section 9P of the Local Government Act 2000. Under the Transparency Code 2014, councils must now also publish the Constitution on their website.

Annex I: Templates

This document includes templates for

- Organisation structure
- Senior employees
- Senior salary count
- Pay multiple
- Trade union facility time
- Fraud activities

Organisation structure template

The template below can be used instead of an organisation chart to publish the organisation structure for the top three tiers of employees earning over £50,000.

Where a particular column is a mandatory requirement of the Code and must be used to ensure compliance, this is stated in the “inclusion status” column. Fields that are added to make the data more meaningful when compared or combined are marked as optional. The template is also available as a standardised schema which can be downloaded from <http://schemas.opendata.esd.org.uk/OrganisationStructure>.

Column	Field name	What is required	Reason for inclusion	Additional information	Inclusion status
1	Organisation name	Name of the authority	Aids human readability		Optional
2	Organisation code	A unique code to identify an organisation.	To allow the file to be self-describing and machine readable	A lookup tool for URIs can be found on the LG Inform Plus website (http://uris.opendata.esd.org.uk/) For local authorities the code can be	Optional

				<ul style="list-style-type: none"> the open data communities code for local authorities on http://opendatacommunities.org/data/local-authorities or the Office for National Statistics' (ONS) Government Statistics Services (GSS) Coding and Naming for Statistical Geographies. (http://tinyurl.com/onsgeog) <p>Codes describing URIs may not available for every public organisation. A URI used in Linked Data is the preferred option.</p>	
3	Effective date	Date at which the information provided is true.	To identify the date to which the data may apply	The UK date format (dd/mm/yyyy) should be used.	Optional
4	Level	Specify which level in the organisation chart the post relates to	To distinguish between levels and make comparison between organisations	Enter <ul style="list-style-type: none"> 1 for top level (ie. CEO) 2 for second level (ie. Director) 3 for third level (ie. Service manager) 	Optional
5	Job title	Job title of the individual	To identify the post that the individual holds		Mandated
6	Job number	Job number of the post	To uniquely identify the post within an organisation	Provide a job number if this is available.	Optional

7	Name	Name of the individual	To identify the individual in the organisation chart and senior salaries	Name only applies for those senior officers whose salary is greater than £150,000	Mandated for senior officers whose salary is £150,000 and over
8	Grade	The individual's pay grade	To identify the seniority of the individual	Pay grades may differ between different authorities	Mandated
9	Directorate /Department	This is the name for the directorate/department or organisations second level within the local authority that the individual heads	To identify the directorate/department within the local authority to which the employee belongs in the organisation chart	The Code refers to department rather than directorate	Mandated
10	Service	The name of the service or team below the directorate/department	To identify the service area within the local authority to which the employee belongs	The Code refers to team. In local authorities this is often the name of the service area given by the organisation. It should not be confused with service responsibilities (see below)	Mandated (organisation cstructure if third level)
11	Service Category Label	The service responsible for spending the money	To identify the service that has spent the money. This is useful to compare posts between different authorities	Represents the highest level to which costs are charged. We propose to use the CIPFA SeRCOP objective category for service class. For example: Adult Social Care	Optional
12	Service code	The code which represents the service or service division.	To use URI to link data	Service or Division Code depending at which level the service is recorded. Only one URI code is required for the most detailed level.	Optional

13	Type of Contract	State whether the contract is permanent or temporary	As specified in the organisation chart	Encode from a drop down based on contract categories the workforce standard: <ul style="list-style-type: none"> • Permanent (required by the Code) • Fixed Term • Temporary (required by the Code) • Call-off • Casual • Bank/Pool • Sessional • Other 	Mandated
14	Shared post	Indicate if shared post		Indicate “shared” if the post is shared with another organisation.	Optional
15	Contact Details	E-mail address or telephone number	To enable members of the public to make contact with the employee	This can be a generic e-mail if the employee does not need to be named. Place e-mail first separated by pipe from phone number if both are published.	Mandated
16	Salary band	Salary in £5000 brackets based on FTE	To identify the individual’s salary	Pay to previous bracket, without a ‘£’ symbol or thousand separators or decimal point; this will be a multiple of 5000 e.g. 60000 - 64999	Mandated
17	Salary ceiling	The maximum salary for the grade	To identify the top of the pay band	The highest salary available within this grade without a ‘£’ symbol or thousands separators or decimal point	Mandated
18	Vacancy	State if post is “vacant”	Shows vacancy rate	Include “vacant” if post is currently not filled.	Recommended

Senior employees template

The template lists all data about a senior employee according to the requirements in the Account and Audit Regulation 2011 and the Code. It includes information about senior employees already described in the statement of accounts.

