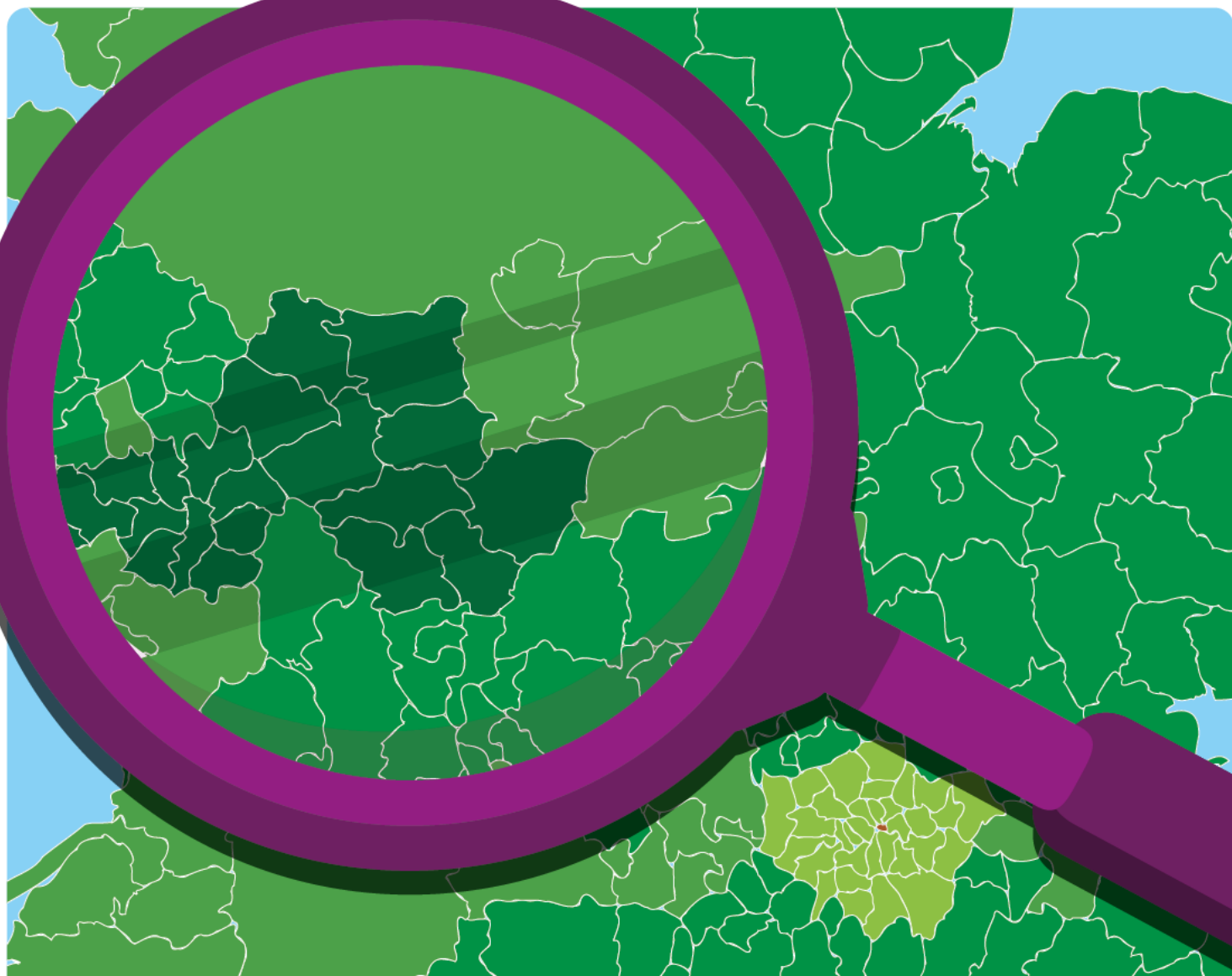


Local transparency guidance

Publishing spending and procurement information



Research report

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Version history

Version/Date	Section	Comment
V1.2 08/04/2015	Spending data	Added reference to alternative definition of small and medium sized enterprises which is used in places other than the transparency code.
V1.3 06/01/2015	Spending data	<p>Corrected the web address for the contracts schemas.</p> <p>Updated new web address for the ProClass procurement classification codes.</p>
V.1.4 05/2025	Background, Procurement information, Annex I : contract register template, Transparency clause	<p>The guidance has been extensively revised to align with the latest MHCLG Guidance for reconciling publication requirements of the Procurement Act 2023 and the Local Government Transparency Code 2015. This includes changes to publishing contracts and tenders at a value not less than £30,000 (including VAT) on Find a Tender, references to more recent legislation (e.g. General Data Protection regulation (GDPR) and Data Protection Act (DPA) and updates of all web addresses and links. The contract register template has been updated accordingly including a new</p>

		<p>field for contract value including VAT. The section on grants to VCSEs has been separated from procurement information. The Transparency Clause has been updated in Annex II.</p>
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Background

The Ministry of Housing, Communities and Local Government (MHCLG) (formerly Department for Communities and Local Government - DCLG) issued a [Local Government Transparency Code](#) in 2015 (the Code) to foster local transparency and the reuse of data. The Code specifies what open data local authorities must publish and also recommends that local authorities go further than the requirements and publish additional information.

In January 2025 MHCLG published [guidance for reconciling publication requirements of the Procurement Act 2023 and the Local Government Transparency Code 2015](#). The new guidance updates the requirement for publishing procurement information. The remainder of the Local Government Transparency Code 2015 remains unchanged.

The Local Government Association (LGA) has produced this guide for publishing spending and procurement information (June 2015, updated May 2025) in order to support local authorities in understanding and implementing the Code and to help them publish the data in a meaningful and consistent way. This guidance provides more detail on both the mandatory and recommended elements of the Code and should be read in conjunction with the Code and its associated frequently asked questions document.

This guide 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 the data over the longer term. This approach will enable authorities to be able to combine and compare data from different authorities and departments and other sources.

This document provides local authorities with practical guidance on how to publish information related to spending and procurement including:

- expenditure exceeding £500
- Government Procurement Card (GPC) transactions

- procurement information (tenders and contracts)
- grants to voluntary, community and social enterprise (VCSE) organisations.

There are [three further guidance documents](#), two of which cover other specific requirements of the Code, and one that provides general guidance applicable to all elements of the Code. These are:

Publishing data, which covers:

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

Publishing organisation information, which covers:

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

Publishing land assets and parking information, which covers:

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

To help authorities to publish the datasets in an efficient and consistent way we have also developed schemas for the datasets. These schemas provide voluntary standards against which local authorities can publish data – enabling easy access, reuse and comparison between different areas. The schemas are available at [LG Inform Plus](#).

We aim to match our approach for publishing procurement information to the approaches to open contracting and publishing grants to the 360 giving initiatives, while also meeting the requirements of the Transparency Code. These initiatives aim to build common approaches internationally to standardise procurement and grant giving.

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

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

Spending data

This section explores spending data and provides guidance on how to publish this in a way that is consistent across local authorities. It covers general expenditure that exceeds £500, Government Procurement Card (GPC) transactions and payments as part of grants to voluntary, community and social enterprise organisations. It also provides detailed advice on what should be published and what should be excluded and on the contents of the published data.

The Code makes it mandatory to publish details of all expenditure that exceeds £500 and GPC transactions, at least on a quarterly basis, generally referring to the previous three months of spending. The data should be published not later than one month after the quarter to which the data and information is applicable.

Expenditure exceeding £500

The Code makes it mandatory to publish details of all expenditure that exceeds £500, at least on a quarterly basis. Councils may publish spending data more frequently than quarterly. While the minimum threshold of £500 is a requirement, there is nothing to stop local authorities publishing all spending if they wish. The Code recommends that local authorities publish spending over £250, but this is not mandatory.

For the purposes of this guide, 'expenditure' includes all:

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

In addition, the Code recommends for authorities to publish the total amount spent on remuneration over the period being reported on as specified under the Accounts and Audit Regulations 2015.

Expenditure excludes:

- transactions relating to income or the financing or underwriting of debt
- financing and investment expenditure

- payments made to Her Majesty's Revenue and Customs (HMRC) for value added tax (VAT), pay as you earn (PAYE) and National Insurance Contributions (NIC) or pensions
- salary payments to staff (this is covered separately by the Code)
- compensation payments to individuals.

Government Procurement Card transactions

In addition to general expenditure the Code also makes the publication of all spending on GPCs mandatory. All of the advice provided in the previous section about publishing expenditure exceeding £500 applies to the publication of GPC transactions, except that it is mandatory to publish **all** GPC payments including those with a value of less than £500.

The use of the GPC refers to cards issued under a procurement framework owned by the Crown Commercial Service. The GPCs are used by Government as a payment card, not a credit card, and is a secure and controlled method of purchasing and paying for low value goods or services where it is used alongside other purchasing tools and processes. The mandatory element of the Code (Part 2) relates to the use of the GPC only. However, the Government encourages authorities to go further by publishing all transactions on all corporate credit cards and charge cards, including those that are not a GPC as set out in the recommended part of the Code.

We suggest including GPC transactions in the same format as that used for publishing spending over £500 but clearly tagging where a GPC is used.

What should be published

For the purposes of this guidance, the term 'payments' only applies to payments made directly from local authorities' budgets. It does not include schools where expenditure was incurred directly by the school.

The published data should reflect how each item was originally recorded in financial systems. It need not include corrections if the amount paid was incorrectly posted but you may take account of these amendments if you wish at a later date.

Whatever information is used in relation to payment details, ensure that reference numbers (such as VAT or invoice numbers) cannot be used in any fraudulent claims and that authorities follow the advice given in Annex B of the Transparency Code.

Certain payments should be excluded or be redacted under the Freedom of Information Act (FOIA), the Data Protection Act 2018 (DPA) and the UK General Data Protection Regulation (UK GDPR). These could be payments to certain private individuals or those that jeopardise security or an investigation into criminal matters. Please see further details about data access, reuse and exemptions in the LGA's [Local transparency guidance: publishing data](#).

Any personal information that identifies an individual, or data that could lead to harm to an individual, is excluded from publication. For example, the publication of spending data would exclude payments related to children or vulnerable adults – such as foster carers, home carers, any benefits payments and personal refunds etc. However, supplier names, in general, do not fall under any of the exemptions in the FOIA because they refer to a company rather than an individual.

Examples of spending data that should be included

Table 1 shows specific examples of transactions that should be included in the publication.

Table 1: Examples of transactions that should be published

Examples of transactions that should be published	Reason
Payments to other government and public sector bodies.	All transactions whether with other public or private sector bodies should be included.
Payments to government or other third-party service providers.	All transactions should be included.
Payments to sole traders.	Business rather than personal expenditure.

Examples of transactions that should be published	Reason
Payments for secondees.	Payment for service rather than personal or pay bill expenditure. However, if a secondee's pay becomes transparent, this should be redacted.
Travel and subsistence claims as a cumulative cost per month.	
Service charge element of pension contributions.	
Ex-gratia payments above a contract price.	The full payment cost is required.
Credit notes.	Needed to ensure correct transaction values have been recorded.
Gifts.	Publishable under FOI.
Rent and business rates.	Standard expenditure costs.

