

Local transparency guidance – publishing land and social housing asset and parking information

A practitioner's guide to publishing information about land and building assets and parking accounts and spaces in accordance with the local government transparency code 2015

5 June 2015

Version 1.4

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Version history

Version/Date	Page/section	Comment
v1.1/22/12/2014	p.28 Parking template	Changed in the parking template “column” to “row” and amended the text accordingly
V1.2 17/02/2015	p. 16 Licensing	Change of licensing conditions for publishing land asset information
V1.3 14/04/2015	Contents of the land register	Updated information related to publishing UPRNs map references
	p. 17 Social Housing Asset Value	Added information about publishing the value of social housing assets
V1.4 05/06/2015	p. 17 Social housing asset value	Added further detail to social housing asset value guidance, including examples

Introduction

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

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

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

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

This document provides local authorities with practical guidance on how to publish information related to land and social housing assets and parking accounts and parking spaces

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

Publishing data

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

Publishing spending and procurement information

- expenditure exceeding £500
- Government Procurement Card transactions
- procurement information (tenders and contracts)
- waste contracts

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

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- grants to voluntary, community and social enterprise organisations.

Publishing organisation information

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

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

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

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

Local authority land

Land and buildings form part of local authorities' fixed assets and details of these must be published under the Code. Most authorities hold an asset register for land and buildings and annually publish the overall value of their fixed assets as part of their statement of accounts. The Code now makes it mandatory for local authorities to publish details of each land and building asset at least annually with a preference for more frequent updates as and when the register changes.

This section offers practical help on how to publish a list of land and building assets. It includes suggested guidance and standards covering:

- the scope for publishing land assets
- what data to publish
- how to add location information to assets
- what to consider when publishing the data such as data protection, licensing, exclusions and other matters
- registering your spatial data to INSPIRE standards
- how to make better use of the data through 'Linked Data'.

Scope for publishing local authority land

Increasing access to information on public sector assets in England is setting new standards of transparency and enables increased decentralisation, efficiency and productivity. The opening up of local authority land provides citizens and voluntary and community bodies with information to:

- enable citizens to see public sector assets and their use for delivering services to local communities and how this compares with neighbouring areas
- nominate, where appropriate, particular buildings as assets of community value under the community Right to Bid provisions in the Localism Act 2011
- help them to find out about empty land and property that they can potentially develop to improve their local area to support the new community right to reclaim land, known as the Right to Contest
- challenge a local authority service and seek to run it.
- It will also be helpful to those working in the wider public sector looking to deliver a service as a mutual under the Right to Provide policy being developed by Cabinet Office².

The publication of the location and basic attribute data of public sector land and building assets supports the efficiency and productivity within authorities by:

- enabling public sector partners to work together strategically to consider public sector assets in their area and to co-design front and back office services around the needs of the citizen
- enabling strategic procurement
- enabling the consideration of energy efficiency as a key aspect of asset management
- helping to inform the public about other land owned by public organisations when taking enquiries about greenspace maintenance, public access or other queries.

² <https://www.gov.uk/start-a-public-service-mutual-the-process>

The One Public Estate programme is a pioneering initiative designed to facilitate and enable local authorities to work successfully with central government and local agencies on public property and land issues through sharing and collaboration - See more at: http://www.local.gov.uk/productivity/-/journal_content/56/10180/3932538/ARTICLE

What land and building assets should be published

For the purpose of this guide, land and building assets include:

- all service and office properties occupied or controlled by local authorities, both freehold and leasehold
- any properties occupied or run under Private Finance Initiative (PFI) contracts
- all other properties local authorities own or use, for example, hostels, laboratories, investment properties and depots
- garages unless rented as part of a housing tenancy agreement
- surplus, sublet or vacant properties owned by local authorities
- undeveloped land
- serviced or temporary offices where contractual or actual occupation exceeds 3 months
- all future authority commitments, for example under an agreement for lease, from when a contractual commitment is made.

Properties must also be included even if they are part of a larger estate (for instance, a school caretaker's property on the site of a school, or a residential property on the site of a farm).

Any land or building where the council has currently a property interest should be included. This could include, for example, playing fields or buildings of church run schools.

There are some exclusions as stated in the Code:

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- rent free properties provided by traders (such as information booths in public places or ports)
- operational railways and canals
- operational public highways (but any adjoining land not subject to public rights should be included)
- assets of national security
- information deemed inappropriate for public access as a result of data protection and/or disclosure controls (eg. such as refuge houses).

To avoid data protection issues details about social housing should not be published. However, information about the value of social housing stock contained in a local authority's Housing Revenue Account does need to be published for the social housing asset value dataset. Publication of the value of social housing assets is covered separately in this guide

Only plots of land in their entirety should be included where individual tenancy arrangements exist for individual units. This would, for example, include a whole social housing estate, gypsy and traveller sites, block of garages, entire allotment site. However, the individual units should not be disclosed.

However the Information Commissioner ruled in the case of the London Borough of Bexley in 2007³ that

³ ICO tribunal decision notice FS 50259951: [http://ico.org.uk/~media/documents/decisionnotices/2010/FS_50259951.ashx](http://ico.org.uk/~/media/documents/decisionnotices/2010/FS_50259951.ashx)

details of vacant and empty properties can be published as long as it does not refer to private individuals. According to the Code, for vacant properties only the post code district level (i.e. the first part of the postcode) should be published, rather than the full address details. This also excludes the mapping reference of the property.

A local authority asset that is defined⁴ as a national security asset will be excluded from publication. National security assets are defined as an asset that, if lost or compromised, will have a major detrimental impact on the availability or integrity of essential services, leading to severe economic or social consequences or to loss of life. The Centre for the Protection of National Infrastructure use a 'Criticality Scale' that includes three impact dimensions: impact on delivery of the nation's essential services; economic impact (arising from loss of essential service) and impact on life (arising from loss of essential service). More details of the Criticality Scale can be found in Cabinet Office's Strategic Framework and Policy Statement⁵.

Contents of the land asset register

Much of the information requested in the Code will be available on council websites as part of a land and buildings asset register. Land and building assets have a value to local authorities especially when they are well managed and maintained. Keeping detailed and accurate records of land and building assets is good practice for supporting this aim.

The LGA recommends a common approach and format for publishing the content of the data to enable more straightforward sharing and analysis of data. We advise that the content of the published land and building register data matches the format set out in the template provided in Annex I- [Land and building asset template](#) . The template is also available as a standardised schema which can be downloaded from <http://schemas.opendata.esd.org.uk/LandAssets>.