Where a particular column is a mandatory requirement of the Code and must be used to ensure compliance, this is stated in the “inclusion status” column. Fields that are added to make the data more meaningful when compared or combined are marked as optional. The template is also available as a standardised schema which can be downloaded from <http://schemas.opendata.esd.org.uk/SeniorEmployees>.

Column	Field name	What is required	Reason for inclusion	Additional information	Inclusion status
1	Organisation name	Name of the authority	Aids readability for casual reading		Optional
2	Organisation code	A unique code to identify an organisation.	To allow the file to be self-describing	<p>A lookup tool for URIs can be found on the LG Inform Plus website (http://uris.opendata.esd.org.uk/)</p> <p>For local authorities the code can be</p> <ul style="list-style-type: none"> the open data communities code for local authorities on http://opendatacommunities.org/data/local-authorities or the Office for National Statistics' (ONS) Government Statistics Services (GSS) Coding and Naming for Statistical Geographies. (http://tinyurl.com/onsgeog) <p>Codes describing URIs may not be available for every public organisation. A URI used in Linked Data is the preferred option.</p>	Optional

3	Effective date	Date at which the information provided is true.	To identify the date to which the data may apply	The UK date format (dd/mm/yyyy) should be used.	Optional
4	Job title	Job title of the individual	To identify the post that the individual holds		Mandated
5	Job number	Job number of the post	To uniquely identify the post within an organisation	Provide a job number if this is available.	Optional
6	Name	Name of the individual	To identify the individual in the organisation chart and senior salaries	Name only applies for those senior officers whose salary is greater than £150,000	Mandated for senior officers whose salary is £150,000 and over
7	Directorate	This is the name for the directorate/department or organisations second level within the local authority that the individual heads	To identify the directorate/department within the local authority to which the employee belongs in the organisation chart	The name of the directorate is mandated in the Code for organisation charts but not for senior salaries. Optional to add for clarity	Optional (mandated in organisation chart)
8	Service	The name of the service or team below the directorate/department	To identify the service area within the local authority to which the employee belongs	The name of the service is mandated in the Code for organisation charts but not for senior salaries. It is optional to add this for clarity. The Code refers to team. In local authorities this is often the name of the service area given by the organisation. It should not to be confused with service responsibilities (see below)	Optional (mandated in organisation chart if third level)

9	Service category label	The service responsible for spending the money	To identify the service that has spent the money. This is useful to compare salaries between different authorities	Represents the highest level to which costs are charged. We propose to use the CIPFA SeRCOP objective category for service class. For example: Adult Social Care	Optional
10	Service code	The code which represents the service or service division.	To use URI to link data	Service or Division Code depending at which level the service is recorded. Only one URI code is required for the most detailed level.	Optional
11	Salary amount	Total pay in salary, fees or allowances for current accounting period	To identify salaries, fees and allowances	Total pay in salary, fees or allowances for current accounting period as stated in the statement of accounts.	Mandated
12	Employers pension contribution	How much, annually, the employer contributes towards the individual's pension in the current accounting period	To further identify the cost of employing the individual	As stated in the statement of accounts	Mandated
13	Bonus Value	The value of the individual's bonus for the current accounting period	To further identify the cost of employing the individual	As specified in the statement of accounts	Mandated
13	Expense allowances value	The total value of expenses subject to income tax, to which the employee is entitled	To further identify the cost of employing the individual	As specified in the statement of accounts.	Mandated

