

# **ARDS AND NORTH DOWN BOROUGH COUNCIL**

24 January 2020

Dear Sir/Madam

You are hereby invited to attend a special meeting of the Corporate Services Committee of the Ards and North Down Borough Council which will be held in the **Council Chamber, 2 Church Street, Newtownards** on **Thursday, 30 January 2020** commencing at **7.00pm**.

**Tea, coffee and sandwiches will be available from 6.00pm.**

Yours faithfully

Stephen Reid  
Chief Executive  
Ards and North Down Borough Council

## **A G E N D A**

1. Apologies
2. Declarations of Interest
- \*\*\* IN CONFIDENCE \*\*\***
3. Budget Estimates 2020/21 Update (Report to follow)

**\*\*\*OUT OF CONFIDENCE\*\*\***

4. Local Government (Payments to Councillors) Regulations (NI) 2019 and Associated Guidance (Report attached)
5. Any Other Notified Business

### **MEMBERSHIP OF CORPORATE SERVICES COMMITTEE (16 Members)**

Alderman Keery	Councillor Cooper
Alderman Gibson	Councillor Dunlop
Alderman Girvan	Councillor Gilmour (Chairman)
Alderman Irvine	Councillor Greer

Alderman McIlveen	Councillor Mathison
Alderman McDowell	Councillor McKimm
Councillor Blaney	Councillor P Smith
Councillor Chambers	Councillor T Smith (Vice-Chairman)

**ITEM 4****Ards and North Down Borough Council**

Report Classification	Unclassified
Council/Committee	Special Corporate Services
Date of Meeting	30 January 2020
Responsible Director	Director of Finance and Performance
Responsible Head of Service	Head of Finance
Date of Report	24 January 2020
File Reference	FIN23
Legislation	Local Government Finance Act (NI) 2011
Section 75 Compliant	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Other <input type="checkbox"/> If other, please add comment below:
Subject	Local Government (Payments to Councillors) Regulations (NI) 2019 and associated guidance
Attachments	Local Government Circular Letter – Consolidated Guidance

The Local Government (Payments to Councillors) Regulations (Northern Ireland) 2012 have been replaced with the new regulations coming into effect on 1 October 2019. These are available on the internet at <http://www.legislation.gov.uk/nisr/2019/174/contents/made>

As a result of this change in legislation the Department for Communities has updated its statutory guidance. The changes in guidance relate to the following issues:

- Schedules 1 and 2 of the 2012 Regulations have been incorporated into the guidance.
- The amount claimed for subsistence should be inclusive of VAT.
- The amount claimed for subsistence should not include any alcohol.
- Each council's scheme of allowances must state that where a councillor is suspended from carrying out the duties of a councillor, in accordance with section 59(5) of the Local Government Act (NI) 2014, the part of basic allowance, special responsibility allowance, or Chairperson / Vice Chairperson

allowance payable to the councillor in respect of the period for which the councillor is suspended, must be withheld.

The attached Local Government Circular provides a consolidated guidance on councillor allowances. This supersedes the previous guidance provided in Local Government Circular 23/2016 (and the addenda to that circular).

These new regulations now provide a framework for the payment of mileage allowances for planning site visits; however the Department have advised that this does not have retrospective application and has therefore invited Councils to request sanction for any expenditure paid on the understanding that these would be in scope. Officers do not believe that there have been many claims in respect of planning site visits and will review records in due course to decide whether to submit a request for a sanction.

The scheme of allowances will be updated at the next annual review in March 2020.

### **RECOMMENDATION**

It is recommended that Council notes the report.



Department for  
**Communities**

www.communities-ni.gov.uk

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Chief Executive of each District Council  
Finance Officer of each District Council  
Other Interested Parties

## Circular LG 23/2019

Our ref: CO1-19-1925

27 September 2019

Dear Sir/Madam

### **CONSOLIDATED GUIDANCE ON COUNCILLOR ALLOWANCES – UPDATED SEPTEMBER 2019**

1. The attached Local Government Circular provides a consolidated guidance on councillor allowances. This supersedes the previous guidance provided in Local Government Circular 23/2016 (and the addenda to that circular).
2. The current associated rates of councillor allowance can be found in Local Government Circular 07/ 2019. Link to that circular can be found at <https://www.communities-ni.gov.uk/publications/circular-lg-0719-consolidated-councillor-allowances-updated-february-2019>
3. The updated guidance is to accompany the recent updated Local Government (Payments to Councillors) Regulations ( Northern Ireland) 2019 , which were made on 9 September 2019 and come into operation on 1 October 2019. Please see the link to the legislation site <http://www.legislation.gov.uk/nisr/2019/174/contents/made>
4. The proposed changes incorporated in this guidance were issued to stakeholders (including council chief executives, finance officers, National Association of Councillors ( NI) and Northern Ireland Local Government Association ( NILGA)) on 4 April 2017 following discussions at Departmental Finance Working Group. There were no responses to the proposed changes. The regulations were consulted on in late 2016 and the consultation and synopsis of responses is available on the departmental website.