Examples of spending data that should be excluded or redacted

Table 2 gives examples of the types of transactions that may be redacted or excluded from publication. The main principles follow the exemptions provided by the FOIA. Key redactions will relate to data that is protected under the UK GDPR and DPA – particularly relating to children and vulnerable persons. Please note, Table 2 should be read in conjunction with the examples of data to be included (Table 1).

Table 2: Examples of transactions that may be excluded from publication

Examples of transactions that may be excluded from publication	Reason	Redacted or excluded
Salary payments to staff – including bonuses – except when published under the senior salary scheme. These will be published separately.	Personal information protected by the UK GDPR and DPA.	Excluded
Expense payments to staff.	Where expense payments are being made to a member of staff whose salary is below £150,000 their name should not appear on the record.	Redacted
Pension contributions – excluding service charge – and National Insurance Contributions except when published under senior salaries.	Personal information protected by the UK GDPR and DPA.	Excluded
Severance payments except when published under senior salaries.	Personal information protected by the UK GDPR and DPA.	Excluded
Payments to individuals from legal process – compensation payments, legal settlements, fraud payments.	Personal information protected by the UK GDPR and DPA. In exceptional circumstances you may want to exclude the data.	Redacted
Competition prizes – where a normal part of operations.	Personal information protected by the UK GDPR and DPA.	Redacted

Examples of transactions that may be excluded from publication	Reason	Redacted or excluded
Settlements made with companies as an arbitration which is conditional on confidentiality.	Commercial-in-confidence – exempt under FOIA.	Redacted
Potential betrayal of a commercial confidence, or prejudice to a legitimate commercial interest.	Very rare and will need to be justified.	Redacted
Transactions relating to the financing or underwriting of debt, for example, purchase of credit default swaps.	Outside the definition of expenditure for this purpose.	Excluded
Provisions or promises to pay not yet realised.		Excluded

Data that are exempt from publication need to be redacted from the payment data sheet. For transparency reasons, we advise that payments to any redacted data entry should be replaced with the words ‘REDACTED PERSONAL DATA’ or ‘REDACTED COMMERCIAL CONFIDENTIALITY’.

The authority that holds and processes the data is responsible for complying with the UK GDPR and DPA. It is therefore advisable to approve or sign off the data sheet by an officer competent in data protection before it is published. Ultimately it is for each authority to decide whether to redact data.

There are automated and manual ways of redacting the data. Some software is able to identify individual names and ask the operator if they should be redacted or not. Another option is to use the service code to flag any service areas that may be liable for exemptions, such as contracts on foster care. A rules-based system could be used to help with the redaction process.

One example for an approach to data redaction:

- Identify some cost centres where the supplier name is always redacted, for example disabled adaptations.
- Send a report to each 'Group Management' of the payments that will be published and ask them to check for potential redactions, and also highlight where a link to a news item can be made.
- Have a redaction policy for 'payments' describing the decision process for redaction.
- Use look-ups to help identify supplier type for redaction.

Contents of the spending data

We recommend that councils use a common approach and format for publishing the content of data. This will help users to share, compare and analyse data. We suggest that the content for publishing data matches the format set out in the template provided in [Annex I: templates - Spending data template](#). The template is designed to record expenditure and card transactions as well as grant payments to VCSE organisations.

The data published in the template should follow the sequence of columns prescribed and any formats or presentation conventions set out below. Any additional fields that an authority wishes to publish should conform to the advice in the [general 'publishing data' guidance](#) and should be added after the fields listed here. The fields are designed to provide enough information for users to analyse the data, and link spending data to services and categories of spend. The template is also available as a standardised schema which can be downloaded from: [LG Inform Plus: schemas template](#).

Data fields that are mandated or recommended in the code are marked accordingly in the inclusion status. Fields that are added to make the data more meaningful when compared or combined are marked as optional. Recommended or optional fields which the authority will not use can be deleted from the template.

We acknowledge that local authorities have different systems and procedures in place for extracting data, and accordingly some may not be able to match all the fields recommended here.

Organisation name and organisation code (optional)

The organisation name and organisation code identify the local authority to which assets belong and means that the file is self-describing when combined with other data.

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 guidance](#) for further information.

Codes describing URIs are not yet available for every public organisation. A URI used in Linked Data is the preferred option. A lookup tool for URIs can be found on the [LG Inform Plus website](#).

For local authorities the code could be:

- the [open data communities code for local authorities](#)
- or the Office for National Statistics' (ONS) [Government Statistics Services \(GSS\) Coding and Naming for Statistical Geographies](#).

Where the URI for the local authority exists on open data communities we recommend use of that identifier, otherwise the statistical geographies identifier could be used which refers to an area.

Effective date (optional)

Effective date is the end date of the accounting period for the data. For example, the effective date could be 31/12/2024 for a quarterly reporting period from September to December. This enables users of the data to identify for which period the data apply.

Directorate/service (department) (mandatory)

The Code requires that the department that incurred the expenditure needs to be listed. The Code refers to this as “department”, but this guidance uses the more commonly used terms of “directorate” or “service”. Naming the service would make them more accountable within the organisation. You may also like to categorise the service further using a standard format for greater comparability between councils (see “service categorisation”, below).

Service categorisation (optional)

Service categorisation defines the service that spends the money. 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 service spend in and 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 to which costs are charged, 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 - [Service Reporting Code of Practice 2025/26 | CIPFA](#). These codes are mandatory in expenditure returns to central government but not required in the Code.

There may be purchases for which you have received a ‘consolidated invoice’, that is, one that covers several purchase orders. In these cases, you may reflect the original coding of the transaction, rather than the coding used in the subsequent

reallocation to different parts of the organisation. However, the code should still be designated to an appropriate service area.

Supplier (Beneficiary) details (some aspects of this are mandatory)

The beneficiary is the organisation or person receiving the payment, which would normally be a supplier of a service. Details of the beneficiary could include:

- the name of the supplier, which is a mandatory requirement of the Code
- the internal supplier or beneficiary reference
- register company number, where applicable
- registered charity or other relevant registration number, which is optional unless the beneficiary is a VCSE organisation.

Grants to the VCSE organisations are published under expenditure rather than in a separate register. Only if grants to VCSE organisations are not published elsewhere and included under expenditure is the registration number mandatory.

The name of the supplier should be as it appears on your vendor record. It should be written in full unless the name is redacted (see section above about exclusions). For instance, members of staff should not be named in relation to expense payments where their salary is below £150,000.

There may be payments you have made to a supplier, for example a solicitor, to enable them to make a payment to a third party. In most of these cases, you should only disclose the name of the original vendor not the end beneficiary. However, at times you may want to name the end beneficiary to avoid FOI queries.

All supplier names should appear in full. On the advice of the Information Commissioner we are not suggesting that supplier address details be published.

Providing a supplier unique reference number (URI or ID) can help users to distinguish between different suppliers with similar names. You may want to use an external code so that the supplier URI is not traceable to internal records which may be used in fraudulent claims. Basic data related to all companies on the Companies

House register is available free of charge as open data. This includes a URI for each company which will help users link to other data about that company. You can find the complete dataset, plus more information about URIs on:

- Companies House website [Companies House - GOV.UK](#) or
- data.gov.uk ([Gov.uk Basic Company Data search](#)).

Voluntary and community organisations are normally registered with the Charity Commission. The charity number can be found in the charity register on [Charity Commission Charity Register](#). It is good practice to record the organisation reference number at the time when a contract is awarded and make it a standard procedure as part of collating information from the organisation.

If the same supplier appears more than once under different vendor records, this is how they will appear in the published record. Payments to individual suppliers do not need to be aggregated. Each individual transaction can be shown separately.

In addition, where grants to VCSE organisations are not published in a separate register, you would also need to flag in the “Supplier VCSE” column if a supplier is a VCSE. In those circumstances, such a flag would become a mandatory requirement.

Payment date (mandatory)

This is the date the transaction took place. The date should ideally be the payment date that is recorded on your purchase or general ledger. This is not the date when the supplier receives the funds. We recommend the UK date format dd/mm/yyyy.

If it is not possible to find the payment date, look first at the possibility of using the date the invoice was added to the system. Otherwise use the invoice date. In the case of grants, refer to the date the grant was awarded and explain why it is not possible to use the payment date.

Transaction number (optional)

This should be a unique number referring to a transaction. You may want to use the system transaction number for the payment held by the individual department or create an external unique transaction number. This may be useful to the authority if

there are any follow-up questions about an individual transaction. Whichever number you use, ensure that safeguards are in place so that the number cannot be used for fraudulent claims (see the [publishing data guidance](#) for further fraud advice). The National Anti-fraud Network (NAFN) has advised us that invoice and order numbers should not be used, as they can be used for fraudulent claims.

We strongly recommend that a transaction number should be included, but it is not a mandatory requirement of the Code.

Net amount (mandatory)

The amount disclosed is the amount recorded on the finance system for each individual transaction. The amount should be the net amount in Sterling excluding recoverable VAT.

Where VAT cannot be recovered – or the source of the data being used cannot separate out recoverable VAT – then the gross amount should be used instead. If you cannot publish amounts net of VAT, we suggest that you state this on one of the following:

- the web page where you publish the data
- the accompanying metadata text file
- the narrative (purpose), if this applies to single transactions only.

Please remember that:

- all amounts published should be in Sterling, and in pounds and pence
- pound and other currency signs should not be included
- income or other negative spend – for example, corrections – should be shown with a leading minus sign
- leading zeros – for example, as in '001' – should not be used
- commas should not be used to separate thousands of pounds.

So, for instance, a payment of £25,123 should be shown as 25123.00 and a credit of £26,123.45 should be shown as -26123.45.

Irrecoverable VAT (mandatory where applicable)

The Code requires that the amount of VAT that is not recoverable should be recorded for each item, where applicable. The amount of irrecoverable VAT should be provided where it is wholly or partly not recoverable. This should follow the same format as the expenditure amount in Sterling.

Purpose of spend (mandatory)

The Code makes it a legal requirement to publish information that makes it easy for local people to understand what good or service was purchased. In the Code this is referred to as “purpose of expenditure”. This could be the descriptor that local authorities use in their accounting system providing it gives a clear sense of why the expenditure was incurred or what it purchased or secured for the local authority. In the template we have provided two fields: a summary and a narrative. The summary is for a short descriptor allowing data users to easily extract all data relating to a particular purpose, for example all spending on one building. The narrative allows local authorities to provide more detail in free text form. It is **mandatory** that at least one of these fields is completed.

You should check that the narrative does not contain any names of individuals that are protected and sensitive data that might need to be redacted (under the FOIA, UK GDPR or DPA).

Procurement classification / merchant category (mandatory)

The Code makes it a **mandatory** requirement to provide the merchant category for each item of expenditure. These are general headings that describe the nature of expenditure, for example, computer software. Different categorisations are used for describing merchant categories. In the template - provided in [Annex I](#) we have broken this down into three possible types of procurement categories, including the use of the authority’s own internal code where standardised systems are not available. Local authorities only need to use one of these systems, but the template breaks this down into three possibilities to allow use of more than one if desired.