14	Loss of office compensation value	Payments made to or receivable by the person in connection with the termination of their employment by the relevant body	To further identify the cost of employing the individual	As specified in the statement of accounts.	Mandated
15	Benefits in kind value	The total value of benefits in kind to which the individual is entitled	To further identify the cost of employing the individual	As specified in the statement of accounts. Benefits in kind will include items such as company car and health insurance, gifts.	Mandated
16	Bonus details	List of bonus details	As mandated in the Code	List the bonuses that a senior employee received as required in the Code or provide a URL to the description of bonus details. This is an additional requirement to the statement of account.	Mandated
17	Benefit details	List of benefit details	As mandated in the Code	List the benefits that a senior employee received as required in the Code or provide a link to the benefit details. This is an additional requirement to the statement of account.	Mandated
18	Responsibilities (Narrative)	List the individual's responsibilities.	To further identify the role of employing the individual. As mandated in the code	This can be a description of the responsibilities or a link to the job description. The code gives examples such as identifying the budget, number of staff and service responsibilities which are listed separately below.	Mandated
19	Service/function	The services and functions that fall under	To name responsibilities	This could include a further breakdown of functions and services as specified under the effective services delivery government function list	Recommended

		the post's responsibility.		http://id.esd.org.uk/list/functions and service list http://id.esd.org.uk/list/services . more than one can be identified	
20	Service/function code	Use the URI associated with the service function	To name responsibilities	This will be the URI for functions and services as listed under row 22	Optional
21	Budget	Budget, the person is responsible for	To name responsibilities	The budget is the total aggregated budget for which the employee is responsible including delegated budgets.	Recommended
22	Employee count	The number of staff the person is responsible for	To name responsibilities	The total aggregated number of staff for which the employee is responsible.	Recommended

Senior salary count template

The template describes how to list the number of employers with a remuneration of at least £ 50,000.

Where a particular column is a mandatory requirement of the Code and must be used to ensure compliance, this is stated in the “inclusion status” column. Fields that are added to make the data more meaningful when compared or combined are marked as optional. The template is also available as a standardised schema which can be downloaded from <http://schemas.opendata.esd.org.uk/SeniorSalaryCount>.

Column	Field name	What is required	Reason for inclusion	Additional information	Inclusion status
1	Organisation name	Name of the authority	Identifies accountable public organisation		Optional
2	Organisation code	A unique code to identify an organisation.	To allow the file to be self-describing	<p>A lookup tool for URIs can be found on the LG Inform Plus website (http://uris.opendata.esd.org.uk/)</p> <p>For local authorities the code can be</p> <ul style="list-style-type: none"> the open data communities code for local authorities on http://opendatacommunities.org/data/local-authorities or the Office for National Statistics' (ONS) Government Statistics Services (GSS) Coding and Naming for Statistical Geographies. (http://tinyurl.com/onsgeog) <p>Codes describing URIs may not available for every public organisation. A URI used in Linked Data is the preferred option.</p>	Optional
3	Effective date	Date at which the information provided is true.	To identify the date to which the data may apply	The end date of accounting period. The UK date format (dd/mm/yyyy) should be used.	Optional

4	Remuneration band	Salary bands start at £ 50,000 in brackets of £ 5,000	As required in the statement of accounts.	Remuneration band: Pay to previous bracket, without a '£' symbol or thousand separators or decimal point; this will be a multiple of 5,000 e.g. 60000 - 64999	Mandatory
5	Employees count	Number of employees whose remuneration falls within the salary band	As required in the statement of accounts.	The number of employees whose remuneration in that year was at least £50,000 in brackets of £5,000	Mandatory

Pay Multiple

The template lists information for calculating various pay multiples. This template meets the requirements of making submissions to www.paycompare.org.uk.

Where a particular column is a mandatory requirement of the Code and must be used to ensure compliance, this is stated in the “inclusion status” column. Fields that are added to make the data more meaningful when compared or combined are marked as optional.