The data should follow the collection of columns suggested. Any additional fields that an authority wishes to publish should be added as required in the template.

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

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 to publish as much information as possible according to the standard to enable wider usability of the data.

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 (optional)

'Organisation' identifies the name of the organisation 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 so that content may be linked with other data from the same

⁴ <http://www.cpni.gov.uk/about/cni/>

⁵ https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/62504/strategic-framework.pdf

organisation that uses the same identifier.

Ideally, the organisation 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 guidance for publishing data for further information. URI sets that represent local authorities are, for example, the statistics.data.gov.uk set. This takes the form of: <http://statistics.data.gov.uk/id/local-authority/XXXX>.

Codes describing URIs are not yet available for every public organisation. A URI used in Linked Data is the preferred option.

For local authorities the code could be

- the open data communities code for local authorities on <http://opendatacommunities.org/data/local-authorities>
- or the Office for National Statistics' (ONS) Government Statistics Services (GSS) Coding and Naming for Statistical Geographies. (<http://tinyurl.com/onsgeog>)

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

For example the URIs for Sedgemoor are:

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

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

Adding the name of the authority in the 'organisation name' field helps readability. Alternatively, the organisation name and code can be added to the metadata of the file – see the *Publication* section in the general guidance for publishing data⁶ for more information.

Effective date (optional)

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

Address information

All address information is based on the information in the national address gazetteer provided to authorities for free under the Public Sector Mapping Agreement (PSMA). In street naming and numbering authorities this information is also available in the land and property gazetteer created and maintained by the local authority. Further information about the address data entry convention for gazetteers is available on <http://www.nlpg.org.uk/nlpg/document.htm?targ=1260>.

The Code recommends to use the postal address, however, this may not exist especially for land without

⁶ Local Government Transparency Code 2014 – Publishing Data (general guidance): <http://www.local.gov.uk/practitioners-guides-to-publishing-data>

a postal delivery point such as public conveniences, parks, etc. Hence, we recommend using the address from the national address gazetteer of land and property gazetteer or a local address if the land is not listed in any of the address gazetteers.

Key elements of address information include:

Unique Property Reference Number

The unique property reference number (UPRN) uniquely identifies each property or land parcel. The UPRN is a 12 digit code assigned to a property by the local authority as part of the street naming and numbering process⁷. It is contained in the land and property gazetteer and the address gazetteer provided by the Ordnance Survey through the PSMA.

Unique asset identity

The unique asset identity refers to the individual asset sometimes known as building block. There should be one entry per asset or user/owner (e.g. on one site there could be several buildings or in one building there could be several users/floors/rooms. Where this is the case, each of these will have a separate asset identity). This identifier must include the original reference number from the data source.

Name of the building/land or both

The name should be the common name used across the organisation. Where the land or property does not have a unique name use a location description such as "land at rear".

Street number or numbers

Any sets of two or more numbers should be separated with the '-' symbol (e.g. 10-15 London Road). Some property may either have a house name or street number. If only a name is available leave blank. The number is not required if the property is vacant.

Street name

The Code recommends to use the postal road address, however, local authorities may want to use the street name found in the address gazetteer instead. The street name is not required if the property is vacant.

Post town

The post town as given in the postal address.

United Kingdom postcode

The postcode as defined in the postal address file for any given address. For vacant properties the post code district level should be used (i.e. only the first part of the postcode), the postal district needs to be revealed such as "W1A", "RH1", "RH10" or "SE1P". However, the whole code down to post code unit level can be published if desired.

⁷ For further information about the UPRN see <http://www.nlpg.org.uk>

Map Reference (GeoX and GeoY)

The map reference refers to the location of the land and property and should usually be the centre point of the asset location (the centroid). The location should be geocoded in accordance with ISO 6709 Standard Representation for Geographic Point Location by Coordinates or according to the Ordnance Survey grid system (Easting and Northing).

The ISO 6709 Standard Representation for Geographic Point Location by Coordinates requires the northing and easting to be presented in latitudes (northing) and longitudes (easting). Further information about the ISO standard is available on http://www.iso.org/iso/iso_catalogue/catalogue_tc/catalogue_detail.htm?csnumber=39242.

Local authorities should make it clear which geodetic datum reference system is being used, for example in the metadata or on the webpage wherein the data is being published. Values, if specified, will likely be either of the following:

- WGS84 (see <http://en.wikipedia.org/wiki/WGS84>) - version of latitude and longitude. or
- OSGB36 (see http://en.wikipedia.org/wiki/Ordnance_Survey_National_Grid) - version of northing and easting.

The map reference and the UPRN can now be published under the Open Government Licence (see further information under a separate section on [Licensing](#)). The map reference and address details should not be published if the property is vacant.

Core information about the property

The core information about the land and asset refer to property information. The following three data components are mandatory and have to be submitted for every land and building asset.

Tenure type

The tenure determines whether the local authority owns the freehold or a lease for the asset. Please, enter Leasehold, Freehold or Other.

Tenure detail

The tenure is divided into further categories which refer to tenure or occupancy. The local authority must list all the characteristics that apply from the options given below. There may be more than one entry in the field which should be separated by "/". For example if a property is part vacant or part leased out. The following characteristics apply:

for freehold assets:

- occupied by the local authority
- ground leasehold (out)
- leasehold (out)
- licence (out)
- vacant⁸ (for vacant properties, local authorities should not publish the full address details and should only publish the first part of the postcode).

⁸ Vacant properties are normally regarded as empty while vacant land is land without a building or structure. Vacant land can also be identified by the holding type if it is land only.

for leasehold assets (leased in):

- occupied by the local authority
- ground leasehold (in or out)
- sub leasehold (in or out)
- licence (in or out)

for other assets:

- free text description eg. rights of way, access etc⁹.

Holding type

The holding type determines whether the asset is:

- land only without permanent buildings (land)
- land with a permanent building (land/|building)
- building only (building)

To classify the holding type by building only is not mandated in the Code but has been added for completeness.

Recommended property attributes

The following property attributes about individual land assets are optional.

Size

The size of the asset is measured in Gross Internal Area (m²) for buildings or hectares for land, in accordance with the Royal Institution of Chartered Surveyors Code of Measuring Practice. The Gross Internal Area is the area of a building measured to the internal face of the perimeter walls at each floor level. Local authorities using Net Internal Area (m²) should convert measurements to Gross Internal Area using appropriate conversion factors¹⁰ and state the conversion factor used.

