

**To: Chief Executives in England, Wales and N Ireland
(copies for Monitoring Officer, HR Director and Finance Director)
Members of the National Employers' Organisation
Regional Directors**

9 April 2010

Dear Sir / Madam,

Freedom of Information Requests

On 31 March 2010, UNISON made formal requests under the Freedom of Information Act 2000 ("the Act") to a large number, if not all, local authorities in England, Wales and Northern Ireland asking for disclosure of information relating to planned redundancies and pay.

This circular and paper attached at **Annex A** provides some points for authorities to take into account when considering the request for **pay information**.

The Act

The basic structure of the Act is such that where an authority receives a request for information it has to:

1. confirm or deny whether it holds that information; and
2. communicate the information to the applicant.

unless

- it can be argued that the request is vexatious (unlikely to apply here);
- the cost of compliance exceeds the 'appropriate limit'; or
- any of the other exemptions in the Act apply.

Refusal on Grounds of Cost of Compliance

Subject to the right to provide advice and assistance, an authority is not obliged to provide the information requested if the authority estimates that the cost of compliance would exceed £450, calculated at £25 per hour ie. approximately 2.5 days' work.

Only time taken to determine whether the information is held, locating the information, retrieving it and extracting the relevant parts can be taken into account.

Regulations provide that where two or more requests are made by one person (or by different persons who appear to be acting together or as part of the same campaign) the requests can be taken together for the purpose of estimating how much it will cost to comply.

However, an authority would still have to 'confirm or deny' whether it held the information, unless, again, it reasonably estimates that the cost of establishing this exceeds the limit. In such a case, it could refuse to comply with the request in full.

Other Exemptions

Local authorities are bound by a presumption in favour of disclosure, unless the information is exempt. Exemptions are either absolute (for example, personal information, legal privilege, actionable breach of confidence) or qualified, such as prejudice to commercial interests.

Qualified exemptions must be weighed against the public interest in disclosing such information.

The paper attached at **Annex A** examines whether arguments could be formulated around the 'commercial interests' and the 'effective conduct of public affairs' exemption and is a summary of advice taken by LGE in respect of this aspect of the Act. The paper also includes a sample response (**Annex B**) for authorities to consider.

LGE does not seek to take or advocate any position on the appropriate response to the requests and is fully aware that the obligation to take a view on whether the information requested is discloseable rests with individual local authorities. The purpose of LGE providing this advice is to help authorities in considering the requests they have received. In making this judgement, authorities will wish to be mindful that there is a public interest about public finances being transparent.

Authorities should contact their Regional Employers' Organisation in the first instance with views and questions.

Yours sincerely,



Sarah Messenger
Employers' Secretary

LGE FREEDOM OF INFORMATION PAPER – APRIL 2010**1. Introduction**

- 1.1 Local Government Employers (LGE) has looked into whether the application of exemptions under the Freedom of Information Act 2000 ("the Act" / "the FOIA") in respect of a request set out at 1.2 below for information made to Chief Executives of NJC Local Authorities in England, Wales and Northern Ireland. LGE does not seek to take or advocate any position on the appropriate response to the request and is fully aware that the obligation to take a view on whether the information requested is discloseable rests with individual local authorities. The purpose of LGE providing this advice is to help authorities in considering the requests they have received.
- 1.2 The request is for the following information:
- 1.2.1 Information on any assumptions that the Council made about the percentage increase in NJC employees' pay from April 2010;
 - 1.2.2 The sum for contingencies incorporated into the 2010/2011 budget and how this compares with the sum provided in the 2009/2010 budget;
 - 1.2.3 The overall percentage increase in members' allowances agreed by the Council in 2010 compared to 2009/2010;
 - 1.2.4 The period covered by the most recent Medium Term Financial Strategy approved by the Council; and
 - 1.2.5 A table of information setting out the assumed percentage increase for NJC employee pay and assumed level of contingency fund broken down by categories of workers for the five years to 2015/16.

Background

- 1.3 We have not considered the second part of 1.2.2 or 1.2.3 or 1.2.4 which it is assumed will be provided in response to the request. We have instead concentrated on the disclosure of the contingency figures.
- 1.4 Contingency figures for pay and general contingency are set as part of the ongoing budgeting exercises carried out by Councils. The aim of the budget setting is to ensure that Councils operate in a prudent manner to achieve the maximum efficiency, effectiveness and economy in the use of financial resources for the benefit of the local community.

