

## WEST LoTHIAN COUNCIL

### SCHEME OF ELECTED MEMBERS REMUNERATION, ALLOWANCES AND REIMBURSEMENT OF EXPENSES 2024/25

#### CONTENTS

|     |                                                                        |   |
|-----|------------------------------------------------------------------------|---|
| 1   | <a href="#">Introduction</a>                                           | 2 |
| 2   | <a href="#">Elected Member Positions and Remuneration Arrangements</a> | 2 |
| 2.1 | <a href="#">Positions</a>                                              | 2 |
| 2.2 | <a href="#">West Lothian Council – Levels of Remuneration</a>          | 2 |
| 2.3 | <a href="#">Joint Boards and Community Justice Authorities</a>         | 2 |
| 2.4 | <a href="#">Renouncing all or part of a salary</a>                     | 3 |
| 3   | <a href="#">Claiming Allowances &amp; Expenditure</a>                  | 3 |
| 3.1 | <a href="#">West Lothian Council Business</a>                          | 3 |
| 3.2 | <a href="#">Joint Board Business</a>                                   | 3 |
| 3.3 | <a href="#">Submission and Publication</a>                             | 3 |
| 4   | <a href="#">Travel Allowances</a>                                      | 3 |
| 4.1 | <a href="#">Private Car, Van, Motorcycle or Bicycle</a>                | 4 |
| 4.2 | <a href="#">Public Transport</a>                                       | 4 |
| 5   | <a href="#">Subsistence</a>                                            | 5 |
| 5.1 | <a href="#">Meals</a>                                                  | 5 |
| 5.2 | <a href="#">Overnight Subsistence</a>                                  | 5 |
| 5.3 | <a href="#">Overseas Accommodation</a>                                 | 5 |
| 6   | <a href="#">Civic Head Allowance</a>                                   | 5 |
| 7   | <a href="#">Telephones, Computers and Other Equipment</a>              | 6 |
| 8   | <a href="#">Payment Arrangements</a>                                   | 6 |
| 9   | <a href="#">Leave Arrangement</a>                                      | 6 |
| 10  | <a href="#">Taxation</a>                                               | 6 |
| 11  | <a href="#">Checks and Controls</a>                                    | 6 |
| 12  | <a href="#">Publication</a>                                            | 6 |

Appendix 1 – [Approved Duties](#)

Appendix 2 – [Elected Member Telephone, Computer and Other Equipment Allowances](#)

Appendix 3 – [Template for Publicising Elected Members Remuneration, Allowances and Expenses](#)

## WEST LoTHIAN COUNCIL

### SCHEME OF ELECTED MEMBERS REMUNERATION, ALLOWANCES AND REIMBURSEMENT OF EXPENSES

#### 1 INTRODUCTION

The Scheme is based on the Local Governance (Scotland) Act 2004 (Remuneration) Regulations 2007 and the Local Government (Allowances and Expenses) (Scotland) Regulations 2007, both as amended.

#### 2 ELECTED MEMBER POSITIONS AND REMUNERATION ARRANGEMENTS

##### 2.1 Positions

Remuneration levels for Elected Members are dependent on the responsibilities held. With the exception of the position of basic Councillor, levels of payment are determined by a banding system. For remuneration purposes West Lothian Council is placed in Band B.

**Leader of the Council** – Each local authority will have one Council Leader post.

**Civic Head** – Each local authority will have one Civic Head post and has scope to determine the level of salary paid up to a maximum of 75% of the remuneration paid to the Council Leader.

**Senior Councillor** – Individual authorities have the flexibility to determine which positions should be considered Senior Councillor meriting a higher level of remuneration. In doing so, the restrictions set out in the regulations that should be considered are:

- the limit on the number of posts that each council may have (West Lothian Council limit of 14);
- the total budget available for paying Senior Councillors;
- that payment cannot be more than 75% of the remuneration paid to the Leader.

**Councillors** - Elected Members who do not hold the position, for remuneration purposes, of Leader, Civic Head or Senior Councillor will receive remuneration set at the basic level.

##### 2.2 West Lothian Council – Levels of Remuneration

The scope for determining levels of remuneration for Elected Members is set out in the regulations. The Council's Code of Corporate Governance requires the Scheme of Elected Members Remuneration, Allowances and Reimbursement of Expenses to be reviewed annually by committee. Any increases notified by the Scottish Government within the annual reporting cycle will be applied administratively.