The template distinguishes between building size and land size.

Services offered from the asset

We recommend use of the local government's esd (effective service delivery) information sharing standards at <http://standards.esd.org.uk>. These are available in human and machine readable form. Specifically, the Local Government Functions List (LGFL) - <http://standards.esd.org.uk/?uri=list%2Ffunctions> (human) and [http://id.esd.org.uk/list/functions \(machine\)](http://id.esd.org.uk/list/functions(machine)) and the Local Government Service List (LGSL) -

⁹ Where a local authority feels unable to verify rights of way information, for example, it should add a short narrative explaining why they are unable to identify and verify the information.

¹⁰ Local authorities are not expected to re-measure buildings. Research undertaken for the Scottish Government offers one method of converting Net Internal Area to Gross Internal Area and can be found at: <http://www.scotland.gov.uk/Resource/Doc/217736/0121532.pdf>

<http://standards.esd.org.uk/?uri=list%2FenglishAndWelshServices> (human) and <http://id.esd.org.uk/list/services> (machine)) give a URI to each type of function at the high level or each service at the lower level that local authorities provide. The function list is a hierarchy of service areas. Only the top functions are required listing up to five main functions.

The service function can be described in human readable form using a label such as transport and highways or a unique identifier such as <http://id.esd.org.uk/function/105>.

Purpose

State the reasons for holding an asset such as, it is

- occupied by the local authority
- providing a service on the authority's behalf,
- an investment property,
- supporting economic development (eg. provision of small businesses or incubator space),
- surplus to the authority's requirements,
- awaiting development,
- under construction, providing infrastructure
- asset of community value (as determined under Part 5 Chapter 3 of the Localism Act 2011)
- Potential asset of community value (asset which the authority is actively seeking to transfer to the community)
- other.

Total building operation (revenue) costs

The total building operation costs are defined in the Corporate value for money indicators for public services by CIPFA. The Code refers to the CIPFA document at <http://www.cipfa.org/services/benchmarking/vfm-indicators/estates-management> which currently is not openly available.

Required maintenance

Required maintenance refers to the cost to bring the property from its present state up to the state reasonably required by the authority to deliver the service and/or to meet statutory or contract obligations and maintain it at the standard. This should exclude improvement projects but include works necessary to comply with new legislation (eg. asbestos and legionella)

Functional suitability rating

This is a rating of the general performance of asset in terms of its ability to enable effective service delivery. The following scale is recommended in the Code:

- good – performing well and operating efficiently (supports the needs of staff and the delivery of services)
- satisfactory – performing well but with minor problems (generally supports the needs of staff and the delivery of services)
- poor – showing major problems and/or not operating optimally (impedes the performance of staff and/or the delivery of services)
- unsuitable – does not support or actually impedes the delivery of services

The functional suitability rating is subject to the authorities rating based on the current function of the building. The functionality may vary for different functional use.

Energy performance rating

The energy performance rating is stated on the Display Energy Certificate under the Energy Performance of Buildings (Certificates and Inspections) (England and Wales) Regulations 2012.

DCLG is responsible for the Energy Performance of Buildings register which holds the following certificates:

- Energy Performance Certificates (domestic and non-domestic);
- Display Energy Certificates; and,
- Air Conditioning Inspection Reports.

Guidance may be found here,

https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/307557/Accessing_register_data_under_the_EP_of_Buildings_regulations_2012.pdf. The certificates can be obtained from <https://www.ndepcregister.com/home.html>. There are currently some restrictions on the use of the data.

Additional information (optional)

Land registry title number

The land registry title enables the linking of the asset information to further deed title information of the property. The land registry title reference can only be provided if the land is registered.

INSPIRE URL

Publishing the land asset information through view services is a requirement of the INSPIRE regulation. Provide a URL to the service as published on data.gov.uk. Further information about INSPIRE is available under the [INSPIRE section](#) in this guide.

How to process and publish the data

Local authorities are mandated to publish the data not less than annually and not later than one month after the year to which the data and information is applicable. If the authority had not published the land asset register this year, the Code demands it to be published no later than 2 February 2015.

Ideally the data should be published alongside the statement of accounts. It is also recommended that local authorities publish all the information possible on Electronic Property Information Mapping Service (e-pims), managed by the Government Property Unit (GPU) in the Cabinet Office. Government departments and some local authorities have already published their data on e-pims.

Publishing information on e-pims will allow councils to gather a fuller understanding of the public sector land within their boundaries and work with other parts of the public sector to bring forward development. This initiative is being pioneered by the One Public Estate programme, more details of which can be found at http://www.local.gov.uk/productivity/-/journal_content/56/10180/3932538/ARTICLE.

Further information about e-PIMS is available on [https://www.epims.org.gov.uk/ProgrammeHub/public/e-PIMS - FAQs when engaging with LAs.docx?id=63426f0b-3ee0-4239-a644-8d55b027820e](https://www.epims.org.gov.uk/ProgrammeHub/public/e-PIMS_-_FAQs_when_engaging_with_LAs.docx?id=63426f0b-3ee0-4239-a644-8d55b027820e)

The publication of expenditure data requires a set of processing steps. These are:

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- extract the data from the internal system
 - match the data to content template (see *Annex I: templates – [Land assets](#)*).
 - Add location references if they are not already included
 - check the data for accuracy, and get rid of, any inconsistencies
 - redact any data that is exempt from publication under the FOIA 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 with the aim of working gradually towards improvements to eventually reach 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
 - publish your data as a view web mapping service to meet INSPIRE requirements
 - register your data so that it can be found.

To prepare the data for publication follow the general guidance for publishing data <http://www.local.gov.uk/practitioners-guides-to-publishing-data>. Specific requirements for adding and publishing location information are described in the next sections.

Metadata should be published alongside the datasets. The metadata should follow the guidance for publishing metadata under the INSPIRE regulation as the dataset falls under one of the INSPIRE data themes. Further information is available in the [INSPIRE section](#) of this code.

How should location attributes be added?

Much of the property attributes required in the Code are most likely included in the property system. To publish the data you will need to extract the relevant property attributes from your property system and check if the extracted data meet the requirements of the Code. Recode the heading where they are not the same as recommended in the guidance. If any data components are missing add them to the asset register.

Any missing address components and geographic coordinates can be derived from the Address Gazetteer supplied to local authorities for free under the Public Sector Mapping Agreement.