- 1.5 The budget-setting exercise starts in the autumn with an assessment of the needs and the likely income for the next financial year. Budgets are usually set by early spring (February/early March) and the budget finalised and published in March.
- 1.6 A number of the assumptions behind the setting of budgets are not part of the published figures. These are the financial assumptions that Councils have to make to reach decisions on final budget figures. Assumptions have to be made in a wide range of areas and often within a range of percentage amounts. It is inevitable that some assumptions will prove to be correct and some will not; there are complex balances between them.
- 1.7 Crucially, the fact that an assumption has been made in respect of a particular item of expenditure does not mean that a Council has allocated such a sum for the item, or considers that it can afford to expend such a sum on the item or that there is a political will to do so. The use of assumptions recognises that Councils operate in a complex financial and political environment in which they must be able to respond appropriately to a range of political and economic pressures. If certain areas of expenditure are increased because of matters outside a Council's control, such as centrally negotiated pay scales, Councils must be able to adjust spending to accommodate those commitments.
- 1.8 The negotiations with trade unions in relation to pay settlements are not conducted by individual authorities; instead Local Government Employers, represents local authorities (unless they have opted out of the national bargaining arrangements) and related employers in negotiations with trade unions over pay and conditions for local government sector employees (for these purposes we include youth and community workers, chief officers and craft workers). Local authorities are consulted by LGE as part of the pay bargaining process each year.
- 1.9 This year (2010 – 2011) the Employers have informed the trade union side that they are unable to make any pay offer.

Exemptions

- 1.10 LGE has primarily looked at whether the exemptions provided by the Act, specifically sections 36 (prejudice to the effective conduct of public affairs) and 43 (commercial interests) would apply in relation to these requests for contingency sums and, if so, whether the public interest in maintaining either of the exemptions would outweigh the public interest in disclosing the information. We have also considered in brief the exemption under section 22 – Publication at a later date.

1.11 The budget and finance arrangements will vary across councils and therefore we have had to make a number of assumptions in preparing this advice.

2. Section 36: Prejudice to the Effective Conduct of Public Affairs

2.1 This applies if, in the reasonable opinion of the qualified person, the disclosure of the report would, or would be likely to, inhibit -

2.1.1 (i) the free and frank provision of advice, or

2.1.2 (ii) the free and frank exchange of views for the purposes of deliberation, or

2.1.3 (c) would otherwise prejudice, or would be likely otherwise to prejudice, the effective conduct of public affairs;

2.2 The application of the exemption under section 36 must be considered by the Monitoring Officer who is the qualified person for these purposes. The Monitoring Officer must also consider that the public interest in withholding the information outweighs the public interest in disclosing it.

2.3 Section 36 includes three separate limbs of exemption as set out above and the relevant interests to consider under those limbs are :

2.3.1 The provision of professional advice from officers to members in setting the contingencies;

2.3.2 The exchange of views for the purposes of deliberation between councils and LGE to establish a negotiating position.

2.4 It appears to us that there is an argument that the publication of the information before the relevant budget period could prejudice the free and frank provision of advice by officers to a Council and could prejudice the free and frank exchange of views between councillors and officers, and between different councils and LGE. However, we have had to make some assumptions in coming to this view and each Council must take its own view.

2.5 We have assumed that there is a distinction between the making of spending decisions based on policy considerations (which we have characterised as "political" budget decisions) and the making of technical or professional decisions on the budgeting process such as assessing contingencies (which we have characterised as "technical" aspects of budget setting). We have also assumed that it is important that the technical aspects of setting the budget are treated as impartially as possible by all involved to ensure that pure accounting decisions are not open to being influenced by political considerations.