##### 2.3 Joint Boards and Community Justice Authorities

Conveners of joint boards and community justice authorities shall be paid a total yearly amount of £26,686 (this includes the salary they receive as a councillor). The vice-convenor will be paid a total yearly amount of £25,352 (this includes the salary they

receive as a councillor). If the convener or vice-convener receives greater remuneration as a Senior Councillor, the greater amount will be payable.

## **2.4 Renouncing all or part of a salary**

Any Elected Member, regardless of level of payment, will be able to renounce receipt of all or any part of his/her salary if he/she wishes to do so. If an Elected Member chooses to renounce all or part of the payment due they should advise the Head of Corporate Services in writing.

## **3 CLAIMING ALLOWANCES & EXPENDITURE**

### **3.1 West Lothian Council Business**

Elected Members are required to complete the standard claims form, for reimbursement of travel, subsistence and expenses costs. Claim forms are available from the Member Services Administration team or on [My Toolkit](#).

Completed forms should clearly indicate the approved duty undertaken. For ease of administration the reference letters allocated in Appendix 1 can be used. It is only necessary to detail times if a claim for subsistence is made.

Claims should be completed and submitted on a monthly basis. Dates for submitting forms for payment will be provided to the Member Services Administration team and are published on [My Toolkit](#).

### **3.2 Joint Board Business**

For councillors who are also members of joint boards, there is a requirement to report expenses relating to this business separately. The standard claim form for reimbursement of travel, subsistence and expenses costs for joint board business is available from the Member Services Administration team or on [My Toolkit](#).

### **3.3 Submission and Publication**

It is the responsibility of each individual Elected Member to complete forms accurately and duly sign the declaration. Completed forms should be passed to Corporate Services for processing.

As the Council is required to publish information on Elected Members' salaries, allowances and expenses by 1 June each year, expenses claims for that year must be submitted no later than 5 April. Expenses claims submitted after this date will only be reimbursed in exceptional circumstances to be determined by the Head of Corporate Services.

## **4 TRAVEL ALLOWANCES**

Elected Members are expected to adopt the most cost-effective method of travel.

Payment of travel allowances will be paid to Elected Members in accordance with the Local Government (Allowances and Expenses) (Scotland) Regulations 2007 and Amendment Regulations 2010.

Travel allowances will be paid at the rates set by the regulations for journeys necessarily incurred for the purpose of performing approved duties. The list of approved duties is set out in Appendix 1.

#### **4.1 Private Car, Van, Motorcycle or Bicycle**

##### **Work Travel**

Where the method of travel is by private car, van, motorcycle or bicycle the mileage claimed should commence from the point of departure on Council business and should be on the basis of excess mileage incurred on approved duties.

Rates of mileage allowance are set in the Regulations and are as follows:

| Mode of Transport                         | Amount Per Mile |
|-------------------------------------------|-----------------|
| Car or Van                                | 45p             |
| Motorcycle                                | 24p             |
| Bicycle                                   | 20p             |
| Additional passenger rate (per passenger) | 5p              |

HM Revenue and Customs have set the maximum statutory tax-free rate of mileage allowance at 45p per mile. PAYE will not be payable on mileage allowance claims.

In addition to mileage, the following associated costs will be reimbursed:

- Parking charges – receipted costs of expenditure incurred
- Road and bridge tolls
- Road pricing/congestion charges – receipted costs of expenditure incurred
- Ferry fares for car, motorcycle or bicycle - receipted cost of expenditure incurred

##### **Home to Work Travel**

Home to work mileage claims for Elected Members who live more than 20 miles outside the council's boundary will be the subject of taxation.

Mileages incurred should be so detailed to provide a suitable trail for audit purposes. In this respect, details of each part of call must be entered on the claim form.

Elected Members have an obligation to claim the shortest route for each journey undertaken irrespective of the miles actually travelled.

#### **4.2 Public Transport**

Where the method of travel is by public transport, the following expenses may be claimed:

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

Travel by taxi should only be in cases of urgency or when no public service is reasonably available. If an Elected Member requires to travel by taxi on a regular basis, the principle of this should be agreed beforehand with the Head of Corporate Services.

It is expected that travel by public transport should be by standard or economy class.