- Once the list of land and property assets have been extracted from your asset registers with basic information on Name, Address and Postcode, these data can then be geo-coded to the national AddressBase. AddressBase provides a ‘core referencing geography’ against which to map your land and property assets at a point location level of detail.
- The Gazetteer is available free at the point of use to all public sector organisations covered by the PMSA¹¹.
- Matching your asset name, address and postcode information to the Gazetteer through geo-coding will enable you to include the spatial coordinates (i.e. easting & northing coordinates) as well as the UPRN of the Gazetteer.

¹¹ More information on the PMSA can be found at <http://www.ordnancesurvey.co.uk/oswebsite/public-sector/mapping-agreement/index.html>

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- The use of the Gazetteer UPRN as a key identifier is suggested as this will enable you and others to link additional information to these land and property assets in a consistent manner.
 - Your local gazetteer custodian or GeoPlace is the organisation that compiles AddressBase from local authority land and property gazetteers and Ordnance Survey Data.

Compliance with INSPIRE

In addition to the above requirements, the dataset also has to be published in conformance with the INSPIRE (Infrastructure for spatial information in Europe) regulation if it holds a location element.

The EU INSPIRE Directive, which came into force in the UK in 2009, establishes an infrastructure for spatial information to support local, national and European environmental policy development and delivery and monitoring of activities which may have an impact on the environment. The Directive provides a legislative standards framework for publishing environmental information with a location element.

Public authorities holding data within the scope of the INSPIRE themes will need to ensure that standardised metadata is published for the data and that view and download services are available to enable access to this. In this way, users will be able to view the locations of assets on a map through web services and download data if needed.

In the UK, all INSPIRE metadata is being published through data.gov.uk (<http://data.gov.uk/>). Local authorities are responsible for publishing the metadata on data.gov.uk and to provide view and download services for the data. Local authorities have received new burdens funding from the Department for Environment, Food and Rural Affairs (Defra), the lead department for INSPIRE in the UK, to implement INSPIRE. Contact your local GIS manager for further advice.

Further information about INSPIRE is available at: <http://data.gov.uk/location/inspire>.

A brief overview of the technical requirements in local government is published at: <http://tinyurl.com/www-local-gov-inspire>.

Licensing

Local land asset data should be published under the Open Government Licence. However, third party Intellectual Property Rights (IPR) may not permit the opening up of the data for free reuse. Check any third party licence if the data can be made available openly.

The address information (and in particular the unique property reference number and the easting and northing) fall under third party IPR as the data is owned by the Ordnance Survey and GeoPlace LLP. The postcode is owned by Royal Mail.

Royal Mail makes a distinction between address information which has been created and that which has been cleansed using the Postal Address File. Royal Mail have agreed that using the Postal Address File (PAF) for confirming rather than creating an address of an asset is cleansed data. For the address to be considered as created, would require the organisation to learn that an asset existed through interrogation of the PAF. Royal Mail cleansed data can be published openly on a website and can be freely re-used.

The Ordnance Survey has released the free use of UPRNs¹². Under the “presumption to publish” policy local authorities will also be permitted to publish geo-coordinates x and y if they are derived from Ordnance Survey maps for land asset information only. Local authorities will no longer be required to redact the Ordnance Survey Information when publishing land asset information under the Open Government Licence v3. This will enable local authorities to meet the requirements of the Transparency Code.

Further guidance about derived data and the Public Sector Mapping Agreement Licences is available on

<http://www.ordnancesurvey.co.uk/business-and-government/help-and-support/public-sector/guidance/index.html>

¹² Policy Statement on the use of UPRNs: <http://www.ordnancesurvey.co.uk/about/governance/policies/addressbase-uprn.html>

Social housing asset value

Following publication of the local government transparency code 2015, councils are also obliged to publish details of the value of their social housing assets where such assets are held. Under the Housing Revenue Account (Accounting Practices) Direction 2011¹³, local housing authorities are already required to publish much information about the value of their social housing stock that is held on the Housing Revenue Account (HRA). The Code develops these requirements and sets out how the government wishes these data to be presented, namely the number and value of social housing by postcode sector level and within specified valuation bands.

The emphasis of the code is to maximise local transparency to the lowest granularity while at the same time considering disclosure control. Depending on the approach taken to ensure anonymity, the resulting dataset may not be comparable between councils and future data releases. The social housing asset value information has to be published by 1 September 2015.

Paragraphs 38 to 41 of the Code require that the following information related to the social housing stock held under the HRA is published.

Postcode sector

Social housing valuation data needs to be published according to the postcode sector, which is the first part of the postcode (also known as the outbound code), plus the first character of the second part of the code (inbound code). This is referred to as the postal sector in the Code. For example housing that appears under the AB12 1AA postcode, would be grouped under the AB12 1** postcode sector. The postcode district is just the first or outbound part of the code (ie AB12 ***). For a more detailed explanation of how postcodes work, please see the Postcode Address File (PAF) website¹⁴.

Councils should ensure that it is not possible to disclose the value of individual properties from data aggregated to the postcode. Where there is a postcode sector that contains fewer than 2,500 households, DCLG advises – in contrast to what it says in the Code – that councils should merge data for that postcode sector with the adjoining postcode sector that contains the fewest households. This procedure should be repeated until the combined postal sector contains at least 2,500 households. The number of dwellings per postcode sector based on the 2011 Census can be obtained from the Nomis website free of charge¹⁵.

¹³ <https://www.gov.uk/government/publications/the-housing-revenue-account-directions-2011>

¹⁴ http://www.postcodeaddressfile.co.uk/products/postcodes/postcodes_explained.htm

¹⁵ Dwellings per postcode sector: <https://www.nomisweb.co.uk/census/2011/qs402ew>.

The following table shows the number of households in each postcode district within a fictional council area. In this example, all postcode sectors within the AB11 postcode district area have 2,500 or more households and so the valuation data should be reported separately for each postcode sector within the AB11 district. However within the AB12 postcode district there is one postcode sector with fewer than 2,500 households (AB12 3). This is highlighted in the table below.

Postcode sector	Households
AB11 0	3595
AB11 7	3577
AB11 8	4237
AB11 9	3784
AB12 1	2790
AB12 2	3629
AB12 3	981
AB12 4	5632
AB12 5	5799

Since one of the postcode sectors within the AB12 postcode district contains fewer than 2,500 households, the postcode sector should be merged with the neighbouring postcode sector that contains the fewest households. In the example council area this creates a combined district comprising AB12 2 and AB12 3.

