## INDEPENDENT REMUNERATION PANEL

25 November 2013



# Report on the review of the Members' Allowance Scheme

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#### I. Independent Remuneration Panel's Task

The Independent Remuneration Panel (IRP) is tasked by the City Council to review the scheme of Members' Allowances. The Panel will make recommendations for appropriate changes in accordance with statutory requirements and guidance.

#### 2. Panel Composition

The IRP members are:

Alan Wooderson (Chair) Chair of Devon and Cornwall Probation

Trust

Duncan Currall Chair of Destination Plymouth, Chair of

Plymouth Community Healthcare,

Governor of Plymouth University, member

of the Plymouth Growth Board

Sarah Errington Commercial Services Manager Plymouth

University, Peninsula Schools of Medicine

and Dentistry.

Members of the Panel may have some contact with the Council. In the interest of openness and transparency they wish to state their links here.

Alan Wooderson (Chair)

As well as being involved with probation

services provided to the people of Plymouth, Alan is occasionally involved in the resolution of statutory complaints made against Plymouth City Council

Duncan Currall Duncan has regular contact with senior

officers and Members of PCC in his roles with Destination Plymouth and Plymouth

Community Healthcare

#### 3. Scope of Review

The previous full Members' Allowance review was undertaken in February 2008 (Report 2008, Minutes 2008). A further interim review took place in February 2010 Report 2010, Minutes 2010. Legislation (SI no 1021 – The Local Authorities (Members' Allowances) (England) Regulations 2003 (as amended)) require the full Members' Allowance Scheme to be reviewed again.

#### 4. Background information

In order to formulate their recommendations the IRP considered:

- Previous IRP reports from February 2008 and February 2010;
- Changes to Plymouth City Council since the last review (see section 5)
- Questionnaires returned by councillors (20 out of 57 questionnaires returned)
- Comparisons of member allowances of other similar local authorities as identified by the Audit Commission

- Evidence from interviews with councillors from the Cabinet, scrutiny panels, back benchers, the Lord Mayor and Deputy Lord Mayor and a co-opted independent member of a committee
- Evidence from interviews with the Chief Executive and the Council's lead scrutiny officer
- Plymouth's Corporate Plan 2013/14 to 2016/17

#### 5. Changes since the previous reviews

The IRP members were informed of the following changes that were seen as most significant since the previous reviews:

- The number of Cabinet members has reduced from ten to eight
- The new overview and scrutiny structure (five panels reduced to four panels and the chair of the Cooperative Scrutiny Management Board nominated from the opposition group). See section 7.4.
- Area Committees are no longer in existence and have been replaced by neighbourhood meetings
- The various government legislative changes resulting in increased and more formal partnership arrangements and structures for commissioning and delivering services with partner organisations

The IRP members were made aware of the very significant financial challenges facing Plymouth City Council in line with all other local authorities

#### 6. Panel considerations

The IRP met on 6 occasions between 9 September and 15 October 2013 and considered the following:

- The levels of the basic members' allowances received by all councillors and the range of special responsibility allowance in place
- Special Responsibility Allowance for the Chair of the Co-operative Scrutiny
   Management Board given the new arrangements for scrutiny within the Council and
   any consequences for the allowance for the Leader of the Opposition
- Whether the Lord Mayor's and Deputy Lord Mayor's allowances should be included in the Members' Allowance scheme
- Travel and subsistence allowance for members
- Childcare and dependent carer's allowance
- Co-opted members allowance
- A request to review allowances for lead members/champions
- The index against which members' allowances are increased/varied

- Foregoing entitlement to allowances
- The time limit for claiming dependent carer's/travelling/subsistence allowances
- Backdating of allowances
- Councillors being eligible to join the local government pension scheme
- Special Responsibility Allowances for Chief Whips
- Special Responsibility Allowance for the Vice Chair of the Co-operative Scrutiny Board

#### 7. Recommendations

The IRP's approach to its deliberations and subsequent recommendations for all the allowances was to consider:

7.0.1 What had changed, if anything, from the last full review in 2008 and the interim review in 2010?

The IRP was informed of changes that had taken place since previous reviews – see Section 5 above. The IRP noted the information contained within the returned questionnaires and the information elicited from interviews undertaken with Members and officers.

