

West Dunbartonshire Council**Guidance on Councillors' Expenses****1. Legislation**

Remuneration arrangements for elected members referred to in this document are governed by Local Governance (Scotland) Act 2004 (Remuneration) Amendment Regulations 2017 (in force from 4th May 2017). These regulations cover Members' Allowances, reimbursement of expenses and pensions rights. The mileage rates shown below are as detailed in the Councillors' Remuneration Guidance 2010 (amendment to mileage rate, November 2011).

2. Approved Duties

Claims for travel and subsistence can only be submitted for undertaking approved duties of the Council. The current approved list of duties is as follows:

- (A) Attendance at duly constituted meetings of the Council, Committees or Sub-Committees. This should include attendance at a particular meeting on the invitation of a Committee of which the Councillor is not a member for a specific item of business.
- (B) Attendance at meetings of other bodies as appointees of the Council.
- (C) Attendance at meetings of Community Councils, Parent Councils and Tenants' Organisations.
- (D) Attendance at surgeries.
- (E) Attendance by Councillors at functions where it has been agreed by the appropriate Committee and recorded in the minutes accordingly.
- (F) Attendance at conferences approved by the Council.
- (G) Attendance at meetings of political groups which have a Councillor or Councillors on the Council, where such meetings are held to enable preliminary discussion to take place on matters related to the functions of the Council.
- (H) Attendance at meetings of the Convention of Scottish Local Authorities (CoSLA) and its Committees or Sub-Committees and on external bodies appointed by CoSLA itself.
- (I) Attendance at meetings with Officers of the Council by Conveners or Vice-Conveners and invited Councillors to discuss matters relating to their respective Committees.
- (J) Attendance at pre-arranged meetings with Officers of the Council by Councillors.
- (K) Attendance by Councillors for the purposes of opening tenders.
- (L) Duties performed by the Convener of the Council and/or his or her nominees where such duties are of a civic nature.
- (M) Attendance at Working Groups constituted by the Council.
- (N) Attendance at a court, tribunal or public enquiry at which the Council is represented as an approved duty.

3. Travel Expenses

3.1 Councillors may claim costs incurred when travelling by private car, van, motorcycle and bicycle and may also claim costs for travelling with passengers where both the Councillor and the passenger are carrying out any approved duties. These rates are:

- 45p per mile for travel by own car or van;
- 24p per mile for travel by motorcycle;
- 20p per mile for travel by bicycle; and
- 5p per passenger per mile where both the passenger and the Councillor are carrying out approved duties.

HMRC rates for travel by car or van are 45p for the first 10,000 miles and 25p for each mile over 10,000 travelled in a tax year. Any excess 20p per mile over 10,000 miles is therefore taxable and is required to be declared annually to HMRC.

3.2 In addition to the above, Councillors may also claim the following costs associated with travelling:

- Parking charges – receipts must be provided.
- Road tolls – costs of expenses incurred.
- Road pricing/congestion charging – receipts must be provided.
- Ferry fares for car, motorcycle or bicycle – receipts must be provided.

Please note parking fines or tow-away costs will not be reimbursed.

3.3 Councillors should always ensure that journeys are planned and undertaken by the most economical route balancing journey, distance and time taken. However, where possible, Councillors should also consider using public transport in preference to private transport where the costs are lower.

4. Travel by Public Transport

4.1 The following expenses may be claimed back by Councillors who use public transport to carry out their duties:

- Buses and trams – receipted expenses incurred, including season tickets/passes where this is considered more cost effective.
- Taxis, trains, air travel, ferry travel – receipted cost of fare.

It is expected that Councillors should travel by standard/economy class for their journeys.

4.2 Travel by taxi on approved duties will be reimbursed at the car mileage rate of 45p per mile. When a Councillor does not use his/her private car, taxi fares are reimbursed in full only if there is no suitable alternative public transport available. This may apply to circumstances where a meeting finishes late in the evening or transport is required to catch an early flight or train but could also apply to circumstances whereby a Councillor's personal or business

commitments leave him/her insufficient time to travel between venues using public transport or where a Councillor's disability means that use of public transport is unsuitable. Outwith these constraints, if a Member uses a taxi, e.g. so as to be able to socialise after the meeting, the Council will reimburse travel at the car mileage rate (or public transport rate if the Member does not have a car).