Postcode sector	Households
AB11 0	3595
AB11 7	3577
AB11 8	4237
AB11 9	3784
AB12 1	2790
AB12 2/AB12 3	4610
AB12 3	981
AB12 4	5632
AB12 5	5799

Paragraph 17 of the Code refers to setting this at postcode district level instead. However in the interest of achieving the lowest possible level of spatial details consistent with the need for disclosure control, and to ensure consistency with the guidance given on merging 'valuation bands', we encourage local authorities to implement the above procedure.

Valuation band range

Under each postcode sector, social housing properties should be further grouped according to their value. Paragraph 40 of the Code sets out a number of valuation bands on which a local housing authority's publication should be based. As a starting point, councils should present their data under the following valuation bands. The bands should be based on the Existing Use Value for Social Housing (EUV-SH)¹⁶.

Valuation band range	Intervening bands valuation
Less than £50,000-£99,000	Six bands of £10,000
£100,000-£299,999	Ten bands of £20,000
£300,000-£499,999	Four bands of £50,000
£500,000-£999,999	Five bands of £100,000
£1,000,000-£2,999,999 and higher	Five bands of £500,000

Within each intervening valuation band, local authorities should check that there are never fewer than 10 occupied social housing properties. This is in order to mitigate the risk of identifying individual dwelling values. Paragraph 18 of the Code prescribes the steps that should be taken should this be the case and we have clarified this further below:

- (i) – for any given postcode sector, where the number of occupied social housing properties in any intervening valuation band is less than a threshold of 10, authorities should merge that particular band with the next lowest intervening valuation band within the same valuation band range, and so on until the resultant merged cells contain at least 10 occupied social housing properties.
- (ii) – if, after following the process described in (i), there is only one band left in a particular valuation band range and the number of occupied social housing dwellings is still less than 10, then the data in those merged intervening bands should be further merged with the data in the next closest intervening band (which would be in the next lowest valuation band range if there is one, or the next highest valuation band range if there is not).

However, if steps (i) and (ii) still leaves the number of occupied social housing properties in any valuation band being less than a threshold of 10, authorities should then apply step (iii).

- (iii) – authorities should merge the original (non-merged) valuation data for the relevant postcode sector with the non-merged valuation data for an adjoining postcode sector that shows the lowest number of socially rented properties. Then start the process again at step (i).

In the table below, the number of occupied social housing dwellings is not at least 10 in any of the first six intervening bands. If all of the intervening bands within the <£50,000 - £99,999 were merged the total number of dwellings would be nine – it still hasn't reached the threshold of 10 occupied social housing dwellings. In this case it would have to be merged with the closest band from the next highest range making a single band containing 18 dwellings, and covering a range between <£50,000 - £119,999. (If

¹⁶Guidance to Valuers on Stock Valuation for Resource Accounting 2010, DCLG January 2011, at: https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/5939/1825886.pdf

there were a band from a lower range available, that is the one that should be merged.) There is also band in the next highest range that contains fewer than 10 dwellings, and this would need to be merged with the next lowest band.

Postal sector	Valuation band range	Intervening bands	Number of social housing dwellings
AB11 0	<£50,000 - £99,999	<£50,000	0
		£50,000 - £59,999	0
		£60,000 - £69,999	0
		£70,000 - £79,999	1
		£80,000 - £89,999	4
		£90,000 - £99,999	4
	£100,000 - £299,999	£100,000 - £119,999	9
		£120,000 - £139,999	8
		£140,000 - £159,999	16
		£160,000 - £179,999	179
		£180,000 - £199,999	352
		£200,000 - £219,999	541
		£220,000 - £239,999	438
		£240,000 - £259,999	402
		£260,000 - £279,999	311
		£280,000 - £299,999	313

The resulting table containing these newly merged ranges and intervening bands is shown below.

Postal sector	Valuation band range	Intervening bands	Number of social housing dwellings
AB11 0	<£50,000 - £119,999	<£50,000 - £119,999	18
	£120,000 - £299,999	£120,000 - £159,999	24
		£160,000 - £179,999	179
		£180,000 - £199,999	352
		£200,000 - £219,999	541
		£220,000 - £239,999	438
		£240,000 - £259,999	402
		£260,000 - £279,999	311
		£280,000 - £299,999	313

Number and value of dwellings

For each postcode sector and presented under each valuation band the following values are required:

-
- Total number of social housing dwellings
 - Total value of the dwellings within the band according to Existing Use Value for Social Housing (EUVSH)
 - Average value of dwellings within the band according to EUVSH
 - Total market value of dwellings within the band
 - Average market value of dwellings within the band
 - The percentage of the dwellings that are occupied and the percentage that are vacant

A template for publishing the social housing asset values is provided in the Annex.

Parking information

The Transparency Code requires local authorities to publish information about parking accounts and parking spaces by 2 February 2015 and thereafter at least on an annual basis.

Parking accounts

Local authorities must publish on their website, or place a link on their website to data published elsewhere:

- a breakdown of income and expenditure on the authority's parking account. The breakdown of income must include details of revenue collected from on-street parking, off-street parking and Penalty Charge Notices, and
- a breakdown of how the authority has spent a surplus on its parking account¹⁷.

Local authorities are required to publish their parking account in accordance with Section 55 of the Road Traffic Regulation Act 1984 as modified by Regulation 25 of the Civil Enforcement of Parking Contraventions (England) General Regulations 2007.

The account includes all income from designated on-street parking and enforcement activities from on-street and designated off-street parking. Expenditure includes cost for the provision and maintenance of designated parking places by the local authority and enforcement activities. Further details are provided in the statutory and the operational guidance for parking policy and enforcement¹⁸ and in the frequently asked questions 94 to 97¹⁹ which accompany the Code.

Local authorities should break down how they have spent a surplus on their parking account as specified in section 55 of the Road Traffic Regulation Act 1984, as amended from October 2004 by Section 95 of the Traffic Management Act 2004 .

Local authorities that have a deficit only have to publish the income and expenditure of the parking account.

Parking spaces

Local authorities must publish the number of marked out controlled on and off-street parking spaces within their area, or an estimate of the number of spaces where controlled parking space is not marked

¹⁷ Section 55 (as amended) of the Road Traffic Regulation Act 1984 sets out how local authorities should use a surplus on their parking account. Local authorities should breakdown how they have spent a surplus on their parking account within the categories set out in section 55.

