

**A REVIEW OF
COUNCIL MEMBERS' ALLOWANCES
FOR
TONBRIDGE & MALLING BOROUGH COUNCIL
December 2012**

**Joint Independent Remuneration Panel
for
Sevenoaks District Council
Tonbridge & Malling Borough Council
Tunbridge Wells Borough Council**

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1) Foreword

The Council is required under the Local Authorities (Members' Allowances) (England) Regulations 2003 and subsequent amendments to establish and maintain an Independent Remuneration Panel to review and make recommendations to the Council on the range and levels of remuneration for elected Members (see Terms of Reference Appendix 2).

Under the Regulations the Council is required to undertake a full review every four years. The last full review was reported to and considered by Council in late 2008. This report is the result of the latest review conducted in autumn 2012.

When the Panel conducted the last full review of Members' Allowances in autumn 2008, the local impact of forthcoming public sector financial constraints was largely unknown. The situation is now clear and the Council has had to take some far-reaching decisions to reduce costs whilst maintaining services. Against this background it may seem surprising to conduct a review of payments made to elected councillors given that anything other than a reduction might be unpopular with voters. It is important to note that Tonbridge & Malling Borough Council, having accepted the recommendations in our 2008 report, subsequently implemented them on a phased basis and the current allowances have only recently reached the levels that were recommended for 2009/10.

However, current financial and political constraints do not override the purpose of this review, which is to carry out the quadrennial update of local councillors' allowances required by legislation, taking into account Members' workload, responsibilities and required time commitment and then to recommend a fair level of recompense for those commitments. We are mindful always of our remit to assist in broadening the diversity of councillor representation by minimising financial barriers to participation in local government.

While affordability of the Panel's recommendations is ultimately an issue for the Council to decide, the Panel fully appreciate the sensitivity of making any changes to allowances in the current financial climate and have tried to balance this with the need to propose a scheme which is fair, simple to administer and properly reflects the significant time commitments given by individuals in this important tier of government.

2) Summary of Recommendations

1. Basic Allowance

A Basic Allowance for elected Members of £5836 p.a. based on a formula which accounts for the required time commitment, a representative rate of hourly earnings of residents in the area but reduced by a discount factor to reflect the ethos of public service inherent in the elected representative's role. The gross value of the allowance is £9727 p.a., reduced by £3893 p.a. for this voluntary element.

2. Special Responsibility Allowances

In this review we have considerably simplified the structure of SRAs by using a 'factor approach' which sets the level of each SRA as a multiple of the basic allowance. We have also re-considered the allowance structure for Group Leaders and Vice-Chairs of Committees. We continue to support the 2007 guidance on Members Remuneration from the Councillors Commission which recommends that members should not receive more than one SRA.

Our recommendations for Special Responsibility Allowances for each role are (after reduction for voluntary/public service element):-

- Council Leader - £17509 p.a. [incorporating the Majority Group Leader allowance]
- Opposition Group Leaders - £292 p.a. per group member
- Cabinet Members - £8754 p.a.
- Committee Chairs:
 - Overview & Scrutiny £2918 p.a.
 - Licensing & Appeals £2918 p.a.
 - General Purposes £1459 p.a.
 - Area Planning (x 3) £5836 p.a.
 - Programmed Advisory Boards £1459 p.a.
 - Non-Programmed Advisory Boards £584 p.a.
 - Standards & Training £2918 p.a.
 - Audit £2918 p.a.
- Committee Vice Chairs: recommendation is to cease this allowance with the exception of Area Planning Committees which should be reviewed further

3. Carer Allowances

Our recommendations are that these allowances should increase as follows:-

- **Childcare Allowance:** payable at the actual amount charged, subject to a maximum rate of **£6.19** per hour per child.
- **Dependant Carer's Allowance:** payable at the actual amount charged, subject to a maximum rate of **£16.00** per hour.

4. Travel Expenses

We are aware that travel expenses are currently reimbursed in line with the scheme in force for officers and staff of the Council (NJC rates). We recommend that consideration is given to align mileage rates with the HMRC maximum tax-free allowance.

5. Pensions

We have again decided not to recommend the offer of access to pensions in this review on the grounds of cost, despite the recommendation from the Councillors' Commission that access to the local government pension scheme should be given to elected councillors.

