

Cambridge City Council
Report from the Independent Remuneration Panel on the Members' Allowance Scheme
(2015/16)

Summary

Cambridge is a rapidly growing city of national importance and international renown. It needs to recruit and retain City Councillors of the highest calibre. The Members' Allowance Scheme does not provide pay for Councillors but gives some recompense in recognition of the time spent and responsibility undertaken by councillors. The City Council scheme has not been updated since 2008 and is not index linked. The work of the City Council has changed since that time and continues to change. Consequently the Scheme no longer adequately reflects current practice either here or elsewhere in the country.

In October 2015 and in accordance with Statutory Guidance, an Independent Remuneration Panel was appointed to review the Scheme. It used benchmarking data from comparable councils, an on-line survey and interviews with councillors. It also considered national guidance and internal documentation.

Broadly, its findings are:

for Basic Allowance:

- Cambridge City Council has fallen behind all benchmarked councils both locally and nationally
- there is some evidence that this is having a detrimental effect
- the link between the Basic Allowance and the statutory national minimum wage should be restored and maintained by indexing to changes in the national minimum wage.

for Special Responsibility Allowances, because of the changing nature of the ways in which the Council works:

- there are two anomalies which need to be rectified immediately
- further work will need to be undertaken to ensure that SRAs match new responsibilities and that the level and distribution of Allowance payments is consistent.

for out-of-pocket expenses:

- most Councillors under-claim for legitimate expenses and some never claim
- the areas covered by stationery expenses are completely out of date
- some change in the mechanism for providing expenses is needed.

The IRP has made 10 recommendations for changes to the Allowance scheme including a recommendation that a detailed review of Special Responsibility Allowances is undertaken within six months and a further review of the MAS is undertaken within two years.

1. Background

1.1. Cambridge is a dynamic and rapidly growing city with a national and international reputation to uphold. It forms a vital part of the nation's economy. It is in the interests of Cambridge citizens for the City Council to continue to recruit and retain City Councillors of the highest calibre who can represent the quality and diversity of the city. The role of City Councillors is rapidly evolving with oversight of shared services and initiatives such as the City Deal taking an increasing amount of time and resources. Being a City Councillor is a voluntary activity for which an allowance is paid in order to ensure that diversity is encouraged and no-one is debarred from taking an active part in the democratic process.

1.2. The current Members' Allowance Scheme (MAS) was adopted in 2008 with the Basic Allowance being based on the national Minimum Wage at that time of £5.73 per hour. The Scheme was reviewed in 2010 when the then Council decided not to accept all of the recommendations of the then Independent Remuneration Panel (IRP). Consequently Councillors' Allowance payments have remained at the level adopted in 2008. (Ref: Appendix A, Members' Allowances Scheme). Because the scheme was not index linked in any way, the allowances paid to Cambridge City Councillors have fallen far below those of all other comparable Councils. In 2012 the Taxpayers' Alliance ranked Cambridge City 9th lowest in the country for its basic allowance and in 2016 it is the lowest in the East of England. The Basic Allowance for Cambridge City Councillors is now about two-thirds of the average level of that paid by Councils comparable either in terms of their composition (eg Oxford City Council) or geographical location (egs South Cambridgeshire DC or Cambridgeshire CC).

1.3. In June 2015 the Council decided to review its Members Allowance Scheme and, in line with Statutory Guidance, an Independent Remuneration Panel (IRP) was appointed by senior officers of the council to undertake this review. Ref: Appendix B Terms of reference of this panel and biographical details of its members.

2. Methodology

Between October and February 2015 the IRP undertook a review of the City Council MAS. It used a combination of benchmarking against the Schemes of comparable councils, opinion survey and interviews with serving councillors and reviewing other relevant documentation provided by Council officers.

The panel recognised that this is a time of austerity. We kept this in mind while considering the possible consequences for the City Council of either no change or of updating allowances.

2.1. Benchmarking; we compared the City Council with non-metropolitan district councils on the CIPFA website based on all indicators (Oxford being closest in composition to Cambridge and the next closest being Exeter). Of the 15 best matches we sought information about allowances and received up-to-date information from five, Oxford, Crawley, Exeter, Cheltenham and Welwyn Hatfield. We also sought information from neighbouring councils.

