

## Mid Ulster District Council

### Scheme of Allowances payable to Councillor

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## 1. Legislative background

1.1 Part 3 of the Local Government Finance Act (Northern Ireland) 2011 provides for the payment of allowances to Councillors and committee members in accordance with Regulations. The Local Government (Payments to Councillors) Regulations (Northern Ireland) 2012, which came into operation on 1 April 2012, revoked and replaced the Regulations which previously provided for the payment of allowances to Councillors, i.e.:

Local Government (Payments to Councillors) Regulations (Northern Ireland) 1999 (as amended); and Local Government (Travelling and Subsistence Allowances to Councillors) (No. 2) Regulations (Northern Ireland) 1973 (as amended).

1.2 Regulation 3(1) states:

“A council shall make a scheme in accordance with these Regulations for the payment of allowances to councillors and committee members in respect of each year.”

1.3 Regulation 11(1) states:

“A council shall, as soon as practicable after the making or amending of any scheme of payments made pursuant to these Regulations –

- (a) arrange for a copy of the scheme to be published on its website; and
- (b) make such other arrangements for the publication of the scheme within the district of the council as it considers appropriate.”

1.4 Regulation 11(2) states:

As soon as practicable after the end of a year to which a scheme relates, a council shall make arrangements for the publication on the council website of the total sum paid in that year to each councillor in respect of the following –

- (a) basic allowance;
- (b) special responsibility allowance; and
- (c) dependants' carers' allowance.”

1.5 Regulation 11(3) states:

As soon as practicable after the end of a year to which a scheme relates, a council shall make arrangements for the publication on the council website of the total sum paid in that year to each councillor or committee member in respect travel and subsistence.”

## **2. Other relevant information**

2.1 In making payments to Councillors, the Council must comply with the provisions of:

- “Consolidated Councillor Allowances” Circular LG 23/2023 updated November 2023 (Appendix 1); and
- “Guidance on Councillors’ Allowances” issued under cover of Circular LG 23/2019 - September 2019 (Appendix 2).

2.2 All allowances paid will be subjected to PAYE and Earnings Tax (formerly National Insurance) deductions in accordance with HMRC requirements.

2.3 The Council notes that individual Councillors who consider their home to be a place of work will make an appropriate written disclosure to the Director of Finance in a form to be determined by him. Failure to make such a disclosure will mean that the Council will seek to deduct PAYE and Earnings Tax from all mileage allowances paid to a Councillor. The Council will not seek to verify any such disclosure and, in making such disclosures, individual Councillors’ attention will be drawn to the consequences of making an inaccurate disclosure (whether inadvertently or not).

## **3. Proposed Scheme**

3.1 The proposed Scheme of Allowances is separated into six categories as follows:

- System of allowances;
- Approved duties;
- Chair’s/Deputy Chair’s allowances;
- Official and courtesy visits;
- Claims, records and information; and
- Appendices.

### **3.2 System of allowances**

3.2.1 This Scheme is made under Regulation 3 of The Local Government (Payments to Councillors) Regulations (Northern Ireland) 2012. Allowances will be paid, in accordance with the Scheme, to Councillors and committee members under Part 3 of the Local Government Finance Act (Northern Ireland) 2011.

3.2.2 Provision is made for the following allowances to be paid to Councillors:

- Allowances which are to meet expenses and provide remuneration:
  1. Basic Allowance;
  2. Special Responsibility Allowance;
  3. Dependants’ Carers’ Allowance
- Allowances wholly and exclusively to meet expenses incurred:
  1. Travel and Subsistence allowance;
  2. Allowances for Chair/Deputy Chair in respect of civic duties

3.2.3 Provision is made for the following allowances to be paid to committee members:

- Travel and subsistence allowances; and, if deemed appropriate by the Council,
- Remuneration at an approved amount (approved by Council on an individual basis).

3.2.4 Council has also resolved to pay reimbursement of expenses for broadband and the video conferencing application Zoom. It has also agreed to provide basic IT equipment to enable the councillors to receive reports and other information electronically.

