

**A Review  
Of  
Members' Allowances  
For  
Stroud District Council**

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**The Seventh Report by the  
Independent Remuneration Panel**

**Jill Brearley  
Dr Declan Hall  
John Parker**

**January 2009**

## Foreword

This is the seventh report produced by the Independent Remuneration Panel for Stroud District Council. The Panel was established in spring 2002 to make recommendations to the Council on the scope and levels of remuneration for the elected members. It was done as part of the wider modernisation agenda that has now been undertaken throughout the country. The second report was produced in April 2003 in light of on-going experience of the executive structures and made recommendations accordingly, which the Council largely accepted.

The third review was required by the *Local Authorities (Members' Allowance) (England) Regulations 2003*<sup>1</sup> and subsequent amendments. The 2003 Regulations obliged all local authorities in England to reconvene their Panel to make recommendations on travel, subsistence, co-optees and certain associated allowances before 31 December 2003. The third report made recommendations on these issues in November 2003. The fourth report (March 2005) made recommendations in light of the implications of the Licensing Act 2003, which required all local authorities in England to make arrangements for elected Members to deal with the new liquor-licensing regime. It also dealt with certain other minor allowances. The fifth review was occasioned by the recommendations of the fourth review; namely that the Panel would revisit the impact of the Licensing Act 2003 on Members roles and responsibilities in light of actual experience, by March 2006 – and the report of the Panel was produced in April 2006.

The sixth review arose out of the statutory requirement for the Council to seek fresh approval from its Independent Remuneration Panel on the applicability of an index and if so, which index should be applicable to the various allowances paid to Members and Co-optees. The Council also asked the Panel to look at a number of minor allowances and provide clarity on terms and conditions regarding claiming certain allowances. The Panel also took the opportunity to consider whether the then current scheme was still fit for purpose. The conclusion of the Panel at the time was that the current scheme has stood the test of time and was not in need of substantial restructuring at the that time and only in need of amendment.

This, the seventh review, has arisen out of a number of concerns regarding some of the recommendations in the previous review. As such the Panel has been reconvened to consider its previous recommendations concerning a small number of issues, mainly surrounding the proposed SRA for training and development and some rates, terms and conditions in the claiming of ancillary allowances. Consequently, this review has been specific in its scope and not concerned with addressing the scheme as a whole.

As per the previous reviews, it has not been the Panel's function to consider the performance of the Stroud District Council's Members either individually or

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<sup>1</sup> See Statutory Instruments 2003 Nos. 1021, 1022 and 1692 for further details.

collectively. Its job has been to assess the applicability of certain allowances and how they might be delivered, if applicable.

Dr Declan Hall  
Chair of the Independent Remuneration Panel  
January 2009

## **Independent Remuneration Panel**

### **Review of Allowances**

#### **For**

### **Stroud District Council**

#### **The Regulatory Context and Terms of Reference**

1. This report is a synopsis of the proceedings and recommendations made by the Independent Remuneration Panel (IRP) reconvened by Stroud District Council to advise the Council on its current Members' Allowances Scheme.
2. The Panel was convened under *The Local Authorities (Members' Allowances) (England) Regulations 2003 (SI 1021)*. These regulations, which arise out of the relevant provisions in the *Local Government Act 2000*, require all local authorities to set up and maintain an advisory Independent [Members'] Remuneration Panel to review and provide advice on Members' allowances. All Councils are required to convene their Remuneration Panel to seek their Panel's advice before they make any changes or amendments to their allowances scheme and they must 'pay regard' to the Panel's recommendations before setting a new or amended Members' Allowances Scheme.
3. Specifically, the Panel was convened on this occasion to reconsider the relevance of some of its recommendations it made in its sixth review in June 2008 and address a few minor issues arising.

