

6. Allowances and expenses

Allowances	Page 4
Basic Allowance	Page 5
Special Responsibility Allowance	Page 5
Dependants' Carers' Allowance	Page 6
Renunciation	Page 7
Part Year Allowances	Page 7
Travel and Subsistence Allowances and Expenses	Page 8
Non-qualifying Duties	Page 15
National Park Authorities	Page 16
Local Government Association	Page 16
Telephones	Page 16
Broadband	Page 17
Mobile Phones	Page 19
Co-opted Members	Page 19
Claiming and Paying Allowances	Page 20
Membership of Other Local Authorities	Page 20
Tax, Insurances, Sick Pay	Page 21
Income Tax on Allowances	Page 21
National Insurance	Page 22
Statutory Sick Pay	Page 22
Members' Insurances	Page 23
Contacts	Page 23

Appendices

1. Special Responsibility Allowances Page 24
2. Dependants' Carers' Allowance Page 27
3. Approved Duties for the Purposes of the Payment of Travelling and Subsistence Allowances Page 30
4. National Insurance Matters Page 36
5. Summary of Insurance Cover available for Councillors Acting as Members of Cumbria County Council Page 39

Introduction

1. These notes are to help you in making your claim for allowances and expenses. They seek to be as comprehensive as possible, but if you have any queries please contact Nick Evans or Lorraine Graham below in Democratic Services:

Nick Evans, Senior Manager Democratic Services
Tel: 01228 226367

Lorraine Graham, Administrative Assistant
Tel:01228 226366

2. Some guidance is provided on taxation and benefits, but definitive advice should always be sought from HM Revenue and Customs.

3. Officers are happy to help and advise members, but you should note that members are personally responsible in law for the accuracy of their claims. In order to satisfy Audit requirements, all claims must be certified for payment by Democratic Services, and you may be asked from time to time to provide additional information if it is not clear whether a claim is eligible for payment.

4. The county council has to publish each year details of its Members' Allowances Scheme, and the amounts paid to each member under the Scheme. The record is open to inspection by any local government

elector for the county council's area at any reasonable time, and electors are entitled to make a copy of any part of the record. The availability of this information may lead to local press coverage.

Allowances

5. The main statutory provisions relating to members' allowances are contained in the Local Government and Housing Act 1989, the Local Government Act 2000, and the Local Authorities (Members' Allowances) (England) Regulations 2003.

6. In these explanatory notes:

“member” means an elected member of Cumbria County Council

“2003 Regulations” means the Local Authorities (Members' Allowances) (England) Regulations 2003.

“scheme” means the Members' Allowances Scheme approved by the county council on 19 April 2013.

7. The county council will determine the level of basic and special responsibility allowances in May 2013 on the recommendation of its Independent Remuneration Panel (IRP). Allowances are increased in line with the average national pay award for local government employees covered by the National Joint Council for Local Government Services.

8. The allowances which may be paid to members are:

- basic allowance;
- special responsibility allowance;
- dependants' carers' allowance;
- travelling and subsistence allowances.

Basic Allowance

9. A basic flat rate allowance is paid to all members. The allowance is intended to recognise the time commitment of members, including such inevitable calls on their time as meetings with officers and constituents and attendance at political group meetings. It is also intended to cover incidental costs such as the use of members' homes. Where such costs are incurred, members may deduct them from the allowance for the purpose of calculating liability for tax.

10. The current basic allowance for all members is £8,030 per annum.

Special Responsibility Allowance

11. There is discretion to pay a special responsibility allowance to members who have significant additional responsibilities.

12. The special responsibilities recognised by the county council for the payment of special responsibility allowances are set out at Appendix 1 with the allowances paid.

13. While there is no statutory limit on the number of special responsibility allowances which may be paid to a member, the county council has decided that a member may be paid only one such allowance. Where a member would otherwise be entitled to two or more special responsibility allowances, the higher allowance will be paid.

