



Ards and North Down Borough Council

SCHEME OF ALLOWANCES PAYABLE TO COUNCILLORS Version 13

This Scheme is made under the Local Government (Payments to Councillors) Regulations (Northern Ireland) 2019 and takes account of the statutory guidance issued by the Department for Communities set out in Circular 23/2019 (as amended).

1. Definitions

In this scheme 'approved duty' and committee member are as defined in Regulation 2 of the Local Government (Payments to Councillors) Regulations (NI) 2019 and Section 36 Local Government Finance Act (NI) 2011.

2. Commencement Date

This scheme of allowances shall be operational from 1 April 2025.

3. Basic Allowance

An annual basic allowance of £17,456 shall be paid to each councillor. Where applicable this will be paid pro-rata.

The basic allowance includes an element for incidental and consumable costs incurred by Councillors in their official capacity. This element is £1,229.

4. Special Responsibility Allowance

- 4.1 A special responsibility allowance shall be paid to those councillors who hold a position of responsibility as set out in the table below.

Position of Responsibility	No.	Monthly Payment	Total Per Councillor	Total Payable £
Chairperson Corporate Services Committee	1	425	5,100	5,100
Chairperson Environment Committee	1	305	3,660	3,650
Chairperson Regeneration & Development Committee	1	305	3,660	3,650
Chairperson Planning Committee	1	425	5,100	5,100
Chairperson Community & Wellbeing Committee	1	305	3,660	3,650
Chairperson Audit Committee	1	100	1,200	1,200
Chairperson PCSP*	1	100	1,200	1,200
Audit Committee members	9	21	252	2,268
ARC 21 members	3	63	756	2,268
Partnership Panel Representative*	1	55	660	660
TOTAL	20			32,396
Maximum	20			86,043

- 4.2 The amount of allowance shall be the amount specified against that position of responsibility will be paid in monthly instalments (pro-rated for part months).
- 4.3 At any time, only one special responsibility allowance will be paid to a councillor.

5. Mayor and Deputy Mayor Allowance

5.1 Expenditure paid under Section 32 Local Government Finance Act (NI) 2011 is comprised of three elements:

- Mayor's Allowance
- Deputy Mayor's Allowance
- Expenses of the Mayor's Office.

The budgets and tax treatment are set out in the table below:

Position of Responsibility	Monthly Payment	Total Payable £	Notes
Mayor Allowance	1,240	14,880	Taxable
Deputy Mayor Allowance	620	7,440	Taxable
Expenses of Mayor's Office		15,000	Not taxable Rules set out in Appendix B
Total		37,320	

6. Dependents' Carers' Allowance

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

6.2 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.

6.3 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 dependent child.

6.4 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.

6.5 A dependants' carers' allowance shall be payable based upon actual receipted costs or at the appropriate hourly rate, whichever is the lower; up to the monthly maximum.

6.6 The rates are as follows:

	Hourly Rate	Maximum monthly amount
Standard	£12.21	£635
Specialist	£24.42	£1,270

6.7 Councillors may claim only one DCA in respect of each occurrence of approved duty. Only one DCA is payable even if there are two or more children or 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 in connection with an approved duty as specified in Schedule 2 (Appendix B). The amount claimed should not exceed expense incurred and when by air, boat or public transport should be at economy or 2nd class. Council will not reimburse seat reservation charges. Where a Councillor 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.

7.2 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.

7.3 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.

7.4 The rates of travel allowance for travel by private vehicle shall be as shown in the table below.

TYPE OF VEHICLE	RATE (pence per mile)
A pedal cycle	20.0
A motor cycle of all engine sizes	24.0
Motor car and Electric car	45.0 up to 10,000 miles 25.0 beyond 10,000 miles

- 7.5 The rates of subsistence shall be as show in the table below, which include VAT. No claims for alcohol are permitted.