For each procurement classification system there is a label, which briefly describes the category, and a code, which is expressed as a URI.

The Common Procurement Classification establishes a single classification system for public procurement aimed at standardising the references used by contracting authorities. [Main and Supplementary Vocabulary of CPV - ted.europa.eu - TED](https://ted.europa.eu)

The ProClass procurement classification system is used by local authorities in some regions but has been widely replaced by the Common Procurement Vocabulary (CPV). More information about the ProClass expenditure categorisation can be found on the [ProClass website](#).

Whatever procurement vocabulary local authorities use to describe a merchant category, local authorities should use a consistent purchase type.

Card transactions (mandatory if using the same register for GPC transactions)

This field allows the flagging of expenditure incurred via a GPC, and where local authorities choose to report it. This allows the reporting of such transactions to be made alongside expenditure exceeding £500, but includes transactions under £500. The reporting of all corporate credit card transactions is recommended but not mandatory.

Contract reference (optional)

The publication of expenditure data includes the publication of contracts, tenders and grants. It may be useful to provide a contract reference to help link between records.

Processing spending data for publication

The publication of expenditure data requires a set of processing steps as follows:

- extract the data from the finance system
- match the data to content template (see '[Annex I: templates](#) - Spending data template').
- check the data for accuracies, and get rid of, any inconsistencies
- redact any data that is exempt from publication under the FOIA, GDPR or due to licensing restrictions, so that it is not published
- convert the data into a machine-readable format

- convert data into an open format following the five star formats recommended in the Code starting with machine-readable formats leading to linked data as the most advanced option (see the ‘converting data to open standards’ section in the general publishing data guidance for more details)
- publish the data on your website under Open Government License – with supporting information and commentaries for citizens and users
- register your data so that it can be found.

To prepare the data for publication follow the [general guidance for publishing data](#).

Some authorities provide shared service operations. These should provide the data in the required format to the authority they provide services to. The body responsible for the spending decision is also responsible for its publication. We recommend that authorities put arrangements in place with their shared service providers to obtain the necessary data.

Metadata should be published alongside the datasets as an accompanying plain text file or on the web page linking to the data. Using spending data as an example, this could include:

- the identifier or URI of your authority
- the name of the accounts system – including software on which the accounts and related systems run, procedures and associated programmes used
- the procurement categorisation used – that is, CPV, CIPFA-Proclass or internal, for example
- any departures from the standards listed in this guide.

Procurement information

This section provides guidance on publishing procurement information and has been updated in line with the latest MHCLG [guidance for reconciling publication requirements of the Procurement Act 2023 and the Local Government Transparency Code 2015](#). The Code requires that councils provide details of:

- invitations to tender to provide goods and/or services (including work contracts) with a value exceeding £5,000 (excluding VAT)
- any contracts, commissioned activity, purchase orders, framework agreements and any other legally enforceable agreement with a value that exceeds £5,000 (excluding VAT).

Tender and contract information must be published at least on a quarterly basis. The data should be published not later than one month after the quarter to which the data and information is applicable.

[Part 6 of the Procurement Act 2023](#) (the Act) requires local authorities to publish opportunities and awards at a value not less than £30,000 including VAT on [Find a Tender Service](#) – a national portal for publishing tenders and contracts. This replaces the requirements set out in Part 4 of the Public Contracts Regulations 2015 to publish below threshold opportunities and awards on Contracts Finder. The use of Contracts Finder to notify the award of contracts and tenders remains applicable to legacy arrangements which commenced before 24 February 2025 under the Public Contracts Regulations, and [government guidance on this is available](#)).

Definitions

In this guidance we use the following definitions.

Invitations to tender: Invitations to tender are used in a competitive tendering process in which qualified suppliers or contractors are invited to submit sealed bids for the supply of specific and clearly defined goods or services during a specified timeframe. These are also called request for tenders.

Invitations to quote / requests for quotation (RFQ): Document used in soliciting price and delivery quotations that meet minimum specifications for specific goods and/or services. RFQ are usually not advertised publicly, and are used commonly for (1) standard, off-the-shelf items, (2) items built to known specifications, (3) items required in small quantities, or (4) items whose purchase price falls below sealed-bidding threshold.

Contracts: documents evidencing a legally binding agreement between two or more parties. This includes purchase orders that meet the £5,000 threshold.

Standing orders: these prescribe appropriate procurement practice by authorities and align different procurement processes to spend thresholds.

Framework agreements: an overall overarching umbrella contract covers a single, or number of suppliers.

Contract register: these typically provide details of the procurement exercise to capture key information about the contract (the goods and services, values, date started, expiry date, procurement category, and so on) to meet the requirements of the Local Transparency Code. The contract register could also include hyperlinks to the relevant documentation (redacted according to client confidentiality and sensitive information).

VCSE organisation: Voluntary, community and social enterprise sectors. The Code defines voluntary and community sector organisations as “a non-governmental organisation which is value-driven and which principally reinvests its surpluses to further social, environmental or cultural objectives”. A social enterprise is defined as “a businesses that trades for a social and/or environmental purpose...”. There is more information about defining the VCSE sector in the ‘grants to VCSE organisations’ section of this guidance.

Small and medium sized enterprise (SME): An SME is an organisation with fewer than 250 employees. As defined under section 123 of the [Procurement Act 2023](#) an SME is:

- an organisation with fewer than 250 employees AND

- has a turnover of less than or equal to £44 million OR a balance sheet of less than or equal to £38 million.

Processing contract information for publication

The Transparency Code sets out the need for local authorities to provide details about contracts and tenders. The requirements for publishing contracts on [Find a Tender](#) are the same as set out for invitations to tender.

The publication of opportunities and awards on [Find a Tender](#) is mandatory for local authorities at a threshold value not less than £30,000 including VAT.

Local authorities have the option to publish opportunities and awards at a value over £5,000 (excluding VAT) and below £30,000 (including VAT) on [Find a Tender](#) (this is the approach recommended by MHCLG) or in a contract register in accordance with the requirements of the Transparency Code. The contract register must be published on a local or regional website/portal. Local authorities must indicate on their website where they publish the procurement information but do not need to repeat its publication.

Local authorities currently operate procurement procedures within a framework of local standing orders to support officers in making buying decisions. These are many and varied but typically align a required process to follow with the size of expenditure being committed. Nothing in the Code requires local authorities to change their locally agreed threshold for standing orders.

Many authorities have implemented a centralised procurement function or a centralised contracts register or database covering all new contracts and buying decisions for larger purchases. Generally, purchase orders (low in value and high in volume) are raised for smaller purchases. Any purchase orders over £5,000 have to be recorded for publication under the Code.

Where authorities have established 'framework agreements', contract data for individual contracts under the framework should be captured and reported in a contracts register format unless it is published on Find a Tender.

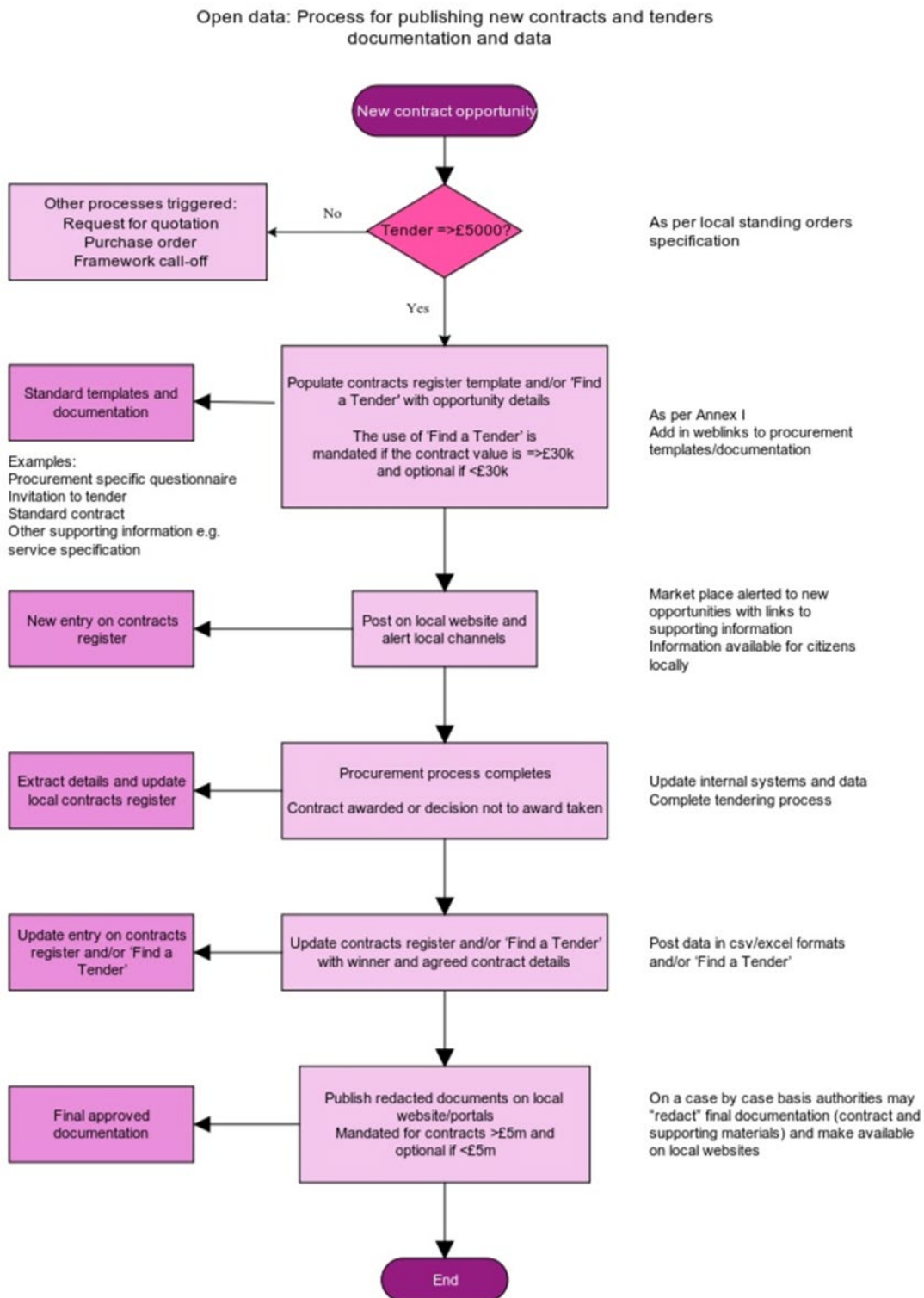
Contracts registers are open data, and contracts are viewable by all to extract and download details held in machine readable format. The contracts register, therefore, needs to be available as a download on the host site. RSS style feeds could be in place to ensure data is posted to key sites, for example [Find Open Data - Government Data Explorer](#). Some authority examples are provided in [Annex III: published examples](#).