5. The changes in guidance relate to the following issues:-
- Schedules 1 and 2 of the 2012 Regulations have been incorporated into the guidance.
  - The amount claimed for subsistence should be inclusive of VAT.
  - The amount claimed for subsistence should not include any alcohol.
  - Each council's scheme of allowances must state that where a councillor is suspended from carrying out the duties of a councillor, in accordance with section 59(5) of the Local Government Act (NI) 2014, the part of basic allowance, special responsibility allowance, or Chairperson / Vice Chairperson allowance payable to the councillor in respect of the period for which the councillor is suspended, must be withheld.
6. If you have any queries on the content of this letter please contact me on the above number or email address or Ian Lewis on 028 90 823506 or by email [ian.lewis@communities-ni.gov.uk](mailto:ian.lewis@communities-ni.gov.uk).

Yours faithfully

**JEFF GLASS**  
**Local Government and Housing Regulation**

# **Local Government Circular 23/2019**

## **Councillors' Allowances Guidance for District Councils in Northern Ireland**

**Department for Communities  
September 2019**

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## **1. Introduction**

This guidance is issued under Section 31(5) of the Local Government Finance Act (Northern Ireland) 2011. The guidance consolidates the previous guidance of December 2016, Local Government Circular 23/2016 and the two addenda to that circular, and also incorporates travel and subsistence arrangements previously stated in subordinate legislation. This guidance supplements the consolidated Local Government Circular 07/2019 on Councillor Allowances rates, issued on 7 March 2019.

## **2. Details of Allowances Payable to Councillors**

Allowances are payable by councils to councillors and committee members under Part 3 of the Local Government Finance Act (Northern Ireland) 2011 and the Local Government (Payments to Councillors) Regulations (Northern Ireland) 2019. Throughout this guidance the Act will be referred to as the 2011 Act and the Regulations as the 2019 Regulations. The definitions provided in the legislation carry forward to this guidance.

The main allowances which may be payable to a councillor are:

- Basic Allowance;
- Special Responsibility Allowance (SRA);
- Dependants' Carers' Allowance (standard/specialised care rates);
- Travel and Subsistence Allowance (also payable to committee members); and
- Chairperson/Vice Chairperson Allowance.

### 3. Scheme of Allowances

<b>At a glance - Key information</b>
<ul style="list-style-type: none"><li>• Legislation – Regulations 3 &amp; 11 of the 2019 Regulations</li></ul>
<ul style="list-style-type: none"><li>• Each council must have a scheme for the payment of all allowances it makes to councillors each year; travel &amp; subsistence rates also apply to committee members</li></ul>
<ul style="list-style-type: none"><li>• The scheme should advise that a councillor's allowances will be withheld during periods of suspension</li></ul>
<ul style="list-style-type: none"><li>• Scheme must be agreed and commenced prior to payment of any allowances</li></ul>
<ul style="list-style-type: none"><li>• The Scheme must be published as soon as practicable on the council's website</li></ul>

- i. The 2019 Regulations provide that each council must have in place a scheme for the payment of any allowance it intends to make to its councillors or committee members in respect of each year.
- ii. Before a scheme becomes effective, a council must approve the contents and the commencement date. Payments to councillors should not be made in advance of the scheme approval and commencement date. A scheme can be amended or revoked at any time but there must be no intervening period of time between one scheme ending and a further scheme commencing.
- iii. The council should as soon as practicable publish the approved scheme on the council's website, and make any other arrangements for publishing the scheme it considers appropriate.
- iv. For councils ease a generic scheme template is attached at Annex A, although it is not compulsory to use this layout.
- v. A scheme should state that where a councillor, in accordance with section 59(5) or section 60(5) of the Local Government Act (Northern Ireland) 2014, is suspended from carrying out the duties of a councillor, the part of basic allowance, special responsibility allowance and/or chairperson/ vice chairperson allowance payable for the period of suspension to the councillor will be withheld.