### 3.2.5 **Basic Allowance**

3.2.5.1 Basic Allowance is intended to recognize a time commitment of all Councillors, including such inevitable calls on their time as meetings with officers and constituents, including all civic duties and attendance at site meetings.

3.2.5.2 Basic Allowance also covers incidental costs such as use of Councillors' homes and the cost of any telephone calls including mobile phone calls. The Basic Allowance is also intended to cover the cost of office consumables. The allowance must be the same for each Councillor and the Council therefore may not pay more than one basic allowance to each Member.

3.2.5.3 The Council will pay the maximum rate specified by the Department. The current maximum rates of allowance (Circular LG 23/2023) are included at Appendix 1.

### 3.2.6 **Special Responsibility Allowance**

3.2.6.1 The Council will also pay Special Responsibility Allowance in addition to Basic Allowance to those Members of the Council who have significant additional responsibilities over and above the general accepted duties of a Councillor.

3.2.6.2 In accordance with the Guidance issued by the Department:

- Councillors shall be able to claim only one Special Responsibility Allowance. If a Councillor qualifies for more than one Special Responsibility Allowance, only the highest Special Responsibility Allowance will be paid;
- No more than 50% of Councillors (excluding Chair and Deputy Chair (or Presiding Councillor, etc) shall receive a Special Responsibility Allowance;
- There should be safeguards to ensure fair distribution of Special Responsibility Allowance across a representative sample of political party groupings.

3.2.6.3 The Council originally approved the following responsibilities as attracting a Special Responsibility Allowance:

- Council Chair
- Council Deputy Chair
- Committee Chairs;
- Committee Deputy Chairs; and
- Mid Ulster District Council representative on Partnership Panel
- Mid Ulster District Council representative on Housing Council

However, further to guidance subsequently received from the Department for Communities, the Council now funds allowances paid to the Council Chair and budget that are not designated as reserved for Special Responsibility Allowances.

The Committees to which Special Responsibility Allowance is applicable are as follows:

- Audit
- Development;
- Environment;
- Planning; and
- Policy and Resources

3.2.6.4 The Council will seek to pay (in aggregate) the maximum rate specified by the Department. The current rates used for Special Responsibility Allowance are included at Appendix 3.

### **3.2.7 Part Year Entitlement to Allowances**

3.2.7.1 In accordance with Guidance issued by the Department, provisions for part year entitlement to Basic Allowance and Special Responsibility Allowance may be made to reflect:

- a. The amendment of the Scheme;
- b. When the term of office of a Councillor begins or ends otherwise than at the beginning or end of a year, the amount of Basic Allowance and, if applicable, Special Responsibility Allowance shall reflect the proportion of the year when the entitlement ended.

3.2.7.2 The Council shall make part year payments of Basic Allowance and Special Responsibility Allowance as appropriate on the occasion of the above circumstances.

### **3.2.8 Dependants' Carers' Allowance**

3.2.8.1 Councillors are entitled to claim a Dependants' Carers' Allowance towards reimbursement of actual reasonable costs necessarily incurred in providing care for a dependant while carrying out an approved duty.

3.2.8.2 Dependants' Carers' Allowance is payable to Councillors who are the main carers of a dependant where care is required to enable the Member to perform an approved duty. Two types of Carers' Allowance will be paid in appropriate circumstances:

1. Standard Care will be paid on receipt of a signed claim form;
2. Specialist Care will be paid, again on receipt of a signed claim form accompanied by original invoices.

A claim form is included at Appendix 4. Forms will be available from Democratic Services for Councillors wishing to avail of this allowance.

3.2.8.3 The general conditions attached to the payment of this allowance are that the Dependant should reside with the Councillor as part of the family and should require full time care.

3.2.8.4 Relevant definitions are as follows:

- Carer – a responsible person over 16 years old who does not normally live with the Councillor and is not a member of the immediate family;
- Specialist Carer – a qualified person who is needed where it is essential to have professional assistance. Receipts must be obtained from specialist carers and these must accompany the claim form;
- Dependant – defined as:
  - A child under 16 years old
  - A child aged 16 years old or more where there is medical/social work evidence that full time care is required;
  - An adult with a recognised physical/mental disability where there is medical/social work evidence that full time care is required;
  - An elderly relative requiring full time care.

