



MEMBERS’ ALLOWANCES SCHEME

1. Scheme of Allowances

1.1 Elected members of Cambridgeshire County Council may claim the following allowances as specified in this Scheme:

- Basic allowance;
- Special responsibility allowances; and
- Travel and subsistence allowances.

Financial loss allowance is not available to Councillors.

1.2 The basic allowance and special responsibility allowances are indexed to the annual percentage ‘cost of living’ award for local government staff at spinal column 49 until 31 March 2018. The basic allowance and special responsibility allowances will be paid in equal monthly instalments and will be subject to tax and national insurance deductions.

2. Basic Allowance

2.1 The basic allowance is £7,700 per annum for 2014-15.

3. Special Responsibility Allowances

3.1 No member may receive more than one special responsibility allowance except for the Chairman/woman of General Purposes Committee and the Leader of the Council, and the Vice-Chairman of General Purposes Committee and the Deputy Leader of the Council. No allowances other than the basic allowance and special responsibility allowances are payable.

Role	Basis for Calculation	Allowance 2014-15
Group Positions		
Leader of the Largest Group		£15,000
Deputy Leader of the Largest Group		£11,250
Group Leader	Major Group (over 10 members)	£11,000
Deputy Leader		£8,250
Group Leader	Minor Group (over 3 and up to 10)	£7,000
Deputy Leader		£5,250



Role	Basis for Calculation	Allowance 2014-15
General Purposes Committee		
Chairman/woman and Leader of the Council		£6,000*
Vice-Chairman/woman and Deputy Leader of the Council		£3,000*
Service Committees		
Service Committee Chairman/woman	N/A	£12,000
Service Committee Vice- Chairman/woman	N/A	£6,000
Committee Spokes+		
	Major Groups	£6,000
	Minor Groups (pro rata to 10)	
	Group of 7	£4,200
	Group of 4	£2,400
Regulatory Committees		
Audit Committee Chairman/woman	N/A	£4,500
Planning Committee Chairman/woman	N/A	£4,500
Other Roles		
Adoption/Fostering Panel Member	N/A	£2,500

* These allowances are in addition to other SRAs.

+ Where a group holds the Vice-Chairman/womanship on a committee a separate allowance for spokes will not be payable in respect of that group and that committee. An allowance for Spokes will not be payable for General Purposes Committee.

3.2 Where a councillor in receipt of a special responsibility allowance fails to attend at least 50% of the meetings for which that allowance is paid in any six month period, that councillor shall be invited to repay an appropriate sum of the allowance received during that period.



4. Travel expenses

- 4.1 Travel by private vehicles will be reimbursed at the rates set for tax allowance purposes by the Inland Revenue for business travel. Currently these are 45p per mile for the first 10,000 miles and 25p a mile thereafter and an additional 5p per mile where a passenger (another councillor) is carried.
- 4.2 Parking fees and public transport fares will be reimbursed at cost on production of a valid ticket or receipt. In the case of travel by rail, standard class fare or actual fare paid (if less) will be reimbursed.
- 4.3 Travel and subsistence allowances are not payable for journeys undertaken outside the County, other than for authorised attendance on behalf of the Council at those meetings under Section 10 (below) that are held outside the County. International travel shall require approval in advance by all Group Leaders.
- 4.4 Taxi fares will only be reimbursed on production of a valid receipt. Taxis should only be used where use of an alternative is not available or if the following conditions are applicable:
- There is a significant saving in official time;
 - The councillor has to transport heavy luggage or equipment; and/or
 - Where councillors are travelling together and it is therefore a cheaper option.
- 4.5 Travel expenses will be reimbursed for any journey undertaken where the councillor was undertaking approved duties (see Section 10 below). Travel expenses will only be reimbursed if claimed within two months.

5. Subsistence expenses

- 5.1 Overnight hotel accommodation must be booked through Democratic Services who will ensure that accommodation is booked at the appropriate market rate. Higher rates of accommodation will only be booked where it is clearly in the County Council's interest and formal approval has been given in advance by the Democratic Services Manager. Any other reasonable and unavoidable costs related to overnight stays will be reimbursed on production of a receipt.
- 5.2 When members are attending a conference on behalf of the Council, there shall be some discretion as to amount that can be claimed in respect of the cost of meals taken that are not provided as part of the conference fee. The Head of Democratic Services shall be authorised to allow claims to cover the actual cost of the meal, up to a reasonable maximum (£10 for lunch, £15 for an evening meal) and upon production of a receipt.
- 5.3 Subsistence expenses will only be reimbursed if incurred where the councillor was undertaking approved duties (see section 10 below).



6. Dependents' carers' expenses

- 6.1 Councillors with care responsibilities in respect of dependent children under 16 or dependent adults certified by a doctor or social worker as needing attendance will be reimbursed, on production of valid receipts, for actual payments to a registered or professional carer. Where care was not provided by a registered or professional carer but was provided by an individual not formally resident at the member's home, a maximum hourly rate of £6.50 will be payable.
- 6.2 Dependents' carers' expenses will only be reimbursed if incurred where the councillor was undertaking approved duties (see section 10 below).

7. Pensions

- 7.1 Councillors who are members of the Local Government Pension Scheme on 1 April 2014 continue to be eligible for membership in respect of both their basic allowance and special responsibility allowances for the remainder of the term of office they are serving on that date. Councillors who are not existing members of the scheme on that date may not join the scheme after 1 April 2014.