#### 4. Basic Allowance

<b>At a glance - Key information</b>
<ul style="list-style-type: none"><li>• Legislation – Regulation 4 of the 2019 Regulations</li></ul>
<ul style="list-style-type: none"><li>• Basic allowance should be the same for each councillor and is intended to also cover incidental costs incurred by councillors</li></ul>
<ul style="list-style-type: none"><li>• A councillor's basic allowance will be withheld during periods of suspension</li></ul>

- i. The 2019 Regulations provide that a council must make provision in its scheme of allowances for a basic allowance, with the same rate applicable to each councillor. Where applicable this is payable on a pro-rata basis.
- ii. Each council must determine the amount of basic allowance it will pay, which must be within the maximum rate set by the Department.
- iii. No council may pay more than one basic allowance to a councillor.
- iv. Basic allowance is intended to recognise all the time commitment of councillors, including such inevitable calls on their time as meetings with officers and constituents.
- v. The basic allowance is intended to cover incidental costs incurred by councillors in their official capacity, such as the use of their homes, office consumables and the cost of landline and mobile phone calls; subject to the discretion in paragraph 9(ii).
- vi. It is for the council to decide at what intervals payment of basic allowance should be made. The Department suggests payment on a monthly or quarterly basis, but under no circumstances should payment be made in advance.
- vii. In circumstances where a councillor is suspended from carrying out the duties of a councillor in accordance with section 59(5) of the Local Government Act (NI) 2014, the part of basic allowance payable to the councillor in respect of the period for which the councillor is suspended should be withheld.

## 5. Special Responsibility Allowance (SRA)

<b>At a glance - Key information</b>
• Legislation – Regulation 5 of the 2019 Regulations
• Subject to a total maximum rate determined by size of council population
• Subject to maximum individual SRA councillor payment of $\frac{1}{5}$ <sup>th</sup> of council maximum SRA amount
• Restricted to 50% of councillors in council
• Restricted to one SRA per councillor
• A councillor's SRA will be withheld during periods of suspension

- i. A council may make provision in its scheme for the payments of SRAs. A SRA is in addition to the basic allowance.
- ii. A councillor can only receive one SRA.
- iii. As elected representatives, councillors are expected to undertake responsibilities in the course of their duties which may include representation on a number of external bodies. SRA should only be paid to those councillors who have significant additional responsibilities, over and above the generally accepted duties of a councillor.
- iv. The amount a council may spend on SRA is subject to a maximum rate as determined by the Department, banded by the size of the council population. Each council's population figures are updated each year by the Northern Ireland Statistics and Research Agency and it is the duty of each council to operate within the total maximum rate appropriate to its population band. Population bands and applicable maximum rates are contained in Local Government Circular 07/2019 which can be found at:

<https://www.communities-ni.gov.uk/sites/default/files/publications/communities/lg-07-2019-covering-letter.pdf>

- v. Payment of SRA is limited to 50% of a council's councillors; based on the total number of seats on a council. Where this results in a fraction the figure may be rounded up to the next whole number. Examples are detailed in the table below:

Total Number of Seats in Council	Maximum Number of SRA Allowances Payable
40	20
41	21
60	30

- vi. In exceptional circumstances a council can apply to the Department for flexibility in this 50% restriction. This will not affect the maximum amount of SRA available to a council, only its distribution among the councillors of that council. In order for the Department to make a decision the council would need to submit all relevant information which should include:
- reasons for wishing to distribute SRA allocation to more than half the council;
  - the period involved;
  - details of the additional number of councillors to receive SRA; and
  - the resulting percentage of councillors to receive SRA.
- vii. Payment of SRA to an individual councillor is limited to  $\frac{1}{5}$ <sup>th</sup> of the SRA maximum rate applicable for that council.
- viii. It is a matter for each council to decide which significant additional responsibilities attract SRA. The special responsibility and associated SRA rate payable must be clearly stated in the scheme.
- ix. Councils should consider, very carefully, the additional roles of councillors and the significance of those roles, both in terms of responsibility and time commitment, before deciding which will warrant the payment of an SRA.

- x. It is for each council to decide the SRA payment intervals. The Department would suggest payment on a monthly or quarterly basis, but under no circumstances should payment be made in advance.
- xi. A council may wish to retain a portion of its SRA allocation to allocate later in the year; as unpredicted responsibilities may arise during the year.
- xii. Where applicable a SRA should be paid on a pro-rata basis.
- xiii. In circumstances where a councillor is suspended from carrying out the duties of a councillor in accordance with section 59(5) of the Local Government Act (NI) 2014, the part of the SRA payable to the councillor in respect of the period for which the councillor is suspended should be withheld.