¹⁸ Local authorities should also have regard to both statutory guidance, *The Secretary of State's Statutory Guidance to Local Authorities on the Civil Enforcement of Parking Contraventions*, <https://www.gov.uk/government/publications/civil-enforcement-of-parking-contraventions>, and non-statutory operational guidance, *Operational Guidance to Local Authorities: Parking Policy and Enforcement*, https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/212559/parkingenforcepolicy.pdf

¹⁹ Local Government Transparency Code Frequently Asked Questions 2014: https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/360713/Local_Government_Transparency_Code_2014_-_FAQ.pdf

out in individual parking bays or spaces.

In addition the Code recommends that local authorities should publish

- free parking spaces available in the local authority's area and which are provided directly by the local authority, and
- parking spaces where charges apply that are available in the local authority's area and which are provided directly by the local authority.

Where parking space is not marked out in individual parking bays or spaces, local authorities should estimate the number of spaces where free parking space is not marked out in individual parking bays or spaces.

Contents of the parking data

The LGA recommends a common approach and format for publishing the content of parking data to enable more straightforward sharing and analysis of data. We therefore advise that the content of the published parking data matches the format set out in the template provided in Annex I /Parking template

The data in the template should follow the sequence of rows suggested. Any additional fields that an authority wishes to publish should be added after the fields listed in the template.

The data elements as used in the template are described below. Data fields that are mandated or recommended in the Code are marked accordingly. Fields that are added to make the data more meaningful when compared or combined are marked as optional. Local authorities can delete rows if they are not mandated and local authorities will not publish data for that field.

Organisation name and code (optional)

The organisation name and code is the unique name and identifier which refers to your organisation. Further information is available from the same section under [land asset](#) .

Effective Date (optional)

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

On-street parking income (mandated)

On-street parking income derive from parking such as pay and display/meters, residents', visitors' or business permits and from enforcement such as penalty charge notices (PCN).

Off-street parking income (mandated)

Income from penalty charge notices for designated off-street parking as recorded in the parking accounts required under section 55 of the Road and Traffic Regulation .

Expenditure type and amount (mandated)

The amount of expenditure is broken down by

- *Contractors*
- *In-house staff*
- *Equipment maintenance/renewal*

-
- *London Councils or Traffic Penalties Tribunal (as appropriate)*
 - *Other*

Record the amount for each type.

Surplus (mandated)

Surplus is calculated as the difference between the income from all on-street parking and enforcement from on and off-street parking minus the expenditure. Some authorities may record a deficit.

Surplus spent type and amount (mandated)

Surplus spent type breaks down the amount of surplus spent according to the following categories.

- providing additional parking facilities
- public transport schemes
- highway improvements
- road maintenance
- schemes supporting the Mayor of London's strategy (for Greater London authorities)
- environmental improvements.

Councils that record a deficit cannot record a surplus spent.

Parking spaces (mandated/recommended)

Parking spaces include the total estimated number of marked out and controlled on-street and off-street parking spaces. An estimated should be used where spaces are not individually marked out.

The total number of parking spaces is further subdivided into

- number of free designated parking spaces and
- charged for parking spaces provided directly by the local authority.

Annex I: templates

Land and building asset data template

The land and building asset template displays the fields that must, should or could be considered/used (as appropriate) when publishing land and building asset data. Where a particular column is a mandatory requirement of the Code and must be used to ensure compliance, this is stated in the “inclusion status” column. Fields that are added to make the data more meaningful when compared or combined are marked as optional.

The template is also available as a standardised schema which can be downloaded from <http://schemas.opendata.esd.org.uk/LandAssets>.

Column	Field name	What is required	Reason for inclusion	Additional information	Inclusion status
1	Organisation Name	Name of the organisation owning or using the asset	Identifies accountable public organisation for asset	Name of the local authority that is the asset owner and if not the owner the main user of the asset.	Optional
2	Organisation Code	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 (http://uris.opendata.esd.org.uk/)</p> <p>For local authorities the code can be</p> <ul style="list-style-type: none"> the open data communities code for local authorities on http://opendatacommunities.org/data/local-authorities or the Office for National Statistics’ (ONS) Government Statistics Services (GSS) Coding and Naming for Statistical Geographies. 	Optional

Column	Field name	What is required	Reason for inclusion	Additional information	Inclusion status
				http://tinyurl.com/onsgeog	
3	Effective date	Date at which the information provided is true.	To identify the date to which the data may apply	The end date of accounting period. The UK date format (dd/mm/yyyy) should be used.	Optional
4	Unique Property Reference Number	Unique code describing property	For referencing and data linking	The UPRN is the unique property reference number which uniquely identifies land and properties. The UPRN is created by the local authority in the land and property gazetteer and held in the Address Gazetteer provided by Ordnance Survey. Land or buildings may not always have their own UPRN, then use parent UPRN if available.	Mandatory only if available
5	Unique asset identity	Unique code describing the asset	For referencing and data linking	The local reference identifier used by the local body, sometimes known as local name or building block. This must include the original reference number from the data source.	Mandatory
Address and basic point level location information					
6	Name of the building/land or both	Common title or name used for the asset	For identification of asset	The name can include the title or a description of the land such as "land to the rear of".	Mandatory
7	Street number	Number of land or building	For identification of asset	street number or numbers - any sets of 2 or more numbers should be separated with the '-' symbol (eg. 10-15 London Road)	Mandatory/ not for vacant property

Column	Field name	What is required	Reason for inclusion	Additional information	Inclusion status
				Not required for vacant properties	
8	Street Name	Postal road address	For identification of asset	The Code refers to postal road addresses but local authorities can provide the road as specified in the National Address Gazetteer.	Mandatory/ not for vacant property
9	Town	Name of post town or town	For identification of asset	The Code refers to postal addresses but local authorities can provide the town as specified in the National Address Gazetteer.	Mandatory
10	UK Postcode	To identify the postal address of the land or building	For identification of asset	For vacant properties only first part (i.e. W1A) is required. A piece of land may not have a postal address in which case either leave blank or derive a postcode from nearest address.	Mandatory
11	Coordinate Reference System	Indicate which coordinate reference system the geographic coordinate will refer to.	To identify which reference system is used	Values, if specified, can be: <ul style="list-style-type: none"> • WGS84 (see http://en.wikipedia.org/wiki/WGS84) - version of latitude and longitude.; or • OSGB36 (see http://en.wikipedia.org/wiki/Ordnance_Survey_National_Grid) - version of northing and easting. 	Optional
12	GeoX		To enable asset to be plotted on a map	geocoding, usually a centre point of the asset location in <ul style="list-style-type: none"> • Longitude in accordance with ISO 6709 Standard Representation for Geographic Point Location by Coordinates or • Easting grid reference according to Ordnance Survey 	Mandatory not for vacant property