The IRP concluded that there had been no substantial changes which had resulted in significant additional responsibilities for any Member nor had there been a substantial increase in the number of hours that Members spend on council and community work each week.

7.0.2 Was there any compelling reason to depart from the fundamental principles of the approach adopted when the original Members' Allowance scheme was introduced?

Given that there had been no substantial changes to responsibilities or to the time commitment required, the conclusion was that the fundamental principles should be adhered to.

#### 7.1 Basic and Special Responsibility Allowances

The IRP noted that:

- Basic and Special Responsibility Allowances have not been increased since 2009.
   This was as a result of the members' allowances being adjusted annually by the percentage increase if any, awarded as part of the local government pay award.
   This indexation had been agreed as part of the 2008 IRP report. Since 2009, local government employees' salaries have not increased, consequently members allowances have not increased.
- The budgeted cost of the governance and leadership provided by elected councillors is calculated at only 0.236% of the Council's total revenue and capital budget, which in the view of the IRP represents good value to the citizens of Plymouth.

#### 7.2 Basic Allowance

A basic allowance is paid to all councillors.

The IRP noted that, although there had been some changes to Members roles and responsibilities their essential duties and responsibilities remain as outlined in the 2008 Report with an increased emphasis on community leadership as detailed in the Councillor's Guide 2012-13 published by the Local Government Association. The statutory guidance says that the basic allowance is intended to recognise the time commitment of all councillors along with incidental costs but that it is important to recognise that some elements of the role of a councillor continues to be voluntary and as such some hours spent on Council business are not remunerated.

The analysis of questionnaires returned (Appendix A) provides evidence of the average time spent by councillors on Council activities during a week. Although the questionnaires returned were from only 20 councillors, which is disappointing, they do provide the best evidence available to the IRP to judge the time spent on Council business and the general comments on the current allowance scheme. The IRP does not doubt that some individual councillors choose to spend far in excess of 'the average' on Council business.

During the interviews, the IRP was given no compelling evidence to suggest that the basic allowance should be increased, over and above the indexation link to the local government pay award. At a time of major budget constraint the IRP do not consider that there should be a departure from the level of allowances adopted by the Council.

Recommendation: retain the existing level of the Basic Allowance (See Appendix B) subject to annual increase in line with the percentage increase of the local government pay award.

#### 7.3 Special Responsibility Allowances (SRAs)

A Special Responsibility Allowance (SRA) is paid to those councillors who have significant additional responsibilities over and above their roles and duties as a ward councillor and these include:

- A Cabinet Member
- A leader or deputy leader of a political group
- A chair of a committee or sub-committee of the authority or a joint committee representing the authority at meetings of, or arranged by, any other body
- A member of a committee or sub-committee which meets with exceptional frequency or for exceptionally long periods
- Acting as a spokesperson of a political group on a committee or sub-committee
- Undertaking any other activities in relation to the discharge of the authority's function as to require equal or greater effort of the member than any of the activities listed above.

As with the analysis of the roles and functions of councillors, the IRP was given no compelling evidence that those roles that attracted a SRA had substantially changed since the previous two IRP reports and therefore have concluded that the current SRAs should remain with the same indexation link to the annual local government pay award as for the Basic Allowance (See paragraphs 7.4 and 7.5 below concerning 2 SRAs that were subject to specific consideration).

Recommendation: retain the existing level of SRAs (see Appendix B) subject to annual increase in line with the percentage increase of the local government pay award.