#### **Terms of Reference**

4. Specifically, the Panel was charged with the following terms of reference;
  - (a) To reconsider the Panel's previous recommendation that a SRA of £250 should be instituted for Members who undertake an agreed annual development and training programme (the development and training SRA)
  - (b) To reconsider the Panel's previous recommendation placing limits on the number of printer cartridges each Member can claim in a year

- (c) To reconsider the Panel's previous recommendation placing limits on the amount a Member can claim regarding the Dependants' Carers Allowance (DCA) and the duties for which it can be claimed
- (d) To reconsider the Panel's previous recommendation on the appropriate mileage rates Members can claim under the travel allowance scheme and for what duties Members can claim mileage allowances for
- (e) To consider whether the Council representative on the Gloucestershire Health Overview and Scrutiny Committee merits a SRA

### **The Panel**

5. Stroud District Council reconvened its Independent Remuneration Panel and the following Panel Members carried out its independent review; namely:
  - Jill Brearley, Human Resource Manager at ABB and Chair of Gloucestershire IPP Assessment Panel.
  - Dr. Declan L. G. Hall, (Institute of Local Government, School of Public Policy, The University of Birmingham), an academic specialising in the field of members' allowances.
  - John Parker, non-executive director English Partnerships, Newbury Building Society, and Stroud Water Navigation Company and local Council Taxpayer.
6. The Panel had the support of Martin Wood, Principal Democratic Services Officer, who acted as the 'Panellist's Friend', and whose role was to take the organisational lead in facilitating the work of the Panel.
7. The Panel would like to record its gratitude to the Members and Officers of Stroud District Council for making themselves available to talk to the Panel and supporting the work of the Panel.

### **Process and Methodology**

8. The Panel met at the Council Offices in Ebley Mill, Stroud on 14<sup>th</sup> November 2008. The Panel meeting was in closed session to enable the Panel to meet with Members and Officers in confidence and hold its deliberations in private.
9. All Members were given the opportunity to meet with the Panel, submit written views to the Panel or make their views known to the Panel via their Group Leaders.
10. The Panel also met with Officers to obtain an overview on the changes and challenges facing the Council.
11. The elected Members of the Council, including any written and/or oral submissions, and Officers who met with the Panel are listed in Appendix One.

12. The Panel's activity fell into four areas:
- **One:** Review of the background and contextual information on Stroud District Council relating to the issues of concern, including allowances schemes from comparator authorities and previous allowances reports for the Council.
  - **Two:** Interviews with Members and Officers of the Council (see Appendix one)
  - **Three:** Review of oral and written submissions and analysis of allowances schemes from other Gloucestershire councils (see Appendix two for full list of information and evidence received and reviewed by the Panel).
  - **Four:** Arriving at recommendations; and the drafting and redrafting of report to the agreement of the Panel.
13. Once again the Panel took a tiered approach in considering the evidence. It is required to operate within the broad statutory framework laid down by the statutory guidance and regulations. The 2003 Members' Allowances (England) Regulations establishes the boundaries for the IRP, i.e., the DCA can be claimed for approved duties that are set by statute while Councils have the right to vary approved duties under their travel allowance scheme. Within the legislative context the IRP has an obligation to pay regard to the statutory guidance which for instance mandates certain considerations for all IRPs in reaching conclusions on whether there is a case to recommend a SRA.
14. The next level of evidence considered by the Panel were the representations made by the Members who met with the Panel. The interviews obtained the views of the Members on Council and also raised a number of specific concerns. The interviews were also utilised to challenge statements and to act as a 'sounding board' to suggestions and ideas from members of the IRP.
15. Finally, all the evidence and representations have been reviewed and evaluated within the comparative context. The principal approach adopted by the Panel in its review and assessment of the evidence is similar to previous reviews, namely:

As previously the over arching approach was to make recommendations that sought to minimize barriers to public service while not creating an allowances scheme that could lead to people standing for and remaining on Council primarily for financial reasons. (Fifth IRP Report, April 2006, page 4, paragraph 11)