Dependants' Carers' Allowance

14. The county council has provided for the payment of a dependants' carers' allowance to members who incur expenditure on the care of children aged 14 years and under, or other dependants whilst undertaking particular duties where there is medical or social work evidence that care is required. These duties are specified in the 2003 Regulations and are set out in Appendix 2.

15. The amounts which may be claimed must reflect the sum incurred in employing an independent carer to enable a member to carry out county council business as specified in Appendix 2. A payment will not be made if a member already receives a carer's allowance.

16. The maximum amount which may be claimed is £6.25 per hour subject to a limit of £1,250 per annum. All claims must be accompanied by evidence that the amount claimed has been incurred in employing a carer. A carer may be any responsible adult who does not normally live with the member as part of that member's family.

Renunciation

17. A member may, by notice in writing to the Assistant Director – Legal and Democratic Services, elect to forego all or part of any allowance to which they may be entitled under the Scheme. Such a notice can subsequently be withdrawn or amended non-retrospectively.

Part-Year Allowances

18. Where a member's circumstances change during the year, a proportionate part of the full year allowance will be paid. Examples would be where a member is elected or resigns from office during the year or takes on or relinquishes a post which attracts a special responsibility allowance.

Travel and Subsistence Allowances and Expenses

19. These allowances and expenses are payable where members necessarily incur expenditure on travelling or subsistence on county council business in performing an approved duty as specified in the 2003 Regulations.

20. It is a condition of the scheme that a duty is approved before performance; retrospective approval is not permissible. A list of the duties the county council has approved for the payment of travelling and subsistence allowances, in line with the 2003 Regulations, is set out at Appendix 3.

21. The amounts claimed by way of allowances and expenses shall normally be the lowest reasonably possible, consistent with the need for the county council's business to be conducted efficiently and effectively. It is recognised however that, exceptionally, the business needs of the county council may mean that it would be appropriate to authorise an exception to normal rules. Examples might be where county council members need to travel first class as part of a larger delegation or to be briefed on a matter.

22. Any departures from the normal rules below must be agreed by the Leader of the Council in advance. Each group office has a standard template to apply by e-mail for the necessary prior approval. Copies of all such

approvals must be sent to the Senior Manager - Democratic Services.

Travelling Allowances

23. The following paragraphs set out the travelling and other expenses which members may claim for carrying out approved duties as set out in Appendix 3.

(1) Public Transport

Normally lowest available standard fare on the day of booking. Members are asked to notify their Group Offices (or if not in a group contact Nick Evans in Democratic Services) of their travel requirements as early as possible so that the county council can benefit from discounts for advance booking where available. Exceptionally, members may purchase their own tickets at short notice, but reimbursement will only be made on production of the rail tickets used or a receipt for payment. Tickets purchased by members themselves must also be the lowest available standard fare.

First class fare is only payable where the agreement of the Leader of the Council has been obtained in advance of the duty being undertaken. Such agreement will normally be given where first class travel is necessary or desirable because of the need to undertake county council business on the train.

(2) Rail Supplements

In addition to the rail fare, members may claim the following supplementary allowances not exceeding expenditure actually incurred on:

- (a) tube fares where not included in the main ticket for the journey;
- (b) a senior citizen's railcard (upon request, and only if primarily for use in connection with travel on county council business). There is a potential financial saving to the county council because the use of a railcard normally enables the cost of all train journeys to be reduced by one third of the original price;
- (c) the cost of meals or refreshments taken on out of County train journeys as set out in paragraph 30 below, except where included in the price of a rail ticket.

(3) Air Travel

Where the cost of air travel would be no more than the cost of the lowest available standard rail fare, members may travel by air. Where the cost would be greater than the standard rail fare then, subject to the Leader of the Council's prior agreement that the saving in time justifies payment of the fare for travel by air, there may be paid an amount not exceeding:

- (a) the ordinary fare or any available cheap fare for travel by regular air service; or

(b) where no such service is available, or in the case of urgency, the fare actually paid by the member.

Discounts are usually available for early booking, and members are asked to notify their Group Offices of their travel requirements as far in advance as possible.