3.2.8.5 The Council will pay the maximum rates specified by the Department. The current rates of allowance (LG 23/2023) are included at Appendix 1

### **3.2.9 Travel and Subsistence Allowance**

3.2.9.1 Travel and subsistence allowances recompense Councillors for expenditure necessarily incurred when performing an approved duty.

3.2.9.2 The Council will pay travel and subsistence at the maximum rates approved by the Department which are detailed in Circular LG 23/2023 and included at Appendix 1. For overseas travel the Council will pay the Overseas Subsistence Rates produced by the Foreign and Commonwealth Office. In exceptional circumstances, e.g. due to inability to secure a reasonable standard of accommodation due to market forces, the Council may, following consideration by the Chief Executive (or in his absence, the Director of Finance), pay such higher amount as is deemed reasonable in the circumstances.

3.2.9.3 In making travel and accommodation arrangements Councillors should seek to secure the most economically advantageous arrangements possible having regard to the potential to book low cost airlines, hotels, etc. in good time so as to avail of discounts, etc. However, in circumstances where attendance might have to be cancelled or rescheduled, Councillors should have regard to the benefits of securing rates which afford at least some degree of flexibility. However, in calculating the actual amount repayable to Councillors the Council will have regard in the first instance to the amounts detailed in Circular LG 23/2023 (at Appendix 1). In the interest of Councillors being able to fulfil their duties, a suitable measure of price inflation will be considered where accommodation cannot be secured for the rates shown in LG 23/2023.

**3.2.9.4 Travel and subsistence claims will, save for exceptional circumstances (which must be expressly considered by the Council), only be paid if the duty to which they relate has been approved before the duty is performed.**

3.2.9.5 Approved duties are defined in section 3.3.

3.2.9.6 The following travel and subsistence allowances will be paid to Councillors in accordance with this Scheme:

- Public transport fares\*;
- Motor mileage rates\*;
- Supplements;
- Taxi fares\*;
- Air fares\*;
- Day subsistence allowances\*; and
- Overnight subsistence allowances\*

\* where supported by receipts

The amount of subsistence paid will be reduced in respect of any meals provided free of charge (except where the Council accepts that a Councillor has a legitimate reason for not availing of the food provided, e.g. medical condition)

3.2.9.7 Current maximum rates of mileage rates and maximum rates of subsistence allowance (LG 23/2023) are included at Appendix 1.

### 3.3 **Approved Duties**

3.3.1 The list of approved duties includes attendance at:

- Council;
- Committee;
- Working Groups;
- Joint committee;
- Bodies/organisations to which the Councillor has been nominated by Council; and
- Meetings/courses/conferences/events expressly approved by Council or by committees/subcommittee/joint committee/bodies/organisations to which the Councillor has been nominated directly by Council (excluding travel and subsistence in relation to those intended to be reimbursed by Basic Allowance (see above));

3.3.2 Travel and subsistence allowances are not payable in respect of the following duties:

- Attendance at site meetings<sup>1</sup> or civic functions (these examples are not the only such examples of duties intended to be reimbursed by Basic Allowance); and
- Any duty where equivalent or similar allowances are payable by another body (it is the Councillor's responsibility to submit directly to the relevant body a claim in the prescribed format and in compliance with any applicable conditions, etc.. Failure to submit a valid claim in the prescribed manner and time frame to the relevant body will not result in the Council reimbursing the Councillor).

### 3.4 **Broadband Allowance**

3.4.1 The Council will pay broadband connection either landline or satellite based at the maximum rate of £30 and £60 respectively per month. This can be reimbursed by submitting expenses claim on Core HR and providing the relevant documentation showing address and detail of broadband package.



3.4.2 In instances where Councillors have use of a Council mobile phone the Council will recoup the cost of personal usage in relation to phone calls made by Councillors up to a maximum of £20 (inclusive of VAT) per month. This shall continue until such times as Council determines otherwise on managing/facilitating mobile phone packages for Councillors.

