



## Local Government Transparency Code 2015

### EXPENDITURE EXCEEDING £500

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

- Individual invoices;
- Grant payments;
- Expense payments;
- Payments for goods and services;
- Grants;
- Grant in aid;
- Rent;
- Credit notes over £500; and
- Transactions with other public bodies.

For each individual item of expenditure, the following information must be published:

- Date the expenditure was incurred;
- Local authority department which incurred the expenditure;
- Beneficiary;
- Summary of the purpose of the expenditure;
- Amount Value Added Tax that cannot be recovered; and
- Merchant category (e.g. computers, software etc).

**Lancing Parish Council publishes this information on its website monthly, which can be found by clicking on the link below.**

[Accounts and Finances](#)