3) Background

The basis of the current level of members' allowances for Tonbridge & Malling Borough Council was established by the Panel in December 2001 following guidelines issued by central government [see Appendix 1]. These allowances replaced the previous system of attendance-based payments and have been revised in subsequent years to reflect cost of living increases and changes in council structure and responsibilities.

The process is that the Panel recommends a structure of allowances, after consultation with members and officers but that the final decision is the responsibility of the council. The Panel's recommendations in 2008 were accepted in principle but have been implemented on a gradual basis in the following years. Consequently, the allowances paid in 2012/13 are broadly in line with those recommended for 2009/10.

The 2007 Councillors Commission paper on Members Remuneration suggested a set of basic principles to govern allowance schemes:

- The basic allowance should encourage people from a wide range of backgrounds and with a wide range of skills to serve as local councillors
- Those who participate in and contribute to the democratic process should not suffer unreasonable financial disadvantage
- Councillors should be compensated for their work and the compensation should have regard to the full range of commitment and complexity of their roles
- The system should be transparent, simple to operate and understand
- The system should not encourage the proliferation of meetings or provoke councillors into spending more time on council business than is necessary
- The level of remuneration should relate to a commonly accepted benchmark, such as the median male non-manual salary.

These principles underpin the recommendations made in this report and are reflected in our Terms of Reference [Appendix 2]

4) Approach and Methodology

In line with our review four years ago, and reflecting the approach taken by many other Independent Review Panels elsewhere in the country, we established a set of core principles to guide this review as follows:-

- To remove, where possible, the immediate financial barriers to becoming a councillor to assist in the diversity of the cohort of councillors, regardless of political background
- To reflect the current time commitment required to perform the role of ward councillor and the potential loss of earnings opportunities for councillors in doing so
- To recognise the increasing levels of responsibility and accountability being devolved from central government to local government and its impact on the nature of leadership and scrutiny roles within the council
- To retain a significant element of public service, *pro bono* contribution from elected councillors
- To benchmark the comparative position of our council members with those in similar roles in Kent and other South East councils

- To recommend allowances based on objective data with a simple and logical structure that can easily be updated in future

In conducting the review at the Council, we held meetings with senior officers and all party leaders, and offered the opportunity to all elected members to meet individually with the Panel, a number of whom took up this offer.

5) Allowance Calculations

There are some important principles and constraints on the calculation of allowances which are detailed in our Terms of Reference [Appendix 2].

5.1 Basic Allowance

a) Determining the Basic Allowance

The statutory guidance for Local Authority Allowances says that the *“basic allowance is intended to recognise the time commitment of all councillors, including such inevitable calls on their time as meeting with officers and constituents and attendance at political group meetings. It is also intended to cover incidental costs such as the use of their homes.”* [ODPM 2003. Para 10]

There are three core elements which determine the Basic Allowance: time spent on councillor duties, a standard financial hourly rate and the public service discount element.

i) Time Commitment

“Having established what local councillors do, and the hours which are devoted to these tasks the local authorities will need to take a view on the number of hours for which, councillors ought to be remunerated” [ODPM 2003. Para 67].

The number of hours committed by individual councillors to their elected and representative duties varies widely between individuals and over time. It is recognised that, for many councillors, the role is far more than just attendance at council meetings and will include, for example, constituency duties, committee meetings, meetings with officers and training courses.

The Panel determined in 2008 that the average time taken to satisfactorily perform a ward councillor role was an average of 15 hour per week, following a survey of members and soundings at all levels of the council. Based on our discussions in this round of meetings, we have continued with this time commitment of 15 hours per week.

ii) Hourly rate

We have again sought to relate to a commonly accepted benchmark as the source of our hourly-rate and have used the median hourly pay for all employees who live within the Tonbridge & Malling local authority area as published by the Office of National Statistics in their Annual Survey of Hours & Earnings (ASHE). The published rate available at the time of writing this report was £13.51 per hour [Source: ASHE 2012. ONS] and this is the base hourly-rate for our recommended allowances.

iii) The public service/voluntary principle

Central government guidance to Independent Remuneration Panels for setting the basic allowance states that *“it is important that some element of the work of members continues to be voluntary – that some hours are not remunerated. This must be balanced against the need to ensure that financial loss is not suffered by elected members, and further to ensure that, despite the input required, people are encouraged to come forward as elected members and that their service to the community is retained”* [ODPM 2003. Para 68]

This idea that some work of members should remain voluntary is called the ‘public service principle’ and this is incorporated into the financial calculations as a percentage discount factor, agreed locally. The Councillors Commission report indicated that considerable variations of between 20-50% apply. Our meetings with members and council leaders confirmed that this principle is understood and supported by elected councillors.