Column	Field name	What is required	Reason for inclusion	Additional information	Inclusion status
13	GeoY			geocoding, usually a centre point of the asset location in <ul style="list-style-type: none"> Latitude in accordance with ISO 6709 Standard Representation for Geographic Point Location by Coordinates or Northing grid reference according to Ordnance Survey 	
14	GeoPoint Licensing URI			URL of any page that describes any licensing restrictions on using the northing and easting and UPRN values. Where GeoX and GeoY field values are derived from Ordnance Survey maps, this field should use the URL http://www.ordnancesurvey.co.uk/business-and-government/help-and-support/public-sector/guidance/derived-data-exemptions.html or the URL of another page that attributes the data to Ordnance Survey.	Optional
Core attribute information					
15	Tenure type	State if local authority owns the freehold or the leasehold		whether the local authority owns the freehold or leased in the asset, specify freehold, leasehold or other	Mandatory
16	Tenure detail	The tenure arrangements for the asset	To aid strategic asset management.	for whichever category applies, the local authority must list all the characteristics that apply from the options given below: <ul style="list-style-type: none"> Owner occupied (by the local authority) ground leasehold out ground leasehold in leasehold out leasehold in 	Mandatory

Column	Field name	What is required	Reason for inclusion	Additional information	Inclusion status
				<ul style="list-style-type: none"> • sub leasehold out • sub leasehold in • licence in • licence out • vacant (applies to building; no need to provide full address details) • Other: free text description eg. rights of way, access etc. 	
17	Other tenure	Text description of other tenure type		free text description eg. rights of way, access etc.	Mandatory if other is selected
18	Holding type	Whether land or land with building	As specified in the Code and to determine if some of the recommended fields such as energy rating is required.	Encode a drop down for the following: 'Buildings', 'Land' or 'Land/Buildings'.	Mandatory
Additional recommended information					
19	Size building	The area of the building asset	To aid strategic asset management	Measured in Gross Internal Area (m ²) for buildings in accordance with the Royal Institution of Chartered Surveyors Code of Measuring Practice. The Gross Internal Area is the area of a building measured to the internal face of the perimeter walls at each floor level. Local authorities using Net Internal Area (m ²) should convert measurements	Recommended

Column	Field name	What is required	Reason for inclusion	Additional information	Inclusion status
				to Gross Internal Area using appropriate conversion factors ²⁰ and state the conversion factor used.	
20	Size land	The area of the land asset	To aid strategic asset management	Measured in hectares for land, in accordance with the Royal Institution of Chartered Surveyors Code of Measuring Practice.	Recommended
21	Services function label	Name of the current service functions offered according to esd functions list	To aid strategic asset management	services offered from the asset using the functions listed from the Effective Services Delivery government function list http://id.esd.org.uk/list/functions (listing up to five main functions)	Recommended
22	Service function code	URI of the current service functions offered according to esd functions list	To enable linking of service function with other data	Unique identifier to refer to the services offered from the asset using the functions listed from the Effective Services Delivery government function list http://id.esd.org.uk/list/functions (listing up to five main functions)	Optional unless label is not available
23	Purpose	State the reasons for holding asset	To aid strategic asset management	Encoded drop down list with reason for holding asset such as, (if more than one applies separate by "/") <ul style="list-style-type: none"> • occupied by the local authority • providing a service on the authority's behalf, • investment property, • supports economic development (eg. provision of small businesses or incubator space), 	Recommended

²⁰ Local authorities are not expected to re-measure buildings. Research undertaken for the Scottish Government offers one method of converting Net Internal Area to Gross Internal Area and can be found at: <http://www.scotland.gov.uk/Resource/Doc/217736/0121532.pdf>

Column	Field name	What is required	Reason for inclusion	Additional information	Inclusion status
				<ul style="list-style-type: none"> • surplus to the authority's requirements, • awaiting development, • under construction, • infrastructure • community asset • potential asset of community value 	
24	Total building operation (revenue) costs	Total building operation (revenue) costs.	To aid strategic asset management	total building operation (revenue) costs as defined in the Corporate value for money indicators for public services at http://www.cipfa.org/services/benchmarking/vfm-indicators/estates-management	Recommended
25	Required maintenance	Cost of bringing the asset up to a fit for purpose condition	To identify those assets in poor condition or which have significant maintenance liabilities	required maintenance - the cost to bring the property from its present state up to the state reasonably required by the authority to deliver the service and/or to meet statutory or contract obligations and maintain it at the standard. This should exclude improvement projects but include works necessary to comply with new legislation (eg. asbestos and legionella)	Recommended
26	Functional suitability rating	A measure of the fitness for purpose of the asset to deliver its function, eg. accessibility, layout etc.	To identify assets which are suited to their purpose	functional suitability rating using the scale: <ul style="list-style-type: none"> ○ good – performing well and operating efficiently (supports the needs of staff and the delivery of services) ○ satisfactory – performing well but with minor problems (generally supports the needs of staff and the delivery of services) ○ poor – showing major problems and/or not operating optimally (impedes the performance off staff and/or 	Recommended

Column	Field name	What is required	Reason for inclusion	Additional information	Inclusion status
				<p>the delivery of services)</p> <ul style="list-style-type: none"> ○ unsuitable – does not support or actually impedes the delivery of services 	
27	Energy performance rating	Energy performance rating	To enable you to improve the energy footprint of your estate	Select A+/A/B/C/D/E/F/G based on the Display Energy Certificate under the Energy Performance of Buildings (Certificates and Inspections) (England and Wales) Regulations 2007.	Recommended
28	Land registry title number	Land registry title number	To enable linking to further ownership information	The land registry title ref can only be provided if the land is registered.	Optional
29	INSPIRE URL	Provide URL for INSPIRE view service of the data	Visualises the data on a map	Publishing the land asset information through view services is a requirement of the INSPIRE regulation. Provide a URL to the service as published on data.gov.uk	Optional

Social Housing Asset Value Template

<p>The following template displays the fields that must, should or could be used (as appropriate) when publishing social housing asset value. If the number of occupied dwellings per intervening band is</p>	<p>Valuation Band Range</p>	<p>Intervening bands</p>	<p>Dwellings value</p>	<p>Tenure status</p>
---	------------------------------------	---------------------------------	-------------------------------	-----------------------------

below 10, the values should be combined with the next lower band. Postal Sector									
			Total number social housing dwellings	EUV-SH Values		Market Values		% occupied dwellings	% vacant dwellings
				Total	Average	Total	Average		
PO1 1**	<£50,000 - £99,999	<£50,000							
		£50,000 - £59,999							
		£60,000 - £69,999							

