
WELSH STATUTORY INSTRUMENTS

2014 No. 3362

The Accounts and Audit (Wales) Regulations 2014

PART 4

Published Accounts and Audit – Larger Relevant Bodies

Declaration of remuneration

9.—(1) The statement of accounts required by regulation 8(1) must be accompanied by the notes referred to in paragraphs (2) to (4).

(2) The first note is a note of the relevant body's remuneration ratio information (but this requirement does not apply to a relevant body which is a joint committee).

(3) The second note is a note of (except in relation to persons to whom paragraph (4) applies) the number of employees or police officers in the year to which the accounts relate whose remuneration fell in each bracket of a scale in multiples of £5,000 starting with £60,000.

(4) The third note is a note of the remuneration (set out according to the categories listed in paragraph (7)) and the contribution to the person's pension by the relevant body of—

- (i) senior employees, or
- (ii) relevant police officers,

in respect of their employment by the relevant body or in their capacity as a police officer, whether on a permanent or temporary basis.

(5) The persons whose remuneration is to be noted under paragraph (4) must be listed individually and identified by way of job title only, except that those persons whose salary is £150,000 or more per year must also be identified by name.

(6) The remuneration and the pension contribution noted under paragraph (4) must be noted in respect of both the year to which the accounts relate and the previous year.

(7) The categories to which paragraph (4) refers are—

- (a) the total amount of salary, fees or allowances paid to or receivable by the person;
- (b) the total amount of bonuses paid to or receivable by the person;
- (c) the total amount of sums paid by way of expenses allowance that are chargeable to United Kingdom income tax, and were paid to or receivable by the person;
- (d) the total amount of any compensation for loss of employment paid to or receivable by the person, and any other payments made to or receivable by the person in connection with the termination of their employment by the relevant body, or, in the case of a relevant police officer, the total amount of any payment made to a relevant police officer who ceases to hold office before the end of a fixed term appointment;
- (e) the total estimated value of any benefits received by the person otherwise than in cash which do not fall within sub-paragraphs (a) to (d) above, which are emoluments of the person, and which are received by the person in respect of their employment by the relevant body or in their capacity as a police officer; and

- (f) in relation to relevant police officers, any payments, whether made under the Police Regulations 2003(1) or otherwise, which do not fall within (a) to (e) above.
- (8) In this regulation—
- “chief executive” (“*prif weithredwr*”) means—
- (a) in the case of a relevant body which is a county council or county borough council, fire and rescue authority or National Park authority, the head of the body’s paid service designated under section 4(1) of the 1989 Act;
 - (b) in the case of a relevant body which is a chief constable, the chief constable;
 - (c) in the case of a relevant body which is a police and crime commissioner, the chief executive appointed by the commissioner under Schedule 1 to the Police Reform and Social Responsibility Act 2011(2);
 - (d) in the case of any other relevant body, the highest ranking employee;
- “contribution to the person’s pension” (“*cyfraniad at bensiwn y person*”) means an amount to be calculated as follows—
- (a) in relation to contributions to the relevant pension scheme established under section 7 of the Superannuation Act 1972(3), the common rate of employer’s contribution specified in a rates and adjustments certificate prepared under regulation 62 (actuarial valuations of pension funds) of the Local Government Pension Scheme Regulations 2013(4), being the amount appropriate for that body calculated in accordance with the certificate and regulation 67 (employer’s contributions) of those Regulations, multiplied by the person’s pensionable pay;
 - (b) in relation to contributions to the firefighters’ pension scheme established under the Fire Services Acts 1947 and 1959(5), the percentage of the aggregate of the pensionable pay calculated for the purposes of paragraph G2(3) and (4) of Schedule 2 to the Firemen’s Pension Scheme Order 1992(6), multiplied by the person’s pensionable pay;
 - (c) in relation to contributions to the firefighters’ pension scheme established under the Fire and Rescue Services Act 2004(7), the percentage of the aggregate of the pensionable pay calculated for the purposes of paragraphs (2) and (3) of rule 2 of Part 13 of Schedule 1 to the Firefighters’ Pension Scheme (Wales) Order 2007(8), multiplied by the person’s pensionable pay;
 - (d) in relation to contributions to police pension schemes established under the Police Pensions Regulations 1987(9) or the Police Pensions Regulations 2006(10), the percentage of pensionable pay specified in regulation 5(1) (contributions) of the Police Pension Fund Regulations 2007(11), multiplied by the person’s pensionable pay;
- “employee” (“*cyflogai*”) includes a member of the relevant body and a holder of an office under the relevant body, but does not include a person who is an elected councillor, and “employment” (“*cyflogaeth*”) is to be construed accordingly;