## **5 SUBSISTENCE**

### **5.1 Meals**

Where an Elected Member is required to carry out Council business out with his or her own ward, or out with council premises in the local authority area of which they are a member, actual receipted cost of reasonable expenses may be reimbursed up to the levels detailed below:

|            |     |
|------------|-----|
| Breakfast* | £8  |
| Lunch      | £12 |
| Dinner     | £25 |

\*Reimbursement of breakfast costs cannot be claimed in addition to overnight subsistence and are only payable when there is a requirement to travel some distance.

### **5.2 Overnight Subsistence**

In the case of an absence overnight from the usual place of residence the maximum rates of receipted reimbursement are:

|          |      |
|----------|------|
| Standard | £110 |
| London   | £131 |

This reimbursement covers the cost of bed and breakfast whether accommodation is booked on a "room only" or "bed and breakfast" basis.

|                   |     |
|-------------------|-----|
| Friends or Family | £25 |
|-------------------|-----|

Where overnight accommodation away from home is taken with friends or family a rate of £25 per night is payable. Any claim relating to this allowance must include the accommodation address and the name(s) of the friends or family with whom the Elected Member stayed. In the circumstances where a claim of this kind is made, no other overnight allowance is payable.

Where the Council itself purchases places for Elected Members at a residential conference or other event, no overnight subsistence will be payable.

### **5.3 Overseas Accommodation**

Where travel overseas is required, the maximum level of receipted reimbursement will generally be equivalent to the London rate.

|          |      |
|----------|------|
| Overseas | £131 |
|----------|------|

## **6 CIVIC HEAD ALLOWANCE**

The Civic Head, or persons deputising for the Civic Head, may be reimbursed actual and receipted expenditure incurred in carrying out civic duties up to a maximum of £3,000 in a 12-month period running from the date of election.

## **7 TELEPHONES, COMPUTERS AND OTHER EQUIPMENT**

Guidance on the provisions available in relation to telephone, computers and other equipment and the costs that will be reimbursed and the arrangements for doing so is set out in Appendix 2.

## **8 PAYMENT ARRANGEMENTS**

The payment of travel and subsistence allowances and Civic Head expenses will be paid monthly on the last Thursday of the month. Payments will be made directly to the Elected Member's bank account.

## **9 LEAVE ARRANGEMENT**

This [Scheme](#) sets out the circumstances under which the council has agreed that Elected Members may take a leave of absence, and ensures that reasonable and adequate arrangements are in place to provide cover for portfolio holders and others in receipt of Senior Councillor payments during any period of leave taken.

## **10 TAXATION**

Any Elected Member wishing information on the tax implications of specific allowances should seek advice from the HR Operations Section of Corporate Services.

## **11 CHECKS AND CONTROLS**

Elected Members should annually submit a valid driving licence and car insurance certificate for inspection at the start of each financial year to Corporate Services. The car insurance should cover Council business use.

Total claims for subsistence and mileage will be reported to the Leader of the Council on a 3-monthly basis. Elected Members will also be provided with details of their own cumulative claim totals.

Corporate Services staff will ensure the arithmetical accuracy of the form and will vouch travel allowances claimed for Committee attendance.

Corporate Services staff will ensure that all claims submitted adhere to the details contained in this Scheme otherwise the claim will be returned to the Elected Member.

## **12 PUBLICATION**

Information on Elected Members salaries, allowances and expenses will be published on the Council's website by 1 June each year. This information will include any ICT related costs and costs for transport, subsistence and attendance at conferences paid for directly by the Council on behalf of Elected Members. This information will also be available for inspection at council offices when requested in writing by a member of the public. Appendix 3 sets out the template for publicising Elected Members Remuneration, Allowances and Expenses.

CORPORATE SERVICES  
POINTS OF CONTACT

| <b>Name</b>    | <b>Designation</b>                    | <b>Telephone</b> | <b>Location</b> |
|----------------|---------------------------------------|------------------|-----------------|
| Claire Wallace | Interim HR & Support Services Manager | 01506 281447     | Civic Centre    |
| Vera Bole      | Interim HR Operations Manager         | 01506 281435     | Civic Centre    |

## WEST LoTHIAN COUNCIL

### APPROVED DUTIES

Allowances are payable for the purpose of an approved duty, the Local Government (Scotland) Act 1973 defines an approved duty as:

- Attendance at meeting of the body or any of its committees or sub-committees, and
- The doing of any other thing approved by the body, or anything of a class so approved, for the purpose of, or in connection with, the discharge of the functions of the body or of any of its committees or sub-committees.

The term body used above includes the Convention of Scottish Local Authorities, West Lothian Council and Joint Boards of which the council is a participant.