#### 7.4 Chair of Cooperative Scrutiny Management Board

The IRP was asked to give specific consideration to the SRA for the Chair of the Cooperative Scrutiny Management Board as part of the revised scrutiny arrangements agreed by the Council on 22 April 2013. The key roles of scrutiny remain:

- Holding the Cabinet to account and providing a check on activities through 'call in' powers
- Policy development and review through in-depth analysis of council policy issues including budgetary decisions and proposals
- Reviewing and scrutinising the performance of the council in implementing policies and the impact on communities
- Scrutinising the work and impact of services provided by external agencies on the community

The new Cooperative Scrutiny Management Board manages a structure of four Scrutiny Panels (reduced from the previous five Panels). Each Scrutiny Panel includes councillors from all political groups as well as a number of voluntary and statutory co-opted representatives. The Cooperative Scrutiny Management Board agrees the work programmes for each of the Scrutiny Panels and oversees progress of this work.

The IRP was informed that as a result of cross party political agreement establishing the new scrutiny structure, the Cooperative Scrutiny Management Board is now chaired by a member of the main opposition political party. The IRP was made aware that the Chair of the Cooperative Scrutiny Management Board no longer chairs one of the individual Scrutiny Panels.

In both the 2008 and 2010 IRP reviews there was a great deal of analysis of the importance that Plymouth City Council placed on having a robust and challenging scrutiny process and the importance that the scrutiny function plays in ensuring the implications of policy proposals are well understood. The size of the SRA originally given to the Chair of what was then the Overview and Scrutiny Commission (2003) was at the same level as a Cabinet member because of 'the significant amount of time required and the overarching responsibility for the whole scrutiny function and that in order to carry out the role effectively the post holder needs to be seen to have status within the authority'. The 2008 IRP confirmed the view that the 'Chair's status should be as important as that of a Cabinet member'. In trying to compare this SRA with comparator authorities it became evident that there was a wide variation in the operation of scrutiny functions between authorities and therefore a like for like comparison was not easy.

The Panel also noted the legal responsibility of the Chair to allow the executive to make urgent decisions from time to time. A decision cannot be 'called in' if the Chair of the Board agrees that the decision is reasonable and the delay would not be in the interests of the council or the public.

The IRP understands from the questionnaires received and the evidence from interviews undertaken with members and officers that the authority still places great emphasis on the work of scrutiny panels and the role of the Chair of the Cooperative Scrutiny

Management Board and is persuaded that the importance placed on this position by the City Council had not diminished since the previous IRP reviews.

Recommendation: retain the existing level of allowance for the Chair of the Cooperative Scrutiny Management Board (see Appendix B) subject to annual increase in line with the percentage increase of the local government pay award

#### 7.5 Leader of the Opposition

During the course of this review, the relative level of allowances of the Leader of the Opposition (Band 4) and the Chair of the Co-operative Scrutiny Management Board (Band 2) was raised. The IRP noted that with the new scrutiny arrangements it was the responsibility of the Leader of the Opposition to appoint a member of his/her political group to the position of Co-operative Scrutiny Management Board Chair.

The IRP carefully considered all the representations made, and recognised the difficulties this differential may present within a political group. However, as there has been no change to the role or responsibilities of the Leader of the Opposition the IRP could see no reason to alter the level of SRA previously set for this role. The IRP also considered information from comparator authorities about the SRA for the role and were content that the current allowance is at the correct level.

Recommend: retain the current level of allowance for the Leader of the Opposition (see Appendix B) subject to annual increase in line with the percentage increase of the local government pay award

#### 7.6 Lord Mayor and Deputy Lord Mayor's Allowance

The IRP was informed that the allowances for Lord Mayor and Deputy Lord Mayor did not currently form part of the Members' Allowance Scheme. Consequently, the levels of allowances paid for both have never been reviewed as part of the scheme and had not been reported on as part of the Members' Allowance scheme.

The Lord Mayor is the official representative of the Crown in the city. In accordance with the Local Government Act 1972, the Lord Mayor shall have precedence in the Plymouth city area, but not so as to 'prejudicially affect Her Majesty's Royal Prerogative'. In practice, this means that the Lord Mayor is accorded the status of the city's First Citizen, only giving way in the presence of the Sovereign or his/her representative (i.e. Her Majesty's Lord-Lieutenant for the county).