## 6. Chairperson/Vice Chairperson Allowances

<b>At a glance - Key information</b>
<ul style="list-style-type: none"><li>• Legislation – Section 32 of the Finance Act</li></ul>
<ul style="list-style-type: none"><li>• A councillor's Chairperson/Vice Chairperson Allowance (CVA) will be withheld during periods of suspension</li></ul>
<ul style="list-style-type: none"><li>• Chairperson/Vice Chairperson Allowances are completely separate from Special Responsibility Allowance (SRA) arrangements</li></ul>

- i. Section 32 of the Finance Act provides that a council may pay to the chairperson and vice chairperson of the council such allowances as it considers reasonable to meet the expenses of those offices.
- ii. Where the district of a council has been designated as a borough, the chairperson and the vice chairperson are known as the mayor and deputy mayor of the borough.
- iii. The Department advises that any Chairperson/Vice Chairperson Allowance should be considered totally separate from SRA arrangements. Further, these allowances should not be taken into account when considering SRA limits. This follows the policy intent of the primary legislation in Section 32.
- iv. The Department advises that any Travel & Subsistence expenses for these offices/roles should be viewed and treated as normal Section 31 expenses.
- v. The Departmental issued yearly template for publishing the allowances being paid by each council to each councillor provides transparency of the amount councillors receive.
- vi. The councillor allowances statistical return has been revised to record and show the Chairperson/Vice Chairperson Allowance separate from SRA.
- vii. Section 6 and Part 3 of Schedule 1 of the Local Government (Northern Ireland) 2014 Act means that it will be unusual for a councillor receiving a Chairperson/Vice Chairperson Allowance to also be in receipt of a SRA. However this may occur if the Chairperson/Vice Chairperson is a member of a committee where

all members of the committee attract a SRA rather than just the Chair of the committee.

- viii. Where applicable a Chairperson/Vice Chairperson Allowance should be paid on a pro-rata basis.
- ix. In circumstances where a councillor is suspended from carrying out the duties of a councillor in accordance with section 59(5) of the Local Government Act (NI) 2014, the part of Chairperson/Vice Chairperson Allowance payable to the councillor in respect of the period for which the councillor is suspended should be withheld.



## 7. Dependants' Carers' Allowance

<b>At a glance - Key information</b>
• Legislation – Regulation 6 of the 2019 Regulations
• Open to all councillors who are the main carer of a dependant
• Subject to a maximum rate per hour of care
• Subject to a maximum amount payable per month
• Claims must be made within 3 months

- i. Each council may make provision in its scheme of allowances for the payment of a Dependants' Carers' Allowance ("DCA"). This is an allowance open to all councillors who are the main carers of a dependant where care is required to enable the councillor to perform an approved duty.
- ii. The allowance may be paid for a dependant who requires full-time care and who resides with the councillor as part of that household.
- iii. A dependant is defined as:
  - a child under 16 years old;
  - a child 16 years old or more, where there is medical or social work evidence that full-time care is required;
  - an adult with a recognised physical or mental disability where there is medical or social work evidence that full-time care is required; or
  - an elderly relative requiring full-time care.
- iv. For the purposes of this allowance, a carer is defined as a responsible person over 16 years old who does not normally live with the councillor as part of that household; and is not a parent/guardian of the dependant child.
- v. A specialist carer is defined as a qualified person who is needed where it is essential to have professional assistance. In these circumstances a receipt must be attached to the claim.
- vi. The Department determines maximum hourly rates of DCA for both standard care and specialised care. The rate for standard care is based on the hourly national living wage for age 25+, and the rate for specialised care is double the rate for standard care. In addition the Department sets maximum monthly amounts for standard care and specialised care, capped at the equivalent of 52 hours per month.

- vii. It is not intended that DCA will reflect the actual costs that may be incurred by a councillor, but will provide a reasonable amount towards the care of dependants.
- viii. Councillors may claim only one DCA in respect of each occurrence of approved duty. Only one DCA rate is payable even if there are 2 or more children/ dependants being cared for.
- ix. Councils should ensure that they have a robust system in place for councillors to claim the relevant DCA applicable to their circumstances. Councillors wishing to claim DCA should be asked to complete a claim form and sign a declaration. Annex B provides suggested template forms for claiming DCA standard / specialised care.
- x. The process should include flexibility to allow for care for the period of essential travel time, councillors may claim for a period starting up to a maximum of one hour before the approved duty starts and ending up to one hour after it finishes. In exceptional cases, with the prior approval of the council, a greater travel time may be considered.
- xi. Councillors must disclose any financial support provided under DCA when applying for other care services offered by another public body.
- xii. Councils are encouraged to provide councillors with information as to where they might access advice on caring facilities and services. Councils should also review whether their family-friendly policies and practices cater for the needs of councillors, as well as staff.
- xiii. Councils must ensure they have a robust system in place for DCA claims which must be submitted within three months. In exceptional circumstances a council has discretion to consider claims outside this period.

