Transparency Code
Reviewed June 2026

Background.

This policy reflects the Local Government Transparency Code 2015 where applicable to Haslemere Town Council. Where a Code requirement is not applicable to the Council's functions, staffing structure or services, the policy records this as "not currently applicable".

Information Title	Mandatory Requirements	Recommended Requirements	HTC Policy
Expenditure exceeding £500	**<u>Quarterly publication</u>** Publish details of each individual item of expenditure that exceeds £500, including items of expenditure, consistent with Local Government Association guidance, such as: • individual invoices • grant payments • expense payments • payments for goods and services • grants • transactions with other public bodies. For each individual item of expenditure the following information must be published: • date the expenditure was incurred • local authority department which incurred the expenditure • beneficiary • summary of the purpose of the expenditure amount • Value Added Tax that cannot be recovered • merchant category (eg. computers, software etc).	Publish information on a monthly instead of quarterly basis, or ideally, as soon as it becomes available and therefore known to the authority (commonly known as 'real-time' publication). Publish details of all transactions that exceed £250 instead of £500. For each transaction the details that should be published remain as set out in paragraph 24. Publish the total amount spent on remuneration over the period being reported on. Classify purpose of expenditure using the Chartered Institute of Public Finance and Accountancy Service Reporting Code of Practice to enable comparability between local authorities.	Publish information bi-monthly when produced for Council. To include all transactions, not just those over £500.

Information Title	Mandatory Requirements	Recommended Requirements	HTC Policy
Government Procurement Card transactions	**Quarterly publication** Publish details of every transaction on a Government Procurement Card. For each transaction, the following details must be published: • date of the transaction • local authority department which incurred the expenditure • beneficiary • amount • Value Added Tax that cannot be recovered • summary of the purpose of the expenditure • merchant category (eg. computers, software etc).	Publish all transactions on all corporate credit cards, charge cards and procurements, including those that are not a Government Procurement Card. For each transaction the details that should be published remain as for information which must be published.	Information published bi-monthly when produced for Council.
Procurement information	**Quarterly publication** Publish details of every invitation to tender for contracts to provide goods and/or services with a value that exceeds £5,000. For each invitation, the following details must be published: • reference number • title • description of the goods and/or services sought • start, end and review dates • local authority department responsible. **Quarterly publication** Publish details of any contract, commissioned activity, purchase order, framework agreement and any other legally enforceable agreement with a value that exceeds £5,000.	• Place on Contracts Finder, as well as any other local portal, every invitation to tender or invitation to quote for contracts to provide goods and/or services with a value that exceeds £10,000. Publish: • information on a monthly instead of quarterly basis, or ideally, as soon as it is generated and therefore becomes	Implement mandatory reporting only. Implement mandatory reporting only.

Information Title	Mandatory Requirements	Recommended Requirements	HTC Policy
	For each contract, the following details must be published: • reference number • title of agreement • local authority department responsible • description of the goods and/or services being provided • supplier name and details • sum to be paid over the length of the contract or the estimated annual spending or budget for the contract • Value Added Tax that cannot be recovered • start, end and review dates • whether or not the contract was the result of an invitation to quote or a published invitation to tender • 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.	available (commonly known as 'real-time' publication) • every invitation to tender for contracts to provide goods and/or services with a value that exceeds £500 instead of £5,000 • details of invitations to quote where there has not been a formal invitation to tender • all contracts in their entirety where the value of the contract exceeds £5,000 • company registration number at Companies House • details of invitations to tender or invitations to quote that are likely to be issued in the next twelve months • details of the geographical (eg. by ward) coverage of contracts entered into by the local authority • details of performance against contractual key performance indicators • information disaggregated by voluntary and community sector category (eg. whether it is registered with Companies House, charity or charitable incorporated organisation, community interest company, industrial and provident society, housing association, etc).	