### 3.5 Chair's and/or Deputy Chair's Allowances

3.5.1 The Council may pay to the Chair and/or Deputy Chair such allowances as the Council considers reasonable to meet the expenses of the Offices.

3.5.2 The Council will pay to the Chair and Deputy Chair an allowance which shall be subject to tax and national insurance in accordance with HM Revenue and Customs' regulations. It shall also provide the Chair and Deputy Chair with a receipted expenditure allowance to meet the expenses of the respective Office. The current levels of allowances payable are detailed in Appendix 3.

3.5.3 The Chair and/or Deputy Chair will be required to account for the distribution/disbursement of any such allowance and must maintain such records as are prescribed by the Chief Financial Officer. These records and supporting documentation will remain the property of the Council and will be subject to audit. The records and supporting documentation may also form the basis of returns/disclosures to HM Revenue and Customs and other appropriate regulatory/judicial bodies.

:Correspondence received from the Department for Communities (the Department) suggests that the Department may be considering removing the bar to Councillors receiving travel and subsistence allowances in respect of attending site meetings, as stipulated within 2016 draft regulations. The Department has consulted on the draft regulations making provision for this, the outcome of which has not been issued to the Council.

3.5.4 Office bearers should, in accordance with paragraph 4.18 of The Northern Ireland Local Government Code of Conduct for Councillors (approved by the Northern Ireland Assembly on 27 May 2014) (and any equivalent paragraph in a future Code or similar), be aware of the requirement that Councillors must not use, or authorise others to use, the resources of the Council:

- a) Imprudently;
- b) In breach of the Council's requirements;
- c) Unlawfully;
- d) Other than in a manner which is calculated to facilitate, or to be conducive to, the discharge of the functions of their Council or the office to which they have been elected or appointed (emphasis added);
- e) Improperly for political purposes; or
- f) Improperly for private purposes.

3.5.5 The relevant policy is included at Appendix 5

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### **3.6 Official and Courtesy Visits**

#### 3.6.1 The Council will:

- a) Make payments towards expenditure reasonably incurred by Councillors in making official or courtesy visits, whether inside or outside the United Kingdom, on behalf of the Council; and
- b) Defray any expenses reasonably incurred in the reception and entertainment by way of official courtesy of distinguished persons residing in or visiting the Council district or persons representative of or connected with local government or other public services whether inside or outside the United Kingdom, and in the supply of information to any such persons

3.6.2 The amounts payable by the Council in respect of the making of official or courtesy visits will be made on the same basis and subject to the same limits, etc. as equivalent amounts payable to Councillors under this Scheme, e.g. travel and subsistence.

### **3.7 Claims, Records and Information**

#### **3.7.1 Claims**

3.7.1.1 The Council requires that all allowances including Travel, Subsistence and Broadband with the exception of Basic Allowance and Special Responsibility Allowance are claimed via Core HR and supported by receipts where relevant.

3.7.1.2 Allowances will be paid monthly in arrears pro rata directly into each Councillor's nominated bank account via the BACS or equivalent system.

3.7.1.3 Claims must be submitted electronically on a monthly basis in arrears but each individual allowance claimed must be submitted to the Council's Democratic Services section within three months of the relevant duty being performed. Failure to do this will result in the relevant duty being deemed non payable. Claims must be ordinarily submitted by the 10<sup>th</sup> working day of each month. Exceptionally the Director of Finance may issue an earlier submission deadline to accommodate Bank/Public holidays, etc.

3.7.1.4 It is each Councillor's responsibility to ensure that their claim is accurate and complete.

#### **3.7.2 Records**

3.7.2.1 The Council shall maintain detailed records of claims submitted and paid and publish such information as required by The Local Government (Payments to Councillors) Regulations (Northern Ireland) 2012.

3.7.2.2 Such records shall be open to inspection by any member of the public in accordance with the rights provided by article 17 of The Local Government (Northern Ireland) Order 2005 and Regulation 8 of The Local Government Accounts and Audit Regulations (Northern Ireland) 2006 (as amended).