PERIOD/MEAL	RATES	
	British Isles £	London £
Overnight allowance an absence involving an overnight stay, away from the normal place of residence. This rate does not include any meal allowance.	133	163
Breakfast allowance (more than 4 hours away from the normal place of residence or, where approved by the council, a lesser period before 11 am)	16	16
Lunch allowance (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)	20	20
Tea allowance (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)	7	7
Evening meal allowance (more than 4 hours away from the normal place of residence or, where approved by the council, a lesser period ending after 7pm)	27	31
Sub-total for meals	70	74
Total maximum rate (absence of 24 hours)	203	237

- 7.6 For subsistence outside the British Isles, Council will use Overseas Subsistence Rates produced by Her Majesty's Revenue & Customs (HMRC) as the maximum payable. These rates which can be accessed at <https://www.gov.uk/government/publications/scale-rate-expenses-payments-employee-travelling-outside-the-uk>. The newest version is effective from 6 April 2020.

8. General

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

- 8.2 The amounts stated in paragraph 6 will be subject to any increase to the national living wage for ages of 25 years and over.
- 8.3 A Councillor may, if they wish, renounce their entitlement to basic, mayor, deputy mayor or special responsibility allowances. This should be done 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.
- 8.4 In accordance with section 59(5) or section 60(1) of the Local Government Act (Northern Ireland) 2014, where a Councillor is suspended from carrying out the duties, the part of basic allowance, special responsibility allowance, chairperson and vice chairperson allowance payable for the period of suspension to the councillor will be withheld.

9. Claims and Payment

- 9.1 Councillors are required to sign their declaration of acceptance of office before any allowances can be paid.
- 9.2 Payments regarding basic allowance and special responsibility allowances shall be made in instalments of one-twelfth of the amount specified in this scheme.
- 9.3 Claims for dependants' carers' allowance, travelling allowance or subsistence allowance should be made
- a. within three months of the approved duty;
 - b. by 8th day of the month following the period of claim; and
 - c. electronically via the Core Expense system.
- 9.4 Tax and MOT status will be checked electronically on the Gov.uk website and Councillors must have provided a copy of their current driving licence, VC5 (vehicle registration certificate) and motor insurance certificate (covering business use) before any mileage allowances will be paid.
- 9.5 Councillors are required to make the following declaration on each claim for travelling and subsistence allowances:
- I have necessarily incurred expenditure on travel and subsistence for the purpose of enabling me to perform the approved duties of the Council;
 - I have actually paid the fares shown and all other amounts claimed are in accordance with the rates approved by the Council;
 - I have attached all necessary receipts in connection with travel and subsistence expenses claimed;

- I have not made, and will not make, any other claim under any enactment for travel and subsistence expenses in connection with duties indicated on this form;
- The amounts claimed are strictly in accordance with the Local Government (Payments to Councillors) Regulations (NI) 2019;
- I hold a valid licence, V5C (vehicle registration certificate), and MOT certificate (if applicable) and appropriate motor insurance, which covers my vehicle being used for business purposes.

9.6 Payment will be made by BACS directly to Members' bank accounts no later than the 25th day of each month.

10. Publication of Allowances Paid to Councillors

10.1 The Local Government Finance Act (Northern Ireland) 2011 and the Local Government (Payments to Councillors) Regulations (Northern Ireland) 2019 provide for the publication of schemes of allowances payable to councillors and the associated payments. This forms part of the Council's constitution. The Council will publish the return made to the Department for Communities and include both amounts paid to and on behalf of each Councillor.

Approved Duties

In accordance with Regulations, only the following are specified as the duties in respect of which basic allowance, dependents' carers' allowances, and travel and subsistence allowances are available:

1. attendance at a meeting of the council;
2. attendance at a meeting of a committee of the council;
3. attendance at a meeting of a sub-committee of the council;
4. attendance at a meeting of a joint committee;
5. attendance at a meeting of a sub-committee of a joint committee; or
6. the doing of anything approved by the council or anything of a class so approved, for the purpose of, or in connection with, the discharge of the functions of the council, or any of its committees or sub-committees, or as the case may be, of the joint committee or any of its sub-committees.

