

**Status:** This version of this cross heading contains provisions that are prospective.

**Changes to legislation:** There are outstanding changes not yet made by the [legislation.gov.uk](http://legislation.gov.uk) editorial team to The Local Authority Accounts (Scotland) Regulations 2014. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)

PROSPECTIVE

## SCHEDULE

### Content of Remuneration Report

#### *Disclosure of remuneration for relevant persons*

**8.** The Remuneration Report for each financial year is to show, in tabular form, against the post held and name of each relevant person the total amounts (before tax and other deductions), whether received or receivable, by each relevant person from the local authority or, as the case may be, local authority subsidiary body—

- (a) listed individually and rounded to the nearest whole pound;
- (b) under each of the categories listed in paragraph 10; and
- (c) for the financial year to which the Report relates, except for the total amount required by paragraph 10(h).

#### **Commencement Information**

**11** Sch. para. 8 in force at 10.10.2014, see [reg. 1](#)

**9.** The Remuneration Report must show in separate tables—

- (a) remuneration from the local authority to relevant persons who are senior employees;
- (b) remuneration from the local authority to relevant persons who are senior councillors; and
- (c) remuneration from the local authority subsidiary body to relevant persons who are included in a Remuneration Report for that financial year by virtue of paragraph 7.

#### **Commencement Information**

**12** Sch. para. 9 in force at 10.10.2014, see [reg. 1](#)

**10.** The categories are—

- (a) the total amount of salary, fees or allowances due to the person, whether paid or not;
- (b) the total amount of bonuses so paid or receivable;
- (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, or, in the case of a councillor, the total of any payment made to that person in connection with their ceasing 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 that do not fall within sub-paragraphs (a) to (d), are emoluments of the person, and are received by the person in respect of their employment or in their capacity as a councillor, with a footnote describing the nature of any such benefits;

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- (f) the total amount of any payments made by the local authority and local authority subsidiary body by way of remuneration to or in respect of the person that do not otherwise fall within this paragraph, other than payments relating to pensions;
- (g) the amount that is the total of the sums shown in categories (a) to (f); and
- (h) the amount that is the total of the payments that were made by way of remuneration to or in respect of the person under categories (a) to (f) in the financial year preceding that to which the Remuneration Report relates.

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**Commencement Information**

**I3** Sch. para. 10 in force at 10.10.2014, see [reg. 1](#)

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**Changes and effects yet to be applied to the whole Instrument associated Parts and Chapters:**

Whole provisions yet to be inserted into this Instrument (including any effects on those provisions):

- reg. 10(1)(b)(i) word substituted by [S.S.I. 2022/122 reg. 2\(2\)\(b\)](#)
- reg. 10(1)(b)(i) words substituted by [S.S.I. 2022/122 reg. 2\(2\)\(a\)](#)