(4) Pedal Cycles

6.2p per mile.

(5) Private Car etc.

The rate for travel by a member's own private motor car (or one belonging to a member of their family or otherwise provided for their use) in circumstances which involve a substantial saving in time or where it is in the interests of the county council, or is otherwise reasonable that the member should so travel rather than by public transport, shall not exceed:

For a motor cycle 14.5p a mile

For a car or tri-car 42.4p a mile

Members are encouraged to car share wherever possible. The mileage rates above may be increased by a further sum of 5.0p per mile for each passenger, not exceeding four, to whom a travelling allowance would otherwise be payable, and by the amount of any expenditure incurred in tolls, ferries or parking fees, including overnight garaging.

Members are responsible for ensuring that their insurance covers use of the vehicle on county council business.

In deciding whether to travel by car or by public transport for long journeys, members should have regard to the relative costs of travel and the business needs of the county council.

(6) Taxis

Where no public transport is reasonably available, or in cases of urgency, members may claim the actual cost of a taxi journey. In other cases, the amount of the fare for travel by appropriate public transport can be claimed. Receipts will be required.

A taxi shall not be used for journeys extending outside the County, except with the Leader of the Council's approval.

Members proposing to use a taxi within the county are asked to notify Democratic Services in advance, where possible, to find out if alternative transport can be arranged.

(7) Other Hired Motor Vehicle (other than a Taxi)

Normally not exceeding the rate which would have been applicable had the vehicle belonged to the member who hired it. In special circumstances, and subject to the prior

agreement of the Leader of the Council, the actual cost of hiring may be claimed.

Subsistence Allowances

24. A nominal subsistence allowance of 1.0p per day may be claimed for official duties not involving overnight absence.

25. Where the nature of the duties being undertaken result in a member being absent from his/her home overnight, accommodation will be booked and paid for directly by the county council provided it enables a member to perform an approved duty listed in Appendix 3, the maximum sums which may be claimed for accommodation and the cost of meals on production of receipts for payment are as follows. Members may not claim the cost of alcoholic drinks.

London £140

Otherwise £120

26. Where members attend a national or regional conference for which there is a nominated delegate hotel(s), the county council will pay the actual cost of the stay at the hotel normally in advance but on exception on production of a receipt for payment. Where they are not included in the overall cost members may also claim for meals (excluding alcoholic drinks) taken on production of receipts for payment up to a maximum amount of £30 for

breakfast, lunch and dinner. Where members do not stay in the nominated delegate hotel the maximum amounts payable will be those set out under paragraph 27 above.

27. Where members make their own arrangements for overnight accommodation and meals and are unable to produce receipts an allowance of one-half of the amounts set out under paragraph 27 shall be payable.

28. The actual cost of main meals taken on a train (ie breakfast, lunch or dinner) while travelling to or from an approved duty outside the county will be reimbursed on production of a receipt within the limits specified below. Such allowances will not be paid, however, where refreshments are included in the cost of a rail ticket.

(a) £6.10 for breakfast for an absence of more than 4 hours before 11.00 am.

(b) £8.20 for lunch for an absence of more than 4 hours before 12 Noon and after 2.00 pm.

(c) £10.20 for dinner for an absence of more than 4 hours ending after 7.00 pm.

Other Allowances Matters

Changes to Approved Duties

29. The list of approved duties set out in Appendix 3 may change from time to time. Any permanent change requires the approval of the council or a committee. If a

member is asked to undertake a duty which is not specified in Appendix 3 or the duty has not otherwise been approved by the council or a committee, performance of that duty may not qualify for the payment of allowances. In any case of doubt please seek advice from Nick Evans in Democratic Services.

Non-qualifying Duties

30. The council cannot pay travelling or subsistence allowances for the performance of any duty which is not specified in Appendix 3 (as amended from time to time) other than approved attendance at a conference. Such approval must be given in advance by the committee concerned or the Senior Manager - Democratic Services in cases of urgency. In the absence of any approval, members must use their Members' Resource and Development Account for all fees, travel and subsistence involved. The same rules for the payment of expenses apply.