**8. Travel And Subsistence Allowances;  
Expenses for Official and Courtesy Visits etc; and  
Expenses Incurred in Attending Conferences and Meetings**

<b>At a glance - Key information</b>
<ul style="list-style-type: none"> <li>• Legislation – Regulation 7 the 2019 Regulations; Sections 33 &amp; 34 of the Finance Act</li> </ul>
<ul style="list-style-type: none"> <li>• Travel and subsistence rates are determined by the council</li> </ul>
<ul style="list-style-type: none"> <li>• Claims must be made within 3 months</li> </ul>

- i. Each council may make provision in its scheme of allowances for the payment of travel allowance and subsistence allowance; within the maximum rate, taking into consideration paragraph xii, as determined by the Department. These are open to all councillors and committee members who incur expenditure for travel and subsistence in relation to any approved duties.
- ii. The maximum rates of travel and subsistence are determined by the Department following consultation with the Northern Ireland Joint Council for Local Government Services.
- iii. The rate claimed for travel by public transport should be at economy/2<sup>nd</sup> class. It is at a council's discretion to reimburse for seat reservation where considered necessary.
- iv. Where no public transport is available, or where the council deems it applicable, a councillor or committee member may be reimbursed the receipted cost of travel by taxi. Where a councillor or committee member travels by taxi in preference to public transport the amount reimbursed will be limited to what would have been the cost of the equivalent public transport.
- v. Where the council deems a hired car is necessary a councillor or committee member may be reimbursed the receipted cost of the hired car along with the applicable mileage rate.
- vi. Where the council deems air travel is necessary the cost of the air travel inclusive of reasonable luggage allowance and seat allocation may be reimbursed.
- vii. Councils must ensure they have a robust receipted system in place for any travel allowance or subsistence allowance claims, other

than mileage-based or overseas rate claims, all of which must be submitted within three months.

- viii. The amount claimed for travel or subsistence must not exceed the actual amount paid. A claim for subsistence should not be made where a relevant meal has been provided free of charge. The purchase of any alcoholic beverages should be excluded from subsistence claims.
- ix. The rates paid for travel by car must not exceed the amount that would result from using an alternative mode of transport; e.g. public transport or air fare, unless previously agreed by the council.
- x. In addition to the mileage rate for car travel a councillor or committee member may claim the passenger rate for each passenger who is on council business.
- xi. In submitting the claim the claimant is declaring that no other body will be covering, part or all, of the costs claimed.
- xii. The consolidated circular 07/2019 states the maximum rates of subsistence, which are those set in 2006. However, there is flexibility for councils to increase the 2006 rates where necessary by applying a suitable price inflation measure.
- xiii. Where the mode of transport limits availability of meal options, such as via airplane or train, the reasonable cost of a meal taken, excluding alcoholic beverages, including VAT, may be reimbursed in full. This is in place of the relevant meal allowance.
- xiv. It is at the discretion of the council to cover expenditure incurred by councillors in making or receiving official/ courtesy visits or attending conferences, on behalf of the council, which are outside of the standard travel and subsistence arrangements. This type of expenditure may arise due to hosting guests to the council, or representing the council at an event or attending a conference. Where applicable the rates and rules for general travel and subsistence should be followed.
- xv. For travel and subsistence outside the British Isles, it is recommended that councils adopt the Overseas Subsistence Rates produced by Her Majesty's Revenue & Customs (HMRC). Where

these rates are applied receipts are not necessary. However the restrictions outlined in the paragraphs ix and xii still apply.

- xvi. The rules for payment of travel and subsistence are set out in Schedule 1.
- xvii. For convenience a link is provided to the wider HMRC travel rules which are in place at this time (these are subject to change):

<https://www.gov.uk/government/publications/scale-rate-expenses-payments-employee-travelling-outside-the-uk>

## **9. Councillors' Support Services**

- i. The Basic Allowance was increased in April 2015, in part, to cover office consumables and incidental costs incurred by councillors in their official capacity; this includes the cost of landline and mobile telephone calls.
- ii. It is for each council to decide if it should provide councillors with:  
(a) any IT or mobile hardware, such as laptops or printers; and/or  
(b) broadband and mobile data, or cover all or part of the cost of these services;  
as required to carry out council duties.
- iii. Where mobile telephone calls, required for council business, form an integral part of a council's broadband and mobile data communications package these can also be provided.
- iv. A decision to provide or cover any of these costs must be supported by a robust business case.
- v. It is for each council to decide on the level of support services that it provides such as general secretarial services, council business cards and headed paper. However councils should not provide councillors with hard copies of electronic documents where the council has provided a portable IT device.

## **10. Renunciations**

Councillors may, if they wish, renounce their entitlement to basic, chairperson, vice chairperson or special responsibility allowances. They can do this by writing to the Chief Executive. A councillor can subsequently withdraw the renunciation. They can also amend a renunciation (for example, to limit it to one kind of allowance only). The withdrawal or amendment cannot have retrospective effect.