3.7.2.3 The Council shall provide all statutory returns as required. Statutory Returns to the Department of Health and Social Services and Public Safety will include all entitlement to allowances whether claimed or not (regardless of whether a Councillor has renounced their entitlement to Basic Allowance or Special Responsibility Allowance by notice in writing to the Chief Executive).

### 3.7.3 Information

3.7.3.1 The Council shall comply with its obligations under the Freedom of Information Act 2000 and the Data Protection Act 1998.

3.7.3.2 Individual Councillors may obtain information on any aspect of allowances from either the Chief Executive or the Chief Finance Officer.

3.7.3.3 This Scheme will be reviewed on an annual basis and updated in accordance with the Department's notifications. Scheme revisions, apart from the simple revision of maximum amounts which will be adopted automatically in accordance with the provisions detailed at paragraphs:

- 3.2.5 – Basic Allowance;
- 3.2.8 – Dependants' Carers' Allowance; and
- 3.2.9 – Travel and subsistence
- 3.4. – Broadband Allowance

will be brought to the Council's attention via the Policy and Resources Committee



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

Our ref: CO1-23-1118

28 November 2023

Dear Sir/Madam

**CIRCULAR LG 23/2023 - CONSOLIDATED COUNCILLOR ALLOWANCES  
CIRCULAR – (UPDATED November 2023)**

This Local Government Circular provides a consolidated record of all councillor allowances and supersedes Local Government Circular LG 3/2023.

This consolidated circular is required to determine and reflect an increase in maximum rates for Basic and Special Responsibility Allowance from 1 April 2023 and an increase in Dependants' Carers' Allowance from 1 April 2024.

All determinations are made by the Department under section 31 of the Local Government Finance Act (Northern Ireland) 2011 and the Local Government (Payments to Councillors) Regulations (Northern Ireland) 2019.

If you have any queries on the content of this circular please contact Jeff Glass on 028 9082 3375 or Ian Lewis on 028 9082 3506 or by email [jeff.glass@communities-ni.gov.uk](mailto:jeff.glass@communities-ni.gov.uk) or [ian.lewis@communities-ni.gov.uk](mailto:ian.lewis@communities-ni.gov.uk).

Yours faithfully,

**ANTHONY CARLETON**  
Director  
Local Government and Housing Regulation

**INVESTORS IN PEOPLE**  
We invest in people Standard



## 1. Basic Allowance

- valid from 1 April 2023

<b>Basic Allowance</b>
Maximum £17,030 per annum ≠

≠ (The basic allowance includes an element for incidental and consumable costs incurred by councillors in their official capacity. In 2015/16 this element was £1,000 and each year this amount is uplifted in line with the increase applied to the basic allowance, therefore this element within the basic allowance is £1,199 from 1 April 2023.)

## 2. Dependants' Carers' Allowance

– valid from 1 April 2023 – 31 March 2024

The following table states the maximum rates for dependants' carers' allowance.

<b>Dependants' Carers' Allowance</b>	<b>Hourly Rate £</b>	<b>Maximum monthly amount £</b>
Standard	£ 10.42 <sup>^</sup>	£542
Specialist	£20.84	£1,084

<sup>^</sup>(Based on national living wage)

- valid from 1 April 2024 – 31 March 2025

The following table states the maximum rates for dependants' carers' allowance.

<b>Dependants' Carers' Allowance</b>	<b>Hourly Rate £</b>	<b>Maximum monthly amount £</b>
Standard	£11.44	£595
Specialist	£22.88	£1,190

<sup>^</sup>(Based on national living wage)

### 3. Travel Allowances

– valid from 1 April 2017

The following table states the maximum rates for travel allowances.