Column	Field name	What is required	Reason for inclusion	Additional information	Inclusion status
1	Organisation name	Name of the authority	Identifies accountable public organisation		Optional
2	Organisation code	A unique code to identify an organisation.	To allow the file to be self-describing	<p>A lookup tool for URIs can be found on the LG Inform Plus website (http://uris.opendata.esd.org.uk/)</p> <p>For local authorities the code can be</p> <ul style="list-style-type: none"> the open data communities code for local authorities on http://opendatacommunities.org/data/local-authorities or the Office for National Statistics' (ONS) Government Statistics Services (GSS) Coding and Naming for Statistical Geographies. (http://tinyurl.com/onsgeog) <p>Codes describing URIs may not be available for every public organisation. A URI used in Linked Data is the preferred option.</p>	Optional

3	Effective date	Date at which the information provided is true.	To identify the date to which the data may apply	The UK date format (dd/mm/yyyy) should be used.	Optional
4	Pay multiple factor	Factor that is used to calculate the pay multiple	As required in the pay policy statement.	List factors which are used for calculating pay multiples as follows: Median, mean, lowest and highest remuneration pay. The use of median and highest is mandatory, the other factors are optional.	Mandated for the median
5	Remuneration value	Remuneration value for the individual factors	As required in the pay policy statement and Code	List the remuneration values for the pay multiple factor. Remuneration includes 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)	Mandated for the median
6	Ratio	The pay multiple ratio	As required in the pay policy statement and the Code	The ratio is the highest earned remuneration divided by the pay multiple factor. The code mandates to show the pay multiple for the median remuneration. Show as ratio, i.e. 6:1	Mandated for the median
7	Period	Specify the financial year	To meet the requirement of www.paycompare.org.uk	Specify the financial year for which the pay multiple is calculated. For example 2014/15	Optional
8	Model calculation	use code from 0 to 4 to specify what factor was	To meet the requirement of www.paycompare.org.uk	Specify what model calculation is used: 0 - Unreported or otherwise uncertain 1 - Highest : median of whole workforce	Optional

		used to calculate the ratio		2 - Highest : median of non-chief officers 3 - Highest : mean of whole workforce 4 - Highest : lowest	
9	Organisation type	use abbreviation to specify type of public organisation	To meet the requirement of www.paycompare.org.uk	Specify the type of public organisation: <ul style="list-style-type: none"> . BC - Borough council . CC - County council . DC - District council . LBC - London borough council . LLP - Limited liability partnership . MBC - Metropolitan borough council . PC - Parish council . PLC - Public limited company . PUB - Public body . TC - Town council . UNA - Unitary authority 	Optional

Trade union facility time

The template lists trade union facility engagement and spent on union activities within an organisation.

Where a particular column is a mandatory requirement of the Code and must be used to ensure compliance, this is stated in the “inclusion status” column. Fields that are added to make the data more meaningful when compared or combined are marked as optional.

Row	Field name	What is required	Reason for inclusion	Additional information	Inclusion status
1	Organisation name	Name of the authority	Identifies accountable public organisation		Optional
2	Organisation code	A unique code to identify an organisation.	To allow the file to be self-describing	<p>A lookup tool for URIs can be found on the LG Inform Plus website (http://uris.opendata.esd.org.uk/)</p> <p>For local authorities the code can be</p> <ul style="list-style-type: none"> the open data communities code for local authorities on http://opendatacommunities.org/data/local-authorities or the Office for National Statistics’ (ONS) Government Statistics Services (GSS) Coding and Naming for Statistical Geographies. (http://tinyurl.com/onsgeog) <p>Codes describing URIs may not available for every public organisation. A URI used in Linked Data is the preferred option.</p>	Optional
3	Effective date	Date at which the information provided is true.	To identify the date to which	The UK date format (dd/mm/yyyy) should be used.	Optional

			the data may apply		
4	Total representative count	Total number of trade union representatives	Requested in the Code	Total number of staff who are union representatives (including general, learning and health and safety representatives)	Mandated
5	FTE representatives count	FTE number of trade union representatives	Requested in the Code	Total number (full time equivalent) of staff who are union representatives (including general, learning and health and safety representatives)	Mandated
6	Total representatives majority duty count	Total number of union representatives who devote at least 50 per cent of their time to union duties	Requested in the Code		Mandated
7	FTE representatives majority duty counter	total number (full time equivalent) of union representatives who devote at least 50 per cent of their time to union duties	Requested in the Code		Mandated
8	Total estimate spending amount	a basic estimate of spending on unions	Requested in the Code	calculated as the number of full time equivalent days spent on union duties multiplied by the average salary	Mandated
9	Relative estimate spending	a basic estimate of spending on unions as a percentage of the total pay bill	Requested in the Code	calculated as the total estimate spending divided by the total pay bill multiplied by 100 per cent..	Mandated

Fraud template

The template lists the information about counter fraud activities requested from local authorities.