- 2.6 It is recognised that all local government expenditure is politically sensitive. It has also been assumed that it is important within councils that technical decisions on budget setting are outside the political arena to ensure that there is a clear distinction between the legitimate political debates over the allocation of resources and the technical side of accounting disciplines, such as the allocation of contingencies in the budget. We have also assumed that, in most cases, in so far as councillors are involved in the technical aspects of budget setting; they are required to treat the information as confidential and do so.
- 2.7 We have assumed that there is a public interest in ensuring that the distinction between the political process and the technical accounting process is maintained because of the fear that, if the boundaries became blurred, as could occur if the accounting assumptions in sensitive areas were routinely disclosed, councillors could feel under pressure to accommodate political sensitivities in the technical budgeting process and this in turn might lead to pressure upon officers to do so.
- 2.8 While we have no doubt that councillors and officers would aim to preserve the appropriate dispassionate standards their jobs could be made more difficult by the potential pressures brought on by such disclosures.
- 2.9 In making these assumptions we have also recognised that if a council has adopted a fully open budgeting process in which all assumptions are made publicly available the same considerations will not apply.
- 2.10 We have also assumed that once the budget year has passed and the assumptions can no longer give rise to potential political pressures these concerns disappear and assumptions made in previous years can be disclosed.
- 2.11 We recognise that the Information Commissioner has made it clear that information should not be withheld simply because it might be misunderstood or because it might be misused. The misuse or misunderstanding of information is not in itself a reason to withhold it. There is also a public interest fostering wider understanding of public finances.
- 2.12 LGE suggests that the relevant question for the Monitoring Officer will be the longer-term impact that the placing of sensitive contingency figures into the political arena would have, in particular, whether it could undermine a proper distinction between the technical accounting disciplines on one hand and the political decisions on expenditure on the other and, as a result, make the position of officers and councillors more difficult in the future.
- 2.13 If it is the view of the Monitoring Officer that the aim of free and frank provision of advice between the officers and councillors would or

would be likely to be prejudiced by the disclosure of the information into the public domain at this stage, because it would have a negative effect on appropriate decision making in this area in the future, then the exemption may be considered applicable.

- 2.14 The test though, is highly fact-dependent and must be considered by the Monitoring Officer in all cases.
- 2.15 The second limb of the exemption relates to the free and frank exchange of views for the purposes of deliberation. Pay negotiations are conducted between LGE acting on behalf of councils and the union side. Different councils will set different contingency amounts because of differences in local budgets, although we recognise that the margins for differences may not be great. Local contingency amounts are not individually relevant to LGE or the annual national negotiations. However, if the locally set contingencies were made available and within the political arena it could place pressure on LGE in its negotiations. It could also cause stress between councils with comparisons made between different councils in their allocation of contingency figures. While the disclosure of the figures as such is not a prejudice and it is recognised that the fact the information may be misused or misunderstood is not a reason to withhold it, the resulting political pressures could place inappropriate pressures on officers and councillors to change their approaches in a way that would be undesirable as described earlier. Again, this is very fact dependent. The Information Commissioner and the Tribunal expect public officials to behave with a degree of robustness in withstanding pressures which arise because of the publication of information.
- 2.16 Public authorities should not be over-ready to assume that the disclosure of information about policy setting or decisions will undermine the process.
- 2.17 Moreover, the exemption under section 36 is subject to the test of public interest. In this exemption the public interest arguments largely mirror the substantive arguments. There is a public interest in the proceedings of public bodies being open, in understanding how the public finances are managed and run. Public interest may change over time or be stronger at one time than another. It can be argued that there is a particular public interest in open discussion on local government expenditure, specifically the appropriate level of pay to staff in the current climate given that the Employers have stated that no pay offer will be forthcoming this financial year. This is part of a broader public interest in open debate about the appropriate response to pay as part of public expenditure in the current economic climate.
- 2.18 On the other hand, it can be argued that the disclosure of the contingency figures from the budget setting processes or those

assumed for the five years going forward will not add anything to the debate. On the contrary, they are likely to further confuse the debate as they could potentially, if contingencies have been allowed, be used to confuse the debate by being produced as part of a campaign to argue that the public sector could afford to pay increased wage settlements but has chosen not to do so.

3. Section 43(2): Prejudice to Commercial Interests

3.1 This applies where the disclosure of information would, or would be likely to, prejudice the commercial interests of any person (including the public authority holding it).

3.2 Salaries are the largest single item in any council's budget.

3.3 In guidance on the application of this exemption in relation to council tax the Information Commissioner took the view that a distinction should be drawn between commercial interests and financial interests. The guidance stated that, while a local authority could have a financial interest in the collection of council tax, it could not have a commercial interest. Accordingly it is important to consider whether pay contingency budget information could form such a commercial interest and therefore fall into this exemption.

3.4 However, in *UCLAN v ICO* and *Colquhoun EA 2009 0034* the Information Tribunal accepted that a university can have a commercial interest in the protection of the intellectual property rights in its teaching materials. "We respectfully agree with the approach adopted by this Tribunal in the *Student Loans* appeal at paragraph 42, namely that "commercial interests" is a term which deserves a broad interpretation which will depend largely on the particular context. We do not consider that the fundamentally charitable character of a university means that it should have no commercial interests. A body which depends on student fees to remain solvent has a commercial interest in maintaining the assets upon which the recruitment of students depends. Moreover, we accept on the evidence that UCLAN operates in competition with other institutions of higher education in seeking to sell its products, namely undergraduate courses, to potential students. Therefore, whether on a broad or narrow construction of the statutory words, we are satisfied that UCLAN's interests in teaching material produced for its degree courses are properly described as "commercial".