## **The Current Scheme: Compares with Peer Councils**

16. The Panel took the opportunity to review the main allowances payable in Stroud against other districts in Gloucestershire as a 'spot check'. The evidence reviewed by the Panel indicates that the current scheme of allowances compares with the immediate peer councils, namely the other district councils in Gloucestershire (see Appendix Three). Although the Panel did not recommend changes to the Basic Allowance and Special Responsibility Allowances in its previous review the Stroud District Council Members' Allowances Scheme has stood the test of time at least in the comparative context. The Stroud Members' Allowances Scheme has proved to be robust and is seen as supportive of the roles and responsibilities that Members are expected to fulfil within the broader context of ensuring the scheme represents value for money. There is general agreement that, in a comparative context at least, the Stroud District Council Members' Allowances Scheme is transparent, simple to administer and easy to understand.
17. The scope and level of allowances, including the differentials, paid in Stroud are perceived by the Panel to be comparatively fair and relatively equitable. Although it was not directly in the Panel's terms of reference the Panel is pleased to point out that there was no evidence presented to it that suggested there is a need to revisit the framework of the current scheme for the short term at least. The main function of this review therefore is to address particular terms of reference.

## **The Evidence Reviewed and Recommendations**

### **The SRA for Completing an Annual Member Development Programme**

18. The Panel received a great deal of evidence on the merits and problems surrounding its recommendation in the June 2008 Review that there should be made available an annual SRA of £250 per year payable in arrears to Members who attend an agreed number of Member development and training events each year. There was a view that the SRA would have limited impact and could be more administratively complex than it was worth. The alternative view was that it could be a useful tool to promote a learning environment.
19. The Panel notes that the recommendation has not been implemented as the Council is waiting for a further view from the Panel in light of the unease the recommendation has caused. While in theory the Basic Allowance is intended to cover attendance at some Member development and training events – it is now a common expectation that all elected Members in the UK will regularly attend training events – there are issues in getting Members to attend all the member development and training that is expected from a modern Councillor. Stroud is not alone in experiencing relatively low levels of attendance at member Development and Training events – it is a common phenomenon across local government.

20. It is further noted that Stroud has signed up to the principles of the IDeA Member Development Charter and it is a criteria used in the Comprehensive Performance Assessment (CPA).
21. The main principle for the Panel is that the Members take a positive approach to their own development and training needs and they take it seriously. In the era when allowances have now gone beyond reimbursement of out of pocket expenses and an *honoraria* it is reasonable to expect that Members equip themselves with the skills, knowledge and capacity to discharge their duties to the best of their abilities for which they are being remunerated (albeit not at what would be regarded as 'market' rates). The Panel in making its recommendation in June 2008 for the £250 development and training SRA wanted to simply provide an incentive to promote a wider learning environment amongst Members.
22. As the recommendation has yet to be fully implemented (in particular the criteria for qualification for the SRA have yet to be developed) the impact is unknown. This is an innovative recommendation and not payable in other Gloucestershire district councils – but then the Panel does not know how positive other Gloucestershire Members (both in the districts and at the county) take the learning opportunities available to them. However, the use of allowances to promote Member development and training is not unknown, e.g., in Barnsley and Rugby.
23. **The Panel reiterates the view it had in June 2008 and continues to recommend that there should be made available an annual SRA of £250 per year payable in arrears to Members who attend an agreed number of Member Development and Training events each year.**
24. In attempting to take a positive and flexible approach, the Panel invites the Member Training and Development Working Group to develop the criteria that should be in place for Members to qualify for the training and development SRA.
25. **Indeed, the Panel would welcome a flexible approach by the Member Training and Development Working Group if it was to develop another approach to promoting a learning environment and take up of development and training opportunities offered to Members. It is the principle the Panel is primarily concerned with, the vehicle to arrive there is of secondary importance.**
26. Moreover the Panel reiterates its view from June 2008 that “the Panel does not see this as the final statement on Member Development but rather the starting point. “ (Paragraph 46) As such, **it will be willing to assist the Council in this area in the future and comment on any further positive work/measures that the Member Training and Development Working Group might propose** to “promote positive measures to help enable Members to gain the skills and competencies for the roles for which they are remunerated.” (Paragraph 46)