The Open Contracting Data Standards provide a comprehensive international standard for describing all stages of a contracting process, from planning through to tender, award, contract signature and execution. It has been developed by the Open Contracting Partnership with support from the World Bank, Web Foundation and Omidyar Network. The full standard is documented at [Open Contracting Data Standard](#), including guidance on linking tender and contract information through common identifiers, and best practices for publishing contracting data on the web.

A mapping between the Local Government Transparency Code contracting schema, and the Open Contracting Data Standard (OCDS) will enable data to be joined up between levels of government, and across different countries, as well as providing a rich data model for authorities who wish to provide more information about their contracting processes. We aim to take into consideration the open contracting approach for developing templates and schemas for publishing data in the contract register.

The flowchart below identifies key interfaces where documentation and information on new contracts can be published and updated during the life cycle of the procurement process. It is recognised that there will be variants to this, but all processes have key milestones where information provided to third parties can be shared with the public. This is shown in Figure 1.

Figure 1: Process for publishing documentation and data for new contracts and tenders



Publishing new contracts and tender documents requires a set of processing steps:

- Pulling together contracts and tendering data (for either posting on a central source (for example, Find a Tender), advertising on a regional portal and/or for locally based systems).
- Matching data to the Contracts Register Template (Annex I: templates contract register) or Find a Tender.
- Checking and cleaning data for inconsistencies.
- Adding links to supporting documentation where these assist: for example, the contract, tender and schedules.
- Redacting data that is commercially sensitive and/or exempt from publication under the FOIA and GDPR, so that personal data is not published.
- Converting data into machine readable format (if not published on Find a Tender): typically comma separated values (csv) for the register and rich text format (rtf) for documents.
- Creating linkable data to enable wider use (optional). The use of linkable data is described in [Local transparency guidance: publishing data](#).
- Getting internal review/sign-off.
- Publishing data on Find a Tender, regional procurement portals if they exist in your area and/or local website (with supporting information and commentaries for citizens /users). Providing a statement on your local area website, directing interested suppliers to the regional portal or Find a Tender if other than a local area website is used.
- Registering your data so that it can be found.

Data should be extracted from a contracts register based on the data fields in the template in [Annex I: templates](#) – contracts register. Some of the column headings in the output may need to be renamed or manipulated to meet the template headings. Some coding may need to be adjusted or added such as authority cost centre codes, or SeRCOP classification if used.

It is recognised that not every council currently has a single system whereby all contracts are registered centrally. It is, however, recommended that such a system be adopted. In the meantime service units operating independent contract registers should be encouraged to conform to the standard template in ‘Annex 1 for publishing contract data’ and provide their data to a central point for collation and publishing.

Once the data is in the template format, it is advisable to check for any inconsistencies in the data such as misspellings, inconsistent codes, and so on. It would also be advisable to cross check the contract register with the spending data register to confirm that supplier names, contract numbers, service units and so on, are identical.

Data that are exempt from publication need to be redacted from the payment data sheet. For transparency reasons, we advise that payments to any redacted data entry should be replaced with the words ‘REDACTED PERSONAL DATA’ or ‘REDACTED COMMERCIAL CONFIDENTIALITY’. For further information see the section on exclusion under spending data.

Table 3 below shows specific examples of transactions that should be included in publication.

Table 3: Examples of transactions that should be published

Examples of transactions that should be published	Reason
Contracts with other government and public sector bodies.	All new contracts whether with other public or private sector bodies should be included.
Contracts with government or other third-party service providers.	All new contracts should be included.

Examples of transactions that should be published	Reason
Contracts with sole traders.	Business expenditure.
Contracts with secondees.	Contracts for services rather than personal or pay bill expenditure. However, if a secondee's pay would become transparent, this should be redacted.

What should not be published

Publication of new contracts and tenders data should only include non-personal data that are published in line with existing data access regulations, namely the FOIA, UK GDPR, the DPA and the Environmental Information Regulations (EIR). Further information is available under the data access section in the [general publishing data guidance](#).

We advise using the FOIA as a frame of reference when making judgements on redaction. FOI guidance should be applied consistently across the organisations so that the credibility of transparency reporting would not be undermined if expenditures were subsequently published under FOI. There is more information about data protection and FOI in the general publishing data guidance document.

Examples of data to be excluded/redacted

Commercially sensitive information falls under qualified exemptions. It may or may not be released depending on whether it is in the public interest to publish the data. In most instances, it is now expected that information in public sector contracts will be made available unless it falls under FOIA, UK GDPR or DPA exemptions. Most contracts should include a clause to the effect that contractual information will be published unless the information is exempt through confidentiality clauses. For example, an exception to this would be when publication of the information could

harm an organisation's intellectual property. The Information Commissioner's Office has [guidance on exemptions under FOIA](#).

It is recognised that supplier 'Methods Statements' are likely to be classified as 'commercially confidential' and that the Intellectual Property Rights (IPR) associated with this may well mean that significant areas of the final documentation will need review with a view to identifying precisely what needs to be redacted. However, organisations involved in the procurement process should be informed in the future that contracts and payments will be made publicly available as a form of seeking consent for the publication of any agreements and understandings reached during the procurement process.

Councils are advised to seek advice from their legal teams in making these assessments. The procedures used for any redactions will be at council discretion. However, particular attention should be paid to reducing the risk of human error as far as possible.

Redactions of contractual text should be considered in terms of the exemptions provided by the FOIA. Other redactions may also be permitted in line with the criteria set out in this guidance. There are limited circumstances where the redaction of contractual text may result in the whole contract being redacted (for example, to protect against crime), which would exempt it from publication.

The full list of criteria for which redactions are permitted are set out as follows:

- exemptions (absolute or qualified) provided for by the FOIA 2000, regarding the disclosure of information
- provisions provided for in the Public Contracts Regulations 2015 and the Procurement Act 2023, regarding the disclosure of confidential information
- protection of personal data as required under the UK GDPR and DPA
- the protection of IPR
- third party confidential information, for example contracts with foster carers and child minders.

Public Contracts Regulations 2015 (PCR15)

Regulation 21 of PCR15 (now revoked) prohibits a contracting authority from disclosing information which has been forwarded to it by an economic operator (for example a supplier) and which the economic operator has designated as confidential. In the context of this regulation 21, confidential information includes technical or trade secrets and confidential aspects of tenders. Although PCR15 has now been revoked, Regulation 21 continues to apply to any public contracts procured under PCR15, therefore if any information of this type is within the contract then it may be necessary to redact it.

Procurement Act 2023 (PA23)

Section 94 of PA23 provides that a contracting authority is not required to publish or otherwise disclose information under the Act if the authority is satisfied that withholding the information from publication or other disclosure is necessary for the purpose of safeguarding national security or the information is sensitive commercial information and there is an overriding public interest in it being withheld from publication or other disclosure. In the context of this section 94, sensitive commercial information is information which constitutes a trade secret or would be likely to prejudice the commercial interests of any person if it were published or otherwise disclosed. Consequently, the contracting authority is permitted to withhold information from disclosure or publication if it meets the factors within section 94.

The Government Commercial Function (GCF) and Government Legal Department (GLD) have published three standard contracts for use by government departments, and other public sector organisations, updated for the Procurement Act 2023 (See [Procurement Policy Note 013](#)). The Model Services Contract contains a “model clause” that addresses transparency requirements – see '[Annex II: Transparency Clause](#)' of this document. It is advised that council procurement teams review this and determine suitable arrangements with their legal representatives.

Intellectual Property Rights

Intellectual Property Rights (IPR) is a term referring to a number of distinct types of creations for which property rights are recognised. Under intellectual property law, owners are granted certain exclusive rights to a variety of intangible assets.

Common types of intellectual property include copyrights, trademarks, patents, industrial design rights and trade secrets in some cases jurisdictions.

In every agreement relating to the procurement of goods and services, the issue of ownership and licensing of IPR in the software and other items that are to be delivered under the agreement is often fundamental, and any decisions reached in this area may need to be reflected as appropriate in potential redactions in order to reduce the risk of potential infringement of IPR rights.

Councils will need to identify whether the publication of the contract includes any intellectual property, which on the face of it would infringe any of those intellectual property rights, expose confidential information, or be of serious detriment to the intellectual property owner if published.

Third party confidential information

There may be circumstances in which a third party's confidential information is contained in the contract that the department is seeking to publish. If this is the case then because the third party is not a party to the contract, specific consent would need to be obtained from that third party prior to publishing. If consent cannot be obtained then the department may need to redact this information from the contract prior to publishing. A failure to do so may risk a breach of confidence action from the relevant third party. Councils should determine in each case whether any third party information contained in the contract is confidential.

Transparency clause

Councils should engage with current and future suppliers to ensure that they are aware of and understand the requirements of the transparency agenda with regard to publishing contracts and the implications this will have. It is the council's responsibility to manage their supplier's expectations around what will be published

and the scope for exemptions and redactions. Councils are therefore advised to consider incorporating the text at [Annex II: Transparency Clause](#) into the relevant commercial pages of their website.

Councils should ensure that when entering into a new contract, provisions are contained within the contract terms and conditions which allow for the new contract to be published. Contractual terms and conditions should be stated upfront in the tender documentation. The text for, and points to consider in a clause to allow for publication, (and other associated points) is at [Annex II: Transparency Clause](#), which councils can use. Councils will need to insert the necessary exemptions and/or redactions depending on the individual contract.

Fraud prevention

The National Fraud Authority have produced a [guide on procurement fraud](#), which deals with the whole process, from bidding during the pre-contract award phase through to false invoicing in the post-contract award phase.

The LGA has provided a [council specific guidance for managing the risk of procurement fraud](#). Ensure that procurement information has been checked against procurement fraud before publishing.

Invitation to Tender and Invitation to Quote

The Local Government Transparency Code 2015 requires local authorities to publish details of Invitations to Tender (ITTs) and Invitations to Quote (ITQs) with contract values exceeding £5,000 (excluding VAT). The requirements for publishing invitations to tender on Find a Tender are the same as set out for processing contracts.

Opportunities and awards at a value not less than £30,000 (including VAT), must be published on [Find a Tender](#).

Councils may also choose to publish new invitations to tender and contracts covered by the code (that is those over £5,000 but less than £30,000) on Find a Tender.

Councils are not required to adopt this approach and may continue to manage these procurements in accordance with their own Standing Orders.

Once the award notice is published on Find a Tender it does not need to be repeated in the Transparency Code register. However, the council should provide a statement on their website, directing interested suppliers to Find a Tender.

For each invitation to tender the following information is required:

- reference number
- title
- description of goods and/or services sought (where title is not clear)
- start, end and review dates, and
- local authority department responsible.

We have not prepared a separate template for publishing invitations to tender. The format for publishing invitation to tenders and quotes should follow the guidance for publishing contract registers unless the opportunity and award notice is published on [Find a Tender](#). We recommend using those components of the template that are applicable to publishing invitations to tenders.

In addition the Code recommends that data is published on:

- Every invitation to tender for contracts to provide goods and/or services with a value that exceeds £500 (excluding VAT) instead of £5,000.
- Details of invitations to quote where there has not been a formal invitation to tender, published as per the mandatory requirement to publish invitations to tender.
- Details of invitations to tender or invitations to quote that are likely to be issued in the next twelve months. The proposed tenders should be published in the same format as the invitation to tender.