As the First Citizen of the city, the Lord Mayor represents the city and all its people and undertakes up to 400 official engagements annually with a great emphasis on supporting and promoting the interests of the city whilst undertaking a wide range of ceremonial and civic duties.

The Lord Mayor chairs meetings of the full council. In the absence of the Lord Mayor, the Deputy Lord Mayor will chair a meeting of the full council.

The Deputy Lord Mayor attends engagements for and on behalf of the Lord Mayor where the Lord Mayor is unavailable. For major civic ceremonies, the Lord Mayor and Deputy Lord Mayor will both be present

Their allowances (£13,958.44 allocated to the Lord Mayor and £4,599.20 to the Deputy Lord Mayor) are intended to cover expenses, not only for the Lord Mayor, the Deputy Lord Mayor but also for the Lady Mayoress/Consort and the Deputy Lady Mayoress.

The IRP acknowledged the significant expectations and time commitment for the individuals undertaking these responsibilities as well as the very high profile of the roles. The IRP noted that the allowances are used to meet the significant, additional personal costs associated with the roles and considered that the opportunity to become the First Citizen, whilst being a great honour, should be open to all councillors regardless of personal circumstances.

The IRP considered that for reasons of openness and transparency the Lord Mayor's and the Deputy Lord Mayor's allowances should be included within the Members' Allowance scheme and be subject to regular review in line with all other members' allowances and increased in line with local government pay awards.

Recommendation: retain the existing level of allowances for the Lord Mayor and the Deputy Lord Mayor and include the allowances within the Members' Allowance Scheme, subject to annual increase in line with the percentage increase of the local government pay award.

#### 7.7 Travelling and subsistence

The current arrangements are that Members are entitled to claim travelling and subsistence allowances that are necessarily met in carrying out their official duties as councillors outside the city boundary (in line with council officers' rates). Members may not claim such allowances for duties undertaken within the city boundary because the Basic Allowance is deemed to cover such expenditure.

The IRP took into consideration concerns raised during interviews about whether the current subsistence rate for an overnight stay in London was sufficient. However, it was noted that arrangements contained within the 'Plymouth Book' (which contains supporting information in relation to agreed terms and conditions, including travel and subsistence rates for officers) were currently the subject of negotiation with the Trades' Unions and the IRP would expect that the cost of overnight accommodation within London would be a feature in any newly negotiated set of arrangements.

Recommendation: retain the existing travelling and subsistence arrangements and amend in line with any changes negotiated to the 'Plymouth Book' (see Appendix B).

#### 7.8 Childcare and dependent carers' allowances

The IRP did not receive any representations concerning the existing arrangements but did receive some positive comments that individuals were not discouraged from standing as a councillor because they are responsible for children, elderly relatives or people with disabilities.

The maximum period of entitlement for the allowance to be claimed is the duration of the approved duty plus reasonable travelling time. The allowance should not be paid to a member of the claimant's own household.

One member commented that these allowances could not be claimed for ward and community work but recognised this was an issue for the national government. The

Panel noted that the Regulations state that these allowances may only be claimed for approved duties (as specified in the Regulations) and any other duty approved by the authority in connection with the discharge of the duties of the authority or its committees or sub-committees (see Appendix C).

#### Recommendation: retain the existing arrangements (see Appendix B).

#### 7.9 Co-opted members allowance

The current scheme does not provide an allowance for co-opted members. Co-opted members may claim travel and subsistence expenses (against receipts) in order that they are not out of pocket for undertaking approved Council business.

The IRP interviewed a co-opted committee member and acknowledged the importance of co-opted members' time, knowledge and expertise as being essential to the work of the Council. However, it understands that co-opted members do not normally have any further commitment to the council other than attending meetings, on average, between four and six times a year and reading prepared reports in advance of the meetings.

The IRP sees no reason to amend the current scheme.

Recommendation: retain the existing arrangements (see Appendix B).