- 4.3 The protocol on the use of the Provost's car provides further information on the use of taxis and is attached as Appendix 1 to this Guidance. The car should only be used for the approved duties as detailed in Section 2 of this Guidance and not for any other purpose. Councillors should keep a separate record of their use of the car to reduce the risk of errors occurring when submitting claims of travel expenses. When the car is used for 'civic use' the mileage will not be recorded against the individual elected member.

5. Subsistence

- 5.1 Councillors may only claim back the actual costs for meals and overnight accommodation when they are carrying out council business away from their home or council premises. The maximum rates claimable are detailed in Appendix 2 to this Guidance.

6. Submitting Claims

- 6.1 All reimbursement claims should be submitted timeously, ideally within the pay period being claimed for or within three months of the first journey claimed. With effect from 1st April 2021, claims relating to a period longer than 3 months will not be authorised for payment unless there are exceptional circumstances which prevented timeous submission of the claim e.g. serious illness.
- 6.2 When claiming for vehicle mileage, Councillors should use established mileage calculators e.g. RAC or AA to ensure that the correct distance and mileage is claimed.
- 6.3 Councillors should ensure that an appropriate VAT receipt is submitted for fuel consumed during the period of the claim and is dated no later than the date of the first journey.
- 6.4 When travelling to an event by taxi, Councillors should ensure that the driver provides a receipt which records full details of the journey, time and signature of the driver. Councillors should also add details of the event to the claim form to assist officers match up the receipt with the journey. Journey details, times and nature of duty should also be stated on all public transport receipts submitted with claims.

WEST DUNBARTONSHIRE COUNCIL REGULATORY – DEMOCRATIC SERVICES

Elected Members' Use of Provost's Car and Taxis for Official Business

The Provost car is available for use by prior booking. Bookings are made via the Provost's Secretary (tel. 01389 738697). The Secretary will enter the reservation in a diary kept for that purpose.

Since there is only one official car to serve the Council, a protocol has to be applied for use of the car. The priority list is as follows:

- Provost
- Depute Provost
- Bailie (when performing civic duties)
- Council Leader
- Depute Council Leader
- Senior Councillors
- Other Service/Committee Conveners
- Councillors

The Provost will have first call on the car and its driver. Where the Provost has not made a pre-existing booking of the car, it can be booked on behalf of another Councillor.

If the car is already reserved for the Provost at the required time, contact should be made with the Provost's Secretary or Senior Democratic Services Officer (tel. 01389 737186) to help make alternative arrangements. The Council has accounts with Clydebank and Dumbarton TOAs and these would be the first alternative. In appropriate circumstances another option is to hire a second car, assuming that a driver is available.

If another person on the priority list has booked the car for a particular occasion and it is subsequently required by the Provost or Council Leader, who would normally have received priority for the booking, contact should be made as soon as possible with the Provost's Secretary or Senior Democratic Services Officer to investigate suitable alternatives. Please note, however, that at very short notice it may be impossible to hire another car and release a second driver, so the use of a taxi may be unavoidable.

One week's notice should be given wherever possible of a need for the car. Drivers are Council Officers who have other duties, therefore notice is needed as it may be necessary to change shifts or re-roster to accommodate driving duties.

Where two or more Councillors of equal priority wish to use the car, priority will be given to use for civic events, then for ministerial visits, then attendance at meetings of outside bodies.

In case of urgency arising in relation to an official engagement, Councillors may make direct contact with the taxi firm. The telephone numbers are below and

Councillors must state at the time of booking that the journey should be added to the relevant account (see below). Invoices for journeys will then be sent to the department for payment.