The Code does not specify whether the publication of invitations to tender should be forward or backward looking, but recommends that details of invitations to tender likely to be issued in the next 12 months are published.

Framework contracts/agreements may have no initial value but subsequent contracts made under the framework could have significant value and so local authorities should include tenders for framework contracts.

Contracts register

We recommend a common approach and format for publishing the content of the Transparency Code contract register to help with the sharing and analysis of data. We advise that the content of the published contract register data matches the format set out in the template provided in [Annex I: templates](#) - contract register.

This template is also available in form of a [standardised schema](#). The template is designed to record tenders and contracts and has been adjusted to take account of the MHCLG [Guidance for reconciling publication requirements of the Procurement Act 2023 and the Local Government Transparency Code 2015](#).

The data published in the template follows the sequence of columns prescribed and any formats or presentation conventions set out below. Any additional fields that an authority wishes to publish should conform to the advice in the general [publishing data guidance](#) and should be added after the fields listed here.

Data fields that are mandated or recommended in the code are marked accordingly in the inclusion status. Fields that are added to make the data more meaningful when compared or combined are marked as optional.

Local authorities can delete columns if they are not mandated and local authorities will not publish data for that field. Alternatively, the local authority can add further fields. However, we recommend publishing as much information as possible according to the standard to enable wider usability of the data, for example in open contracting. We encourage local authorities to gradually add further information as the open contracting approach evolves and procurement processes within organisations change.

We acknowledge that local authorities have different systems and procedures in place for extracting data, and accordingly some may not be able to match all the fields recommended here.

Contract register format

Local authorities must publish details of all contracts with a value greater than £5,000. The specification of the contract is normally held in a contract register that contains the following information. Many good examples of contract registers exist (see [Annex III](#) for further examples).

- reference number
- title of agreement
- local authority department responsible
- description of the goods and/or services being provided (where title is not clear)
- supplier name and details
- sum to be paid over the length of the contract or the estimated annual spending or budget for the contract (where possible, this should be the net amount excluding recoverable VAT. Where VAT cannot be recovered – or the source of the data being used cannot separate out recoverable VAT – then the gross amount should be used instead with a note stating that the gross amount has been used)
- VAT that cannot be recovered
- start, end and review dates
- the process used, that is, whether or not the contract was the result of an invitation to quote or a published invitation to tender
- the company designation, that is 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 (for example, this might be the company or charity registration number).

In addition, we recommend a few additional components to make data comparable and usable in the open contracting process, which are explained below together with the above requirements.

Organisation name and organisation code (optional)

The organisation name and organisation code identifies the local authority to which assets belong and means that the file is self-describing when combined with other data

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 resource identifier' (URI) used in open data standards. A URI is a string of text that provides a unique reference to a resource. See the File formats: open and linked data section in the [general publishing data guidance](#) for further information.

Codes describing URIs are not yet available for every public organisation. A URI used in Linked Data is the preferred option. A lookup tool for URIs can be found on the [LG Inform Plus website](#).

For local authorities the code could be:

- the [open data communities code for local authorities](#)
- or the Office for National Statistics' (ONS) [Government Statistics Services \(GSS\) Coding and Naming for Statistical Geographies](#).

A lookup tool for URIs can be found on the LG Inform Plus website ([LG Inform Plus - URI search](#)).

Where the URI for the local authority exists on open data communities we recommend use of that identifier, otherwise the statistical geographies identifier could be used which refers to an area.

Effective date (optional)

Effective date is the end date of the accounting period for the data. For example, the effective date would be 31/12/2024 for a quarterly reporting period from September to December 2024. This enables users of the data to identify for which period the data apply.

Contract reference number / ID (mandatory)

This should be a unique identifier to locate the procurement process internally and help to reduce future information requests and enquiries. An authority may use its own internal referencing or employ the unique code assigned to the procurement when publishing in Find a Tender.

Open contracting ID

Including the open contract ID ensures that the contract register is compatible with open contracting data standard (OCDS). This ID is created using “OCDS” plus the issuing agency’s six-character alphanumeric code plus the contract reference.

Title of the agreement (mandatory)

This is the heading under which the contract was tendered, and helps to identify the contract in a human readable form.

Contract type (optional)

The contract type specifies whether a contract is a single award contract, multiple award contract, framework agreement, dynamic purchasing system, grant agreement or other.

Directory/service (department) (mandatory)

The Code requires that the department responsible for the contract needs to be listed. The Code refers to this as “department”, but this guidance uses the more commonly used terms of “directorate” or “service” Naming the service would make them more accountable within the organisation. You may also like to categorise the

service further using a standard format for greater comparability between councils (see “service categorisation”, below).

Service categorisation (optional)

Service categorisation defines the service that spends the money. Local authorities have different structures and undergo frequent organisational change. We recommend using an acknowledged service classification for describing the service. This will allow comparisons to be made between service spend in and between different organisations.

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

- Service category label – represents the highest level to which costs are charged, 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](#). These codes are mandatory in expenditure returns to central government but not required in the code.

There may be purchases for which you have received a ‘consolidated invoice’, that is, one that covers several purchase orders. In these cases, you may reflect the original coding of the transaction, rather than the coding used in the subsequent reallocation to different parts of the organisation. However, the code should still be designated to an appropriate service area.

Description of goods and/or services (mandatory)

You must provide a description of the goods or services being provided as a mandatory requirement of the Code. The description will identify what is covered by the contract and identify the specific nature of the spend. For example, it may describe how services are being provided to whom, by whom and where.

It may be advisable to highlight whether or not the entries are a single award contract, a multiple award or a contract or framework agreement. Entries here can clarify other details such as time periods. Free flow text is appropriate. This would be an ideal place to insert hyperlinks to key documentation used to support the procurement exercise. For example, to service specifications and standard documentation / templates, for example standard terms and conditions, pre-qualification questionnaires etc. Providing such detail early on reduces the requirement to produce final, often more complex, documentation post completion of the exercise.

Where the title of the agreement is clear regarding the description then this field may replicate the title.

Procurement classification (optional)

Local authorities may wish to go further in describing goods and services by providing a procurement classification. These are general headings that describe the nature of expenditure, for example, computer software. Different categorisations are used for describing merchant categories. In the template we have provided in the Annex we have broken this down into three possible types of procurement category, including the space to use the authority's own internal code where standardised systems are not available. Local authorities only need to use one of these systems, but the template breaks this down into three possibilities to allow use of more than one if desired.

For each procurement classification system there is a label, which briefly describes the category, and a code to fill in, which is expressed as a URI.

The [CPV](#) is used for public procurement in the EU and is widely used for procurement across the UK.

The ProClass procurement classification system is used by some local authorities. More information about the ProClass expenditure categorisation can be found on the [ProClass website](#). [LG Inform Plus](#) has mapped Proclass to CPV.

Whatever procurement vocabulary local authorities use to describe a procurement category, local authorities should use a consistent purchase type.

Dates (mandatory)

The Code requires that for each contract certain dates **must** be published:

- start date
- end date
- review date.

Furthermore we recommend including an extension date, which is the latest date by which the contract could be extended.

We advise the use of the UK date format DD/MM/YYYY. Using a date should ensure that transactions are only disclosed once, and should be consistently applied.

When using Find a Tender, local authorities should also complete optional fields such as procurement reference, and contract start and end dates in the relevant notice in order to meet the requirements of the Local Government Transparency Code.

Review date: this is the date that the contract is to be reviewed, if at all. To meet the requirements of the Transparency Code, when using Find a Tender, the review date can be included in the description field as part of the contract subject matter or in the information covering any options to extend or renew the contract.

Contract value (mandatory)

Authorities must disclose the full amount of the contract or anticipated value of the framework. However, councils may wish to provide additional information in the description of services section to explain the sums involved, for example the full value may be spread over several years or the contract may not mean that the full amount will be spent. In this instance you may publish the estimated annual value of the contract. A flag will allow the authority to specify if the value is the full amount or an annual estimated value.

According to the Transparency Code, where possible, the total amount payable should be the net amount excluding recoverable VAT. Where VAT cannot be recovered – or the source of the data being used cannot separate out recoverable VAT – then the gross amount should be used instead with a note stating that the gross amount has been used. The amount should be published in pounds Sterling and pence. Further information is provided under expenditure.

However, in order to meet the requirements of the Procurement Act the contract value must include VAT. When using [Find a Tender Service](#) local authorities should complete the contract value including VAT and the optional field for the amount excluding VAT in order to also meet the requirements of the Transparency Code. The net amount in the optional field should be exclusive of recoverable VAT (where known) or otherwise exclusive of all VAT (whether recoverable or not).

Irrecoverable VAT (mandatory if applicable)

The Code requires that the amount of VAT that cannot be recovered should be recorded for each item, where applicable and possible to identify at contract stage. This field applies even if VAT is only partly irrecoverable. This should follow the same format as the expenditure amount in Sterling.

Find a Tender does not provide a field for recording VAT. Instead, we suggest that local authorities complete the optional field for the net amount exclusive VAT in order to meet the requirements of the Transparency Code. This exclusive of VAT figure should be excluding recoverable VAT (where known) or otherwise exclusive of all VAT (whether recoverable or not).

Supplier name and details (some aspects of this are mandatory)

The supplier is the organisation or person being contracted to supply the goods or services. Details of the beneficiary could, and in some cases must, include:

- the name of the supplier, which is a mandatory requirement of the Code
- the internal supplier or beneficiary reference
- register company number, where applicable

- registered charity number or other relevant registration number, which is mandatory if the contract is with a VCSE organisation.

The name of the supplier should be as it appears on your vendor record. It should be written in full unless the name is redacted (see the data access section in the general publishing data guidance).

There may be payments you have made to a supplier, for example a solicitor, to enable them to make a payment to a third party. In most of these cases, you should only disclose the name of the original vendor not the end beneficiary. However, at times you may want to name the end beneficiary to avoid FOI queries.

All supplier names should appear in full. On the advice of the Information Commissioner we are not suggesting that supplier address details be published.

Providing a supplier unique reference number (URI or ID) can help users to distinguish between different suppliers with similar names. You may want to use an external code so that the supplier URI is not traceable to internal records. Basic data related to all companies on the Companies House register is available free of charge as open data. This includes a URI for each company which will help users link to other data about that company. You can find the complete dataset, plus more information about URIs on:

- [Companies House website](#) or
- data.gov.uk ([Basic Company Data - Free Public Data Product](#))

Voluntary and community organisations are normally registered with the Charity Commission. The charity number can be found in the charity register on [Charity Commission - register of charities](#).

It is good practice to record the organisation reference number at the time when a contract is awarded and make it a standard procedure as part of collating information from the organisation.

You must identify whether

- the supplier is an SME
- the supplier is a VCSE organisation.

For the definition of VCSE organisations, please see the Grants to VCSE section. Identifying whether or not a supplier is an SME and/or a VCSE sector organisation is a mandatory requirement of the Code.