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These councils are already part of joint working with the City Council or there is the possibility of joint working in the future. These are East Cambs DC, South Cambs DC, Fenland DC, Huntingdon DC and Cambridgeshire County Council. Ref: Appx C Benchmarking data

2.2. Evidence from serving councillors; we conducted an on-line survey open to all Councillors. From a full Council of 42 members we had 25 fully completed responses with another 6 incomplete.

We conducted individual interviews with 14 Councillors and Councillors were also invited to a drop-in session which was attended by 5 more. The individual interviews covered all political parties represented on the Council, Executive Councillors, Chairs of Committees, Leaders of all three Council groups, newly elected Councillors and those not standing for re-election. In order to encourage frankness, individual responses to the survey and interview were considered as confidential to the Panel. Ref: Appx D, list of survey questions.

2.3. Briefings from Council Officers; we received written documentation, verbal briefings and administrative support from Democratic Services staff and we are grateful for their assistance in enabling us to complete this review.

3. Findings

3.1. Basic Allowance. It is clear from the benchmarking exercise with comparable councils that the basic allowance for Cambridge City Councillors is significantly lower than those of all comparator authorities in the benchmarking group. Ref: Appendix C, Benchmarking Data

All Cambridge City Councillors currently receive a combined allowance payment of £3199 pa, (a Basic Allowance payment of £2782 pa and an Area Allowance of £417 pa).

By comparison:

- all Councillors in Oxford and South Cambridgeshire receive a Basic Allowance payment which is 50% higher than that of Cambridge
- the Basic Allowance paid to East Cambridgeshire, Huntingdon and Fenland Councillors is 30% to 40% higher than the Cambridge allowance
- the Basic Allowance paid to Cambridgeshire County Councillors representing Cambridge constituencies is 140% higher than that paid to Cambridge City Councillors.

There is evidence already from councillors that the low level of Basic Allowance is causing some recruitment problems and deterring prospective candidates from some sections of the community. More generally, there is the possibility of emerging retention problems in the near future with some Councillors considering whether to continue to serve because of both time and financial pressures. There is a need for continuity on the Council which will be disrupted if retention of Councillors becomes an issue. There is also anecdotal evidence that potential City Councillors who are eligible to sit on another local council with higher allowances are taking that option.

3.2 Special Responsibility Allowances (SRAs)

Statutory Guidance states that SRAs may be paid where members have significant additional responsibilities (their emphasis). Benchmarking against comparable councils shows significant disparities and little consistency in the level of SRAs paid to post holders in apparently comparable roles. Ref: Appendix C.

In such a rapidly changing environment, (eg city growth and the impact of potential changes to constituency boundaries, devolution of powers to local authorities, increased working in joint committees with other councils and joint committees such as the City Deal Executive Board and Assembly), we have not found it possible at present to gather sufficient information in order to make firm recommendations about updating all SRAs.

We have recommended some interim changes in order to remove anomalies and better align Cambridge City Council with statutory guidance and practice in comparator councils. There will need to be a further review when the impact of developments in the roles of Cambridge City councillors become more evident. This will allow SRAs to be appropriately aligned to the changing scope and importance of the responsibilities of City Councillors.

3.3. Expenses: it became obvious during the course of our data gathering that most Councillors do not claim all the out-of-pocket expenses to which they are entitled and many never claim at all. Also, with the universal move towards electronic communication it became clear that the section of the MAS dealing with stationery and ancillary expenses is seriously out of date. In an effort to increase cost-efficiency and reduce bureaucracy we recommend a change in the manner in which this expense is allocated.

3.4. Several councillors commented that the refreshments that had been available for full council meetings had been withdrawn. This was in order to fit with HMRC guidance. Those councillors in full or part-time employment often come straight from work and have no time to provide their own food before such meetings. It was also brought to our attention that this was the only time that all councillors, regardless of Party affiliation, mingled.

4. Recommendations

Basic Allowance

4.1. The Area Allowance be removed and the sum consolidated into the Basic Allowance.

4.2. The Basic allowance be re-aligned to the National Living Wage and thereafter be indexed in line with National Living Wage increases in order to rectify the anomalous situation which has arisen through failing to index link Councillors' Allowances. By 1st April 2016 the national minimum wage will have increased by 25.6% from £5.73 per hour in 2008, (when current Allowance payments were last set) to £7.20 per hour. We therefore recommend that the Basic Allowance be increased by the same percentage to £4300 with effect from the 2016/17 municipal year.

