



### **NORTHAMPTON BOROUGH COUNCIL COUNCILLOR TRAVELLING ALLOWANCES GUIDANCE FOR MEMBERS**

**DRAFT Version 4 – February 2017**

A basic, flat rate allowance is payable to all Councillors. The rate for 2015/16 is £6,692.26 per annum. This allowance is intended to recognise the time commitment of all Councillors, including such calls on their time as meetings with officers and constituents, preparing for and attending all formal and informal meetings they are invited to and being accessible and available to all residents in their ward. . It also covers incidental costs such as the use of Councillors' homes.

Details of the Members' Allowances Scheme are can be located within the Council's [Constitution - Part 6 - Members' Allowance Scheme](#).

#### **Travelling Allowances**

Travelling allowances are payable to Councillors to reimburse them for costs incurred in carrying out certain Council duties. These duties are known as 'approved duties', examples of approved duties include:

- Attending meetings of full Council and of Committees/Scrutiny Panels etc. to which Councillors have been appointed.
- Attending meetings of outside bodies to which Councillors have been appointed to represent Northampton Borough Council
- Attending a Councillor Development Session.

- Attending an out of town Council approved duty such as a site visit for a Scrutiny Panel

Travel allowance rates shall be in line with the HMRC approved rates and should only rise in accordance with any increase in the HMRC rates.

The following HMRC travel allowance rates are currently payable:

- 45 pence per mile for cars
- 24 pence per mile for motor-cycles
- 20 pence per mile for bicycles

Actual costs of rail, taxi, bus fares and other direct costs can also be claimed.

Mileage is not payable for attendance, for example, at Political Group meetings, meetings with constituents, constituency activity or informal site visits.

If you are in any doubt as to whether you can claim mileage, please contact Democratic Services for advice, ideally before you make the journey.

### **Subsistence and Overnight Subsistence**

The HMRC benchmark scale rates for subsistence that apply from 6 April 2009 are as follows:

<b>Description</b>	<b>Amount (up to)</b>
Breakfast rate	£5
One meal (5 hour) rate	£5
Two meal (10 hour) rate	£10
Late evening meal rate	£15

**Breakfast rate** - The rate may be paid where a Councillor leaves home earlier than usual, and before 6.00 am, and incurs a cost on breakfast taken away from his home after the qualifying journey for an approved duty has started. If a Councillor usually leaves before 6.00 am the breakfast rate does not apply.

**Late evening meal rate** - The rate may be paid where the Councillor has to attend an approved duty later than usual, after 8.00 pm, having worked his normal day and has to buy a meal before the qualifying journey ends which he would usually have at home.

The breakfast and late evening meal rates are for use in exceptional circumstances only.

**One meal (5 hour) rate** - The rate may be paid where the Councillor has been undertaking qualifying travel for a period of at least 5 hours and has incurred the cost of a meal.

**Two meal (10 hour) rate** - The rate may be paid where the Councillor has been undertaking qualifying travel for a period of at least 10 hours and has incurred the cost of a meal or meals.

**HMRC guidance:** Benchmark scale rate payments must be limited to three meal rates on one day or 24 hour period. A meal is defined as a combination of food and drink\* and would take a normal dictionary meaning.

**Overnight subsistence rate** – HMRC has not set a benchmark rate for overnight subsistence. It is necessary for any overnight accommodation bookings to be agreed in advance with the Borough Secretary and Monitoring Officer and the accommodation booked by Officers of the Council for the Councillor.

A Councillor can only be reimbursed for a meal once. If the cost of an evening meal or breakfast is reimbursed on an actual basis, because it is included in the cost of an overnight stay, the Councillor would not also be entitled to the benchmark rate for breakfast or late evening meal.

**ALL claims for travel and subsistence must be submitted within three months of the expense being incurred. (This means claims may only be submitted in respect of the current month and the two previous months).**

### **Income Tax, National Insurance and benefits**

The basic and special allowance is subject to income tax and national insurance as earnings from the office held.

Reimbursement of certain expenses (including fares, accommodation and subsistence) actually incurred may have no liability for Tax and National Insurance provided that receipts are provided. In terms of mileage, however, it is necessary for Councillors to declare the amount of allowance they receive if they are drawing any state benefit.

Each year, the Council is required to publish details of the allowances paid to each Councillor during the previous financial year. These details are published on the [website](#).

*\* Non alcoholic drinks*