

# RECORD OF COUNCILLORS' AND COMMITTEE MEMBERS' ALLOWANCES FUNDED BY COUNCIL 2025/26

## Guidance Notes

### Background

This annual return seeks details of allowances funded by the council under Part 3 of the Local Government Finance Act (Northern Ireland) 2011 and the Local Government (Payments to Councillors) Regulations (Northern Ireland) 2019, during the 2025/26 financial year. Only allowances funded under Part 3 of the above Act should be included in this return. Circular LG 23/2019 provides detailed guidance issued by the Department on councillors allowances and is available at the following link:-

[Circular LG 23/2019](#)

### General

Councils are statutorily obligated, in accordance with the above Regulations, to publish a Scheme of Allowances for the payment of allowances to councillors and committee members. At the end of each year councils are also obligated to publish details of the amounts of allowances paid to each councillor and committee member. This return provides a standard format for those details to be recorded thus allowing comparisons of councillor allowances within a council and also between councils. Currently legislation does not obligate the publishing of allowances paid by councils on behalf of councillors or committee members '*incurred allowances*' (e.g. where a council pays a hotel bill on behalf of a councillor). However the Department believes all details are relevant and therefore, prior to there being a statutory obligation to publish this information, would encourage councils to publish this information.

**Table 1** records all individual councillor and committee member allowances. Where councils decide not to publish '*incurred allowances*' it should state on the table that these are not included.

**Table 2** records all council collective councillor support services costs such as IT costs. Councils are currently not obligated to publish this data, however councils are encouraged for transparency to publish this information.

Guidance on completion of the tables is provided below. If you have difficulty in completing the tables or need clarification on any item, please use the contact details below.

**The Council web link for the published tables for 2025/26 and the web link for the Council Scheme of Allowances for 2026/27 should be forwarded to Kevin McGinn (email: [kevin.mcginn@communities-ni.gov.uk](mailto:kevin.mcginn@communities-ni.gov.uk)) and copied to the Local Government Finance generic email box ([LGPdfinance@communities-ni.gov.uk](mailto:LGPdfinance@communities-ni.gov.uk)).**

### Table 1 - Individual Councillors' Allowances

Table 1 should reflect all allowances. Where councils decide not to publish '*incurred allowances*' the note above the travel and subsistence allowances for councillors and the note above the travel and subsistence allowances for committee members should be amended stating that these are not included.

1. All figures in this table should reflect members' entitlement for the financial year 2025/26 regardless of when the payments were actually made e.g. if a payment was made in April 2026 for 2025/26 entitlement, that figure should be included but payments made in April 2025 for a 2024/25 entitlement should not be included.
2. The name of each member receiving an allowance should be stated and all figures should be rounded to the nearest whole pound.
3. In this guidance note the term Chairperson means Chairperson/Vice Chairperson and Mayor/Deputy Mayor.

### **Basic and Special Responsibility Allowances**

4. Figures for Basic and Special Responsibility Allowances (SRA) should be gross i.e. before tax and exclude any on-costs such as employer's contributions.
5. A council may not pay more than one SRA to a councillor as stated in regulation 5 of the Local Government (Payments to Councillors) Regulations (Northern Ireland) 2019. Any Chairperson Allowance arrangement should be considered totally separate from SRA arrangements.

### **Chairperson Allowances**

6. Allowances for the period of time served by all Chairpersons during the 2025/26 financial year should be included.

7. Only personal allowances payable to each Chairperson should be recorded. Expenses such as hosting a dinner or Chairperson contributions should not be included as these are council expenses.
8. Travel & Subsistence for Chairpersons should be treated in the same manner as all other councillor travel and subsistence allowances and should be included as applicable under 'Mileage Allowance', 'Public Transport and Other Travel Incidentals', and 'Subsistence'.

#### **Public Transport and Other Travel Incidentals**

9. All travel costs, excluding mileage allowance, should be recorded under the heading Public Transport and Other Travel Incidentals. This should include flights and items such as toll payments or car parking as well as travel related to councillors attendance at conferences and courses.

### **Table 2 - Councillors' Support Services**

Support costs are for secretarial and administration costs and should not include costs for the Office of the Northern Ireland Public Service Ombudsman or membership and subscription costs.

#### **Communications and Support**

10. This should include telephone equipment, IT equipment and Broadband, etc. as provided by the council.

#### **Courses/ Conferences/Visits**

11. Courses/Conferences/Visits should only include costs for registration fees and other non T&S costs. All accommodation, subsistence and travel costs should be recorded under appropriate columns in Table 1.

#### **Other Costs**

12. Costs above £1,000 per support service incurred by the council to support councillors in carrying out council duties not covered in other categories in Table 2 should be specified and detailed under Other Costs. This information is collated at council level and there is no requirement for the costs to be attributed to individual councillors.

**COUNCIL NAME:**

**Record of Councillors' and Committee Members' Allowances funded by Council relating to the period 2025/2026**

The following records allowances for 2025/2026, paid under Part 3 of the Local Government Finance Act (NI) 2011 and the Local Government (Payments to Councillors) Regulations (Northern Ireland) 2019. Allowances paid directly to councillors by other bodies, such as by Policing & Community Support Services, which are not made under this legislation are not included, even where councillors are representing the Council.

No.	Initials	Surname	Dates of Office (to be completed if not councillor for full year - e.g. 01/06/2024 to 30/09/2024)	Basic Allowance	Special Responsibility Allowance	Chairperson/ Mayor Allowance	Vice Chairperson/ Deputy Mayor Allowance	Total Personal Allowances	N.B. Records travel & subsistence expenditure paid to councillor and incurred by council on behalf of councillor			Total Travel and Subsistence	Dependants' Carers Allowance
									Mileage Allowance	Public Transport and Other Travel Incidentals	Subsistence (including accommodation)		
				£	£	£	£	£	£	£	£	£	£
1								0				0	
2								0				0	
3								0				0	
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66								0						0
67								0						0
<b>Total</b>								<b>0</b>						<b>0</b>

Table 2

**COUNCIL NAME**

**Record of Councillors' Support Services funded by Council relating to the period 2025/2026**

Support Service	Amount	Details
	£	
Communications and Support		
General Secretarial Services		
Courses/ Conferences/ Visits (Such as registration / joining fees)		
Other Costs not covered above (>£1,000 - such as providing business cards, council headed paper, etc)		
<b>Total</b>	<b>0</b>	