

PORTLAND TOWN COUNCIL

MAYOR AND DEPUTY MAYOR ALLOWANCE POLICY

Policy Number	Version	Owner	Date Adopted	Review Date
020	Mayor and Deputy Mayor allowance Policy	Council	Full Council 17-05-2023	May 2026
			June 2026	June 2028

Introduction

Each May, the Town Council elects the Mayor and Deputy Mayor for the coming Municipal Year. These positions have increased responsibility with the Mayor and Deputy Mayor representing Portland at various events throughout the County, hosting civic events and raising money for chosen Charities.

Each year, the Council allocates a budget to cover legitimate expenses incurred, which is known as the Mayor's and Deputy Mayors Allowance.

Permitted Expenditure

Mayor's allowances are covered by the Local Government Act 1972, sections 15(5) and 35(5). They are to provide recompense for appropriate clothing (which would not otherwise have been necessary), transport, contribution towards telephone, small tokens such as flowers, donations to charities, tickets to functions etc.

There is no requirement for strict accounting for the spend, but a general report on activity suffices. The allowance is not exempt from income tax and therefore the way it is managed is important.

Administration of the Allowance

In accordance with the Full Council resolution (FC/257/22) on the 15th March 2023, the Mayor and Deputy Mayor will receive full payment of the allowance in advance.

It is therefore the responsibility of the Mayor and Deputy Mayor to make a self-declaration to HMRC*.

*There could be possible income tax liabilities for the Mayor/Deputy Mayor on receipt of the allowance and it is the responsibility of the Mayor and Deputy Mayor to keep a note of all expenditure and copy receipts in case they are requested by HMRC.