

REGULATION 18: PAYMENTS TO EMPLOYEES AND MEMBERS

- 18.1 Salaries and Allowances
- 18.2 Employee Expenses and Deductions
- 18.3 Payments to Councillors and Co-opted members

18.1 SALARIES AND ALLOWANCES

Salaries are paid in accordance with the approved *establishment* for the Council. They are generally paid monthly in arrears and payment is made by BACS.

The latest salary scales for the Council are available on the intranet. Any queries on payroll matters should be referred to the Payroll Officers in the Operational Finance Section. Any queries on establishment matters should be referred to the (Finance) Management and Accounting Group or Personnel Services.

- 18.1.1 **Overall Responsibility:** The payment of all salaries and other payments to employees shall be made by or under arrangements approved by the Statutory Chief Finance Officer.
- 18.1.2 **Changes to Establishment:** Responsible Officers must follow any corporate processes put in place to control changes made to their employee establishment or salary and allowance payments associated with a post, seeking guidance from finance and personnel as needed.
- 18.1.3 **Changes to Post-holders:** Responsible Officers must follow any corporate processes in place to manage appointments, resignations, dismissals, absences from duty and other such information required in connection with the calculation and payment of salaries and wages. These must be done promptly to avoid unnecessary salary corrections after payment is made.
- 18.1.4 **Budgetary Control:** Responsible Officers must ensure proper financial control of their employee budgets in accordance with their revenue expenditure responsibilities in [Regulation 3.2](#).

18.2 EMPLOYEE EXPENSES AND DEDUCTIONS

These relate to expense claims and deductions which are added to or subtracted from the regular salary and allowance payments. Examples of claims would be overtime, or travel and subsistence. Examples of deductions would be union subscriptions.

- 18.2.1 **Making an expense claim:** Claims made must contain all necessary information, be made promptly, normally a month in arrears, and be authorised by an appropriate manager before being considered for payment. Corporate processes will be put in place to ensure these requirements are met.

- 18.2.2 **Proof of Expenditure:** VAT receipts as proof of expenditure must be obtained and submitted with the claim form before reimbursement is made. Car park tickets are acceptable for proof of parking expenditure.
- 18.2.3 **Authorisation Checks:** An authorising officer certifying a claim must be satisfied that:
- a) the time or expenditure claimed is reasonable and accurate;
 - b) the duties or activities described have been performed;
 - c) payment is in accordance with the employee's contract of employment or Local / National agreements on Pay and Conditions of Service.
- 18.2.4 **Deductions:** Deductions from salaries must be in accordance with the Wages Act 1986, which requires specific written employee authorisation before any deduction can be made, unless covered by statute or other legal order. These should then be appropriately accounted for and paid promptly to the receiving bodies.
- 18.2.5 **Travel Claims:** Individuals are responsible for establishing the most economical and feasible method of transport to make work related journeys.
- 18.2.6 Any use of personal cars for work related travel must be in accordance with the Council's Transport Policy.
- 18.2.7 When travelling from home, claims should only be made for expenditure above that which would normally be incurred by an employee travelling from home to the normal place of duty.
- 18.2.8 **Rail Warrant Books:** Rail warrants should only be used for authorised work related journeys. All books of rail warrants must be accounted for and records maintained of their use.

18.3 PAYMENTS TO COUNCILLORS AND CO-OPTED MEMBERS

These relate to allowances approved by the Council for Councillors conducting their official business. Allowances may also be paid to non-councillors who are appointed to sit on any Council Committee, Board or Panel.

The latest scheme of allowances for the Council is available on the Internet. Any queries on allowances should be referred to Democratic Services.

- 18.3.1 **Policy formulation:** Allowances and expenses paid to councillors and co-opted members should be in accordance with a Council approved scheme.

- 18.3.2 **Publication of Allowances:** The Monitoring Officer will ensure that the approved scheme is published as required by the Local Authorities (Members' Allowances) Regulations 2003 (as amended).
- 18.3.3 **Payment Procedure:** Payments to members will be paid in accordance with the procedure approved by the Council.
- 18.3.4 **Proofs of Expenditure:** VAT receipts as proof of expenditure for any expenses claims must be obtained and submitted with the claim form before reimbursement is made. Car park tickets are acceptable for proof of parking expenditure.

Other Points of Reference (underline denotes a hyperlink is available)

[Financial Regulation 3 - Responsibilities of Other Officers](#)

[Financial Regulation 8.3 Budgetary Control](#)

[Financial Regulation 14.1 Employees \(as assets\)](#)

[Financial Regulation 20: Taxation](#)

CIPFA Standards of Professional Practice: Salaries and Wages

Corporate Transport Policy

FBC's Sustainable Travel Plan

Part 6 of the Constitution – Scheme of Member's Allowances

Members' Allowances Councillors' Handbook

Housing Committee Minutes 31/5/01: Allowances for Tenants and Leaseholders