Where a particular column is a mandatory requirement of the Code and must be used to ensure compliance, this is stated in the “inclusion status” column. Fields that are added to make the data more meaningful when compared or combined are marked as optional.

Row	Field name	What is required	Reason for inclusion	Additional information	Inclusion status
1	Organisation name	Name of the authority	Aids readability for casual reading		Optional
2	Organisation code	A unique code to identify an organisation.	To allow the file to be self-describing	<p>A lookup tool for URIs can be found on the LG Inform Plus website (http://uris.opendata.esd.org.uk/)</p> <p>For local authorities the code can be</p> <ul style="list-style-type: none"> the open data communities code for local authorities on http://opendatacommunities.org/data/local-authorities or the Office for National Statistics’ (ONS) Government Statistics Services (GSS) Coding and Naming for Statistical Geographies. (http://tinyurl.com/onsgeog) <p>Codes describing URIs may not be available for every public organisation. A URI used in Linked Data is the preferred option.</p>	Optional
3	Effective date	Date at which the information provided is true.	To identify the date to which the data may apply	The UK date format (dd/mm/yyyy) should be used.	Optional
4	Total occasions fraud powers	Number of occasions organisation use special powers	Requested in the Code	Number of occasions they use powers under the Prevention of Social Housing Fraud (Power to Require Information) (England) Regulations 2014, or similar powers	Mandated

5	Total fraud employees count	total number of employees undertaking investigations and prosecutions of fraud	Requested in the Code		Mandated
6	FTE fraud employees count	total full time equivalent numbers of employees undertaking investigations and prosecutions of fraud	Requested in the Code		Mandated
7	Total fraud specialists count	total number of professionally accredited counter fraud specialists	Requested in the Code		Mandated
8	FTE fraud specialist count	total full time equivalent numbers of professionally accredited counter fraud specialists	Requested in the Code		Mandated
9	Fraud spent amount	total amount spent by the authority on the investigation and prosecution of fraud	Requested in the Code		Mandated
10	Total investigated fraud	total number of fraud cases investigated	Requested in the Code		Mandated

11	Total identified fraud	total number of occasions on which fraud was identified	Requested in the Code		Recommended
12	Value fraud	total monetary value of the fraud that was detected	Requested in the Code		Recommended
13	Value fraud recovered	total monetary value of the fraud that was recovered	Requested in the Code		Recommended
14	Total investigated irregularities	total number of cases of irregularity investigated	Requested in the Code		Recommended
15	Total identified irregularities	total number of occasions on which an irregularity was identified	Requested in the Code		Recommended
16	Value irregularities	total monetary value of the irregularity that was detected	Requested in the Code		Recommended
17	Value irregularities recovered	total monetary value of the irregularity that was recovered	Requested in the Code		Recommended

Annex II: Informing employees about disclosure of senior salary information

All senior employees should be expected that their information about salaries, roles and responsibilities is published. If employees are not aware you should inform them. This communication must be done on an individual basis. You should show each member of staff the data that you propose to publish about them (a sample letter is provided below and ask them to confirm to you that their data is correct (or provide corrections).

You should advise staff that they have the right to object to disclosure of salary and job title information and that, if they do, you will consider their objections carefully on a case by case basis. However, it should be made clear to staff that disclosure will take place except where the council (as the data controller) agrees that disclosure would be inappropriate.

Individuals have a right under section 10 of the Data Protection Act 1998 (“DPA”) to prevent processing of their data which is likely to cause substantial damage or distress, which is unwarranted. If an individual provides written arguments that the publication of their information would cause him or another person substantial, unwarranted damage or distress, and the objections are found to be justified, then the publication of that individual’s information should not take place.

The DPA does not stipulate what substantial damage or distress is. However, the Information Commissioner’s Office published guidance suggests that in most cases substantial damage would be financial loss or physical harm; and substantial distress would be a level of upset, or emotional or mental pain, that goes beyond annoyance or irritation, strong dislike, or a feeling that the processing is morally abhorrent http://ico.org.uk/for_organisations/data_protection/the_guide/principle_6/damage_or_distress.