#### 7.10 Lead Member

In February 2008, the Council agreed that:

- a) The allowance for Lead Members be immediately deleted from the scheme;
- b) However, if the council wishes to appoint Lead Members they should carefully define their role, term of office and responsibilities;
- c) If b) has been undertaken and the Council wishes to provide an allowance for lead members, the Panel's guidance should be requested.

The IRP was asked to consider whether an allowance for Lead Members would be appropriate, if the role were to be reintroduced.

A Lead Member is a councillor who usually has an interest or expertise in a particular field and who the Council appoints to ensure that the interest is promoted and taken into account in the preparation of key service and corporate plans . There is a comprehensive guide 'Member Champions Guidance and Advice' which covers what should be considered before appointing a Lead Member. The 2008 IRP came to the same conclusion as the 2003 review which was that Lead Member roles should not be remunerated, but should such posts be paid then they should be open to members of any political party who had special knowledge/skills in the area of the responsibility.

The IRP reviewed whether allowances were paid by other authorities in Devon and Cornwall and the Audit Commission 'family group' of comparator authorities to lead members/champions. They also considered some draft proposals about potential responsibilities of lead members.

The majority of councils do not pay allowances to Lead Members. Where authorities in Devon and Cornwall and in the Audit Commission's 'family group' do pay SRAs, the levels range between £0 and £5,000/year (with only one paying at the upper end of £5000).

The IRP is aware of previous guidance from the government which states, 'The Regulations do not limit the number of Special Responsibility Allowances which may be paid', 'however, these are important considerations for local authorities. If the majority of members of a council receive a Special Responsibility Allowance, the local electorate may rightly question whether this was justified. Local authorities will wish to consider very carefully the additional roles of members and the significance of these roles, both in terms of responsibility and real time commitment before deciding which will warrant the payment of a Special Responsibility Allowance.'

The Council currently pays a Special Responsibility Allowance to 25 of its Members. If the Lord Mayor's and Deputy Lord Mayor's allowances are included within the scheme, 27 Members would receive an allowance. This would result in close to 50% of Members receiving an SRA.

The IRP could see advantages relating to the appointment of Lead Members/Champions in terms of member development and succession planning and assisting Cabinet members with specific, time limited projects. However, the IRP remained unconvinced that an allowance should be paid at this stage. The IRP was willing to consider further proposals at a later stage but asked for greater clarity around specific roles.

Recommendation: retain the existing arrangements.

#### 7.11 Adjustment Index

The IRP noted that since 2008, members' allowances had not increased. The majority of Members' Allowance Schemes were increased in line with the local government pay award.

The increases take effect from I April each year, though the Panel noted that, as local government salaries had not increased since 2009, Members had not received any increases to their allowances since 2009.

The previous full review undertaken by the IRP concluded that the annual adjustment method for the Basic and Special Responsibility Allowances was that they should be increased annually in line with the local government pay award percentage increase (as applied to spinal column point 49 of the NJC scheme) and that increases should take effect from I April each year.

Recommendation: retain the existing indexation arrangements of annual increase in line with the percentage increase of the local government pay award.

#### 7.12 Foregoing entitlement to allowances

The previous full review undertaken by the IRP concluded that (in line with the regulations) a Member need not claim allowances to which they are entitled and could opt out if they wished. Such notice should be provided in writing.

Recommendation: retain the existing arrangements.

#### 7.13 Time limit for claiming dependent carer's/travelling/subsistence allowances

The previous full review undertaken by the IRP concluded that Members should have a time limit of three months to claim back such expenditure. However, the Panel noted that the authority may make reimbursements outside that time limit.

Recommendation: retain the existing arrangements.

#### 7.14 Local Government Pension Scheme (LGPS)

Members are currently eligible to join the LGPS. The IRP noted that the government had recently undertaken a consultation about the eligibility of elected members to join local government pension schemes. The outcome was awaited.

Recommendation: retain the existing arrangements.