<b>Type of Vehicle</b>	<b>Rate per Mile Pence</b>	<b>Rate per Mile Above 8,500 miles Pence</b>	<b>Rate per Mile Above 10,000 miles Pence</b>
A pedal cycle	20.0p	20.0p	20.0p
A motor cycle (all engine capacities)	24.0p	24.0p	24.0p
A motor car of cylinder capacity exceeding 450cc but not exceeding 999cc	46.9p	13.7p	13.7p
A motor car of cylinder capacity exceeding 999cc but not exceeding 1,199cc	52.2p	14.4p	14.4p
A motor car of cylinder capacity exceeding 1,199cc	65.0p	16.4p	16.4p
An electric car	45.0p	45.0p	25.0p
Passenger rate (per passenger)	5.0p	5.0p	5.0p

#### 4. Special Responsibility Allowance

– valid from 1 April 2023

The following table states the maximum rate of Special Responsibility Allowance that a council may pay. The maximum rate is based on 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. For ease the maximum any councillor can receive, within each band, is also provided.

<b>Population of council</b>	<b>Maximum Special Responsibility Allowance</b>  £	<b>Maximum (1/5<sup>th</sup>) for individual councillor</b>  £
Less than 120,000	59,960	11,992
120,000 to 199,000	83,944	16,789
200,000 +	129,513	25,903

## 5. Subsistence Allowances

– valid from 1 April 2015

The following table states the maximum rates for subsistence; however, where councils believe it is necessary there is flexibility for councils to increase these rates by applying a suitable measure of price inflation.

<b>PERIOD/MEAL</b>	<b>British Isles Rates £</b>	<b>London Rates £</b>
<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	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	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	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	20.95





# **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>
• Legislation – Regulations 3 & 11 of the 2019 Regulations
• Each council must have a scheme for the payment of all allowances it makes to councillors each year; travel & subsistence rates also apply to committee members
• The scheme should advise that a councillor's allowances will be withheld during periods of suspension
• Scheme must be agreed and commenced prior to payment of any allowances
• The Scheme must be published as soon as practicable on the council's website

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>
• Legislation – Regulation 4 of the 2019 Regulations
• Basic allowance should be the same for each councillor and is intended to also cover incidental costs incurred by councillors
• A councillor's basic allowance will be withheld during periods of suspension

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-07-2019covering-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>
• Legislation – Section 32 of the Finance Act
• A councillor's Chairperson/Vice Chairperson Allowance (CVA) will be withheld during periods of suspension
• Chairperson/Vice Chairperson Allowances are completely separate from Special Responsibility Allowance (SRA) arrangements

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>
• Legislation – Regulation 7 the 2019 Regulations; Sections 33 & 34 of the Finance Act
• Travel and subsistence rates are determined by the council
• Claims must be made within 3 months

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-expensespayments-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-incomemanual/eim65900>

## 12. Publication of Allowances Paid to Councillors

<b>At a glance - Key information</b>
• Legislation – Regulation 11 the 2019 Regulations
• Generic template for publishing details of allowances paid

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-1319template-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 at the appropriate hourly rate, 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 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 any 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 any 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 allowance 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/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 -*

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 service 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 rate 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).

- (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.

<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.

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

Local Government and Housing  
Regulation Division  
Finance Branch

Level 4  
Causeway Exchange  
1-7 Bedford Street  
BELFAST  
BT2 7EG  
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**Addendum to Circular LG 23/2019**

Our ref: CO1-20-1654

06 August 2020

Dear Sir/Madam

**AMENDMENT TO GUIDANCE ON COUNCILLOR ALLOWANCES**

1. Please find attached an amended Paragraph 10 of Local Government Circular 23/2019 with updated guidance on renunciations.
2. The purpose of the amendment is to incorporate more detail in the guidance for a council member wishing to renounce part of his/her allowance. This was discussed at the Finance Working Group meeting of 25 June 2020 between the Department and Local Government Finance Officers.
3. If you have any queries on the content of this letter please contact me at the above email or Ian Lewis by email [ian.lewis@communities-ni.gov.uk](mailto:ian.lewis@communities-ni.gov.uk).

Yours faithfully

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

## **Addendum**

Addendum to Paragraph 10 of Councillors' Allowances Guidance for District Councils in Northern Ireland (Local Government Circular 23/2019)

### **10. Renunciations**

Councillors may, if they wish, renounce all or part of 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.