## **11. Councillors' Pensions And Tax Implications**

It is for councils and councillors to satisfy themselves that their tax and insurance arrangements are in order; where necessary consulting with advisers as required. As at September 2019, Her Majesty's Revenue and Customs website contains useful information on the treatment of tax for councillors:

<https://www.gov.uk/hmrc-internal-manuals/employment-income-manual/eim65900>

## 12. Publication of Allowances Paid to Councillors

<b>At a glance - Key information</b>
<ul style="list-style-type: none"><li>• Legislation – Regulation 11 the 2019 Regulations</li><li>• Generic template for publishing details of allowances paid</li></ul>



- i. As soon as possible after the end of a financial year, and before 30 June, a council must arrange for the amounts of basic allowance, special responsibility allowance, Chairperson/Vice Chairperson allowance, Official/Courtesy Visits expenses and dependants' carers' allowance it has paid to each councillor, and the amounts of travel and subsistence allowances paid to each councillor and committee member, to be published on its website.
- ii. Councils are provided each year with a template to complete to publish details of allowances paid to councillors. This must be adhered to. This generic approach aids transparency and allows for comparisons to be made between councils. The template will be issued each year via local government circular in advance of the end of the financial year. A copy of the latest template can be found at:  
<https://www.communities-ni.gov.uk/publications/circular-lg-1319-template-councillor-allowances-return-20182019>
- iii. In the template Travel & Subsistence payments made to councillors under Section 31 (Allowances, etc. for councillors), Section 33 (Expenses of official and courtesy visits, etc.) and Section 34 (Expenses incurred in attending conferences and meetings) of the Finance Act should be grouped together. This includes any Travel & Subsistence payments made to chairpersons/vice chairpersons.
- iv. The specific allowances under Section 32 (Allowances for chairperson and vice-chairperson) for carrying out these roles should be recorded separately.
- v. Section 33 of the Finance Act expenses (Expenses of official and courtesy visits, etc.), aside from Travel & Subsistence expenses, should be recorded separately.



**13. Increases to Allowance Rates**

- i. The amount of the maximum basic allowance, SRAs and Chairperson/Vice Chairperson allowances will be updated in line with pay increases for council officers.
- ii. The amount of Dependants' Carer's Allowance will be updated in line with the national living wage for age 25+.

**14. Administration**

Councils should retain the bank detail instructions from each councillor and committee member on where allowances are to be paid.

[NAME OF COUNCIL]

[Council to complete/consider colour font]

## SCHEME OF ALLOWANCES PAYABLE TO COUNCILLORS

This Scheme is made under the Local Government (Payments to Councillors) Regulations (Northern Ireland) 2019.

### 1. Definitions

In this scheme 'approved duty' and committee member are as defined in the Local Government (Payments to Councillors) Regulations (Northern Ireland) 2019.

### 2. Commencement Date

This scheme of allowances shall be operational from 1 April 2019.

### 3. Basic Allowance

An annual basic allowance of (amount) shall be paid to each councillor. Where applicable this will be paid pro-rata.

### 4. Special Responsibility Allowance

4.1. A special responsibility allowance shall be paid to those councillors who hold the special responsibilities specified in Schedule 1.

4.2. The amount of allowance shall be the amount specified against that special responsibility in the Schedule. The allowance is only payable whilst the councillor is carrying out that duty.

4.3. At any time, only one special responsibility allowance will be paid to a councillor.

4.4. Where applicable any special responsibility allowances will be paid pro-rata.

## 5. Chairperson/Vice Chairperson Allowance

5.1. An allowance of (amount) will be payable to the Chairperson/Mayor of the council. Where applicable this allowance will be paid pro-rata.

5.2. An allowance of (amount) will be payable to the Vice Chairperson/Mayor of the council. Where applicable this allowance will be paid pro-rata.

## 6. Dependants' Carers' Allowance

6.1. Councillors are entitled to claim a dependants' carers' allowance towards reimbursement of actual reasonable costs necessarily incurred in providing care for an eligible dependant, while carrying out an approved duty.

6.2. A dependants' carers' allowance shall be payable based upon actual receipted costs or a t t h e a p p r o p r i a t e h o u r l y r a t e, whichever is the lower; up to the monthly maximum.

6.3. The hourly rate of dependants' carers' allowance for standard care shall be (amount), and for specialised care (amount). The monthly maximum for standard care payable is (amount), and the monthly maximum for specialised care is (amount).

Councillors may claim only one DCA in respect of each occurrence of a approved duty. Only one DCA rate is payable even if there are 2 or more children/ dependants being cared for.

## **7. Travel and Subsistence Allowances**

**7.1.** A councillor or committee member shall be entitled to claim travel and subsistence allowances where expenditure on travelling or subsistence has been necessarily incurred. The amount claimed should not exceed expense incurred.