In our 2008 review the Panel recommended a public service discount factor of 40% based on benchmarking with allowance schemes elsewhere and consistent with the recommendations of our predecessors on this Panel since its inception in 2001. We recommend that this level of discount is retained.

iv) Calculating the Basic Allowance – the formula

To bring together the separate elements of this time-based model the following formula is commonly-used by other Independent Remuneration Panels:

- 1) Expected hours input x hourly rate x 48 weeks = Gross Basic Allowance p.a.
- 2) *minus* discount for voluntary public service = recommended Basic Allowance p.a.

v) Basic Allowance – recommendation

Using the above data and formula we propose an annual Basic Allowance derived as follows:-

- 1) 15 hours per week x £13.51 per hour x 48 weeks = £9727 p.a.
- 2) *minus* 40% public service discount = £5836 p.a.

RECOMMENDATION: that the Basic Allowance should be £5836 p.a.

5.2) Special Responsibility Allowances (SRAs)

The 2007 guidance on Members Remuneration from the Councillors Commission report comments that the practice of paying more than one SRA to an individual Member was prevalent when allowances were low. Taking into consideration the significant uplift in Basic Allowance and SRAs proposed in this review, the Panel recommends that members should not receive more than one SRA. This reinforces the important principles of transparency and promoting wider participation in the structure of council business. There is one exception to this rule in the case of Opposition Group Leaders where their allowance is paid for the additional time required for political co-ordination of a group, but this does not preclude the councillor from taking on the chairmanship of a committee as a separate activity.

In reviewing the current system of SRAs, we took into account the evolution of the governance structures within the council and the frequency of committee meetings. We are proposing a simplified schedule of allowances by moving towards a factor model in which SRAs are determined as a multiple of the Basic Allowance. This approach is becoming quite common used across the country as a simple and transparent method.

5.3) Council Leader/Majority Group Leader

In line with our intention to simplify the allowances structure we recommend that the Leader's SRA should be a multiple of three times the Basic Allowance. This equates to a gross allowance of £29181 p.a., but after the voluntary discount is a net £17509 p.a.

In our previous report we recommended that the Majority Group Leader allowance should be consolidated into the Council Leader allowance as the two roles are intertwined. Tonbridge & Malling Borough Council chose to continue with a separate allowance, but we re-iterate our recommendation that it should be incorporated into the Council Leader rate as is the case at most other councils.

RECOMMENDATION: that the Special Responsibility Allowance for the Council Leader should be £17509 p.a. [incorporating the Majority Group Leader allowance].

5.4) Opposition Group Leaders

We established the principle in our previous review that Council Leader's Allowance reflects the full role, including those duties associated with political leadership of the majority party. However, there is an additional time commitment required of leadership of opposition groups which is not reflected in the Basic Allowance.

In line with our approach to simplify the structure of allowances we recommend that the Opposition Group Leaders' allowances should be on a variable sliding scale determined by the number of elected councillors in each opposition party, at a rate of 5% of the Basic Allowance per member.

RECOMMENDATION: that the Special Responsibility Allowance for Opposition Group Leaders should be £292 per annum per member in the group.

5.5) Cabinet Members

In recognising the broad portfolio responsibilities and time commitments of Cabinet Members we recommend an SRA of 1.5 times the Basic Allowance. This equates to a gross allowance of £14590.80 p.a. which, after discount for the public service element becomes £8754 p.a.

RECOMMENDATION: that the Special Responsibility Allowance for Cabinet Members should be 1.5 x the Basic Allowance = £8754 p.a.

5.6) Chairs of Committees

We have reviewed the Committee allowances using a simplified factor model which aligns Committees into groups of similar dimensions which broadly reflect the frequency of meetings and their position in the governance process.

The Standards & Training Committee was established in 2012 following changes to the national standards regime and incorporates the previous Standards Committee. The new Committee is chaired by an elected member, unlike the former Standards Committee which was chaired by an independent co-optee, although two independent members sit on the committee.