#### Issues that arose during the course of the review

#### 7.15 Special Responsibility Allowances for Chief Whips

The IRP was asked to consider whether the political groups' chief whips should receive a Special Responsibility Allowance because a considerable amount of time, stated as between 10 to 20 hours/week, could be spent on meeting with officers and undertaking other duties.

The IRP noted that the position of chief whip was not recognised in the section of the current national Regulations that refers to SRAs. The positions specifically referred to in the Regulations are:

- Acting as Leader or Deputy Leader of a political group
- Being a Cabinet member
- Chairing a committee, sub-committee or joint committee
- Representing the authority at meetings of another body
- Membership of a committee or sub-committee which meets with exceptional frequency or for exceptionally long periods
- Acting as a spokesperson for a political group on a committee or a sub-committee
- Membership of an adoption appeals panel or panel dealing with licensing or controlling any activity

In addition, the Regulations state that any other activities in relation to the discharge of the authority's functions as to require equal or greater effort of the member than any of the activities listed above may receive an SRA.

The Panel noted that the position of chief whip was not a legislative requirement, that no council in the south west paid an SRA to a group whip and that only one of the comparator authorities paid an SRA to its group whips. The duties of the chief whip include nominating Members to committees and outside bodies, in consultation with the group leader and it may be assumed that the remainder of duties are political in nature.

The IRP concluded, therefore, that there was no substantive reason to amend the current arrangements

#### Recommendation: retain the existing arrangements

## 7.16 Special Responsibility Allowance for the Vice Chair of the Co-operative Scrutiny Board

The IRP was asked to consider whether this position should attract a small, proportional SRA due to the extra responsibilities of this role, the need to attend extra meetings and thorough preparation for meetings being required in order to maximise the effectiveness of the role.

The IRP noted that each member of the Co-operative Scrutiny Management Board currently receives a SRA. The chair receives £20,286.48, the members who chair a scrutiny panel receive £10,145.28 and the non-chair members receive £5,072.52.

The Panel also noted the statutory guidance which highlights that it doesn't necessarily follow that any particular responsibility is so significant as to warrant an SRA. This is because most Members have some responsibility to varying degrees. Whilst the responsibilities of the vice chair of the Co-operative Scrutiny Board are unique to one Member, it was noted that the vice chair role of each of the scrutiny panels also involves additional responsibility and an extra workload.

In 7.4, the Panel noted the legal responsibility of the Chair of the Board to allow the executive to make urgent decisions from time to time and also noted that, in the absence of the chair, this responsibility did not fall to the vice chair but to the Lord Mayor.

The IRP concluded, therefore, that there was no substantive reason to amend the current arrangements

Recommendation: retain the existing arrangements.

#### Analysis of questionnaire

The Panel sent out two separate questionnaires; one to all Cabinet members and one to all other members. Two Cabinet members and eighteen other members returned the questionnaire.

The Panel collated the information about the amount of time councillors thought they spent in their role:

All members

Average 44 hours per week

Cabinet Members

Average 46.5 hours per week

The results are comparable with the time spent on council duties when the last full review of Members' Allowances was undertaken in 2007. (In 2007, Members spent an average of 44 hours/week on council duties.)

A majority of councillors commented that they felt the allowance they received was 'about right' and the allowance was sufficient to allow them to undertake their duties.

Some councillors felt that it wasn't the right time to look at increasing the allowances when the Council had to make substantial savings which would undoubtedly impact on employees.

The IRP gave significant weight to the findings from the questionnaires and comments, and specifically followed up on the questionnaire analysis during the personal interviews with councillors and officers.