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4.3. We recommend that this increase be applied immediately, in full, since it will only bring the Basic Allowance closer to, rather than on a par with, that paid to Members of comparable Councils. If the Council decides that this increase should be phased we recommend that it be front-loaded to provide an immediate uplift in basic allowance.

Special Responsibility Allowances

4.4. As an interim measure, pending the outcome of a more comprehensive review of SRA payments, we recommend that the Planning Committee Chair's SRA be increased by £1000 to £3226 pa to bring the allowance payment for this role closer to that paid by comparable authorities. We recommend that other allowances for the Planning Committee (ie for Vice-chair and Members) remain the same.

4.5. As an interim measure, we recommend that SRAs be removed from Vice Chairs of all committees other than that of the Planning Committee and that the SRAs to all members of committees (with the exception of the Planning and Joint Development Control Committees) be discontinued. This saving could be reallocated to part fund the recommended changes to the Basic Allowance, the Planning Committee Chair's allowance or expenses.

4.6. With the exceptions outlined above, we recommend that other SRAs remain as they are for the present, and recommend that a further detailed review of SRAs be conducted within 6 months when the impact of current developments in Councillor roles and responsibilities is clearer. The objective of this review will be to produce an internally consistent scheme for Basic and Special Responsibility Allowances which will be appropriate to current Councillor roles and responsibilities.

4.7. As part of the move to increase efficiency and reduce waste, we recommend that IT support be enhanced for councillors. This will produce efficiencies in the longer term. Other councils provide laptops/tablets to all councillors. We understand that there are IT support issues within the Council which should be resolved.

Expenses

4.8. We recommend that the basic allowance be top-sliced by an appropriate amount in order to provide refreshments at full council meetings which extend into the late evenings.

4.9. As the stationery expense is so out of date we recommend that the claim for stationery expense be removed and a nominal amount of £75 per councillor per annum be allowed in addition to the Basic Allowance. This is to cover stationery, mobile phone and other communication expenses. Apart from the changes outlined above we recommend that travel, subsistence and carers' allowances remain the same.

4.10. In addition to recommendation 4.6, we recommend that the next full review of the MAS should take place not more than 2 years from the date of this report.

February 2016

Appendices

- Appx A City Council Members Allowance Scheme
- Appx B IRP Terms of Reference and Biographies of IRP members
- Appx C Benchmarking Spreadsheet
- Appx D Survey questions
- Appx E Additional documents seen by the Panel

Appendix A

Members' Allowances Scheme 2015 to 2016

Councillors are not paid a salary. However, they do get allowances to cover some of the costs of being a Councillor. The Basic Allowance, the Special Responsibility Allowance, childcare and carer's allowance, and travelling costs are set by the Council having noted recommendations put to it by the Independent Remuneration Panel.

1. Basic Allowance, and Special Responsibility Allowance (taxable)

Basic allowance: This is an annual flat rate payment to all Councillors, intended to recognise the time devoted by Councillors to work in their wards and political groups, recognising the level of out-of-pocket expenses Councillors incur in carrying out their functions (eg stationery, telephone costs, and computer consumables.) It also recognises that Councillors undertake their Council work for the sake of public service and not for private gain. Each Councillor will receive an annual allowance of £2,782.

In addition, all forty-two Members of the Council receive £417 in an Area Committee allowance. Therefore, the total allowance for a City Councillor before adding any other special responsibilities listed below is £3,199.

Special Responsibility Allowance: This is paid to Councillors who have a higher than average workload, and/or hold particular positions of responsibility within the Council:

Leader	£10,433
Executive Councillor	£8,346
Scrutiny Committees - Chair	£1,113
Scrutiny Committees - Vice-Chair	£278
Scrutiny Committees - Minority Spokes (LD)	£1,391
Scrutiny Committees - Minority Spokes (Minorities Group)	£556
Planning - Chair	£2,226
Planning - Vice-Chair	£139
Planning - Member (8)	£556
Planning - Minority Spokes (LD)	£1,550
Planning - Minority Spokes (Minorities Group)	£835
Licensing - Chair	£696
Licensing - Vice-Chair	£139
Licensing - Minority Spokes (LD)	£696
Licensing - Minority Spokes (Minorities Group)	£139
Licensing - Member (12)	£417