31. Conference fees, and sometimes the associated travelling and accommodation costs, will be paid directly by the county council.

32. In some instances allowances for duties comprising representation on outside bodies may be paid by those bodies, in which case no claim should be submitted to the county council. eg. the National Parks –

In the event of any query please contact the Senior manager – Democratic Service

National Park Authorities

33. Members appointed by the county council to serve on a National Park Authority should claim any allowances for such duties from the Authority concerned in line with the Authority's own scheme. The council cannot pay allowances of any kind to the members which it appoints to the National Park Authorities.

Local Government Association (LGA)

34. Except where a member is a principal office holder of the LGA or has been appointed by the Association to attend in a representative role on behalf of the Association (in which cases the LGA will pay travel and subsistence costs), the county council will pay travel and subsistence costs for attendance at LGA meetings (i.e. Boards, Panels, Policy Review Groups, Task Groups). Members should claim travel and subsistence expenses via the MYHR pages <http://myhr.ccc>. A link to detailed guidance is provided in para 46.

Telephones

35. The county council will meet the cost of:

- installing for the first time a public network telephone in a member's home;
- where a public network line has been installed in a member's home specifically for county council purposes, reimbursing the standard quarterly rental charges provided that the telephone number is not ex-directory.

36. Any member wishing to exercise the option of having these telephone facilities should contact Democratic Services.

37. A claim for reimbursement of rental charges should be included in your monthly claim for subsistence and allowances – the portion of the account which clearly identifies the amount for telephone line rental should be provided as a receipt. Reimbursement will include a proportion of the VAT paid.

38. The whole of the amount reimbursed for telephone rental is subject to deduction of income tax and national insurance.

Broadband

39. Additionally the county council encourages all members to have a broadband connection for county Council business. Broadband is a cost effective means of providing member access to email and the internet, and make it easier to access, view and/or download county council documents.

40. Members who may not already be connected should select their own broadband provider. The following sites allow you to check whether broadband is available to your home and the variety of packages available:

<http://www.broadband-finder.co.uk>

<http://www.broadbandchecker.co.uk>

<http://www.top10-broadband.co.uk>

41. The county council will meet all reasonable one-off installation costs and will then, on receipt of a claim, reimburse each member as follows:

- actual costs up to a maximum of £15 per month if broadband is principally or exclusively for county council use, or
- 50% of actual costs up to a maximum of £7.50 per month if broadband is for county council and private use.

(Each member must complete a form which confirms the basis of their broadband usage which will determine the level up to which they may claim)

42. Such an allowance would be classed as a taxable benefit and will need to be paid through the payroll and subject to deductions for tax and national insurance as appropriate.

Mobile Phones

43. Members may purchase mobile phones from their Members' Resource and Development Account for the purpose of county council business only. The county council is able to obtain mobile phones at preferential rates, and members should contact either their Group Office or Democratic Services before making their own purchase. Access to a members county council email account is available through a secure mobile device but this must be supplied by the county council.

Co-opted Members

44. Co-opted members are entitled to claim travelling and subsistence allowances only at the rates set out above.

Claiming and Paying Allowances

45. Basic and special responsibility allowances are paid monthly (on the last working day of each month) and need not be claimed.

46. Claims for other allowances should be submitted electronically via the MyHR page on the intranet and you will first need to login in using your county council login credentials. A comprehensive guide can be found here [Travel and Subsistence Input User Guide](#) but Group Offices, or Democratic Services if you are not supported by a Group Office, will assist either until you have access

to the Council's network or if you have any difficulty in logging on or submitting your claim.

47. Electronic claims can be submitted at any time during the month but to ensure payment by the end of the month they must have been submitted and authorised by the 15th of the month. For further information contact your Group Office or Lorraine Graham in Democratic Services.

