

Item:

8



Report to Partnership Meeting of 5 October 2007

FINANCE - MEMBERS ALLOWANCES

SUMMARY

The Report provides details of the proposed Scheme of Members, Advisors and Officials Allowances and Expenses.

RECOMMENDATION

The Board is asked to agree to the introduction of the Scheme of Members, Advisors and Officials Allowances and Expenses as detailed in the Report

DETAIL

Any member of the Partnership is entitled to receive payments from the Partnership in respect of reimbursement of travel, subsistence or other expenditure incurred by that member, advisor, or official but only where the following are met:

The expenditure on travel, subsistence or other expenditure is expenditure reasonably incurred for the purpose of enabling them to perform an approved duty on behalf of the Partnership.

The expenditure is defined in Schedule 2 of the Local Government (Allowances & Expenses)(Scotland) Regulations 2007, and the expenditure is fully receipted.

APPROVED DUTIES

A list of the current approved duties of Members is attached for information as Appendix 1. The Chair and Vice Chair roles also have roles and responsibilities and these form part of the approved duty listing.

Reimbursement of any expense incurred while undertaking HITRANS approved duties must be claimed directly from HITRANS and not from constituent councils.

CLAIM FORMS

Standard claim pro-formas with a standard format must be completed by the claimant, detailing all of the relevant information about claims. Receipts must be attached where appropriate.

TRAVEL EXPENSES

The allowance for travel by private car, motorcycle and bicycle are as follows:

49.3p per mile for travel by car
20.0p per mile for travel by motorcycle
10.0p per mile for travel by bicycle

HM Revenues & Customs has indicated that the mileage of 49.3p per mile is in excess of the maximum statutory tax free rate of 40p, and PAYE should be paid on the additional 9.3p per mile regardless of the nature of the travel in question.

HITRANS as a promoter of public transport expects that the effectiveness and value for money of travel mode will be considered when choosing both mode and class of travel. It is expected that members, advisors and officials should travel by standard / economy class for the vast majority of their journeys other than on long distance rail journeys where business/first class travel will provide the opportunity to undertake work in transit.

Receipts are normally required for

Parking charges – receipted costs of expenses incurred
Road Tolls – cost of expenses incurred
Road pricing / congestion charges – receipted costs of expenses incurred but not penalty charges
Ferry fares for cars / motorcycles and bicycles – receipted costs of expenses incurred
VAT – receipts for the VAT on the fuel costs, as incurred towards claims for travel by car

HITRANS will not reimburse any costs associated with parking fines or recovery of vehicles towed away.

For the purposes of calculating claims, a person's normal place of residence is regarded as his or her normal place of work, so expenses associated with travel from home to meetings and events may be claimed back. Equally if a person travels on HITRANS business from his or her place of employment of business, that will be reimbursed.

However, if the cost of making that journey would have been lower had it started at the person's home, then that lower cost is the maximum that will be reimbursed.

MEALS & EXPENSES

Where a Member, Advisor, or official is required to carry out HITRANS business outwith their administrative centre the actual cost of reasonable expenses incurred for meals may be reimbursed on the production of a receipt. The maximum daily limits have been set by regulation and only receipted costs will be reimbursed up to:

Breakfast - £8 per day
Lunch - £12 per day
Dinner - £25 per day

Each element of reimbursement claimed is unique. Members, Advisors and officials may not claim reimbursement for the same expense more than once.

OVERNIGHT SUBSISTENCE RATES

Where a person has an overnight stay away from home, there are upper limits of £94.82 for the UK, and £118.63 for London to cover bed and breakfast. These are the maximum sums and will only be reimbursed on production of receipts.

Where a person must travel overseas on HITRANS business, the London rate of £118.63 per night for bed and breakfast will apply. These are the maximum amounts and will only be reimbursed on production of receipts.

Where a person cannot make arrangements for travel within the above limits, arrangements will be made through the HITRANS Office Manager, with the cost being met directly by the Partnership.

TELEPHONE AND EQUIPMENT

Any telephone costs necessarily incurred to allow members to carry out their role effectively may also be reimbursed.

PUBLICATION OF REMUNERATION INFORMATION

The Partnership must publish information on Member's allowances and payments in respect of the previous year in a standard format by the 1 June of each year. This should include information on all costs reimbursed but also information on any cost for transport or subsistence, or other costs, which have been booked or provided by the Partnership on behalf of the member.

The Partnership will also be required to make information on Member's remuneration and expenses available at the Partnership offices when requested to do so in writing.

Report by:	Dave Duthie
Designation	Partnership Director
Date	25 September 2007

APPROVED DUTIES OF MEMBERS FOR MILEAGE / SUBSISTENCE

1. Attendance at meetings of the Partnership or any of its committees or sub committees.
2. Attendance at any meeting or conference to which the member has been appointed or invited by the Partnership or a Committee to attend.
3. Attendance at visits and inspections arranged by the Partnership or a function approved by the Partnership.
4. Attendance at consultations with Partnership officers.
5. Attendance at duties in connection with any bodies specifically specified by the First Minister.
6. Attendance at meetings of a community relations nature, including meetings of the community councils, residents associations, community groups etc in so far as they affect the planning and provision of transport.
7. Visits to the offices of the Partnership to discuss operational matters affecting the Partnership area or matters raised by members of the Partnership.
8. Attendance at meetings of the Partnership where the member has been invited to attend.

NOTES OF GUIDANCE FOR COMPLETION OF CLAIM FORM

The claim form has been devised to take account of the requirements for publishing information in a standard format about member's claims. This form will also provide the necessary documentation for HM Revenue and Customs and Internal and External Audit.

To assist in the completion of the form your attention is drawn to the following points:

1. Date – Please insert the date for which the expense is being claimed.
2. Times of departure and Arrival – Departure and Arrival times should be entered for verification of amounts claimed for subsistence
3. Detailed description of Approved Duty – Clearly indicate which meeting you have attended or the relevant detail of the approved duty undertaken. Approved duties should indicate – Partnership meeting, duties in connection with Partnership functions, conference, seminar etc, nominee to other bodies, duties undertaken by Chair / Vice Chair and meetings with named officers.

4. Expense Items / Journey Details – as meetings and approved duties are held at various locations, it is essential for the calculation of mileage that all locations visited are entered on to the claim form.
5. Subsistence – subsistence relates to overnight accommodation and meals. Only receipted costs will be reimbursed to the prescribed maximum levels when the business was required to be conducted outwith the members own ward area for Council Members, or outwith the Partnership premises, or otherwise in accordance with Schedule 2 to the Local Governance (Scotland) Act 2004 (Allowances and Expenses) Regulations 2007.
6. Other Travel Expenses – this column should be used to record claims for public transport, taxi and fares and any other allowable travel expenses for which a receipt is available.
7. Other Expenses – this column should be used for reimbursement of other receipted allowable expenditure.