### Limits on Reimbursement of Printing Cartridges

27. There was a view expressed to the Panel that it would be more cost effective for the Council to provide printer cartridges to Members on demand, particularly through being able to buy in bulk. The Panel accepts that increasingly Members are expected to print out their relevant council papers at home on a council-provided printer.
28. The main principle for the Panel is that the provision of such items should not be open ended – it is good practice to have limits in a relatively cost effective fashion.
29. By placing a limit it means costs can be controlled and also self regulating. Moreover, Members should be able to buy printer cartridges each year in one single purchase – often via the internet at a price the Council would not be able to match by going to a council approved supplier. This is particularly the case when Officer time, and Council resources are taken into account in undertaking the purchase and storing of many different types of cartridges on behalf of Members.
30. **Consequently, the Panel recommends that Members remain responsible for buying their own printer cartridges and that a limit on the number of printer cartridges for which they are reimbursed in a civic year remains in place. However, the Panel acknowledge that a limit of 4 printer cartridges may prove to a low threshold for some Members and further recommends that the limit is increased to 6 per year - reimbursement to be processed upon production of receipts along with the relevant expenses claims forms presented to Democratic Services.**

### Limits on the Claims on the Dependents' Carers Allowance (DCA)

31. The Panel previously recommended that an annual cap (£1,000) be placed on the total a Member can claim under the DCA. This restriction has caused some reaction on the grounds that could place a restriction on Members (and potential candidates for Council) with caring responsibilities, i.e., once a Member has reached the £1,000 limit that can be claimed under the DCA they would be restricted in undertaking further duties by being unable to claim reimbursement for care of their dependant[s]. Indeed, it is noted that most other District Councils in the county place no limits on the total that can be claimed under their DCA or if so only on the amount that can be claimed on an hourly basis rather than a total annual sum.
32. The reality is that even where other Councils have not specified an annual maximum that be claimed under their DCA there is a *de facto* limit. The duties for which Members can claim the DCA are specified by 2003 Members' Allowances Regulations. The 2003 Regulations specifically exclude a range of activities that were cited to the Panel as

examples for which Members would wish to claim the DCA, such as attending parish council meetings, undertaking constituency duties or simply attending meetings of Council committees of which a Member is not formerly appointed too. Thus, the reality is that where Councils specify an hourly rate for the DCA a *de facto* cap is imposed by the definition of approved duties for which the DCA can be claimed.

33. The Panel does not want to place an arbitrary barrier on Members who have dependants yet again it feels the principle of open-ended allowances is not good practice. Those schemes that have an hourly maximum claimable are restrictive due to the definition of approved duties by statute while the current Stroud scheme is flexible in that the hourly rate for which care can be reimbursed is not capped. This flexibility particularly helps Members who have social/medical dependants or short-term dependants in need of intensive and expensive care. Moreover, the Panel points out that the actual claims made by Members in this regard historically have not reached the current total annual limit in place.
34. However, the Panel accepts that by not endorsing the principle of open-ended allowances it should not be perceived as restrictive and **recommends that the annual limit be increased to £1,200 per year** (plus annual indexation). If this new limit does prove to be restrictive, the Panel will revisit it to review how Members with caring responsibilities can best be supported through the DCA.

#### **Payment of Expenses for attending Parish Council Meetings in Members' Wards**

35. The recommendation that approved duties for the claiming of the travel expenses extends to include Members attending a maximum of 12 Parish Council meetings per year "**in their ward when acting as a representative of Stroud District Council**". (June 2008 Review Paragraph 35) has not met with universal approval mainly on the grounds it was argued that it is part of a Members constituency duties. The Panel accepts this argument to an extent, which is why the Panel recommended that limits are placed on the number of Parish Council meetings a Member can attend and only when acting as a representative of Stroud District Council. Moreover, it promotes community leadership and engagement.
36. Another issue raised with the Panel in relation to this issue was the impact on a Members' tax liabilities. When attending Parish Council meetings within a Members' ward as a representative of the Council was not an approved duty a Member could claim for the cost of travel on their tax returns. The Panel notes that any meetings attended beyond 12 per year are still able to be claimed against a Members' tax liabilities and even within the cap of 12 meetings it is only the proportion over 40p per mile claimed that is liable to tax. Moreover, there is nothing to stop a Member claiming at the HMRC rates of 40p

per mile so there are no tax implications. Thus, the taxation impact is limited and can be negated altogether.