#### **MEMBERS' ALLOWANCE SCHEME**

## Summary of basic allowance and special responsibility allowances from 1 April 2013

BASIC ALLOWANCE (per year for all 57 councillors)		
Basic Allowance	10,145.28	
SPECIAL RESPONSIBILITY ALLOWANCES (in addition to the basic allowance) (Numbers in brackets refer to the number of Members claiming this allowance)		
The Executive (Leader and the Cabinet)  Leader of the Council (I)  Deputy Leader of the Council (I)  Cabinet Member (6)	30,432.96 21,414.36 20,286.48	
Overview and Scrutiny Committees  Chair of Co-operative Scrutiny Board (I)  Chairs of Scrutiny Panels (4)  Co-operative Scrutiny Board Members (5)	20,286.48 10,145.28 5,072.52	
Regulatory Committees  Chair of Planning Committee (I)  Vice Chair of Planning (I)  Chair of Licensing Committee (I)  Chair of Taxi Licensing (I)  Chair of Audit (I)	10,145.28 5,072.52 10,145.28 10,145.28 5,072.52	
Opposition Groups  Leader of the largest minority party (I)  Leader of other minority parties (0)  Deputy Leader of largest minority party (I)	10,145.28 5,072.52 5,072.52	
Mayoralty Lord Mayor (I) Deputy Lord Mayor (I)	14,091.96 4,651.20	

#### **DEPENDENT CARERS ALLOWANCE**

Members' are entitled to claim for the duration of the approved duty plus reasonable travelling time. The allowance should not be payable to a member of the claimant's own household. See Appendix C.

#### TRAVEL ALLOWANCES AND SUBSISTENCE EXPENSES

Car, Motorcycle and Bicycle Allowance Rates are set in lines with those paid to officers of the authority. Existing travel and subsistence arrangements will continue, i.e. that Members are entitled to claim such allowances necessarily met in carrying out their official duties as councillors outside of the city boundary (in line with the officers' scheme).

### Travel within Plymouth and peninsula (counties of Devon, Cornwall, Somerset and Dorset)

#### **HMRC RATE:**

45p per business mile up to 10,000 miles 25p per business mile over 10,000 miles

#### 'Out of Peninsula rate':

25p per business mile

#### Low emission car rate (travel within Plymouth and Peninsula)

Cars with up to 110g/km CO2 emissions, and/or in tax band A or B: 50p per business mile up to 10,000 miles 29p per business mile over 10,000 miles

#### **HMRC** passenger rate:

5p per business mile per passenger

#### Meals and subsistence rates

#### **Breakfast**

Irregular starter before 6am. This rate does not apply if employee regularly leaves home before 6am.

Maximum claim - £5

#### One meal rate

Where an employee is away from the normal place of work for a period of more than five hours.

• Maximum claim - £5

#### Two meals rate

Where an employee is away from the normal place of work for a period of more than 10 hours.

Maximum claim - £10

#### Late evening meal

Irregular late finisher - where an employee is away from the normal place of work outside of their normal working hours and after 8pm.

Maximum claim - £10

Only a maximum of three meals can be reimbursed per day. Alcohol cannot be purchased within the allowance.

#### Overnight stays

Accommodation will be reimbursed for overnight stays where it is impractical for a day-return or where the overnight stay represents better value for money. Reimbursements will be made when presented with a valid VAT receipt.

- Bed and breakfast outside of London (M25): Maximum payment £65
- Bed and breakfast within London/M25 boundaries: Maximum payment £85

#### Approved duties and claiming childcare and dependent carers' allowances

If a councillor is responsible for the care of children, elderly relatives or people with disabilities, childcare and dependent carers' allowances may be claimed (against receipts). The maximum period of the entitlement is the duration of the approved duty plus reasonable travelling time. The allowance should not be payable to a member of the claimant's own household.

#### Approved duties are:

- · attending a committee, sub-committee or outside body meeting
- attendance at any other authorised meeting (provided that it is a meeting to which Members of at least two political groups have been invited)
- attendance at a meeting of any association of authorities of which the authority is a member
- attendance at any Cabinet meeting
- performance of any duty connected with the opening of tenders
- performance of any duty requiring the authority to inspect or authorise the inspection of any premises
- performance of any duty in connection with arrangements for the attendance of pupils at any school approved for the purposes of section 342 (approval of non-maintained special schools) of the Education Act 1996
- attendance at development and learning events
- the carrying out of any other duty approved by the authority for the purpose of or in connection with the discharge of the functions of the authority or any of its committees or sub-committees