Data Transparency Code Information

The code requires:

Expenditure exceeding £500

Local authorities must publish details of each individual item of expenditure that exceeds £500. This includes items of expenditure, consistent with Local Government Association guidance, such as:

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

The information above should include:

- 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, and
- merchant category (e.g. computers, software etc).

The data published by the Council is in compliance with the above except for the merchant category. However column F the subjective expenditure category acts as a reasonable proxy for this information.