37. **Thus, the Panel recommends that a Member continue to be able to claim travel expenses for a maximum of 12 Parish Council Meetings per year in their ward when acting as a representative of Stroud District Council.** The Panel will revisit this issue again in the future, in particular to review whether there are any other meetings or duties that support the community leadership and engagement role for which a Member cannot claim (within the limits of 12 claims per year and only as a representative of the Council).

### Car Mileage Rates

38. The other issue vis-à-vis mileage allowances are the rates payable. Presently, the mileage rates which Members can claim for use of their own cars while attending approved duties are based on the Officer casual user rates as agreed each year by the National Joint Council for Local Government Services (or NJC rates), namely:

	Under 999cc	1000- 1199cc	Over 1200cc
Per mile first 8,500	42.9p	46.9p	58.7p
After 8,500 miles	13.3p	13.6p	15.8p

39. The argument against these rates is that **it** they are not the most environmentally friendly rates and pay more for Members with larger cars. The main alternative argument was to use the HMRC flat rate of 40p per mile regardless of engine size.
40. The Panel has some sympathy with recommending the HMRC mileage rates. However, it cannot condone creating a situation where Members and Officers attending the same meeting are reimbursed for mileage at differing rates. The important principle for the Panel is equity between Members and Officers in this context.
41. **The Panel supports the right of Members to continue if they so wish to claim mileage rates based upon and indexed to the NJC mileage rates.**
42. The Panel points out that if the Council wanted to it could reach agreement with the employees that the Officer casual rate is set at the lower band only (similar to the Cotswold District Council scheme) or even the HMRC rates. If the cost of promoting a more environmentally friendly mileage rate was borne by Members and Officers equally then the Panel would support such an approach.
43. Further still, the **Panel recommends that each Member is given the option at the start of each civic year of claiming mileage at HMRC**

**the rate (40p per mile) is they so wish. This allows Members to decide on what mileage rates they favour taking into account their own personal circumstances and preferences.**

### **The Council's Representative on the Gloucestershire Health Overview and Scrutiny Committee**

44. The Panel reiterates the broad principle that the Basic Allowance and SRAs take into account that Members are appointed to a host of outside bodies as representatives of the Council. However, the Panel was specifically asked to consider whether there was a case to recognise the Council's representative to the Gloucestershire Health Overview and Scrutiny Committee (GHOSC) as a special case and recommend a SRA.
45. The Panel notes that GHOSC is a statutory committee at the County to assist in discharging its obligation vis-à-vis public involvement in health issues. It chooses to invite representatives from the district councils to sit on GHOSC as Co-optees, it has no obligation to do so nor does a district council have an obligation to send a Member to GHOSC – but the Panel recognises the logic in the County Council inviting district councillors onto GHOSC and the districts accepting the invitation.
46. The Panel note that as off November 2008 the only other district council in Gloucestershire that pays a SRA to their representative on GHOSC is the Forest of Dean at £2,050.
47. The Panel understands that currently the work put in by the current Stroud District Council representative on GHOSC is substantial and at the higher end of expectations from Members appointed to a range of external appointments. This is particularly the case with the current representative appointed Vice Chair of GHOSC.
48. However, the Panel **does not recommend a SRA for the Stroud representative on GHOSC**. It would open up special pleas from other Members who felt they were sitting on onerous external bodies. Moreover, the County Council has the right to pay their Co-optees a Co-optees' Allowance, such as those on GHOSC and the Panel feels that the County should support their Co-optees in this way if they are putting in large amounts of work rather than **put** the burden on Stroud District Council.
49. **The Panel suggests that Stroud District Council make representation, in conjunction with the other Gloucestershire District Councils, to the County Council and its IRP to explore the possibility of paying a Co-optees' Allowance to the district council representatives on GHOSC.** A case that is strengthened where is a general expectation at County that it shall appoint a district council representative as Vice Chair.