**7.2.** The rates of travel allowance for travel by private vehicle shall be as shown in the table below. [Where council rates are set below maximum, or maximum increased, these figures should be amended.]

<b>Type of Vehicle</b>	<b>Rate per Mile</b>
A pedal cycle	20.0p
A motor cycle (all engine capacities)	24.0p
A motor car of cylinder capacity exceeding 450cc but not exceeding 999cc	46.9p *13.7p
A motor car of cylinder capacity exceeding 999cc but not exceeding 1,199cc	52.2p *14.4p
A motor car of cylinder capacity exceeding 1,199cc	65.0p *16.4p
An electric car	45.0p **25.0p
Passenger rate (per passenger)	5.0p

\*For mileage above 8,500 miles

\*\*For mileage above 10,000 miles

7.3. The rates of subsistence shall be as shown in the table below.

[Where councils have increased the set rates due to insufficiency, or where the default set rates have increased, the council rates should be input]

PERIOD/MEAL	RATES	
	British Isles £	London £
<b>Accommodation allowance</b> - An absence involving an overnight stay, away from the normal place of residence. This rate does not include any meal allowance.	100.70	122.45
<b>Breakfast allowance</b> - (more than 4 hours away from the normal place of residence or, where approved by the council, a lesser period before 11 am)	11.50	
<b>Lunch allowance</b> - (more than 4 hours away from the normal place of residence or, where approved by the council, a lesser period including the period between 12 noon and 2pm)	13.50	
<b>Tea allowance</b> - (more than 4 hours away from the normal place of residence or, where approved by the council, a lesser period including the period between 3pm and 6pm)	4.70	
<b>Evening meal allowance</b> - (more than 4 hours away from the normal place of residence or, where approved by the council, a lesser period ending after 7pm)	20.95	

## 8. General

8.1. This scheme may be revoked or amended at any time.

8.2. The amounts stated in paragraphs 3-5 will be subject to an indexing increase during the year. [Where councils do not wish this to automatically be the case this wording should be amended/removed].

8.3. The amounts stated in paragraph 6 will be subject to an increase to the national living wage for age 25+. [Where councils do not wish this to automatically be the case this wording should be removed].

## 9. Claims and Payment

9.1. Payments regarding basic allowance and special responsibility allowances shall be made (insert frequency, for example monthly).

9.2. Claims for dependants' carers' allowance, travelling allowance or subsistence allowance should be made in writing within three months, and should be accompanied by receipts, where appropriate.

**SCHEDULE 1 to the Scheme of Allowances**

The following table provides details of the council's duties which attract a Special Responsibility Allowance and the associated allowance amount.

Special Responsibility	Special Responsibility Allowance Rate (£)
Insert the role and details of the significant additional responsibility that is over and above the generally accepted duties of a councillor	Insert amount attached to this special responsibility

DEPENDANTS' CARERS' ALLOWANCE  
(SAMPLE) CLAIM FORM – STANDARD CARE

Date care provided: .....

Approved duty covered: .....

(expand as necessary) .....

.....

Time from ..... Time to .....

Total travel time within above hours .....

Total hours: .....

Cost per hour: £..... Total amount paid: £.....

Total amount claimed £.....

*(Claim amount is subject to agreed travel time, hourly and monthly rate limits)*

Name of dependant(s): .....

Relationship(s) to councillor: .....

Name of carer: .....

National Insurance Number of Carer .....

**Declaration:**

*I declare that the above named provided a childcare/carers service to me as detailed above, in order that I could perform the approved duty stated.*

Name of claimant: .....

Signature of claimant: .....

Date of claim: .....

*NB – A claim form should be completed and submitted for each relevant occurrence of approved duty -*



DEPENDANTS' CARERS' ALLOWANCE  
(SAMPLE) CLAIM FORM – SPECIALISED CARE

Date care provided: .....

Approved duty covered: .....

(expand as necessary) .....  
.....

Time from ..... Time to .....

Total travel time within above hours .....

Total hours: .....

Cost per hour: £..... Total amount paid: £.....

Total amount claimed £.....

*(Claim amount is subject to agreed travel time, hourly and monthly rate limits)*

Name of dependant(s): .....

Relationship(s) to councillor: .....

Name of carer: .....

National Insurance Number of carer: .....

**Declaration:**

*I declare that the above named provided a childcare/carer service to me as detailed above, in order that I could perform the approved duty stated.*

Name of claimant: .....

Signature of claimant: .....

Date of claim: .....