8. Stationery

- 8.1 No claims can be made for the cost of printer cartridges, paper, envelopes, stamps, pens, or other stationery and nor are these to be provided free of charge by the Council.

9. Co-opted Members – Financial Loss Allowance

- 9.1 A financial loss allowance may only be paid to non-elected members of committees or sub-committees. Co-opted members serving on committees shall be eligible to claim a £50.00 flat fee per meeting attended in addition to travel and subsistence allowances.
- 9.2 The fee shall also be paid for attendance at appropriate training events and seminars. Where an event is scheduled to last for a whole day, there shall be some discretion for doubling the usual rate, where this is considered reasonable. The Democratic Services Manager shall be authorised to exercise such discretion.



10. Approved duties

10.1 Travel, subsistence and dependents' carers' expenses incurred when undertaking duties matching the following descriptions may be claimed for:

- a) Attendance at meetings of Full Council and any committees, working groups or other bodies of the Council of which the councillor is a member;
- b) Attendance at meetings of committees, working groups or other bodies of the Council of which the councillor is not a member but to which the councillor has received a specific, individual invitation by the Chairman/woman of that body;
- c) Attendance at Council premises for the purposes of taking part in formal briefings, training sessions or attending pre-arranged meetings with senior officers to discuss the business of the Council;
- d) Representing the Council at external meetings, including Parish and Town Councils and those of voluntary organisations where the member is there on behalf of the Council;
- e) Attendance at events organised by the Council and/or where invitations have been issued by officers or councillors (including Chairman/woman's events and other corporate events);
- f) Attendance at meetings/events where the Member is an official Council representative or requested by the Leader or the relevant Service Committee Chair; and
- g) In respect of dependents' carers' expenses only, undertaking general councillor responsibilities including surgeries.

Expenses incurred as a result of attendance at political group meetings or other party political events may not be claimed for.



11. Renunciation of Allowances and Part Year Entitlements

- 11.1 A Councillor may elect to forego any part of their entitlement to an allowance under this scheme by providing written notice to the Monitoring Officer.
- 11.2 If an amendment to this Scheme is made which affects payment of an allowance in the year in which the amendment is made, then in relation to each of the periods:
- a) beginning with the year and ending with the day before that on which the first amendment in that year takes effect; or
 - b) beginning with the day on which an amendment takes effect and ending with the day before that on which the next amendment takes effect, or (if none) with the year;

the entitlement to the allowance will be to the payment of such part of the allowance as it has effect during the relevant period as bears to the whole the same proportion as the number of days in the period bears to the number of days in the year.

- 11.3 Where the term of office of a Councillor begins or ends otherwise than at the beginning or end of a year, the entitlement of that Councillor to a basic allowance or special responsibility allowance shall be to the payment of such part of the basic allowance as bears to the whole the same proportion as the number of days during which his term of office subsists bears to the number of days in that year.
- 11.4 Where this Scheme is amended as mentioned in 11.2 and the term of a Councillor does not subsist throughout a period mentioned in 11.2, the entitlement of any such Councillor to a basic allowance or special responsibility allowance shall be to the payment of such part of the basic allowance referable to each such period (ascertained in accordance with that sub-paragraph) as bears to the whole the same proportion as the number of days during which his or her term of office as a Councillor subsists in that period bears to the number of days in that period.
- 11.5 The Council has the power to withhold payment of all allowances if a member (or co-opted member) ceases to be a member (or co-opted member) or ceases to be entitled to receive an allowance for a period. The authority may require that such part of the allowance as related to any such period be repaid to the Authority.



12. Taxation

- 12.1 Allowances are liable for Income Tax and National Insurance contributions.
- 12.2 Subsistence allowances for meetings or events held on the Shire Hall site are classed as emoluments for Income Tax and National Insurance contributions. This includes either sums claimed or meals provided by the Authority. Meals provided or claimed for meetings in locations other than Shire Hall are not taxable.
- 12.3 The Council will record all meals provided at Shire Hall, and will remit the tax due to the Inland Revenue at the end of the year. Members are asked to note meals taken on the Shire Hall site on their claim forms. No direct taxation will be charged to individual members for those meals taken at Shire Hall. Members claiming subsistence for meals purchased when attending meetings at Shire Hall will have tax deducted from their claim on a monthly basis. Members are encouraged to take advantage of the meals provided at Shire Hall whenever possible.
- 12.4 Members can claim some deductible expenses against tax for costs incurred in acting as a member for which no reimbursement is received from the Authority:
- Travel by car - where a member uses his or her own car for the performance of duties, but does not receive a mileage allowance, e.g. for a non-approved duty, the Tax Office may grant a deduction on the costs incurred based on 50% of the Council's approved rate. Members would need to keep records of their mileage on non-approved duties in order to claim this deduction on their tax return.
 - Travel by public transport - where a member incurs additional costs for which no allowance can be obtained from the Authority, these costs can be claimed as a deductible expense.
 - Where regular payments are made to an assistant to provide secretarial support to a member for any support services which are not provided by the Authority.
 - Where money is spent on the hire of rooms for surgeries or public meetings providing they are not for party political purposes.
 - Where additional household expenses are incurred (light, fuel etc.) relating to those parts of members' homes that are used for duties as members, Inland Revenue will accept a standard deduction of £120 per year to cover these costs.
- 12.5 Any items claimed should be itemised on the tax return – Inland Revenue may require evidence and details of the expenditure incurred. Refunds for non-claiming tax allowances can be made for up to the previous six years.