The Panel makes the following recommendations for Committee Chair allowances:-

Committee	% of Basic Allowance	Recommended Allowance p.a.
Overview & Scrutiny	50%	£2918
Licensing & Appeals	50%	£2918
General Purposes	25%	£1459
Area Planning (x 3)	100%	£5836
Programmed Advisory Boards	25%	£1459
Non- Programmed Advisory Boards	10%	£584
Standards & Training	50%	£2918
Audit	50%	£2918

5.7) Vice Chairs

The roles of committee Vice-Chairs and the allowances paid for them has been the subject of some debate with Members. From the discussions we have had it is not clear what substantive role is played by a Vice-Chair when the designated committee Chair is in place and active. Clearly, if the committee Chair is absent for a particular meeting, it is expected that the Vice-Chair takes over the chairmanship of that meeting, but this does not seem to justify an annual payment. The practice in many other contexts is to elect a member of the committee on the day if the Chair is unavailable and it seems likely that many members would be pleased to do so if asked and this would be a development opportunity for individuals, particularly the newer elected councillors.

Given the above, and in light of our recommendation to further increase the Basic Allowance, we propose that the SRAs for Vice-Chairs should cease, with the exception of the three Planning Committee Vice-Chairs. The high frequency of committee meetings and the particular workload around the Planning Committees suggests a significantly greater role for Vice-Chairs than is the case for other committees. At the time of writing this report we do not have sufficient information on which to base a recommendation and we therefore propose that a review of these two roles should be undertaken during next year to establish the scale of the workload and whether an allowance is appropriate to recognise this. In the meantime, we recommend that the current allowance for Planning Vice-Chairs is retained.

RECOMMENDATION: that the Special Responsibility Allowance for Committee Vice-Chairs should be discontinued. Planning Committee Vice-Chairs' allowance should remain at £1269 p.a.

6) Carers' Allowances

Two separate allowances were established at the previous review, to distinguish between the costs of standard childcare and that of professional care for dependants with special requirements. Our recommendations are that these allowances should increase as follows:-

Childcare Allowance: for child-minding of the Member's dependent children. Payable at the actual amount charged, subject to a maximum rate of **£6.19** per hour per child.

Dependant Carer's Allowance: for professional care for elderly or disabled dependants, or other dependants with special requirements. Payable at the actual amount charged, subject to a maximum rate of **£16.00** per hour. We also recommend that booking fees from professional agencies should be claimable.

In practice, these allowances have rarely been claimed by Tonbridge & Malling councillors but we continue to support the need for them.

7) Travel expenses

Travel expenses are currently reimbursed in line with the scheme in force for officers and staff of the Council (NJC rates). In most cases, these are considerably above the HMRC maximum tax-free allowance. Given the geography of the Tonbridge & Malling area there is considerable disparity between the travel costs incurred and claimed by Members. We recommend that consideration is given to aligning the mileage rate with the HMRC.

8) Pensions

Councillors in England have been eligible since 2003 to join the local government pension scheme on the recommendation of their local independent remuneration panel. The Councillors Commission Report ('Representing the Future') of December 2007 recommended that:

"All councillors should be entitled to access to the local government pension scheme and any allowances for serving on joint authorities should also be taken into account."

The rationale for their recommendation was *"granting access to the scheme is intended to remove one more barrier to service as a councillor"*.

Whilst we recognise that membership of the pension scheme would be a potentially valuable addition to the overall remuneration to councillors, we have again decided not to recommend the offer of access to pensions in this review on the grounds of cost. We are aware that slightly more than half of all councils offer access to the pension scheme to elected councillors (LGAR 2008) and recognise that this is a potential point of comparison where Tonbridge & Malling may offer lower remuneration to members than elsewhere.

9) Conclusions

We have attempted in this review to propose levels of allowances which would remove financial barriers that deter potential candidates from standing for election and to properly recognise the time commitments that individual members offer in support of their local community.

In the current economic circumstances we could have justifiably proposed frozen or small indexed increases to existing allowances. However, as the council is only now paying to the level of with our recommended rate for 2009, this would have repeated the pattern of the past whereby allowances fall behind comparable residents' earnings and possibly act as a deterrent to a wider group of people who could consider becoming a local councillor at this council. Therefore we stand by the level of allowances recommended in this report but recognise that the council may not be in an immediate position to implement them in full. We urge the council to take note of the structure of our recommendations and to implement it, at least in principle, in order that we continue the process of creating a fair and equitable level of members' remuneration.