48. Where members submit claims which are not in accordance with the guidelines set out above, the claim will not be authorised and the member concerned will be contacted to provide an explanation for the variation. This may delay payment by one month. Where exceptions to the normal rules have not been approved in advance by the Leader of the Council, payment will be limited to the amount which would normally have been payable.

49. Payments will be directly into a bank account notified by the member.

Membership of Other Local Authorities

50. Where a member is also a member of another authority, the member may not receive allowances from more than one authority for the same duties.

Tax, Insurances, Sick Pay

Income Tax on Allowances

51. Basic and special responsibility allowances are taxable under Schedule E (PAYE). Deductions will be made from these allowances in accordance with the member's tax code. Tax code 0T means that tax will be deducted at the prevailing earnings rate.

52. In determining liability for tax, account will be taken of expenses agreed between the member and HM Customs and Revenue. The allowances include an element for miscellaneous expenditure on postages etc. Members may wish to take up the question of allowable expenses with their Inspector of Taxes. All taxation matters relating to allowances are dealt with at via the West Cumbria Integrated Office. Any queries should be directed to that office as follows, quoting reference 783/A50 and the member's personal National Insurance number:

For tax enquiries please telephone 0845 300 0627, Mon – Fri 8.00am to 8.00pm or Sat 8.00am to 4.00pm

For National Insurance enquiries please telephone 0845 302 1479 Mon – Fri 8.00am to 5.00pm.

Help is available to members in preparing a claim as to expenses which can possibly taken into account in

determining tax liability from Julia Harper, Cumbria County Council Travel Section, Tel: 01228 223487.

National Insurance

53. Since basic and special responsibility allowances are assessed as taxable income under Schedule E, the allowances are also subject to the deduction of Class 1 National Insurance contributions. Although an office holder, a councillor is for the purposes of tax and National Insurance deemed to be an employee.

54. A summary of the position is shown at Appendix 4. If in doubt members should contact their nearest Department for Work and Pensions office.

Statutory Sick Pay

55. As an employee for the purposes of tax and National Insurance, members could be entitled to statutory sick pay. Members below state pensionable age who receive allowances may be entitled to statutory sick pay. Members above the retiring age are not eligible.

56. Statutory sick pay is payable in respect of individual employments; there is no aggregation. Eligible members who are sick for a consecutive period of four days and who, as a consequence, are unable to attend meetings are advised to contact the HR Service Centre

on 01228 223322 or 01228 223380 no later than the fourth day.

Members' Insurances

57. A summary of the insurance cover available for members is set out at Appendix 5.

Contacts

58. Useful contacts for further information, help and advice are:-

Lorraine Graham, Democratic Services Tel:01228 226379 for advice and queries on travel and allowances claims

Group Offices, Chief Executives
01228 227400 (Conservative)
01228 227395 (Labour)
01228 227393 (Liberal Democrat)

For booking of travel and accommodation

Nick Evans Democratic Services Tel: 01228 226358 for general queries and enquiries from members not supported by a Group Office.

Appendix 1

Basic allowance

A basic allowance of £8,030 (effective from 1 April 2008 and to be updated in line with the average officers annual pay award) is payable to all members.

Special responsibility allowances

(effective from 1 April 2008)

The following are specified as special responsibilities in respect of which special responsibility allowances in the amounts set against them are payable to the county councillors holding those responsibilities:-

Special responsibility	Allowance
Chairman of the County Council	£5,165
Vice-Chairman of the County Council	£1,954
Leader of the Council	£22,937
Deputy Leader of the Council	£12,617
Leader of the Conservative Group	£12,046
Deputy Leader of the Conservative Group	£1,954
Leader of the Liberal Democrat Group	£12,046
Deputy Leader of the Liberal Democrat Group	£1,954
Leader of the Labour Group	£12,046
Deputy Leader of the Labour Group	£1,954
Cabinet Members	£8,600
Chair of Scrutiny Management Board	£8,600
Vice-Chair of Scrutiny Management Board	£3,437
Chairs of Overview and Scrutiny	
Advisory Boards	£6,880
Vice-Chairs of Overview and Scrutiny	
Advisory Boards	£3,437
Chair of Cumbria Health and Wellbeing Committee	£6,880
Chairs of Local Committees	£6,880
Vice-Chairs of Local Committees	£1,954
Chair of Audit and Assurance Committee	£6,880
Chair of Development Control and Regulation Committee	£6,880
Vice-Chair of Development Control and Regulation Committee	£1,954