		£70,000 - £79,999							
		£80,000 - £89,999							
		£90,000 - £99,999							
	£100,000 - £299,999	£100,000 - £119,999							
		£120,000 - £139,999							
		£140,000 - £159,999							
		£160,000 - £179,999							
		£180,000 - £199,999							
		£200,000 - £219,999							

		£220,000 - £239,999							
		£240,000 - £259,999							
		£260,000 - £279,999							
		£280,000 - £299,999							
	£300,000 - £499,999	£300,000 - £349,999							
		£350,000 - £399,999							
		£400,000 - £449,999							
		£450,000 - £499,999							
	£500,000 - £999,999	£500,000 - £599,999							

		£600,000 - £699,999							
		£700,000 - £799,999							
		£800,000 - £899,999							
		£900,000 - £999,999							
	£1m - £2,999,999>	£1,000,000 - £1,499,999							
		£1,500,000 - £1,999,999							
		£2,000,000 - £2,499,999							
		£2,500,000 - £2,999,999							
		£3,000,000>							

Parking template

The parking template displays the fields that must, should or could be used (as appropriate) when publishing parking data. Where a particular field is a mandatory requirement of the Code and must be used to ensure compliance, this is stated in the “inclusion status” column. Fields that are added to make the data more meaningful when compared or combined are marked as optional.

Row	Field name	What is required	Reason for inclusion	Additional information	Inclusion status
1	Organisation name	Name of the organisation owning or using the asset	Identifies accountable public organisation for asset	Name of the local authority that is the asset owner and if not the owner the main user of the asset.	Optional
2	Organisation code	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 (http://uris.opendata.esd.org.uk/)</p> <p>For local authorities the code can be</p> <ul style="list-style-type: none"> the open data communities code for local authorities on http://opendatacommunities.org/data/local-authorities or the Office for National Statistics’ (ONS) Government Statistics Services (GSS) Coding and Naming for Statistical Geographies. (http://tinyurl.com/onsgeog) 	Optional
3	Effective date	Date at which the information provided is true.	To identify the date to which the data may apply	The end date of accounting period. The UK date format (dd/mm/yyyy) should be used.	Optional

Row	Field name	What is required	Reason for inclusion	Additional information	Inclusion status
4	On-street parking income type	A description of where parking income has come from	To understand the types of income generated as mandated in the Code	Encoded list with various types of income as follows : Pay & Display/Meters Residents' &Visitors' Permits Business Permits Other non-PCN income PCN income Other, Total	Mandated
5	On street parking income amount	Value of income	Record of what parking income is generated	Income by Income Type	Mandated
6	Off-street parking income type	A description of where parking income has come from	To understand the types of income generated as mandated in the Code.	Encoded list with various types of income as follows : <ul style="list-style-type: none"> Off street PCN income 	Mandated
7	Off street parking income amount	Value of income	Record of what parking income is generated	Income by Off street Income Type	Mandated
8	Expenditure type	A description of expenditure	To be able to see the expenditure for parking	Encoded list which contains regular spend items for both on-street and off-street parking <i>Contractors</i> <i>In-house staff</i> <i>Equipment maintenance/renewal</i> <i>London Councils or Traffic Penalties Tribunal (as appropriate)</i> <i>Other</i> <i>Total</i>	Mandated

Row	Field name	What is required	Reason for inclusion	Additional information	Inclusion status
9	Expenditure amount	Value of the expenditure	Record of how much has been spent in each category	Expenditure amount by type.	Mandated
10	Surplus amount	The difference between the total amount of income and the total amount of expenditure	To be able to identify the surplus from on-street and off-street parking	Sum of all on-street and off-street parking income as specified in the income types minus the total expenditure. The sum could show a deficit.	Mandated
11	Surplus spend type	Specify how the surplus is spent	as mandated in the Code and section 55 of the Road Traffic Regulation Act 1984	<p>Encoded list which specifies how councils spend surplus in accordance with section 55 of Road Traffic regulation Act 1984 as follows:</p> <ul style="list-style-type: none"> • providing additional parking facilities • public transport schemes • highway improvements • road maintenance • schemes supporting the Mayor of London's strategy (for Greater London authorities) • environmental improvements. 	Mandated (not required if revenue shows a deficit)
12	Surplus spend amount	Specify the amount of surplus spent		Specify amount spent by type	Mandated (not required if revenue shows a deficit)
13	Parking spaces number	number of controlled on and off-street parking spaces within their area	As mandated in the Code	Marked out or an estimate of the number of spaces where controlled parking space is not marked out in individual	Mandated

Row	Field name	What is required	Reason for inclusion	Additional information	Inclusion status
				parking bays or spaces	
14	Free parking spaces number	free parking spaces available in the local authority's area and which are provided directly by the local authority	As recommended in the Code	Where parking spaces are not marked out in individual parking bays or spaces, local authorities should estimate the number of spaces available	Recommended
15	Charged-for parking spaces number	parking spaces where charges apply that are available in the local authority's area and which are provided directly by the local authority	As recommended in the Code	Where parking spaces are not marked out in individual parking bays or spaces, local authorities should estimate the number of spaces available	Recommended

Annex II: Published examples

Local authority land

Essex County Council Property information as an example for published local authority land as part of the Essex Public Asset Mapping Project: the <https://www.essex.gov.uk/your-council/council-property/Pages/Council-Property.aspx>

Bristol Total Place: Interactive Mapping Service showing all public land within Bristol and Gloucester. <http://maps.bristol.gov.uk/assetinformation/>

Richmond upon Thames: Map of principles property assets with downloadable text file. <http://gis.richmond.gov.uk/WebMap/councilLand.aspx?basemap=google>

Car Parking

Croydon detailed parking account report:

<http://www.croydon.gov.uk/contents/departments/transportandstreets/pdf/tma-account12-13.pdf>

Bristol City Council parking strategy and annual reports: <http://www.bristol.gov.uk/page/transport-and-streets/parking-policies-and-reports>

North Devon reporting on annual parking account:

http://www.northdevon.gov.uk/index/lgcl_transport_and_streets/lgcl_motor_vehicles_roads_and_parking/lgcl_parking/north_devon_annual_parking_report_2012_2013.htm

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