

West Dunbartonshire Council
Guidance on Councillors' Expenses

1. Legislation

Remuneration arrangements for Councillors referred to in this report are governed by Local Governance (Scotland) Act 2004 (Remuneration) Amendment Regulations 2022 (in force from 1 April 2022). 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 when 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 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 A 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 B 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. All claims for a financial year will be submitted by the end of the financial year, or within four weeks whichever is later for the particular claim. Claims will be paid quarterly.
- 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 are requested to submit an appropriate VAT receipt for fuel consumed during the period of the claim and is dated no later than the date of the first journey. Note that this is an HMRC requirement.
- 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.