Cumbria County Council

Opposition Group Spokesperson on Development Control and Regulation Cttee	£1,954
Chair of Personnel Cases Committee	£5,165
Chair of Cumbria Pensions Committee	£2,296
Chair of Corporate Parenting Panel	£5,165
Chair of Workington Harbour Board	£6,818

(*subject to review by the IRP/County Council in May 2013)

Appendix 2

Dependants' carers' allowance

The county council may pay a dependants' carers' allowance to a member in respect of the following duties specified in the 2003 Regulations:-

- (a) the attendance at a meeting of the authority or of any committee or sub-committee of the authority, or of any other body to which the authority makes appointments or nominations, or of any committee or sub-committee of such a body;
- (b) the attendance at any other meeting, the holding of which is authorised by the authority, or a committee or sub-committee of the authority, or a joint committee of the authority and at least one other local authority within the meaning of section 270(1) of the Local Government Act 1972, or a sub-committee of such a joint committee, provided that
 - (i) where the authority is divided into two or more political groups, it is a meeting to which members of at least two such groups have been invited; or
 - (ii) if the authority is not so divided, it is a meeting to which at least two members of the authority have been invited;

- (c) the attendance at a meeting of any association of authorities of which the authority is a member;
- (d) the attendance at a meeting of the executive or a meeting of any of its committees, where the authority is operating executive arrangements;
- (e) the performance of any duty in pursuance of any standing order made under section 135 of the Local Government Act 1972 requiring a member or members to be present while tender documents are opened;
- (f) the performance of any duty in connection with the discharge of any function of the authority conferred by or under any enactment and empowering or requiring the authority to inspect or authorise the inspection of premises;
- (g) the performance of any duty in connection with arrangements made by the authority for the attendance of pupils at any school approved for the purposes of section 342 of the Education Act 1996 (approval of non-maintained special schools); and
- (h) the carrying out of any other duty approved by the authority, or any duty of a class so approved, for the purpose of, or in connection with, the discharge of the functions of the authority or any of its committees or sub-committees.

In any case of doubt as to whether a particular duty qualifies for the payment of an allowance, members are asked to check with Democratic Services.

Appendix 3

Approved duties for the purposes of the payment of travelling and subsistence allowances

The county council has approved the following duties for the payment of travel and subsistence allowances in accordance with the rates set out in the explanatory notes]

1. Attendance by members at meetings of:
 - the county council;
 - Cabinet, Cabinet Sub-Committees, Working Groups and Panels;
 - Committees, Sub-Committees, Forums and Panels of the County Council, and Working Groups, Working Parties, Liaison and Advisory Committees established by the council, a committee, sub-committee or panel of which the member is a member or is entitled to attend under the articles of the Council's Constitution and its rules of procedure.

including meetings authorised by any of the above for the purpose of:

- inspecting sites or establishments in connection with the discharge of its functions, provided that, except

for the council and a main committee, a decision to visit a site or establishment outside the county shall be notified in advance to the Leader of the Council;

- formal or informal presentations or submissions about matters related to the functions and work of the council.

2. Attendance at meetings of Joint Committees of the council with one or more other authorities, and Joint Consultative Committees with Health Authorities.

3. Attendance at meetings of the Adoption Panel, and county council Education Appeals Committees, and at meetings of Education Appeals Committees constituted by Voluntary Aided or Special Agreement Schools, by members who are on the Council's panel list for that purpose.

4. Attendance at meetings of:

Governing Bodies of Universities and Polytechnics (or their successors)

National and Provincial Negotiating bodies

Regional Arts and Sports Associations

and committees or sub-committees of such bodies.