(1) S.I. 2003/527; relevant amending instruments are S.I. 2006/3449, 2011/3026, and 2012/192 and 2712.
(2) 2011 c. 13.
(3) 1972 c. 11; section 7 was amended by the Public Service Pensions Act 2013(c. 25), Schedule 8, paragraphs 6 and 8.
(4) S.I. 2013/2356.
(5) 1947 c. 41 and 1959 c. 44. Both these Acts have been repealed by the Fire and Rescue Services Act 2004 (c. 21) which contained savings in respect of pension schemes established under them.
(6) S.I. 1992/129; rule G2 was amended by S.I. 2006/1672 (W. 160), 2007/1074 (W. 112) and 2012/974 (W. 128).
(7) 2004 c. 21.
(8) S.I. 2007/1072 (W. 110); rule 2 was amended by S.I. 2009/1225 (W. 108).
(9) S.I. 1987/257 to which there are amendments not relevant to these Regulations.
(10) S.I. 2006/3415 to which there are amendments not relevant to these Regulations.
(11) S.I. 2007/1932, amended by S.I. 2008/1887; there are other amending instruments but none are relevant.

“relevant body’s remuneration ratio information” (“*gwybodaeth cymhareb tâl y corff perthnasol*”) means—

- (a) the remuneration of the body’s chief executive during the year to which the accounts relate;
- (b) the median remuneration of all the body’s employees during the year to which the accounts relate; and
- (c) the ratio of the amount in sub-paragraph (a) to the amount in sub-paragraph (b);

“relevant police officer” (“*swyddog heddlu perthnasol*”) means—

- (a) in relation to a police force maintained under section 2 (maintenance of police forces) of the Police Act 1996(12), the chief constable, and
- (b) any other senior police officer whose salary is £150,000 per year or more;

“remuneration” (“*tâl*”) means all amounts paid to or receivable by a person, and includes sums due by way of expenses allowance (so far as those sums are chargeable to United Kingdom income tax), and the estimated money value of any other benefits received by an employee otherwise than in cash;

“senior employee” (“*cyflogai hŷn*”) means an employee whose salary is £150,000 or more per year, or an employee whose salary is £60,000 or more per year who falls within at least one of the following categories—

- (a) a person employed by a relevant body to which section 2 (politically restricted posts) of the 1989 Act(13) applies who—
 - (i) has been designated as head of paid service under section 4 of that Act(14);
 - (ii) is a statutory chief officer within the meaning of section 2(6) of that Act; or
 - (iii) is a non-statutory chief officer within the meaning of section 2(7) of that Act;
- (b) the person who is the head of staff for any relevant body to which section 4 of the 1989 Act does not apply; or
- (c) a person who has responsibility for the management of the relevant body to the extent that the person has power to direct or control the major activities of the body (in particular activities involving the expenditure of money), whether solely or collectively with other persons; and

“senior police officer” (“*swyddog heddlu hŷn*”) means a member of a police force holding a rank above that of superintendent.

(9) The sums of £60,000 and £150,000 in this regulation are to be reduced pro rata for an employee or officer who is employed or engaged on a temporary or part-time basis.

(12) 1996 c. 16. Section 2 was amended by the Police Reform and Social Responsibility Act 2011 (c. 13), Schedule 16, paragraphs 1 and 4.

(13) 1989 c. 42. Section 2 was amended by the Education Act 1996 (c.56), Schedule 37, paragraph 95; S.I. 2002/808 (W. 89); the Children Act 2004 (c. 31), Schedule 2, paragraph 3; the Fire and Rescue Services Act 2004 (c. 21), Schedule 2; the Local Government and Public Involvement in Health Act 2007 (c. 28), section 203(1); the Local Democracy, Economic Development and Construction Act 2009 (c. 20), sections 30(1) and (2) and 146(1); S.I. 2010/1158; the Local Government (Wales) Measure 2011 (nawm 4), section 21; and the Health and Social Care Act 2012 (c. 7), Schedule 5, paragraph 57.

(14) Section 4 was amended by the Local Democracy, Economic Development and Construction Act 2009 (c. 20), Schedule 6, paragraph 81(1) and (2) and by the Police Reform and Social Responsibility Act 2011 (c. 13), Schedule 19, paragraphs 199 and 201.