3.5 Accordingly, there is basis for the view that the term commercial interest should be treated as a wide term. We have not been able to find any specific decisions on whether the exemption is applicable to the amounts included in budgets as contingency figures.

- 3.6 However, the employment relationship between councils and their staff is a commercial arrangement. Staff are paid for work that they do. The Council makes the payment. It seems impossible to characterise this other than as a commercial arrangement from the employee's position. Equally it seems that this must also make it a commercial arrangement from the council's position. Councils are buying their employees' services in an open market.
- 3.7 It may be in the interests of councils to minimise pay rises to employees so that the Councils can buy the services of staff as economically as possible. Therefore, we take the view that councils may have a commercial interest in ensuring that they minimise pay rises to employees. If their negotiating position in relation to pay bargaining is undermined that will be a prejudice to their commercial position.
- 3.8 On the other hand pay is negotiated centrally by LGE and there is an argument that the amounts allowed locally for contingencies would therefore not be relevant to the central negotiations. Different councils will have set different contingency amounts because of differences in local budgets, although there are limited margins of difference. It is important to note though that this request has been made to a large number, if not every Council in England, Wales and Northern Ireland. This is apparent from the request itself. While individual contingency amounts are not directly relevant to LGE or the annual national negotiations, if a significant number of them were publicly available it could place pressure on LGE. If LGE agrees larger pay rises than would otherwise be the case that would be commercially prejudicial to all local authorities.
- 3.9 On that basis there is an argument that the disclosure of contingency amounts could be prejudicial to the commercial interests of councils because it could allow the unions to seek the maximum amounts provided for in contingencies and also potentially exploit variations between councils to press for rises which were based on the highest contingency figures. It is generally accepted that the disclosure of any party's contingency figures in a negotiation may lead to an undermining of the negotiating position of that party. As an example, the Data Protection Act 1998 includes a specific exemption from the right of subject access where the parties are engaged in negotiation and the disclosure of information would prejudice negotiations.
- 3.10 We have considered whether the fact that no pay offer has been made in 2010/2011 makes a difference to this position. It might be argued that, as no rise has been offered, no negotiation is due to take place, however, the figures might be relevant to negotiations in years to come. Overall therefore, LGE considers that there is an argument that the disclosure of the contingency amounts would or would be likely to prejudice the commercial interests of Councils.

- 3.11 This exemption is subject to the test of public interest. There is a public interest in information about public finances and budgets being transparent. There is also a public interest in public bodies receiving best value for the taxpayer. There is significant pressure on public finance at the current time in particular. LGE consider that there is a cogent argument that the balance of public interest in this case favours maintaining the exemption.

4. Section 22: Publication at a Later Date

- 4.1 We have also considered the provisions of section 22 that the information is exempt information because -

4.1.1 (a) the information is held by the public authority with a view to its publication, by the authority or any other person, at some future date (whether determined or not),

4.1.2 (b) the information was already held with a view to such publication at the time when the request for information was made, and

4.1.3 (c) it is reasonable in all the circumstances that the information should be withheld from disclosure until the date referred to in paragraph (a)

- 4.2 We consider that if councils have settled policies of publishing contingency figures after the end of each financial year, and as a matter of fact (a) and (b) above apply and it is arguable that (c) applies and the public interest test can be made out in this case, this exemption may be applicable. However, as this is completely fact dependent we have not gone on to consider the application of this exemption further.

5. Conclusion

- 5.1 LGE considers that there are arguments that the relevant exemptions apply to this information and that the public interest in maintaining the exemption outweighs the public interest in disclosing it. On that basis we have drafted a precedent response for authorities to consider, which is attached as **Annex B**. However, we are aware that these matters are very fact dependent and raise questions of judgement in all cases. We would reiterate the points made at the beginning of the advice that the response to the requests is a matter for individual Councils.

DRAFT – Sample Response

[Note: This sample response is provided by LGE to assist local authorities who have received a standard form request under the Freedom of Information Act 2000 ("the Act") from UNISON in respect of the setting of the 2010/11 budget. It is offered as assistance to indicate how authorities may consider responding to the request only. Under the Act authorities must consider any request made to them taking account of their circumstances. The obligation to respond to any request rests with the authority. It does not purport to be legal advice on the request. Authorities must take their own legal advice as required.]