The VCSE supplier type provides information disaggregated by the voluntary and community sector category (for example, whether it is registered with Companies House, a charity or charitable incorporated organisation, community interest company, industrial and provident society, housing association, etc) as recommended in the Code.

Nominated contact point (optional)

We suggest including a nominated contact point for any queries about a particular contract. Local authorities may want to include a name or service contact email address and/or a web address.

Tender process type (mandatory)

This field identifies whether the contract resulted from a published invitation to tender or an invitation to quote. An invitation to quote may have been used if the contractor was called off from a framework agreement.

Related documents and information (recommended/optional)

The Code recommends including information related to the performance of the contract against 'contractual key performance indicators'. In the contracts template at [Annex I](#) of this document we have included a field to include links to such information.

Local authorities may also wish to add links to original tender documents and the full contract itself, subject to necessary redactions. We have included optional fields to accommodate URLs to these documents in the template.

Geographic coverage (recommended)

The Code recommends that the geographic coverage of contracts is published. We suggest including the name of the location served by the contract, which should be a predefined spatial area such as a ward or neighbourhood, plus a URI.

URIs from official geographies must come from the [ONS Government Statistics Services \(GSS\) Coding and Naming for Statistical Geographies](#) and for unofficial geographies or 'neighbourhoods' from [LG Inform Plus - Neighbourhoods tool](#). Further information is available under open data formats in the [general guidance on publishing data](#).

Publishing contracts

The Procurement Act 2023 requires publication on Find a Tender of a copy of a contract valued over £5 million.

In addition, the Code recommends that local authorities should go further than the minimum publication requirements and publish the actual contract and tender documentation, these should be made available in rich text format (rtf). For ease of use by the public the contract register should contain embedded links to these source documents. The Code recommends publishing:

- all contracts in their entirety where the value of the contract exceeds £5,000 (note that where a contract runs into several hundreds of pages or more, a local authority should publish a summary of the contract or sections of the contract, if this would be more helpful to local people and businesses)
- details of performance against contractual key performance indicators.

When publishing the contract the authority needs to ensure that personal and commercial sensitive information is redacted from the contract in line with the FOIA, UK GDPR and DPA.

Grants to VCSE organisations

The Code requires local authorities to publish all grants to VCSE organisations, which includes payments with values less than £500, on an annual basis at the least. The data file for publishing VCSE grants can be in the same format as that used for publishing all expenditure exceeding £500 or publishing procurement information.

We suggest, however, that the contracts register format is more appropriate for publishing VCSE grants, and that these should be published in a separate data file. Local authorities may nevertheless wish to flag where items of expenditure over £500 are grants to VCSE organisations. Alternatively, open grant giving standards for grant registers are being developed as well, which provides greater comparability of information and VCSE organisations are increasing using such standards.

The 360 Giving Data Standard is built to increase the transparency and effectiveness of grant making. Initially designed for trusts, foundations and other philanthropists, it provides a detailed schema for describing grants that can also be used to describe local authority grant making.

With an increasing number of national and local grant makers publishing data using the 360 Giving Standard, publishing grants data using, or that can map to, the 360 Giving Standard, will allow a full picture of funding flows to the non-profit sector.

The 360 Giving Standard can be found at [Homepage - 360Giving](#).

Definition of voluntary, community and social enterprise organisations

The Code defines voluntary and community sector organisations as “a non-governmental organisation which is value-driven and which principally reinvests its surpluses to further social, environmental or cultural objectives”.

A voluntary or community organisation could potentially take a number of forms, from a very small charity or group of individuals with a turnover under £5,000, to a profit-making social enterprise or a large national charity.

Social enterprises are defined as “a business that trades for a social and/or environmental purpose and is a business which:

- aims to generate its income by selling goods and services, rather than through grants and donations
- is set up to specifically make a difference, and
- reinvests the profits it makes for the purpose of its social mission.”

Examples of organisations that a local authority might include as being in the VCSE sector are:

- a. organisations registered with Charity Commission England and Wales, Office of the Scottish Charities’ Regulator and the Charity Commission for Northern Ireland
- b. organisations of social benefit, often registered as companies limited by guarantee, but which choose not to register as charities
- c. hived-off parts of former statutory services, for example residential care homes, sports and recreation centres, usually registered as companies limited by guarantee, or with the Charity Commission
- d. housing associations
- e. co-operatives, mutual and social economy bodies and/or registered as Community Interest Companies (CIC)
- f. community groups with some degree of organisation, but without registered status
- g. ad hoc steering groups and economic and community development bodies, often newly-created for the purpose
- h. partnerships and hybrid bodies, with independent status
- i. churches and religious groups (where they are funded to provide socially-driven services, for example play for children, older people’s groups)
- j. voluntary hospitals (for example military hospitals and other hospitals registered as charities)
- k. independent, private or fee-paying schools and special (‘non-maintained’) schools

- l. independent research institutes and units
- m. social, recreational and sports clubs of community benefit, members of the Clubs and Institutes Union (CIU).

Examples of organisation that might not be included are:

- a. NHS Trust funds and charitable funds held by any other local government body
- b. universities, adult education colleges (higher and further education institutions) and all Voluntary-Aided or Foundation schools, that is the maintained education sector, even where it has charitable status
- c. all other exempt charities, for example private trusts
- d. work-based co-operatives and economic co-operatives such as the Co-operative Society and mutual building societies
- e. all Government agencies and non-departmental public bodies that have charitable status (for example, the Arts Council England, the National Institute of Adult Continuing Education, the Big Lottery Fund)
- f. sports clubs which operate exclusively for profit, including most professional football clubs
- g. private social and sports clubs that have a closed membership (for example most golf clubs), except where they can demonstrate wider public benefit.

We suggest that councils reference the Charity Commission or Community Interest Company (CIC) registration number of an organisation, where they have one. This would provide a first step for providing comparable data between councils, since the vast majority of spending on the VCS goes to such organisations.

The charity number can be found in the charity register on [Charity Commission - register of charities](#).

Annex I: Templates

Spending data template

The table below displays the fields that must, should or can be used when publishing spending data. The template can be used for publishing expenditure over £500, GPC transactions (plus corporate credit card transactions where local authorities choose to report this) and grants to VCSE organisations. This can be published in the same file or as separate files. Note, that the frequencies and threshold for publishing the data varies between the different requirements. Where councils choose to publish a particular expenditure type more frequently, for example publishing grants quarterly rather than annually, they can be published in the same CSV file.

The template includes fields that may not be required by all local authorities publishing data under the Code. For example a number of fields are given for different procurement classifications – this does not mean we are suggesting that all are used, but we have included columns to enable councils to include as much as they wish.

Data fields that are mandated or recommended in the code are marked accordingly in the inclusion status. Fields that are added to make the data more meaningful when compared or combined are marked as optional. Local authorities may wish to delete fields that are not mandated.

The template is also available as a standardised schema which can be downloaded from [LG Inform Plus - spend schemas](#).

Field name	What is required	Reason for inclusion	Additional information	Inclusion status
Organisation name	Name of the organisation making the payment.	Aids readability for casual reading.		Optional
Organisation Code	A unique code to identify an organisation.	To allow the file to be self-describing.	<p>Codes describing URIs are not available for every public organisation. A URI used in Linked Data is the preferred option.</p> <p>A lookup tool for URIs can be found on the LG Inform Plus website (LG Inform Plus - URI search).</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 MHCLG open data - Local authority dataset. 	Optional

Field name	What is required	Reason for inclusion	Additional information	Inclusion status
			<ul style="list-style-type: none"> or the Office for National Statistics' (ONS) Government Statistics Services (GSS) Coding and Naming for Statistical Geographies. (Open Geography Portal). 	
Effective date	Date at which the information provided is true.		The end date of accounting period. The UK date format (dd/mm/yyyy) should be used.	Optional
Directorate / service where expenditure incurred	The organisational unit responsible for spending the money.	Adds accountability to the particular service area within the local authority.	Some authorities may want to name the directorate/service in addition to the service categorisation. The Code refers to responsible 'department', rather than the more commonly used terms 'directorate' and 'service'.	Mandatory

Field name	What is required	Reason for inclusion	Additional information	Inclusion status
		Required by the Code.		
Service category label	SerCop label	Distinct from the local authority department responsible in that this would be a standardised description to compare between different authorities.	Represents the highest level to which costs are charged. We propose to use the SeRCOP objective category for service areas. For example: Adult Social Care. Service Reporting Code of Practice 2025/26 CIPFA .	Recommended

Field name	What is required	Reason for inclusion	Additional information	Inclusion status
Service category URI	The code which represents the service or service division.		Service, division or subdivision code depending at which level the service is recorded. Only one URI code is required for the most detailed level.	Recommended
Supplier (beneficiary) name	The full name of the supplier or beneficiary.	To identify the recipient of the spend.	The name of the supplier named on departments' own vendor record can be used. Where the same supplier has been recorded using different naming conventions, there is no need to aggregate. However these multiple versions will appear in the published record. For records of expenses for staff earning a salary under £150,000, the name should be redacted.	Mandatory unless redacted

Field name	What is required	Reason for inclusion	Additional information	Inclusion status
Local supplier (beneficiary) internal reference	An internal ID of the supplier or beneficiary.	To allow suppliers with the same name to be distinguished from each other and to allow matching of the same supplier even if the name is changed.		Optional
Supplier registered company number	Companies House number,	To allow suppliers with the same name		Optional

Field name	What is required	Reason for inclusion	Additional information	Inclusion status
	where applicable	to be distinguished from each other and to allow matching of the same supplier even if the name is changed.		
Supplier registered charity number	Registered charity number, where applicable	To allow suppliers with the same name to be distinguished from each other and to allow	The Transparency Code states this as a mandatory requirement if the organisation is a voluntary, community or social enterprise organization (if the organization is registered) and the VCS spend is not published as a separate grant register.	Optional, mandatory where the VCSE grants are not published as a separate register.

Field name	What is required	Reason for inclusion	Additional information	Inclusion status
		<p>matching of the same supplier even if the name is changed. Required by the Code.</p>		
VCSE grant	Flag of whether the spend is a VCSE grant	To identify where spend is a grant to the voluntary community and social enterprise sector.	This flag is only required if the VCSE grants register is not published elsewhere.	Optional or mandatory where VCSE grants are not published as a separate register.