The “approved duties” approved by the council in terms of section 46 of the Local Government (Scotland) Act 1973 are listed hereunder, viz:

| REFERENCE | APPROVED DUTY                                                                                                                                                                                                                                                                                                                                                                                                                   |
|-----------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| a)        | Attendance at a duly constituted meeting of the Council and Committees or Sub – Committees thereof, Policy Development & Scrutiny Panels and Local Committees.                                                                                                                                                                                                                                                                  |
| b)        | Attendance in the capacity as a member of the Council at meetings, functions or ceremonies at the invitation of non-party political organisations.                                                                                                                                                                                                                                                                              |
| c)        | Attendance by Chair of Committee or Sub-Committee of the council, or an Executive Elected Member (portfolio holder), as the Council’s representative at any event, function or visit whose matter is closely related to the function of that committee or Sub-Committee or Portfolio.                                                                                                                                           |
| d)        | Attendance at scheduled surgeries.                                                                                                                                                                                                                                                                                                                                                                                              |
| e)        | Attendance at surgeries out with a member’s own ward, where necessary.                                                                                                                                                                                                                                                                                                                                                          |
| f)        | Attendance by an Elected Member at specified place and at a pre-arranged time for the purpose of being available for consultation by constituents on problems arising in connection with the discharge of the functions of the council or any of its committees or sub-committees. Attendance for consultation with constituents at a place within the area of West Lothian Council other than at fixed or specified locations. |
| g)        | Attendance at meetings of other bodies as a duly appointed delegate of the council.                                                                                                                                                                                                                                                                                                                                             |



| REFERENCE | APPROVED DUTY                                                                                                                                                                                                                                                                                                                                                                                                          |
|-----------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| h)        | Attendance at a conference or course as a duly appointed delegate of the Council.                                                                                                                                                                                                                                                                                                                                      |
| i)        | Attendance by a Chair of a Committee or Sub-Committee of the Council, or an Executive Elected Member (portfolio holder), or their nominees at meetings which have to be arranged on occasions with officials of the Council.                                                                                                                                                                                           |
| j)        | Attendance by the Provost, Deputy Provost and Leader of the Council at his or her office to undertake official duties.                                                                                                                                                                                                                                                                                                 |
| k)        | Attendance at any other function or ceremony with prior approval of the Council or appropriate Committee or Sub-Committee.                                                                                                                                                                                                                                                                                             |
| l)        | Attendance of a local member of the Council at a meeting called by the Provost or Chair of Committee or Sub-Committee of the Council, or an Executive Elected Member (portfolio holder), and/or an officer of the council to discuss business of a competent nature.                                                                                                                                                   |
| m)        | Undertaking a duty in connection with the Council's functions, provided it has been approved in advance by the appropriate Committee or Sub-Committee, with the proviso that when a duty of an emergency nature arises which cannot be dealt with by telephone or correspondence, that emergency duty will be reported to the next meeting of that Committee or Sub-Committee for consideration as an "approved duty". |
| n)        | Attendance at duly notified meetings of Elected Members of the political group.                                                                                                                                                                                                                                                                                                                                        |
| o)        | Attendance of Elected Members of the Council at area offices following a surgery in pursuance of any enquiry made to the local member by a constituent at the surgery.                                                                                                                                                                                                                                                 |
| p)        | Attendance of Elected Members of the Council at properly constituted meetings of Community Councils and Parent Councils established within their ward.                                                                                                                                                                                                                                                                 |
| q)        | Attendance at Council premises for the purpose of carrying out clerical research and correspondence duties in relation to matters raised with Elected Members by constituents. Such duties will occur as required, but shall constitute "approved duties" on not more than one occasion in each working day.                                                                                                           |
| r)        | Attendance of political group officers, namely, Leader, Deputy Leader, Secretary and Whip to carry out work on behalf of the group on the basis of not more than five occasions in a calendar month.                                                                                                                                                                                                                   |
| s)        | Attendance at training offered free of charge by bodies, such as the Improvement Service; or Audit Scotland, without the prior approval of the Council or appropriate Committee or Sub-Committee.                                                                                                                                                                                                                      |

## **WEST LoTHIAN COUNCIL**

### **ELECTED MEMBER TELEPHONE, COMPUTER AND OTHER EQUIPMENT ALLOWANCES**

#### **CLAIMS PROCEDURE AND GUIDANCE NOTE**

This guidance note sets out the provision available in relation to the costs that will be reimbursed and the arrangements for doing so.