Information Title	Mandatory Requirements	Recommended Requirements	HTC Policy
Local authority land	**Annual publication** Publish details of all land and building assets including: • all service and office properties occupied or controlled by user bodies, both freehold and leasehold • any properties occupied or run under Private Finance Initiative contracts • all other properties they own or use, for example, hostels, laboratories, investment properties and depots • garages unless rented as part of a housing tenancy agreement • surplus, sublet or vacant properties • undeveloped land • serviced or temporary offices where contractual or actual occupation exceeds three months • all future commitments, for example under an agreement for lease, from when the contractual commitment is made. However, information about the following land and building assets are to be excluded from publication: • social housing • rent free properties provided by traders (such as information booths in public places or ports) • operational railways and canals • operational public highways (but any adjoining land not subject to public rights should be included) • assets of national security	Publish information on a monthly instead of annual basis, or ideally, as soon as it becomes available and therefore known to the authority (commonly known as ‘real-time’ publication). It is also recommended that local authorities should publish all the information possible on Electronic Property Information Mapping Service. Publish the following additional information: the size of the asset measured in Gross Internal Area (m2) for buildings or hectares for land, in accordance with the Royal Institute of Chartered Surveyors Code of Measuring Practice. The Gross Internal Area is the area of a building measured to the internal face of the perimeter walls at each floor level. Local authorities using Net Internal Area (m2) should convert measurements to Gross Internal Area using appropriate conversion factors and state the conversion factor used the services offered from the asset, using the services listed in the Effective Services Delivery government service function list http://doc.esd.org.uk/FunctionList/1.00.html (listing up to five main services) the reason for holding asset such as, it is occupied by the local authority or it is providing a service in its behalf, it is an	Implement mandatory reporting only.

Information Title	Mandatory Requirements	Recommended Requirements	HTC Policy
	• information deemed inappropriate for public access as a result of data protection and/or disclosure controls (eg. such as refuge houses). For each land or building asset, the following information must be published together in one place: • Unique Property Reference Number • Unique asset identity - the local reference identifier used by the local body, sometimes known as local name or building block. There should be one entry per asset or user/owner (eg. on one site there could be several buildings or in one building there could be several users, floors/rooms etc – where this is the case, each of these will have a separate asset identity). This must include the original reference number from the data source plus authority code • name of the building/land or both • street number or numbers - any sets of 2 or more numbers should be separated with the '-' symbol (eg. 10-15 London Road) • street name – this is the postal road address • post town • United Kingdom postcode • map reference – local authorities may use either Ordnance Survey or ISO 6709 systems to identify the location of an asset, but must make clear which is being used. Where an Ordnance Survey mapping system is used (the grid system) then assets will be identified using Eastings before Northings. Where geocoding in accordance with	investment property, it supports economic development (eg. provision of small businesses or incubator space), it is surplus to the authority's requirements, it is awaiting development, it is under construction, it provides infrastructure or it is a community asset whether or not the asset is either one which is an asset in the authority's ownership that is listed under Part 5 Chapter 3 of the Localism Act 2011 (assets of community value) and/or an asset where the authority is actively seeking transfer to the community total building operation (revenue) costs as defined in the corporate value for money indicators for public services required maintenance - the cost to bring the property from its present state up to the state reasonably required by the authority to deliver the service and/or to meet statutory or contract obligations and maintain it at that standard. This should exclude improvement projects but include works necessary to comply with new legislation (eg. asbestos and legionella) functional suitability rating using the scale: o good – performing well and operating efficiently (supports the needs of staff and the delivery of services)	

Information Title	Mandatory Requirements	Recommended Requirements	HTC Policy
	ISO 6709 is being used to identify the centre point of the asset location then that reference must indicate its ISO coordinates • whether the local authority owns the freehold or a lease for the asset and for whichever category applies, the local authority must list all the characteristics that apply from the options given below: *for freehold assets:* ➢ occupied by the local authority ➢ ground leasehold ➢ leasehold ➢ licence ➢ vacant (for vacant properties, local authorities should not publish the full address details and should only publish the first part of the postcode) *for leasehold assets:* ➢ occupied by the local authority ➢ ground leasehold ➢ sub leasehold ➢ licence *for other assets:* ➢ free text description eg. rights of way, access etc.	o satisfactory – performing well but with minor problems (generally supports the needs of staff and the delivery of services) o poor – showing major problems and/or not operating optimally (impedes the performance off staff and/or the delivery of services) o unsuitable – does not support or actually impedes the delivery of services energy performance rating as stated on the Display Energy Certificate under the Energy Performance of Buildings (Certificates and Inspections) (England and Wales) Regulations 2007.	

Information Title	Mandatory Requirements	Recommended Requirements	HTC Policy
	• whether or not the asset is land only (without permanent buildings) or it is land with a permanent building.		
Grants to voluntary, community and social enterprise organisations	**<u>Annual publication</u>** Publish details of all grants to voluntary, community and social enterprise organisations. This can be achieved by either: • tagging and hence specifically identifying transactions which relate to voluntary, community and social enterprise organisations within published data on expenditure over £500 or published procurement information or, • by publishing a separate list or register. For each identified grant, the following information must be published as a minimum: • date the grant was awarded • time period for which the grant has been given • local authority department which awarded the grant • beneficiary • beneficiary's registration number • summary of the purpose of the grant • amount	• Publish information on a monthly instead of annual basis where payments are made more frequently than a single annual payment, or ideally, as soon as the data becomes available and therefore known to the authority (commonly known as 'real-time' publication). • information disaggregated by voluntary and community sector category (eg. whether it is registered with Companies House, charity or charitable incorporated organisation, community interest company, industrial and provident society, housing association etc).	Information published bi-monthly when produced for Council.
Organisation chart	**<u>Annual publication</u>** Publish an organisation chart covering staff in the top three levels of the organisation. The following information must be included for each member of staff included in the chart: • grade • job title	Local authorities should publish: • charts including all employees in the local authority whose salary exceeds £50,000 • the salary band for each employee included in the chart(s)	Implement mandatory reporting.