10) Acknowledgements

Our thanks go to the officers and members who gave us their time and opinions which have helped to shape our thinking.

Regulations and Guidance for Independent Remuneration Panels

- *The Local Authorities (Members' Allowances) (England) Regulations 2003*. Statutory Instrument 2003 No. 1021.
- *The Local Authorities (Members' Allowances) (England) (Amendment) Regulations 2003*. Statutory Instrument 2003 No. 1692
- *The Local Authorities (Members' Allowances) (England) (Amendment) Regulations 2004*. Statutory Instrument 2004 No. 2596
- *New Council Constitutions: Consolidated Guidance on Regulation for Local Authority Allowances - 2003*
- *The Local Government Pension Scheme and Discretionary Compensation (Local Authority Members in England) Regulations 2003*. Statutory Instrument 2003 No. 1022
- *Pensions for Councillors - Local Government Pensions Committee Circular No. 136*. April 2003.
- *Local Government Pensions Committee Circular No 142 (amendment) July 2003*.
- *New Council Constitutions. Guidance on Consolidated Regulations for Local Authority Allowances*. Office of the Deputy Prime Minister and Inland Revenue. July 2003.
- *Members Remuneration – models, issues, incentives and barriers*. - Councillors Commission. Dept. of Communities and Local Government. December 2007
- *Representing the Future – Report of the Councillors Commission*. December 2007
- *Members' Allowances Survey 2008*. Report by the Local Government Association Research Department

Joint Independent Review Panel
for
Sevenoaks District Council
Tonbridge & Malling Borough Council
Tunbridge Wells Borough Council

Terms of Reference

Introduction

The Joint Independent Remuneration Panel (JIRP) for Tonbridge and Malling Borough Council, Tunbridge Wells Borough Council and Sevenoaks District Council was originally established in 2001 and now operates under the Local Authorities (Members' Allowances) (England) Regulations 2003. The function of the panel is to make recommendations to Council in accordance with Statutory Instruments (primarily 2003 No.1021 and No.1692).

The JIRP was established jointly by the three Councils but it considers each Council individually and makes separate recommendations for each according to the particular structures and requirements of the organisation.

Members of the Panel are appointed by the Councils but are independent members of the community with relevant professional backgrounds in remuneration and benefits.

Membership – Joint Independent Remuneration Panel

The members of the panel are:

- Barry Cushway, a resident of Sevenoaks.
- Susan Holmes, a resident of Cranbrook.
- Simon Knott, a resident of Matfield.
- Jean Selmes, a resident of Hildenborough.
- Colin Wilby, a resident of Kings Hill.

JIRP meetings will normally involve all five Panel members. A quorum will be three members. One of the members will act as Chair of the Panel by agreement between the Panel members.

The Local Authorities (Members' Allowances) (England) Regulations 2003 determine that none of the Panel members may be a member of the local authority in question, or of its committees, or an employee of the council, but that this does not preclude participation by parish councillors.

Panel Recommendations

The 2003 Regulations require that councils must have regard to their Independent Remuneration Panel's recommendations, which must be publicised on the authority's website and in the authority's newspaper, if it has one. The Panel must be required to make recommendations whenever the council decides to revoke or amend its members' allowances scheme. However, Panel recommendations are not binding on authorities. After considering its panel's recommendations, a council can decide for up to four years on automatic indexation of members' allowances without the need for a review by the Panel.

Principles for Allowances Schemes

There is currently little central prescription of members' allowance. However, there are some important constraints:-

- Attendance allowances are prohibited
- The basic allowance must be paid equally to all members
- Where one or more groups on a council form an administration, a special responsibility allowance must be paid to a member of the opposition. This is usually paid either to the leader of the opposition, if this post exists, or to a chair of a scrutiny committee

The report of the Councillors' Commission in December 2007 highlighted a 'universal principle' that members should not suffer financial loss as a direct result of their council activities and service. They went on to suggest a more detailed set of principles to govern allowance schemes:-

- The basic allowance should encourage people from a wide range of backgrounds and with a wide range of skills to serve as local councillors
- Those who participate in and contribute to the democratic process should not suffer unreasonable financial disadvantage
- Councillors should be compensated for their work and the compensation should have regard to the full range of commitment and complexity of their roles
- The system should be transparent, simple to operate and understand
- The system should not encourage the proliferation of meetings or provoke councillors into spending more time on council business than is necessary
- The level of remuneration should relate to commonly accepted benchmark, (for example, the median male non-manual salary)

The Panel will operate within the scope of these principles. Should any departure from these be considered necessary, the reasons for the variation will be made clear in the relevant report.