#### **1. Computers**

Each Elected Member will be provided with a desktop PC or laptop computer for business use.

#### **2. Home Telephones**

Elected Members may choose to have either:

- A secondary (business) home telephone line installed and administered by the Council; or
- 50% of receipted line rental and itemised billing charges reimbursed for a home telephone which is used for both business and personal use.

Where a telephone package involves payment of line rental and a fixed sum in relation to call charges, reimbursement will be for 50% of the line rental charges plus any identified business call costs only.

#### **3. Mobile Telephone and iPad**

The Council will provide a mobile telephone and an iPad to Elected Members from a supplier of the Council's choice. The Council will be responsible for the following costs:

- Telephone equipment
- Line rental/charge
- The actual cost of business

The use of mobile telephones and iPads is restricted to Council business only. On receipt of these devices Elected Members will be required to provide a written undertaking regarding restrictions of use. In exceptional circumstances, an Elected Member may use the mobile telephone for a private call. In such cases he or she will be required to repay the full cost of the call to the Council.

As international roaming is not included in the contract for iPads, if an Elected Member requires to use their iPad whilst abroad, this must only be done in areas where free Wi-Fi is available. Elected Members must contact IT Services prior to taking the iPad abroad in order to get the international bar lifted. This bar must be reinstated on return.

#### **4. Broadband Internet Services**

Broadband internet services will be made available to Elected Members based on business need to be determined in conjunction with the Head of Corporate Services.

When requesting installation Elected Members will be required to provide a written undertaking regarding restrictions of use.

#### **5. Remote Secure Access (RSA) Tokens**

RSA Tokens will be made available to Elected Members based on business need in circumstances where an Elected Member requires secure remote access to network drives. Business need shall be determined in conjunction with the Head of Corporate Services.

#### **6. Payment of Accounts**

- Home Telephones for Business and Personal Use

The Elected Member will be responsible for paying accounts for home telephones used for business and personal use to the provider of the service.

- Secondary Phone Line for Business Use

The Council will administer the payment of secondary phone lines installed for business use only.

- Mobile Telephones and iPad

The Council will administer the payment of mobile telephone and iPad accounts.

- Broadband Internet Services

Where broadband internet services are provided via a home telephone package the Elected Member will be responsible for paying accounts for the broadband internet service. The Council will administer the payment of broadband internet services installed for business use only.

#### **7. Reimbursement of Costs**

Elected Members must submit a receipted telephone account and/or broadband internet service account to Corporate Services, before any reimbursement of costs can be made. Where an Elected Member has opted to use one phone line for business and personal use, then receipted accounts must be accompanied by a statement of business calls being claimed.

Elected Members paying telephone and/or broadband internet service accounts by direct debit or budget account must submit the payment invoice received from the provider of the service.

Reimbursement will be made through the payroll system.

## **8. Taxation (PAYE)**

- **Home Telephones**

Reimbursements of home telephone rentals are subject to tax under PAYE. Tax is calculated at the time of payment and is deducted at source from the rental cost. Business telephone calls are not liable to tax. This however is subject to appropriate controls being in place.

Elected Members are required to keep records of private and business calls and they have a responsibility to keep itemised call billing statements and any other supporting evidence where reimbursement is being sought for business calls.

- **Mobile Telephones**

No tax charge arises from the use of mobile telephones. The Council will retain copies of mobile telephone accounts and itemised call billing statements for inspection purposes.

- **Broadband Internet Services**

No tax charge arises for the reimbursement of broadband internet service accounts which are provided for business purposes. The council will retain copies of billing statements for inspection purposes.

- **VAT**

Elected Members will be reimbursed for the VAT component of rental and business calls subject to provision of a receipted telephone account and/or broadband internet service account. The actual receipted account must be submitted, as copies are not sufficient for the Council to reclaim the VAT element. Where Elected Members pay telephone accounts and/or broadband internet service accounts by direct debit or budget account, the actual payment invoice received from the provider of the service must be submitted.

## **9. Other Matters**

Elected members may wish to have home telephone features that are additional to the basic services listed above. Where this is the case, Elected Members will be responsible for meeting the full cost of these features with no reimbursement being provided by the Council.

Additional mobile telephones purchased for private use will be the responsibility of Elected Members, with no reimbursement of any aspect of the cost being made, even where occasional business use is incurred.