Handle objections

You should devise a process for handling objections so that they are dealt with in a consistent manner. You should document your considerations and decisions for reference in the event of a future challenge or inquiry (although you could not necessarily rely on past reasoning in the event of a future FOI request). Guidance from the Information Commissioner’s Office can be found, **Error! Reference source not found.**

You (as the data controller) should inform the individual of your decision, giving your reasons. Where you consider that disclosure should be withheld, then no specific information will be disclosed about the individual – but you will need to state the overall number of people for whom you have agreed to withhold disclosure. If you consider that the balance is in favour of disclosure, then you will proceed accordingly.

Sample disclosure letter

The Government has set out its clear commitment to improved transparency about how it spends public money. This includes details of the size and shape of public bodies and about the remuneration provided to senior public servants. This is consistent with the Information Commissioner’s guidance that senior public servants should expect a degree of scrutiny of their remuneration arrangements.

Alongside the disclosure of Senior Civil Servant salary information, councils are expected to publish details of the salaries of all senior management staff.

The salary disclosure will show only the normal FTE salary for each individual. This amount will be

shown in £5,000 bands and not as an exact amount. Other payments – such as bonuses – will not be disclosed.

All information being disclosed is about people in the context of their role as a senior public servant, and not in a personal context. In the event that questions are asked about remuneration levels, these are for the council – and not the individual – to answer. We will provide support and give you details of what to do in the event of unwelcome media (or other) attention as a result of the publication of remuneration information.

We propose to include your details in the council-wide publication as you are a member of the council's senior management team. The information that we propose to publish for you is as follows and is intended to reflect the position at [date]. Salary details will be published in £5,000 bands rather than as an exact amount; again this reflects guidance issued by the Information Commissioner.

Name	<i>Bob Jones</i>
Job Title	<i>Director, Corporate Services</i>
FTE	<i>1.0 (Full Time)</i>
Service Area	<i>Central Services</i>
Rate of pay	<i>£85,000 - £89,999</i>
Remuneration	organisation's contribution to pensions, expenses and allowances, bonuses, compensation for loss of office, benefits in kind
Responsibilities	services and functions for which they are responsible, budget held for this post, numbers of staff under direct or indirect line management responsibility

The pay banded figure reflects your annual FTE salary rate of [£86,487]. This figure is provided to you only; as noted above, the departmental disclosure will show salary etc in £5,000 bands.

Individuals have a right under section 10 of the Data Protection Act 1998 ("DPA") to prevent processing of their data which is likely to cause substantial damage or distress, which is unwarranted. If you object to the publication of your salary data, please provide a written objection including arguments why the publication of their information would cause you or another person substantial, unwarranted damage or distress.

We will consider objections carefully on a case-by-case basis consulting legal advisers as appropriate. We will let you know the outcome of our considerations together with our reasons and, if we agree not to publish, we will nevertheless disclose the fact that information has been withheld for a (specified) number of people.

Annex III: Published examples

Cambridgeshire County Council:

Organisation chart: <http://data.gov.uk/dataset/cambridgeshire-county-council-organisation-chart>

Senior salaries: <http://data.gov.uk/dataset/cambridgeshire-county-council-senior-salaries>

Open data page: http://www.cambridgeshire.gov.uk/info/20082/open_data/150/open_data

Trade Union facility time: <http://data.gov.uk/publisher/cambridgeshire-county-council>

Constitution: <http://data.gov.uk/dataset/cambridgeshire-county-council-constitution>

Public Roles and Salaries: example Cabinet Office: <http://data.gov.uk/organogram/cabinet-office>

Pay Multiple: Bristol City Council <http://data.gov.uk/dataset/bristol-city-council-pay-multiples>

Pay Compare: website for organisations to publish their pay ratios www.paycompare.org.uk.

Counter fraud information: East Cambridgeshire: <http://data.gov.uk/dataset/fraud>

For more information please contact

Research and Information

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Email: transparency@local.gov.uk



Contact the Local Government Association

Telephone: 020 7664 3000

Email: info@lga.gov.uk

Website: www.local.gov.uk

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We consider all requests on an individual basis.