*NB – A claim form should be completed and submitted for each relevant occurrence of approved duty. – **an original invoice from the carer must be presented with this claim form***

## RULES WITH RESPECT TO THE PAYMENT OF TRAVEL ALLOWANCES

1. The rate for travel by public services shall not exceed the amount of the ordinary first class fare or any available cheap first class fare, provided that the sum paid shall not exceed the actual amount disbursed by the councillor or committee member.

2. The rates specified in the preceding paragraph may be increased by supplementary allowances not exceeding expenditure actually incurred—

- (a) on special supplements, reservation of seats and deposits or portage of luggage; and
- (b) on sleeping accommodation engaged by the councillor or committee member for an overnight journey subject, however, to reduction by one third of any subsistence allowance payable for that night.

3. The rate for travel by taxi shall not exceed—

- (a) in cases of urgency or where no public service is reasonably available, the amount of the actual fare and any reasonable gratuity paid; and
- (b) in any other case, the amount of the fare which the councillor or committee member would have been entitled to claim if travelling by appropriate public service.

4. The rate for travel by a hired motor vehicle other than a taxi shall not exceed the rate which would have been applicable had the vehicle belonged to the councillor or committee member who hired it, provided that where the council so approves, the rate may be increased to an amount not exceeding the actual cost of the hiring.

5. Fares for travel by air shall be payable if either—

- (a) the rate for travel by air does not exceed the rate applicable to travel by appropriate alternative means of transport together with an allowance equivalent to the amount of any saving in subsistence expenses consequent on travel by air; or
- (b) the council resolves, either generally or specially, that the saving in time is so substantial as to justify payment of the fare for travel by air, in which case there may be paid an amount not exceeding—
  - (i) the ordinary or any available cheap fare for travel by regular air service; or
  - (ii) where no such service is available, or in any case of urgency, the fare actually paid by the councillor or committee member.

6.—(1) If a councillor or committee member uses a private motor vehicle in preference to a public service, or where a public service is not available, the rates per mile payable shall be determined by the council within the maximum rates determined by the Department in respect of the types of vehicles specified in subparagraph (2).

## SCHEDULE 1

- (2) The types of vehicles specified for the purposes of sub-paragraph (1) are—
- (a) a pedal cycle;
  - (b) a solo motor cycle of cylinder capacity not exceeding 149cc;
  - (c) a solo motor cycle of cylinder capacity exceeding 149cc but not exceeding 499cc;
  - (d) a solo motor cycle exceeding 499cc cylinder capacity or a motor cycle with a sidecar;
  - (e) a motor car or tri-car of cylinder capacity not exceeding 450cc;
  - (f) a motor car or tri-car of cylinder capacity exceeding 450cc but not exceeding 999cc;
  - (g) a motor car or tri-car of cylinder capacity exceeding 999cc but not exceeding 1,199cc; and
  - (h) a motor car or tri-car of cylinder capacity exceeding 1,199cc.

- (3) The rates payable under sub-paragraph (1) may be increased—
- (a) where other councillors or committee members are conveyed in the same vehicle on the business of the council, by an additional rate per mile determined by the council for the carriage of each additional passenger;
  - (b) by not more than the amount of any expenditure incurred on tolls, ferries or parking fees; or
  - (c) in the case of an absence overnight from the usual place of residence, by an amount determined by the council for garaging a motor car, tri-car, or a motor vehicle of any other type, but not exceeding the amount actually paid by the councillor or committee member.

(4) For the purpose of this paragraph, cylinder capacity shall be calculated in the manner prescribed by regulation 43 of the Road Vehicles (Registration and Licensing) Regulations 2002<sup>(1)</sup>, provided that where the engine of a car has been rebored the calculation shall be based on the engine as it was when new.

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<sup>(1)</sup> S.I. 2002/2742

## **RULES WITH RESPECT TO THE PAYMENT OF SUBSISTENCE ALLOWANCES**

7. Subsistence allowances shall be payable in respect of both an absence involving an absence overnight from the usual place of residence and an absence not involving an absence overnight from the usual place of residence.

8. The rates determined in respect of an absence overnight from the usual place of residence shall cover a continuous period of absence of twenty-four hours.

9. For an absence overnight of a period less than twenty-four hours, an appropriate amount in respect of any meal allowance shall be deducted from the maximum rate determined.

10. Any rate determined shall be reduced by an appropriate amount in respect of any meal provided free of charge by any body during the period to which the allowance relates.

11.—(1) For an absence from the usual place of residence overnight in London or exceptionally in any other place in the British Isles approved by the Department, the rates may be increased by a supplementary allowance of such amount as the council may determine.

(2) For the purpose of this paragraph London means the City of London and the London Boroughs of Camden, Greenwich, Hackney, Hammersmith and Fulham, Islington, Kensington and Chelsea, Lambeth, Lewisham, Southwark, Tower Hamlets, Wandsworth and Westminster.