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Joint Development Control (Chair / City spokes)	£2,226
Joint Development Control - Member (6)	£556
Civic Affairs - Chair	£1,113
Civic Affairs - Vice-Chair	£278
Civic Affairs - Minority Spokes (LD)	£556
Employment Appeals Sub - Members (10)	£139
Leader of the Opposition Group – Lib Dem	£2,394
Leader of the Opposition Group – Minorities Group	£1,431

Special responsibility allowances for Opposition Group Leaders are calculated by allocating an amount equivalent to one fifth of the Basic Allowance (£640) to a notional 'group of one', which is then multiplied by the square root of the number of members that each group has in order to arrive at individual figures.

Area Committees - Chair (4)	£835
Area Committees - Vice-Chair (4)	£139

2. Travel and Subsistence Allowances

Councillors are paid at the same rates as Officers.

Mileage allowances are:

Casual User Mileage (up to 10,000 miles):	45 pence per mile
Casual User Mileage (after 10,000 miles):	25 pence per mile

Bicycle rate is based on the HMRC advised rates, which is now 20 pence per mile.

The motorcycle rate is 24 pence per mile.

Travel and subsistence allowances are payable for those duties prescribed in Regulations; that is:

- 1: A meeting of the executive;
- 2: A meeting of a committee of the executive;
- 3: A meeting of the authority;
- 4: A meeting of a committee or sub-committee of the authority;
- 5: A meeting of some other body to which the authority make appointments or nominations;

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6: A meeting of a committee or sub-committee of a body to which the authority make appointments or nominations;

7: A meeting which has both been authorised by the authority, a committee, or sub-committee of the authority or a joint committee of the authority and one or more other authorities, or a sub-committee of a joint committee and to which representatives of more than one political group have been invited (if the authority is divided into several political groups) or to which two or more councillors have been invited (if the authority is not divided into political groups);

8: A meeting of a local authority association of which the authority is a member;

9: Duties undertaken on behalf of the authority 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;

10: Duties undertaken on behalf of the authority in connection with arrangements made by the authority for the attendance of pupils at a school approved for the purposes of Section 342 of the Education Act 1996; and

11: Any other duty approved by the authority in connection with discharging the duties of the authority or its committees or sub-committees.

Reimbursement of public transport fares can also be made when attending approved council duties. For journeys by train, please ask for a **travel warrant** in advance of the journey from the Members' Services office.

VAT - Please let the staff in Members' Services make your hotel and flight bookings, as the Council can then reclaim the VAT.

You can only claim travel costs **from outside** Cambridge if your absence from Cambridge was unavoidable or if a meeting is called at short notice, and you have to make a journey which you would not otherwise have made. The exception to this rule is attending Planning or Licensing Committee meetings, as these take place more frequently than other meetings.

You cannot claim subsistence allowance for duties carried out within three miles of your home or if meals are provided.

Subsistence: can only be claimed where meals/accommodation are not provided.

Breakfast Allowance: (More than 4 hours away from normal place of residence or where the authority permits, a lesser period, before 11 am.)	£6.72.
Lunch Allowance: (More than 4 hours away from normal place of residence or where the authority permits, a lesser period, including the lunchtime between 12 noon and 2pm.)	£9.28.
Tea Allowance: (More than 4 hours away from normal place of residence or where the authority permits, a lesser period, including the period 3 pm to 6 pm.)	£3.67.
Evening Meal Allowance: (More than 4 hours away from normal place of residence or where the authority permits, a lesser period, ending after 7 pm.)	£11.49.
Overnight Subsistence.	
Absence overnight from the usual place of residence:	£79.82
In London, or attending an approved conferences:	£91.04

3. Members' Childcare and Carer's Allowance

A Childcare/Dependent Carer Allowance is payable for actual expenditure incurred whilst undertaking approved council duties. No cap shall be put on the overall budget for this Allowance, or on that which is paid to an individual member of the Council in any given year. This allowance is set by the Council having had regard to the recommendations annually of the Independent Remuneration Panel. The Panel considered allowances for childcare and dependent relatives and concluded that it was appropriate for actual expenditure to be reimbursed. The allowance should be subject to receipts being submitted. The member must provide care for a person who normally lives with the member as part of his/her family and who is:

- 1: A child below school age during school hours;
- 2: A child under 14 outside of school hours; and
- 3: An elderly, sick, or disabled dependent requiring constant care.