It is recommended that this should be an administrative arrangement for the council with political party agreement.



## Special Responsibility Allowance and Chair/Deputy Chair Allowances

### Chair/Deputy Chair Allowances

Description	Total £
Chair Allowance (Taxable)	14,000
Deputy Chair Allowance (Taxable)	7,500
Received expenditure allowance:	
• Chair	6,000
• Deputy Chair	3,000
	12,000
Receptions	
• Chair	4,000
• Deputy Chair	2,000
	8,000
<b>Total</b>	<b>41,500</b>

### Special Responsibility Allowance (Taxable)

Position of Responsibility	Number	SRA £	Total SRA £
Committee Chair	5	7,000	35,000
Committee Deputy Chair	5	2,000	10,000
MUDC rep. on Partnership Panel	1	2,000	2,000
Housing Council	1	1,500	1,500
<b>Total</b>	<b>12</b>		<b>48,500</b>

### Other comments:

The officers will prepare and submit to the Policy and Resources Committee a report recommending detailed eligibility criteria and guidance in relation to all receptions, i.e. Civic, Chair and Deputy Chair.

Although the aggregate amount of Special Responsibility Allowance payable to Members is £83,944 as per Circular LG 23/2023, Council shall not increase the amounts payable to individual Member in receipt of Special Responsibility Allowance until such times as Council undertakes a formal review of the Special Responsibility Allowance.

**MID ULSTER DISTRICT COUNCIL:  
DEPENDANTS' CARERS' ALLOWANCE CLAIM FORM**

Please tick which type of care you are claiming for:

Standard Care  Specialist Care

Approved duty covered: \_\_\_\_\_

Date care provided: \_\_\_\_\_

Time from: \_\_\_\_\_ Time to: \_\_\_\_\_ Total hours: \_\_\_\_\_

Cost per hour: \_\_\_\_\_

Name of Dependant: \_\_\_\_\_

Relationship to Councillor: \_\_\_\_\_

Name of Carer: \_\_\_\_\_

National Insurance Number: \_\_\_\_\_

Signature of Carer: \_\_\_\_\_

**Declaration**

I declare that the above named provided a child carer/carer 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: Please note that the standard allowance is £11.44 per hour up to a maximum of £595 per month and specialist allowance is £22.88 per hour up to a maximum of £1,190 per month.**

**ADMINISTRATIVE COUNCIL FINANCE USE ONLY**

\_\_\_\_\_

Checked By: \_\_\_\_\_ Date: \_\_\_\_\_

Authorised By: \_\_\_\_\_ Date: \_\_\_\_\_

### Chair/Deputy Chair Allowance Policy

(Please refer to 3.5.4 within the scheme)

The Chair/Deputy Chair may incur and be reimbursed in respect of expenses, which must be wholly and exclusively incurred in the conduct of Chair/Deputy Chair duties.

The expenses which may be reimbursed include:

- Reasonable (receipted) donations (up to a maximum of £250) to individuals or organisations, charitable or otherwise, providing the proposed done would not be deemed by the Council to be incompatible with the Council's role in society and the purpose of the donation is compatible with the Council's core values;
- Reasonable (receipted) hospitality expenses (relative to the numbers entertained) where any expenditure relating to alcohol at any one function is generally limited to either the higher of £100 or 20% of the total bill for food and alcohol, such hospitality to be recorded (recipient(s), description, cost and occasion) recorded in an appropriate hospitality register;
- Reasonable (receipted) gifts (excluding alcohol and tobacco) subject to full disclosure of done, gift (description and cost) and occasion in an appropriate gifts and hospitality register;
- Reasonable (receipted) travel and subsistence costs of the Chair/Deputy Chair subject to the requirement that no other reimbursement has/will be made by the Council or any other individual, organisation or authority (separate declaration to be required);
- In exceptional circumstances, reasonable (receipted) clothing costs which are required to enable the Chair/Deputy Chair to perform their duties.

In areas of uncertainty, reference should be made to the Chief Executive or his nominee.