Field name	What is required	Reason for inclusion	Additional information	Inclusion status
Payment date	The payment date as recorded in the department's purchase or general ledger.	To identify the date that the transaction took place.	The UK date format (dd/mm/yyyy) should be used. Leading zeros should be used where necessary so that the string is precisely 10 characters – for example 01/09/2010)	Mandatory
Transaction number	A unique reference number for each individual expenditure transaction.	To act as a reference number when dealing with enquiries or FOI requests.	The transaction number used in departments' own systems may be used.	Optional

Field name	What is required	Reason for inclusion	Additional information	Inclusion status
Net amount	The actual value of the transaction.	To identify the full cost of the transaction.	<p>Amounts should be in sterling and exclusive of VAT unless VAT is not recoverable. Values should be in pounds and pence. Each entry should include a decimal point and exactly two digits for pence. Pound or other currency signs should not be included. Income or other negative spend – for example corrections – should be shown with a leading minus sign. Leading zeros should not be used. Commas should not be used to separate thousands of pounds. So, for instance, a payment of £25,123 should be shown as 25123.00 and a credit of £26,123.45 should be shown as -26123.45.</p> <p>For expense payments to staff this should be each payment to a staff member, rather than</p>	Mandatory

Field name	What is required	Reason for inclusion	Additional information	Inclusion status
			each transaction by the staff member. ie the cumulative total per month.	
Irrecoverable VAT	The value of VAT that cannot be recovered.	A mandatory requirement of the Code	Values should be in pounds and pence. Each entry should include a decimal point and exactly two digits for pence. Pound or other currency signs should not be included.	Mandatory, where some VAT is not recoverable.
Purpose of spend	A description in words for the details of the transaction.	This might be stored as a commentary in the accounts system, and inclusion will help explain the payment.	Used to articulate the purpose and explain how the money will be used. This field is equivalent to 'description of goods or services' in the contract register template This could be the descriptor that local authorities use in their accounting system providing it gives a clear sense of why the expenditure was incurred or what it purchased or secured for the	Mandatory

Field name	What is required	Reason for inclusion	Additional information	Inclusion status
			local authority. If not, then more detailed description can be included in the narrative field.	
Procurement classification/merchant category: Council's procurement category name	A local procurement category label.	To facilitate local analysis of procurement data category.	<p>Procurement classification / merchant category is a mandatory requirement of the Code. We suggest three possible classifications that can be used, but local authorities may use any as long as it satisfies the requirements of the Code.</p> <p>Council's procurement category, the CPV label and code and the Proclass label and code are all possible procurement classifications that can be used. This spending data file template keeps these three possibilities in separate fields to allow councils to use more than one to facilitate mapping between the different classification</p>	Mandatory if no other merchant category is used, otherwise optional

Field name	What is required	Reason for inclusion	Additional information	Inclusion status
			schemes. For each type of classification there is a label field and a code field to complete.	
Procurement classification /merchant category: CPV label	A description of the Common Procurement Vocabulary (CPV) category of spend.	To promote and facilitate analysis and use of data between organisations	Procurement classification / merchant category is a mandatory requirement of the Code. We suggest three possible classifications that can be used, but local authorities may use any as long as it satisfies the requirements of the Code. Council's procurement category, the CPV label and code and the Proclass label and code are all possible procurement classifications that can be used. This spending data file template keeps these three possibilities in separate fields to allow councils to use more than one to facilitate mapping between the different classification	Mandatory if no other merchant category is used, otherwise optional If the CPV label is used you should also enter the CPV code in the following field.

Field name	What is required	Reason for inclusion	Additional information	Inclusion status
			schemes, For each type of classification there is a label field and a code field to complete.	
Procurement classification /merchant category: CPV code	CPV code used to identify the goods and services purchased.	To promote and facilitate analysis and use of data between organisations.		Optional
Procurement classification/merchant category: Proclass label	A description of the Proclass category of goods and services purchased.	To promote and facilitate analysis and use of data between organisations.	Procurement classification / merchant category is a mandatory requirement of the Code. We suggest three possible classifications that can be used, but local authorities may use any as long as it satisfies the requirements of the Code.	Mandatory if no other merchant category is used, otherwise optional.

Field name	What is required	Reason for inclusion	Additional information	Inclusion status
			<p>Council's procurement category, the CPV label and code and the Proclass label and code are all possible procurement classifications that can be used. This spending data file template keeps these three possibilities in separate fields to allow councils to use more than one to facilitate mapping between the different classification schemes. For each type of classification there is a label field and a code field to complete.</p>	<p>If the Proclass label is used you should also enter the Proclass code in the following field.</p>
<p>Procurement classification /merchant category: Proclass code</p>	<p>Proclass code used to identify the category of goods and services purchased.</p>	<p>To promote and facilitate analysis and use of data between organisations.</p>		

Field name	What is required	Reason for inclusion	Additional information	Inclusion status
Card Transaction	Whether the transaction was completed using a Government Procurement Card, a corporate credit card.	The Code makes it mandatory to publish all Government Procurement Card (GPC) transactions including those with a value less than £500. publication of all expenditure on corporate credit cards	Options: <ul style="list-style-type: none"> • GPC (for government procurement cards) • CCC (for corporate credit cards) • None 	Mandatory if using the same register for GPC transactions.

Field name	What is required	Reason for inclusion	Additional information	Inclusion status
		(CCC) is recommended.		
Contract reference	Contract ID number	Authorities will ultimately be publishing contract details, and inclusion of this field allows easy linking.	Provide a contract ID number listed in contract register if known.	Optional

Contract register template

The table displays the fields that must, should or can be used when publishing contract and tender information under the Code. Data fields that are mandated or recommended in the code are marked accordingly in the inclusion status. Fields that are added to make the data more meaningful when compared or combined are marked as optional.

As with spending data template, the contract register template includes fields that may not be required by all local authorities publishing data under the Code. For example a number of fields are given for different procurement classifications – this does not mean we are suggesting that all are used, but we have included columns to enable councils to include as much as they wish. Local authorities may wish to delete fields that are not mandated.

A new mandatory field for contract value (including VAT) has been added to meet the requirements of the Procurement Act 2023.

The template is also available as a standardised schema which can be downloaded from [LG Inform Plus - procurement schemas](#).

Field name	What is required	Reason for inclusion	Additional information	Inclusion status
Organisation name	Name of the contracting organisation (Local Authority).	Aids readability for casual reading.		Optional
Organisation code	A unique code to identify an organisation.	To allow the file to be self-describing.	<p>Codes describing URIs are not available for every public organisation. A URI used in Linked Data is the preferred option.</p> <p>A lookup tool for URIs can be found on the LG Inform Plus website. (LG Inform Plus - URI search)</p> <p>For local authorities the code can be the open data communities code for local authorities on MHCLG open data - Local authority dataset or the Office for National</p>	Optional

Field name	What is required	Reason for inclusion	Additional information	Inclusion status
			Statistics' (ONS) Government Statistics Services (GSS) Coding and Naming for Statistical Geographies (Open Geography Portal).	
Effective date	Date at which the information provided is true.		The end date of accounting period.	Optional
Contract reference number/ID	This should be the 'Find a Tender' contract ID, unless the contract is below the Find a Tender threshold, whereby the	To identify the specific procurement exercise. Required by the Code.	Assists in locating the details and speeds up the response to any request for information.	Mandatory

Field name	What is required	Reason for inclusion	Additional information	Inclusion status
	councils own ID should be used.			
Open contracting ID	“OCDS” + issuing agency six character alphanumeric code + contract reference.	Required for compatibility with OCDS.		Optional
Title of the agreement	Name of contract being award as per definition in original tender.	To identify the contract under which the money will be spent. Required by the Code.		Mandatory

Field name	What is required	Reason for inclusion	Additional information	Inclusion status
Contract type	Identify the different contract types.		The contract type specifies whether a contract is a single award contract, multiple award contract, framework agreement, dynamic purchasing system, grant agreement or other.	Optional

Field name	What is required	Reason for inclusion	Additional information	Inclusion status
Directorate/ service responsible	Name of the directorate or service responsible for the contract.	Adds accountability to the particular service area within the local authority. Required by the Code.	The Code refers to responsible “department”, rather than the more commonly used terms “directorate” and “service”.	Mandatory
Service category label	SerCop label and URI	Distinct from the local authority department responsible in that this would be a standardised description to comparison	Represents the highest level to which costs are charged. We propose to use the SeRCOP objective category for service areas. For example: Adult Social Care. (Service Reporting Code of Practice 2025/26 CIPFA).	Optional

Field name	What is required	Reason for inclusion	Additional information	Inclusion status
		between different authorities.		
Service category URI	The code which represents the service or service division.		Service or Division Code depending at which level the service is recorded. Only one URI code is required for the most detailed level.	Optional
Description of goods and services	Statement of what is covered by the contract for example, services being provided to whom, by whom and where.	To identify the specific nature of the spend. Required by the Code.	Used to articulate to purpose and explain how the money will be used. Ensure weblinks are available to supporting documentation e.g. service specification and required templates on key documentation.	Mandatory

Field name	What is required	Reason for inclusion	Additional information	Inclusion status
Procurement classification: council's procurement category label	A description of the local procurement category.	To facilitate local analysis of procurement data category	Council's procurement category, the CPV label and code and the Proclass label and code are all possible procurement classifications that can be used. This contract register schema keeps these three possibilities in separate fields to allow councils to use more than one to facilitate mapping between the different classification schemes. For each type of classification there is a label field and a code field to complete.	Optional
Procurement classification: CPV label	A description of the Common Procurement	To promote and facilitate analysis and use of data	Council's procurement category, the CPV label and code and the Proclass label and code are all possible procurement classifications that can be used. This	Optional If the CPV label is used you should also enter the CPV

Field name	What is required	Reason for inclusion	Additional information	Inclusion status
	Vocabulary category of spend	between organisations.	contract register schema keeps these three possibilities in separate fields to allow councils to use more than one to facilitate mapping between the different classification schemes. For each type of classification there is a label field and a code field to complete.	code in the following field.
Procurement classification: CPV code	CPV code used to identify the goods and services purchased.	To promote and facilitate analysis and use of data between organisations.		Optional

Field name	What is required	Reason for inclusion	Additional information	Inclusion status
Procurement classification: Proclass label	A description of the Proclass category of goods and services purchased.	To promote and facilitate analysis and use of data between organisations.	Council's procurement category, the CPV label and code and the Proclass label and code are all possible procurement classifications that can be used. This contract register schema keeps these three possibilities in separate fields to allow councils to use more than one to facilitate mapping between the different classification schemes. For each type of classification there is a label field and a code field to complete.	Optional If the Proclass label is used you should also enter the Proclass code in the following field.
Procurement classification: Proclass code	Proclass code used to identify the category of goods	To promote and facilitate analysis and use of data		Optional

Field name	What is required	Reason for inclusion	Additional information	Inclusion status
	and services purchased.	between organisations.		
Contract start date	Date the contract commenced.	To identify the date that the contract went live. Required by the code.	The UK date format (DD/MM/YYYY) should be used. Leading zeros should be used where necessary so that the string is precisely 10 characters (for example: 01/09/2010)	Mandatory
End date	Date the contract is planned to end.	To identify the date that the contract will	The UK date format (DD/MM/YYYY) should be used. Leading zeros should be used where necessary so that the string is	Mandatory

Field name	What is required	Reason for inclusion	Additional information	Inclusion status
		end. Required by the Code	precisely 10 characters (for example: 01/09/2010)	
Review date	This is the date that the contract is to be reviewed, if at all.	Required by the Code	The UK date format (DD/MM/YYYY) should be used. Leading zeros should be used where necessary so that the string is precisely 10 characters (for example, 01/09/2010). When using Find a tender , include the review date in the description field as part of the contract subject matter	Mandatory, where relevant.