A Carer will be any responsible mature person who does not normally live with the member as part of the member's family.

Payments made under this scheme will be open to public inspection.

Travel, subsistence and care allowances is payable for any invitations (except social events) from any official bodies. The Scheme is set so that payment of care, travel and subsistence

allowances would be such that unexpected circumstances or new responsibilities or activities were covered by default, i.e. that rather than having a prescribed list of activities that ARE covered, have a list of proscribed activities (that are not covered).

4. Expenses

All Members are able to claim out of pocket expenses. The Council pays for:

1: Council letter-headed paper;

2: Plain paper;

3: Postage on the letters the Business Support team prepares for dispatch;

4: Ink cartridges (providing signature is received confirming that it is used predominantly for Council work);

5: Travelling expenses for:

A: Meetings that are approved Council duties (including site visits*);

B: Meetings instigated by an officer, which are (or had the potential to be) cross party;

C: Training and development for councillors organised by the Council
Attendance at conferences and seminars that have been booked by officers;

D: Briefings to Councillors that are cross party and organised by the Council;

E: Council Working Parties; and

F: Meetings of outside bodies attended as a Council representative
Civic duties in capacity as a Bailiff;

6: Hanging files and folders for Council-supplied filing cabinets;

7: Phone calls made from the Council offices;

8: Hiring of accommodation for Group Away Days; and

9: Personalised business cards and compliments slips.

The Councillor pays for:

- 1: Ink cartridges when used mainly for private work;
- 2: Pens, pencils, notepads, post-its and other ancillary stationery;
- 3: Travelling expenses relating to:
 - A: Meetings within the Ward(s);
 - B: Visits to constituents;
 - C: Attendance at civic functions (unless a Bailiff); and
 - D: Single party meetings/briefings.
- 4: Postage on letters typed and despatched by councillors;
- 5: Envelopes;
- 6: Phone calls made from home or mobile phones; and
- 7: Any party political affiliation fees or expenses.

5. Changes

Entitlements will be payable on a part-year basis in any given year where:

- 1: The scheme is amended;
- 2: A Councillor either is elected to or leaves the Council; or
- 3: A Councillor takes on, or gives up, a position for which a special responsibility allowance is payable.

6. Co-optee's Allowance

A co-optee's allowance of the minimum wage for hours served, plus out of pocket expenses, is available.

7. Back-dating

There is no backdating to the beginning of the financial year of the allowances scheme in the event of the scheme being amended.

8. Adjustment

There is no annual adjustment of allowance levels by reference to an index.

9. Pension Entitlement

There is no entitlement to a pension for any member under its Allowances Scheme.

10. Advice

Members may receive advice on the impact of receiving allowances and expenses on their tax and benefit position by contacting Karl Tattam in the Council's Finance Department (458161).

11. Timeliness

Please make all claims **within two months** on the Council's official claim form. Claims which are received no later than 5 p. m. on the fifth calendar day of each month will be paid on the twenty-fourth day of that month.

12. Foregoing

Finally, any member of the Council may, by notice in writing given to the Democratic Services Manager elect to forego any part of his/her entitlement to any Allowance under this scheme.

Biographical information on members of the Independent Remuneration Panel

Sean Brady

Sean Brady (now retired) was an underwriter and senior manager with a multi-national insurance group, and is a Life Member and Fellow of the Chartered Insurance Institute and a Chartered Insurer. His work took him to nine different countries and included undertaking training and programmes for staff. After returning to the UK in 1988, Sean was chairman of numerous voluntary/charitable organisations and, for 10 years, of Uttlesford District Council's Standards Committee. Presently he is an Independent Person for Cambridge City Council and Cambridgeshire County Council as well as for the joint Fire Service. He lives in Saffron Walden.

Jane Phillips

Jane Phillips has worked as a teacher and a business psychologist. She has also been a school governor for over thirty years, working with five different schools in Hertfordshire and Cambridgeshire. During this time, she has been the Chair of Governors and the Chair of Personnel and has drawn up policies on governor expenses and a code of conduct for the governing body. From 1992-1995 she was the Chair of Hertfordshire Governors' Association and from 2000-2003 she was the Chair of the National Association of School Governors. She is now the Chair of Birdwood Area Residents' Association in Cambridge. In her spare time she is undertaking an MA in Crime Writing. She lives in Cambridge.