RESPONSE TO REQUEST FOR 2010/2011 LOCAL GOVERNMENT BUDGET INFORMATION

Dear [Name],

Request for information under the Freedom of Information Act 2000 ("FOIA") ("the Act")

The **[name of authority]** ("the Council" / "the Authority") acknowledges your request for information dated the [insert date] for the following information:

1. Information on any assumptions that the Council made about the percentage increase in NJC employees' pay from April 2010;
2. The sum for contingencies incorporated into the 2010/2011 budget and how this compares with the sum provided in the 2009/2010 budget;
3. The overall percentage increase in members' allowances agreed by the Council in 2010 compared to 2009/2010;
4. The period covered by the most recent Medium Term Financial Strategy approved by the Council;
5. A table of information setting out the assumed percentage increase for NJC employee pay and assumed level of contingency fund broken down by categories of workers for the five years to 2015/16.

The Council holds a copy of this information. **[Amend if the Council does not hold any of the information, for example it has not yet settled the Medium Term Strategy]**. The information requested under numbers 3 and 4 of the above list, that is the overall percentage increase in members' allowances and the period covered by the most recent Medium Term Financial Strategy are as follows:

[insert information unless the Council considers that the information is not held or an exemption applies]

The sum for contingencies in the 2009/2010 budget was **[insert unless this has not already been published/reported and/or the Council considers that an exemption can be applied]**

5.2 The Council considers that the remainder of the information requested, that is the assumed percentage increase for NJC employees' pay for the financial year 2010/2011 onwards, whether broken down by category or as a single figure, and the contingency sums provided for in the budgets from 2010 onwards, are exempt from disclosure under the FOIA.

Background

The budget-setting exercise for the Council starts in the autumn with an assessment of the needs and the likely income for the next financial year. Budgets are usually set by early spring (February/early March) and the budget finalised and published in March. **[insert dates]**

A number of the assumptions behind the setting of the budget are not part of the published figures. These are the financial assumptions that the Council has to make to reach its final figures.

The fact that an assumption has been put into the figures for a particular item of expenditure does not mean that the Council has allocated such a sum for the item. The use of assumptions recognises that the Council operates in a complex financial and political environment in which the Council must be able to respond appropriately to a range of political and economic pressures.

This year (2010 – 2011) the Employers have informed the trade union side that they are unable to make any pay offer.

[check that the statements made in this section are a full and accurate statement of the position of the Council]

The Council considers that the budget assumption figures are exempt because of the following exemptions:

Section 36: Prejudice to effective conduct of public affairs

That in the reasonable opinion of the qualified person the disclosure of the report would, or would be likely to, inhibit -

- (i) the free and frank provision of advice, or
- (ii) the free and frank exchange of views for the purposes of deliberation, or
- (c) would otherwise prejudice, or would be likely otherwise to prejudice, the effective conduct of public affairs;

Section 43(2): Prejudice to commercial interests

That the disclosure of information would, or would be likely to, prejudice the commercial interests of any person (including the public authority holding it).

Section 22: Publication at a later date

That the information is exempt information because

(a) the information is held by the public authority with a view to its publication, by the authority or any other person, at some future date (whether determined or not),

(b) the information was already held with a view to such publication at the time when the request for information was made, and

(c) it is reasonable in all the circumstances that the information should be withheld from disclosure until the date referred to in paragraph (a);

All three of these exemptions are subject to the public interest test and in the case of [those three] [section 36] the Monitoring Officer considers that the public interest in withholding the information outweighs the public interest in disclosing it.

Section 36: Prejudice to effective conduct of public affairs

The application of the exemption under section 36 has been considered by the Monitoring Officer **[insert name]** who is the designated official. [He/ she has also considered the application of the other exemptions.] ¹.

The Monitoring Officer considers that the publication of the information at this stage would prejudice the free and frank provision of advice by officers to the Council and would prejudice the free and frank exchange of views between the Council and other councils and LGE for the following reasons:

Technical aspects of setting the budget must be treated as impartially as possible by all involved. This ensures that there is a clear distinction between political debates over the allocation of resources and the technical allocation of contingencies in the accounting disciplines.

It is crucial that this important distinction between the political process and the technical accounting process is preserved and maintained. If the boundaries became blurred, as would be likely to occur if the accounting assumptions in sensitive areas were disclosed, both councillors and officers could feel under pressure to accommodate political sensitivities in the technical budgeting process. While the Monitoring Officer has no doubt that both councillors and officers would aim to preserve the appropriate dispassionate standards their job would be made far more difficult.