Information Title	Mandatory Requirements	Recommended Requirements	HTC Policy
	• local authority department and team • whether permanent or temporary staff • contact details • salary in £5,000 brackets, consistent with the details published for Senior Salaries • salary ceiling (the maximum salary for the grade).	• information about current vacant posts, or signpost vacancies that are going to be advertised in the future.	
Trade union facility time	**<u>Annual publication</u>** Publish the following information: • total number (absolute number and full time equivalent) of staff who are union representatives (including general, learning and health and safety representatives) • total number (absolute number and full time equivalent) of union representatives who devote at least 50 per cent of their time to union duties • names of all trade unions represented in the local authority • a basic estimate of spending on unions (calculated as the number of full time equivalent days spent on union duties multiplied by the average salary), and • a basic estimate of spending on unions as a percentage of the total pay bill (calculated as the number of full time equivalent days spent on union duties multiplied by the average salary divided by the total pay bill).		Not currently applicable

Information Title	Mandatory Requirements	Recommended Requirements	HTC Policy
Parking account	**<u>Annual publication</u>** Publish on their website, or place a link on their website to this data published elsewhere: • a breakdown of income and expenditure on the authority's parking account. The breakdown of income must include details of revenue collected from on-street parking, off-street parking and Penalty Charge Notices • a breakdown of how the authority has spent a surplus on its parking account.		Not currently applicable
Parking spaces	**<u>Annual publication</u>** Publish the number of marked out controlled on and off-street parking spaces within their area, or an estimate of the number of spaces where controlled parking space is not marked out in individual parking bays or spaces.	Local authorities should publish the number of: • free parking spaces available in the local authority's area and which are provided directly by the local authority, and parking spaces where charges apply that are available in the local authority's area and which are provided directly by the local authority. • Where parking space is not marked out in individual parking bays or spaces, local authorities should estimate the number of spaces available for the two categories.	Not currently applicable
Senior salaries	**<u>Annual publication</u>** Local authorities must place a link on their website to the following data or must place the data itself on their website: • the number of employees whose remuneration in that year was at least £50,000 in brackets of £5,000		Mandatory reporting only.

Information Title	Mandatory Requirements	Recommended Requirements	HTC Policy
	• details of remuneration and job title of certain senior employees whose salary is at least £50,000 • employees whose salaries are £150,000 or more must also be identified by name. • ? a list of responsibilities (for example, the services and functions they are responsible for, budget held and number of staff) and details of bonuses and 'benefits in kind', for all employees whose salary exceeds £50,000.		
Constitution	**Annual publication** Local authorities must publish their Constitution on their website.		Standing Orders, Financial Regs and key governance documents are published.
Pay multiple	**Annual publication** Publish the pay multiple on their website defined as the ratio between the highest taxable earnings for the given year (including base salary, variable pay, bonuses, allowances and the cash value of any benefits-in-kind) and the median earnings figure of the whole of the authority's workforce. The measure must: • cover all elements of remuneration that can be valued (eg. all taxable earnings for the given year, including base salary, variable pay, bonuses, allowances and the cash value of any benefits-in-kind) • use the median earnings figure as the denominator, which should be that of all employees of the local authority on a fixed date each year, coinciding with reporting at the end of the financial year		Mandatory reporting only.

Information Title	Mandatory Requirements	Recommended Requirements	HTC Policy
	• exclude changes in pension benefits, which due to their variety and complexity cannot be accurately included in a pay multiple disclosure.		
Fraud	**<u>Annual publication</u>** Publish the following information: • 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 • total amount spent by the authority on the investigation and prosecution of fraud • total number of fraud cases investigated.	Local authorities should 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.	Not currently applicable
Waste contracts	**<u>One-off publication</u>** Local authorities must publish details of their existing waste collection contracts, in line with the details contained in paragraphs 27 of the Code, at the point they first publish quarterly contract information under Part 2 of this Code.		Mandatory reporting only.

Document Ends