5. Attendance at meetings between representatives of the county council and representatives of other local

authorities, Government Departments and other bodies/organisations or distinguished visitors, where the holding of, or attendance at, such meetings has been authorised by the council or by a committee, sub-committee, forum or panel or, in cases of urgency, by the Senior Manager - Democratic Services after consultation with the Leader of the Council.

6. Attendance at public meetings concerning a council service, where the holding of such meetings has been authorised by the council or by the committee, sub-committee, forum or panel responsible for that service or, in cases of urgency, by the Senior Manager - Democratic Services.

7. Attendance:

(a) in pursuance of any standing order requiring a member or members to be present while tender documents are opened;

(b) in connection with the discharge of any function of the Council confirmed by or under any enactment and empowering or requiring the council to inspect or authorise the inspection of premises;

(c) in connection with arrangements made by the council for the attendance of pupils at a school approved for the purposes of section 342 (Special Schools) of the Education Act 1996.

8. A member visiting:
 - a Corporate Director or his/her authorised representative on matters concerning the work of the council;
 - a project, site or establishment relating to the service of the council with a corporate director or his/her authorised representative.

9. Official duties undertaken by the Chairman and the Vice-Chairman of the Council or their substitutes; and official duties undertaken by the Chair and Vice-Chair of a committee, sub-committee, forum or panel, or their substitute, or by a member in receipt of a special responsibility allowance, provided the performance of the duty has the prior agreement of the Chairman of the Council.

10. Rota visits to county council establishments authorised by a committee, sub-committee or panel insofar as not covered by paragraph 7(b) above.

11. Meetings of political groups, subject to:
 - the meetings being concerned with the discharge of the functions of the county council;
 - the Group ensuring that members sign an attendance record and forwarding it to the Senior Manager - Democratic Services together with the starting and finishing times of the meeting;

- the Group retaining a copy of the minutes of the meetings for production to the District Auditor if required.

12. Visits by official council delegations to the council's 'twin authority' Rheinisch-Bergischer Kreis, Germany.

13. Attendance at conferences and meetings to which section 175 of the Local Government Act 1972 applies, where such attendance has been approved in advance by:

- the committee etc. concerned; or
- in cases of urgency, by the Senior Manager - Democratic Services.

14. Attendance at training events for members arranged or authorised by a committee or sub-committee, or arranged through the auspices of the Member Development Group or, in cases of urgency, approved by the Senior Manager - Democratic Services.

15. Attendance by members at a 'hospitality' function, exhibition, open day at county council premises or similar events authorised in advance as an approved duty for these purposes by the council, a committee, sub-committee, forum or panel or, in cases of urgency, by the Senior Manager - Democratic Services.

16. Attendance by up to four members appointed by the Corporate Director – Environment and the appropriate local member(s) if not amongst the appointees to represent the council at official road opening ceremonies, public launches, and other similar events associated with highways and transportation.

17. Attendance at meetings of town councils, parish councils and parish meetings within a member's electoral division.

18. Attendance as the council's appointee/nominee at meetings of a variety of outside bodies as agreed by Full Council, Cabinet and Local Committees. In the event of any query contact the Senior Manager – Democratic Services:

For the avoidance of doubt:

(1) Performance of the above duties includes, where appropriate, performance by member representatives substituting for the appointed member representatives.

(2) Attendance at such meetings includes meetings of committees, sub-committees or working parties of such bodies.

Appendix 4

National Insurance

General Liability for National Insurance Contributions

The Social Security Contributions & Benefits Act 1992 and subsequent amendments provide for National Insurance contributions to be collected along with Income Tax under the PAYE procedure.

As Basic Flat Rate Allowance and Special Responsibility Allowance are taxable under Schedule 'E' (emoluments from office), they are also liable for National Insurance contributions.

The carers/dependents allowance is also subject to National Insurance contributions.