The core objective of the Panel is to present informed comprehensive recommendations that are fair and equitable.

Comparative data from Kent & Sussex Borough/District councils

Authority	Basic	Leader	Cabinet Member	Chair Planning Cttee	Chair Overview/ Scrutiny	Chair Licensing	Last Review Date
Ashford	£4292	£14040	£7020	£5616	£5616	£1404	2011
Dartford	£4764	£27857	£8357	£5014	£2090	n/a	2011
Gravesham	£3447	£20260	£3447	£3447	£3447	£3447	2012
Maidstone	£4666	£23326	£11663	£5831	£5831	£2332	2012
Sevenoaks	£4246	£15562	£7781	£3673	£2047	n/a	2012
Tonbridge & Malling	£5076	£17454	£8067	£5076	£6258	£2538	2012
Tunbridge Wells	£5279	£16750	£8990	£5279	£5279	£1980	2012
Bexley	£9418	£26391	£13197	£8802	£8802	£8802	2012
Bromley	£10872	£30600	£20400	£9179	£7410	£9179	2010
Shepway	£3867	£21245	£8807	£3956	£3956	£1388	2012
Swale	£3343	£11700	£7020	£3510	£3218	n/a	2011
Thanet	£4570	£18082	£7990	£5204	£7990	£3216	2012
Tandridge	£3840	£2789	n/a	£2879	£2879	£2879	2012
Mid Sussex	£4501	£20596	£8238	£4501	£3862	£977	2012
Rother	£4237	£12376	£2692	£2692	£2692	£1969	2010
Wealden	£4370	£12330	£5090	£3855	£3445	£1250	2011

[Source: Council websites October 2012; South East Employers Survey 2012]

N.B. The Joint Independent Review Panel works on behalf of Sevenoaks District Council, Tonbridge & Malling Borough Council and Tunbridge Wells Borough Council but considers each Council individually and makes separate recommendations for each according to the particular structures and requirements of the organisation. It should be noted that members' allowances are currently under review at all three councils but the figures quoted above are those in force at time of writing this report and do not reflect any changes to be proposed by the JIRP as part of this review process.

Appendix 4

Revised Schedule of Recommended Members' Allowances

Tonbridge & Malling Borough Council

	<u>2009 JIRP Recommendation</u>	<u>Current 2012-13</u>	<u>2013 JIRP Recommendation</u>
<u>Basic Allowance</u>	£5162	£5076	£5836
<u>Special Responsibility Allowances:-</u>			
<u>Leader of the Council</u>	£19068	£10674	£17509
<u>Majority Group Leader</u>	£0	£1950 + £105 per member	Included in Leader Allow.
<u>Opposition Group Leaders</u>	£1907 + £100 per member	£1950 + £105 per member	£292 per member
<u>Cabinet Member</u>	£9534	£8067	£8754
<u>Committee Chairs</u>			
Overview & Scrutiny	£6195	£6258	£2918
Licensing & Appeals	£2581	£2538	£2918
General Purposes	£1291	£1269	£1459
Area Planning (x 3)	£5162	£5076	£5836
Programmed Advisory Boards	£1291	£1269	£1459
Non-programmed Advisory Boards	£516	£588	£584
Standards & Training	n/a	£2538	£2918
Audit	£1291	£2538	£2918
<u>Committee Vice Chairs</u>			
Overview & Scrutiny	£1549	£1350	n/a
Licensing & Appeals	£645	£1008	n/a
General Purposes	n/a	n/a	n/a
Area Planning (x 3)	£1291	£1269	£1269
Programmed Advisory Boards	£323	£273	n/a
Non-programmed Advisory Boards	£129	£201	n/a
Standards & Training	£323	£561	n/a
Audit	£645	£1008	n/a
<u>Carers' Allowances</u>			
Childcare Allowance	£6.00 per hour	£6.00 per hour	£6.19 per hour (max)
Dependant Carer's Allow.	£15.50 per hour	£15.50 per hour	£16.00 per hour (max)

N.B. All figures are per annum except where stated & are rounded to the nearest £1

Version: Final
26/03/2013