

COUNCIL – 16 NOVEMBER 2021

Agenda Item 12 - Special Expenses Briefing Note

Item 12 on the agenda is for the approval of the special expenses policy. At present there is no formal policy in place, and this has led to confusion on what items of expenditure can be legally funded from special expenses (i.e air pollution monitoring and equipment).

Under Section 35 of the Local Government Finance Act 1992 expenditure can only be treated as a special expenses if the Council has made resolutions to that effect. In the past this has been completed as part of the annual budget setting process, however, to allow changes in the year without going back to Council for approval a policy has been developed.

The policy is the governance behind what types of expenditure can be classed as a special expense. It does not change our current position just makes it clearer for everyone to understand which will aid officers and members when decision making.

The policy covers all existing special expenses areas in the district:

- Appleby Magna
- Coalville
- Coleorton
- Hugglescote and Donington-le-Heath
- Lockington cum Hemington
- Measham
- Oakthorpe, Donisthorpe & Acresford
- Ravenstone
- Stretton-en-le-Field
- Whitwick

The policy has been considered at the following meetings:-

Meeting	Date	Purpose
Coalville Special Expenses Working Party	15 June 2021	Considered the policy and made a recommendation to Cabinet for its meeting on 21 September
Corporate Scrutiny	1 September 2021	Provided comments to Cabinet for its meeting on 21 September
Cabinet	21 September 2021	<ul style="list-style-type: none">• Considered the comments from Scrutiny• Made a recommendation to Council for its meeting on 16 November 2021
Council	16 November 2021	<ul style="list-style-type: none">• Consider the views of Cabinet• Consider the report and whether to agree the Policy

This agenda item does not approve the special expenses budget or precept. This will be done as usual through the budget setting process as set out below.

For Coalville Special Expenses only an expenditure sub group has been established to review the income and expenditure for the Coalville Special Expenses. The sub group have arrived at a view on a precept increase and this will be presented along with the draft budget for consideration and/or comment to Coalville Special Expenses Working Party on 14 December. These views will be fed into Cabinet at its meeting on 11 January 2022 who will recommend to Council for approval on 24 February 2022.