For these reasons it is the reasonable opinion of the Monitoring Officer that the aim of free and frank provision of advice between the officers and councillors would or would be likely to be prejudiced by the disclosure of the information into the public domain.

¹ Note that the Monitoring Officer must apply the section 36 exemption. the power to do so cannot be delegated. Therefore the MO may be best placed to consider and apply all the exemptions relied upon. However the Council may wish to have only section 36 considered by the MO and the normal FOIA process be applied to other exemptions as this allows for a review by the MO of the other exemptions. Equally if section 36 is not considered relevant the decision can be made by the FOIA officer or other appropriate person

Further pay negotiations are conducted between LGE acting on behalf of councils and the union side. If contingencies were made available it could place pressure on LGE. It could also cause stress between councils with comparisons made between different councils in their allocation of contingency figures.

The Monitoring Officer recognises that the fact the information may be misused or misunderstood is not a reason to withhold it. However any resulting political pressures could place inappropriate pressures on officers and councillors to change their approaches in a way that would be undesirable as described earlier.

The exemption is subject to the test of public interest. The Monitoring Officer has considered the public interest in the disclosure of the contingency figures. [He/she] recognises that there is a public interest in open discussion on local government expenditure and, in particular, the appropriate level of pay to staff in the current climate.

[He/she] recognises that there are strong views within the Unions about the position of the employers in local government that no pay offer will be made this financial year.

[He/she] recognises that there is a public interest in open debate about the appropriate response to the pay issues in the current economic climate.

However he/she does not consider that the disclosure of the contingency figures from the budget setting processes or those assumed for the five years going forward will add anything to be debate. On the contrary they are likely to further confuse the debate as they could potentially, if contingencies have been allowed, be used as part of a campaign to argue that the public sector could afford to pay increased wage settlements but has chosen not to do so. The Monitoring Officer accepts that the misuse or misunderstanding of information is not in itself a reason to withhold it but has further considered the longer term impact that the placing of such figures into the political arena would have, in that it could undermine the proper distinction between the accounting disciplines and the political decisions on expenditure and, as a result, make the position of officers and councillors more difficult in the future.

[Comment: this must be considered carefully by the individual Monitoring Officer. If the MO does not consider that this is an outcome which could have a real and negative impact on the Council then this section should not be applied. This sample letter sets out the arguments at some length. Individual Councils may take different views on the detail and specific points relevant to the case]

Section 43(2): Prejudice to commercial interests

The Monitoring Officer² considers that the disclosure of the information would, or would be likely to, prejudice the commercial interests of the Council and other councils.

² See note 1 above

The payment of salaries is a commercial activity for the Council as is setting the level of pay rises. The Council's negotiating position is inextricably linked to the Employers' position as LGE negotiates on behalf of the Council. If contingency figures for salary budget and the general contingency were released it could undermine the position of LGE in negotiations as it would lead the union to push for the maximum possible amounts assumed in the budget.

This would prejudice the commercial position of the Council and other councils.

The [Monitoring Officer] has considered the application of the public interest test in this case. There is a public interest in information about public sector finances being available. There is also a public interest in preserving the legitimate negotiating position of local authorities particularly at a time of straitened public finances. The view of the [Monitoring Officer] is that the public interest in withholding the information outweighs that in disclosing it.

Section 22: Publication at a later date

The [Monitoring Officer] has determined that in all the circumstances it is reasonable that the information should be withheld from disclosure until later publication.

The accounting assumptions made for previous years are open to publication
[insert any point at which the assumptions are published if this is the case]

The exemption is subject to the test of public interest. He/she has considered the public interest [He/she] recognises that there is a public interest in publishing the assumptions because there is a broad public interest in understanding how public sector finances work and the assumptions made.

[He/she] has also considered the public interest in withholding the report. [He/she] has considered the issues described above under section 36. [He/she] does not consider that the publication of the assumptions will aid the public debate. The decision not to publish the information will not have any negative effect on the debate or formulation of policy in this area. [He/she] recognises that there may be a longer term adverse impact if officers and/or councillors feel under pressure because of the disclosure of assumptions.

Having weighed the balance of public interest in this case [he/she] has determined that the balance lies in withholding the report.

Rights to apply for a review of the decision

[To add standard materials]

Rights to complain to the Information Commissioner

[to add standard materials]