Graham Jagger

Graham Jagger is a Cambridge graduate and professional HR manager and consultant with wide public and private sector experience. During the last 20 years he has worked in the NHS at Trust, regional and national levels including as Director of Corporate Development at Papworth Hospital NHS Foundation Trust and as Agenda for Change Director for Papworth, Addenbrookes and the East of England. He was appointed to the independent NHS Pay Review Body by the Secretary of State for Health in 2009, responsible for reviewing and making recommendations to government on changes to the pay and conditions of NHS staff. He is currently Lead Governor, Papworth Hospital NHSFT, a member of the East of England Advisory Committee on Consultant Clinical Excellence Awards and a Non-Executive Director of Healthwatch Cambridgeshire. He has six years' experience of reviewing a members' allowance scheme as member and then chair of the Independent Remuneration Panel at South Cambridgeshire District Council. He lives in Cambridge.

Terms of Reference for the Panel

- To recommend a scheme or schemes to the Council which
- i. recognises that councillors undertake council work for the sake of public service and not private gain
 - ii. recognises in both basic and special responsibility allowances the varying demands placed upon councillors, dependent upon their roles and responsibilities
 - iii. fairly and equitably compensates councillors, so far as the Panel thinks appropriate, for the time and effort they can reasonably be expected to devote to their work as a councillor
 - iv. is economic, efficient to administer and effective
 - v. is easy to understand and explain
 - vi. recognises the level of out of pocket expenses councillors incur
 - vii. has flexibility to reflect changes of responsibilities of councillors during the course of the year
 - viii. ensures that a benchmarking exercise is undertaken with other comparable Councils.
 - ix. ensures that equality and diversity implications are considered so that a diverse range of Councillors can be attracted.

APPENDIX C: MEMBER ALLOWANCE SCHEMES of COMPARATOR COUNCILS

1. The IRP benchmarked Cambridge City Council's Member Allowance Scheme against the Schemes both of the non metropolitan district councils closest in composition to Cambridge and those of neighbouring councils. Benchmarking data on comparative Schemes is summarised in the attached spreadsheet.
 - Information was obtained from the 15 councils closest in composition to Cambridge based on CIPFA's statistical indicators; current data on allowances and expenses has been summarised on the 5 best matches to Cambridge; Oxford, Crawley, Exeter, Cheltenham and Welwyn Hatfield.
 - The neighbouring councils chosen for benchmarking are those where there is already joint working with Cambridge or where there is the possibility of joint working in the future; East Cambs, South Cambs, Huntingdon and Fenland District Councils and Cambridgeshire County Council
2. All Cambridge City Councillors receive an allowance payment of £3199 comprising £2782 Basic Allowance and £414 Area Allowance. Comparison of benchmarking shows that:
 - Cambridge's Basic Allowance,(£2782) is 58% that of the Basic Allowance payment in Oxford and South Cambridgeshire; the Basic Allowance paid to Councillors in Oxford, South Cambs and other neighbouring Councils is 30% to 50% more than the £3199 combined allowance of a Cambridge City Councillor.
 - The combined allowance of a Cambridge City Councillor is 42% of the Basic Allowance paid to a County Councillor representing a Cambridge constituency.
3. Comparison of benchmarking data on Special Responsibility Allowances(SRAs) shows little consistency between Councils in the level of SRAs paid to post holders in apparently comparable roles, but that:
 - Cambridge is the only Council in the benchmark group to pay SRAs to Spokes and Members of regulatory committees, (other than Huntingdon which pays an SRA to Planning Committee members). Most other Councils follow national good practice guidance in limiting SRAs to a maximum of 2 per councillor.
 - Cambridge City leader's SRA is comparable to that paid to the leader of South Cambridgeshire, but is at least 40% less than that paid to most other Council leaders in the benchmark group.
 - The SRAs paid to the Chairs and Vice Chairs of Cambridge Planning and Scrutiny committees are less than half that paid to counterparts in most other comparable Councils including Oxford, South Cambs, Fenland and Huntingdon.
4. Cambridge's travel, subsistence and carers allowance expense provisions are comparable to those of other Councils some of which have subsumed some claimable incidental expenses into Basic Allowance payments