CLYDEBANK TOA – XXXXXXXXXXXX (quote ‘xxx account’)
DUMBARTON and ALEXANDRIA TOA – XXXXXXXXXXXX (quote a/c no. xxx)

Approved Use of the Provost’s Car

Councillors are only allowed to reclaim travel expenses or use of the Provost’s car for duties which are “wholly or necessarily in the performance of their duties as a Councillor”. This is in accordance of HMRC advice on the tax treatment of such payments. The key tests to be applied are:-

- Would I have needed to do this journey if I was not a Councillor?
- Was the expenditure necessary? In other words, was it necessary to go at this time, to that place and was a cheaper method of transport available?

Reclaiming of Taxi Fares paid by Councillors

Travel by taxi on approved duties will be reimbursed at the car mileage rate of 45p per mile. In the absence of a Councillor using his/her private car, taxi fares paid by Councillors (i.e. not on taxi account) are reimbursed in full only if there is no suitable alternative public transport available. This is applied to circumstances where a meeting finishes late in the evening or transport is required to catch an early flight or train but could apply also to circumstances whereby a Member’s personal or business commitments leave insufficient time to travel between venues using public transport, such as where a Member’s disability means that use of public transport is unsuitable. Outwith these constraints, if a Member used a taxi, e.g. so as to be able to socialise after the meeting, we would reimburse travel at the car mileage rate (or public transport rate if the Member does not have a car).

Publication of the Costs of Member’s use of the Provost’s Car

The Council is now required to publish annually any use of the Provost’s car by a Councillor in the annual publication of that Member’s expenses. The costs of such usage are to include not only a share of the purchase or leasing costs of the car, depreciation, servicing and petrol but also a share of the costs of the driver. The cost of this is £26 per hour. This means that use of the Provost’s car is not a particularly cheap method of transport in comparison to other methods of transport. In relation to the Provost, Depute Provost and Bailie, the annual publication records their usage of the car against a separate line for civic usage. All other Councillor’s usage is recorded against them personally meaning that usage of the car may give a misleading impression of high travel costs by that Councillor.

If the driver is required to wait to pick up the Councillor (e.g. where the event is outwith West Dunbartonshire) the hourly costs of the driver will also have to be included for such a waiting period, unless the officer is undertaking other duties. Where a number of Councillors and Officers use the car together these costs are split amongst those using it

Appendix 2

ACCEPTABLE EXPENDITURE AND MAXIMUM RATES

(a) Breakfast (where no overnight subsistence is claimed)	£8 per day
(b) Lunch	£12 per day
(c) Dinner	£25 per day
Meals taken under paragraphs (a), (b) and (c) are those taken by a member of a local authority outside the electoral ward in respect of which they hold office and not within any council premises	
(d) Overnight accommodation away from home and council premises (costs for bed and breakfast)	£118.63 within London £94.82 elsewhere
(e) Costs incurred when travelling by private car or van, motorcycle and bicycle, on approved duties.	45p per mile for travel by car or van 24p per mile for travel by motorcycle 20p per mile for travel by bicycle 5p per passenger per mile where both the passenger(s) and the Councillor are carrying out approved duties.
(f) Other particular costs of travel by private car, motorcycle or bicycle, being– (i) parking charges (ii) road pricing schemes and congestion charging (where applicable) (iii) ferry fares	Receipted cost of expense Receipted cost of expense Receipted cost of expense
(g) Road and bridge tolls	Actual cost of expense

(h) Public transport (including taxis, where public transportation is unavailable or impractical)	Receipted cost of expense
(i) Telephone and computer line rental for use of personal telephone and computer for approved duties	50 per cent of line rental cost
(j) Telephone and computer line rental for second line for approved duties use	Receipted cost of expense
(k) Telephone and computer costs (apart from calls or line rental) necessarily incurred for approved duties	Receipted cost of expense – should be exceptional (N.B. Provision of telephone and computer direct from Council)
(l) Calls made in respect of approved duties, upon a home telephone, networked personal computer, fax machine, or personal mobile telephone	Receipted cost of expense – should be exceptional (N.B. Provision of telephone and computer with inclusive calls etc.)