National insurance contributions are payable on the total of all monies earned by an individual that are subject to national insurance, (including allowances) in excess of the Earnings Threshold. Contributions are payable at the standard rate up to an Upper Earnings Limit after which a reduced rate applies. These limits are subject to annual adjustment and are available on request.

Councillors should notify the local office of the Department for Work & Pensions of any taxable

allowances received if they are claiming or receiving benefits from the DWP.

Persons of pensionable age

No Class 1 contribution will be payable by a person over pensionable age who is a retirement pensioner or who does not satisfy the contribution conditions for a retirement pension. In such circumstances, the Councillor should apply to HM Revenue & Customs, National Insurance Contributions Office, Longbenton, Newcastle Upon Tyne, NE98 1ZZ for a Certificate of Age Exemption (CF384) telephone 0845 302 1479. This certificate should then be forwarded to the County Council's HR Service Centre.

Married women and widows

There is now no right to "opt out" of paying full rate National Insurance contributions;

however, those councillors who currently hold a reduced rate certificate, and have paid contributions during the last two consecutive tax years, can retain the right to pay reduced rate. Any valid certificate should be forwarded to the county council's HR Service Centre.

Dual Employment etc.

Each employment or office is considered separately for contribution purposes and no account is taken for the fact that a councillor may be employed or the holder of another office under another "employer" or self-employed.

However in situations where the taxable emoluments received, either in total or in one particular employment exceed the Upper Earnings limit, councillors should contact HM Revenue & Customs, National Insurance Contributions Office, Longbenton, NewcastleUpon Tyne, NE98 1ZZ in order to limit contributions payable (by use of Form CA2700) or obtain an appropriate refund of contributions paid.

Appendix 5

Summary of the insurance cover available for councillors acting as members of Cumbria County Council

[Including attendance at Members' Surgeries and other complementary activities]

1. Personal Accident

The benefits are:-

Death £112,000

Permanent total disablement £112,000

Loss by physical severance of one or more hands or feet or total loss of sight in one or both eyes £112,000

Permanent partial disablement

Varying percentages of £112,000 depending on the severity of injury.

Temporary total disablement

£150 per week up to a maximum of 104 weeks.

Temporary partial disablement

£85 per week up to a maximum of 104 weeks.

2. Travel

Travel insurance for overseas trips can be arranged, provided that the Senior Finance Officer – Insurance (tel:01228 226268) is notified in advance of the trip. An emergency travel card is also available with emergency telephone numbers on request.

(1) Personal accident - as per Section 1 (Personal Accident)

(2) Lost deposits or charges up to £5,000.

(3) Medical expenses up to £10,000,000.

(4) Personal effects:

any one article maximum of £500

all money maximum of £500

all property maximum of £2,000.

(5) Legal Expenses up to £25,000

(6) Personal Liability up to £2,000,000

3. Libel and Slander

Indemnity in respect of all sums for which the insured becomes legally liable to pay as damages in respect of:-

- (1) Slanders at official meetings of the county council or its committees or any occasion when the member is specifically authorised to represent the county council.
- (2) Libels appearing in any publications normal in the conduct of the council's business provided such publications were specifically authorised by Cumbria County Council.

The limit of indemnity is £500,000 for any one occurrence, but the member personally bears 10% of 'all sums the insurer may be called upon to pay.

4. Public Liability

Members' legal liability for actions on council business arising out of accidental bodily injury to third parties, or accidental loss of or damage to third party property, is included in the council's Public Liability Policies which have indemnity limits of £50m.

5. Serving on Outside Bodies

For legal reasons the county council's liability insurance may not apply to members' activities while serving on outside bodies. For this reason members are advised to ensure, either through the council's officers or directly with the body concerned, that outside bodies provide legal liability insurance.

Note:

The council does not carry insurance in respect of members' private cars. Travelling allowances include an element for insurance, and neither the council nor its insurers can accept responsibility for injury or damage arising from use of a member's car, whether on council business or otherwise.

All the above is based on detailed insurance policies and are only a summary of those documents. The policy documents will take precedence over this summary in case of a dispute.