Field name	What is required	Reason for inclusion	Additional information	Inclusion status
			or in the information covering any options to extend or renew the contract.	
Last extension date	Details of the time period applicable should the contract be extended, if applicable. This is the latest date that it would be possible to extend the contract.	To indicate any additional time period that may be used before date that the contract will finally expire.		Optional
Contract value (excluding VAT)	The actual value of the contract award / framework. Sum to be paid over the	To identify the potential spend.	Sum to be paid over the length of the contract or the estimated annual spending or budget for the contract.	Mandatory

Field name	What is required	Reason for inclusion	Additional information	Inclusion status
	length of the contract.	associated with this exercise.	<p>Where possible, this should be the net amount excluding recoverable Value Added Tax. Where Value Added Tax cannot be recovered – or the source of the data being used cannot separate out recoverable VAT – then the gross amount should be used instead with a note stating that the gross amount has been used.</p> <p>Where Find a Tender is used record a contract value exclusive of VAT figure in order to meet the requirements of the Transparency Code. This exclusive of VAT figure should be exclusive of recoverable VAT (where known) or otherwise exclusive of VAT (whether recoverable or not).</p>	

Field name	What is required	Reason for inclusion	Additional information	Inclusion status
			Amounts should be in sterling. Pound or other currency signs should not be included. Commas should not be used to separate thousands of pounds. So, for instance, a value of £125,123 should be shown as 125123.00.	
Contract value (including VAT)	The actual value of the contract inclusive VAT	To identify the potential spend associated with the contract.	<p>Sum to be paid over the length of the contract or the estimated annual spending or budget for the contract.</p> <p>This should be the total amount including recoverable VAT.</p> <p>Amounts should be in sterling. Pound or other currency signs should not be included. Commas should not be used to separate thousands of pounds. So, for</p>	<p>Mandatory for contracts at a value of £30,000 or more on Find a Tender.</p> <p>Optional, at values greater than £5,000 and less than £30,000.</p>

Field name	What is required	Reason for inclusion	Additional information	Inclusion status
			instance, a value of £125,123 should be shown as 125123.00.	
Fixed cost / estimated cost	Whether the cost is estimated or a fixed cost	To identify whether the contract value is fixed or whether it is an estimate.		Optional
Irrecoverable VAT	The amount of VAT that is not recoverable	To identify the potential spend associated with this exercise.	The format should be the same as for the contract value. In practice it can be challenging to determine irrecoverable VAT at the point of agreeing the contract. See also contract value including and excluding VAT.	Mandatory where some VAT is not recoverable

Field name	What is required	Reason for inclusion	Additional information	Inclusion status
Supplier name	The full name of the supplier	To identify the recipient of the spend.	If no central system available, the name of the supplier named on departments' own vendor record can be used.	Mandatory
Supplier registered company number	Companies House number, where applicable	To allow suppliers with the same name to be distinguished from each other and to allow matching of the same supplier even if the name is changed.		Recommended
Supplier registered charity number	Registered charity number, where applicable	To allow suppliers with the same name to be distinguished	The Transparency Code states this as a mandatory requirement if the organisation	Mandatory, where applicable

Field name	What is required	Reason for inclusion	Additional information	Inclusion status
		from each other and to allow matching of the same supplier even if the name is changed Required by the Code.	is a voluntary, community or social enterprise organisation.	
Other supplier ID	The local authority's own reference for the supplier or other ID	To allow suppliers with the same name to be distinguished from each other and to allow matching of the same supplier even if the name is changed.	This could be internal reference or other ID.	

Field name	What is required	Reason for inclusion	Additional information	Inclusion status
SME supplier	Flag of whether or not the supplier is an SME	The Code requires councils identify where contracts have been let to small and medium sized enterprises (SME).		Mandatory
VCSE supplier	Flag of whether the supplier is a VCSE organisation	To identify spend across voluntary community and social enterprise sectors.		Mandatory
VCSE supplier type	VCSE supplier disaggregated by		Encoded drop down list <ul style="list-style-type: none"> • Companies House 	Recommended

Field name	What is required	Reason for inclusion	Additional information	Inclusion status
	voluntary and community sector category		<ul style="list-style-type: none"> • Charity or Charitable Incorporated Organisation • Community Interest Company • Industrial and Provident Society • Housing Association • Other • Not known 	
Nominated contact point: name	Details provided as to who to contact to respond to queries	To speed up requests for information and clarifications.	The name can refer to a generic service that handles contract and procurement requests.	Optional
Nominated contact point: email	Email address to reach nominated contact	To speed up requests for	This can be a generic e-mail address.	Optional

Field name	What is required	Reason for inclusion	Additional information	Inclusion status
		information and clarifications.		
Nominated contact point: URL	Web address for nominated contact	To speed up requests for information and clarifications.		Optional
Tender process type	Whether the contract resulted from a request for quotation or a published invitation to tender.	Required by the Code.	<p>Use a drop down:</p> <ul style="list-style-type: none"> • Invitation to tender • Invitation to quote • Other <p>A simple invitation to quote may have been used if the contractor was called off from a framework agreement.</p>	Mandatory

Field name	What is required	Reason for inclusion	Additional information	Inclusion status
Tender document URL	A URL to the original tender document	To provide context and background to the contract.	This can point to Find a Tender , the framework or directly to the original tender document.	Optional
Contract document URL	A URL to the contract document			Optional
Performance information URL	A URL to further information about the contact including performance against key indicators.	Recommended by the Code.		Recommended

Field name	What is required	Reason for inclusion	Additional information	Inclusion status
Location served label	Administrative area, Ward or Neighbourhood		Predefined spatial area such as ward or neighbourhood.	Recommended
Location served URI	URI of the location		A predefined spatial area that the application is contained in. URIs for official geographies (for example wards) must come from ONS Open Geography Portal and for unofficial geographies from LG Inform Plus - neighbourhoods tool .	Recommended

Annex II: Transparency clause

It is advised that councils include a transparency clause up front in contracting with suppliers. Below is an example from the Model Services Contract accessed at:

[Gov.uk Model Services Contract](#).

20. Transparency and Freedom of Information

20.1 The Parties acknowledge that Transparency Information is not Confidential Information.

20.2 Notwithstanding any other provision of this Contract, the Supplier hereby gives its consent for the Authority to publish to the general public the Transparency Information in its entirety (but with any information redacted which is exempt from disclosure in accordance with the provisions set out below). The Authority shall, prior to publication, use reasonable endeavours to consult with the Supplier on the manner and format of publication and to inform its decision regarding any redactions but shall have the final decision in its absolute discretion.

20.3 At no additional cost, the Supplier shall assist and co-operate with the Authority to enable the Authority to publish the Transparency Information.

20.4 Subject to, and in accordance with, its obligations under the Procurement Act 2023, if the Authority believes that publication of any element of the Transparency Information would be contrary to the public interest, the Authority shall be entitled to exclude such information from publication. The Authority acknowledges that it would expect the public interest by default to be best served by publication of the Transparency Information in its entirety. Accordingly, the Authority acknowledges that it will only exclude Transparency Information from publication in exceptional circumstances and agrees that where it decides to exclude information from publication it will provide a clear explanation to the Supplier.

20.5 The Authority shall publish the Transparency Information in accordance with its obligations under the Procurement Act 2023, and in a format that

assists the general public in understanding the relevance and completeness of the information being published to ensure the public obtain a fair view on how the Contract is being performed.

20.6 The Supplier agrees that any Information it holds that is reasonably relevant to or that arises from the provision of the Services shall be provided to the Authority on request unless the cost of doing so would exceed the appropriate limit prescribed under section 12 of the FOIA. The Authority may disclose such information under the Procurement Act 2023, the FOIA and the EIRs and may (except for Commercially Sensitive Information, Confidential Information (subject to Clause 19.6.3) and Open Book Data) publish such Information. The Supplier shall provide to the Authority within 5 Working Days (or such other period as the Authority may reasonably specify) any such Information requested by the Authority, at no additional cost

20.7 The Supplier acknowledges that the Authority is subject to the requirements of the Procurement Act 2023, the FOIA and the EIRs. At no additional cost, the Supplier shall:

20.7.1 provide all necessary assistance and cooperation as reasonably requested by the Authority to enable the Authority to comply with its obligations under the Procurement Act 2023, FOIA and EIRs;

20.7.2 transfer to the Authority all Requests for Information relating to this Contract that it receives as soon as practicable and in any event within 2 Working Days of receipt;

20.7.3 provide the Authority with a copy of all Information held on behalf of the Authority which is requested in a Request For Information and which is in its possession or control in the form that the Authority requires within 5 Working Days (or such other period as the Authority may reasonably specify) of the Authority's request for such Information; and

20.7.4 not respond directly to a Request For Information addressed to the Authority unless authorised in writing to do so by the Authority.

20.8 The Supplier acknowledges that the Authority may be required under the Procurement Act 2023, FOIA and EIRs to disclose Information (including Commercially Sensitive Information) without consulting or obtaining consent from the Supplier. The Authority shall take reasonable steps to notify the Supplier of a Request For Information (in accordance with the Secretary of State's section 45 Code of Practice on the Discharge of the Functions of Public Authorities under Part 1 of the FOIA) to the extent that it is permissible and reasonably practical for it to do so but (notwithstanding any other provision in this Contract) the Authority shall be responsible for determining in its absolute discretion whether any Commercially Sensitive Information and/or any other information is exempt from disclosure in accordance with the Procurement Act 2023, FOIA and EIRs.

20.9 In section 5 (Commercially Sensitive Information) of the Front Sheet the Parties have sought to identify the Supplier's Confidential Information that is genuinely commercially sensitive and the disclosure of which would be the subject of an exemption under the Procurement Act 2023, FOIA and the EIRs. Where possible, the Parties have sought to identify in section 5 (Commercially Sensitive Information) of the Front Sheet when any relevant Information will cease to fall into the category of Commercially Sensitive Information.

20.10 Without prejudice to the Authority's obligation to disclose Information in accordance with FOIA or Clause 19 (Confidentiality), the Authority will, in its sole discretion, acting reasonably, seek to apply the relevant exemption set out in the Procurement Act 2023, FOIA, or the EIRs to the Information included in section 5 (Commercially Sensitive Information) of the Front Sheet.

Annex III: Published examples

Local contract registers:

A number of councils already are providing useful information directly to citizens:

Barnsley Council: [Barnsley - Council tenders and contracts page](#)

Charnwood Borough Council: [Charnwood - Procurement, contracts and tender data](#)

Regional portals:

North East region – Open procurement portal: [NEPO Open procurement portal](#)

Yorkshire and the Humber region – procurement portal: [YORtender: Login page for YORtender](#)

The South East business portal. [South East business portal](#)

Find a tender:

[Find a Tender](#)

Contract finder:

National portal for contracts at a value £10,000 and advertised before 24 February 2025: [Gov.uk online contracts finder](#)

Open contracting:

Open contracting refers to norms and practices for increased disclosure and participation in public contracting including tendering, performance and completion:

[Open Contracting webpage](#)

Local government open standards:

[Open data and standards | LG Inform Plus](#)



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