Examples of Approved Duties included under point 6*	Examples of Duties which are not Approved*
a. Event or photo-shoots for Council or where Council is a main sponsor of, for Chair or Vice-Chair of sponsoring Committee only. (eg. Aspects Festival launch or attendance at Ards Business Awards)	i. Attendance at Committees of which the Councillor is not a member
b. Pre-meeting briefing of Chairs and Vice-Chairs of Committees with Chief Executive or Directors	ii. Events to which Councillors have received either a personal or general invitation to (with no accompanying minute)
c. Group Leaders meeting with Chief Executive	iii. Mayor's Installation Dinner / At Home / Civic Receptions / Remembrance Services / Church Services
d. Official opening of Council facilities	iv. Consultations, workshops and public meetings organised by special interest groups
e. Interview or Grant selection panels	v. Other meetings with officers other than those listed under approved duties
f. Commemoration events of regional or national significance	vi. Constituency Work
g. Training, consultations, workshops, and public meetings organised by Council	
h. Planning site meetings	
i. Any other duties for which there is a specific minute. (eg. Nominated members to NILGA conference)	
* These apply to outside bodies as they apply to Council.	

Mayor's Expenses Allowance

Allowance and Budget

It is the responsibility of the Mayor not to exceed the budget set by Council during the Estimates process. Should it be anticipated that there is a likelihood of an overspend on the Mayoral expenses then Council approval will be needed in advance to approve this.

At the end of a mayoral year, if there are any unspent funds, these do not carry to the new Mayor.

Access to this budget will only be granted on receipt of a signed copy of these conditions.

Permitted Expenditure

1. Expenditure must be in respect of expenses of the office of Mayor. Examples include:

- Reasonable clothing expenses may be purchased during the mayoral year. Expenditure in this regard should not exceed £700. Any clothing expenditure incurred is taxable, in line with HM Revenue and Customs rules. A P11d will be issued at the end of the tax year and appropriate returns made to HMRC.
- Small donations may be made to voluntary bodies which the Mayor may have a connection with during the mayoral year, provided the 'voluntary body provides a public service in Northern Ireland' as required by the Local Government Act (NI) 1972. Donations should be processed through the normal payments procedure, in order to provide an audit trail. Cheques can be provided in advance but require 3 days notice. This type of expenditure should not exceed £500 in total during the mayoral year, including donations made to the Mayor's Charity Appeal.
- A modest donation to the Charity Account to offset some event costs only, up to a maximum of £500 in total during the mayoral year.

Restrictions on Expenditure

The following restrictions apply:

2. No personal expenditure. Examples include:

- any travel or other expenditure relating to the Mayor's partner, family or friends (even if accompanying the Mayor on official duties);
- gifts and hospitality to staff and other Members. Note that the Gifts and Hospitality Policy requires staff to decline all offers of gifts and hospitality in excess of £30 in the first instance and if accepted to register them with the Human Resources and Organisational Development Service. The general advice is that the Mayor should

refrain from using his/her allowance to provide gifts and/or hospitality to staff where possible.

3. No party political expenditure.
4. No expenditure in respect of the Mayor's Charity Appeal or running charity events. This is properly payable from the Mayor's Charity Account.

Procedure for Incurring expenditure

Normal Council procedures apply.

- a. Where possible the Mayor should request the Democratic Services staff to place purchase orders for expenditure, which will be approved in line with the normal authorisation procedures in advance of placing the order.
- b. Where this is not possible till receipts for all expenditure must be submitted for reimbursement as part of the normal monthly expenses claim.
- c. Receipted cash donations can be reimbursed as part of the normal monthly expenses claim.
- d. In line with Department for Communities guidance no expenditure can be reimbursed without a receipt. Credit and debit card receipts are not acceptable if they do not detail the items purchased.

Mileage

Any mileage incurred in carrying out the duties on behalf of the Mayor or in the Deputy Mayor role can be claimed on the monthly expenses claim form but should be clearly marked as 'Mayor's business' which is distinct from mileage incurred on Council business.

Monitoring Expenditure

The Finance Service will send a budget report to the Mayor and Democratic Services on a monthly basis detailing payments which have been made for the year to date.

The Democratic Services staff will ensure that expenditure which the Mayor incurs is allowable. If they have any concerns, they will check with the Chief Executive, Director of Corporate Services or Head of Finance.

Transparency

As with all Council expenditure, the records of how the Mayoral Hospitality budget is spent may be obtained under Freedom of Information (FOI) legislation.

Mayor's Charity Account

The Mayors Charity Account is a separate bank account and is independent of the Council. All monies received from groups or individuals should be lodged to the account.

All expenses in respect of charitable functions (such as catering or advertising) should be paid out of the funds raised during the Mayoral year and not from the hospitality budget.