## Issues Arising in course of Review

### Mileage for attending all Council Meetings

50. The Panel notes that the Constitution of Stroud District Council enables all Members to attend all Council-related meetings and speak and ask questions at those meetings whether they are formerly appointed to the that committee or not. Moreover, all Members who attend a committee to which they are not formerly appointed are also able to claim the mileage allowance for their attendance. This, while now permissible within the post-2003 regulatory context is *very* unusual – it is not a common phenomenon across British local government. Moreover, it is at odds with two guiding principles the Panel has attempted to enshrine in its recommendations over the years, namely that allowances should not be self-generating or open-ended.
51. The Panel understands the intent behind constitutionally enshrining Members right to attend, talk and ask questions at all Council- related meetings, namely to support Members wider representative and community leadership roles. At such, the Panel is reluctant to tamper Members current right to claim mileage allowance for attending committees to which they are not appointed. The Panel notes that there is an upcoming review of the Civic Timetable and will await the outcome of this review on mileage claims and revisit this issue during it next review.

### Freezing of Allowances

52. The other main issue that arose during the course of the review was a view that allowances should be ‘frozen’ due to the uncertain economic climate and the need for the Council to find efficiency savings.
53. The Panel notes that any changes that may arise by the Council accepting the Panel’s recommendations will be marginal, even taking into account the indexation – which is partly taken into account by the annual revenue grant settlement in any case.
54. Moreover, the Panel points out the Council can decide not to apply indices if it so choose and generally ‘freeze’ any allowance it feels is appropriate once paying regard to the Panel’s recommendations. Furthermore, any Member is able to renounce all or part of their allowances, and not claim any allowances for reimbursement for expenses if they so wish. **Consequently, the Panel feels the issue of ‘freezing’ allowances is one for the Council and individual Members to take a view upon – the role of the IRP is to make recommendations to assist Members to undertake the duties expected from them while attempting to ensure value for money. The Panel is content that it has achieved this balance in the recommendations contained in this and previous reports.**

55. **The Panel received no further evidence to reconsider or revise previous recommendations.**

#### **Implementation of Recommendations**

56. As permitted by the 2003 Members' Allowances Regulations (paragraph 10. (6)) **the Panel recommends that the amended scheme of allowances as approved by Council arising from this review should be implemented from the start of the civic year 2008/09 or any date thereafter the Council feels is appropriate.**

## Appendix One

### Members and Officers who met with the Panel

#### Members

Cllr Ray Apperley (Con)	SDC representative on GHOSC
Cllr Karen Cross:	Labour Group Leader
Cllr Nigel Studdert-Kennedy (Con):	Cabinet Member

#### Officers

David Hagg:	Chief Executive
Martin Wood:	Principal Democratic Services Officer

### Written Submissions

Cllr Dennis Andrewartha (Lib Dem):	Lib Dem Group Leader
Cllr Ray Apperley (Con)	SDC representative on GHOSC
Cllr Phillip Booth (Green):	Green Group Member
Cllr Elisabeth Bird (Con):	Cabinet Member – Environment
Cllr Harry Carr (Con):	Vice Chair Housing Management Forum and Conservative Group Member
Cllr Chas Fellows (Con):	Leader of Council and Conservative Group
Cllr John Jones (Con):	Conservative Group Member
Cllr Sarah Lunnon (Green):	Green Group Leader
Cllr Fi Macmillan (Green):	Green Group Member
Cllr Keith Pearson (Con):	Conservative Group Member
Cllr Elizabeth Peters (Con):	Conservative Group Member
Cllr John Stanton (Con):	Conservative Group Member
Cllr David Wride (Con):	Cabinet Member Finance and Business Support
Cllr Debbie Young (Con):	Conservative Group Member

The Labour Group also put forward a collective written submission

## Appendix Two

### Information and Evidence Received and Reviewed by the Panel

1. Terms of Reference
2. Stroud District Council Members' Allowances Scheme 2008/09 including information on Members support/facilities
3. Schedule of Meetings for Council, Executive and Main Committees
4. Briefing Paper on Stroud District Council, including information on decision making structures and calendar of council meetings
5. Panel Reports 1-6
6. Statutory Guidance on Consolidated Regulations for Local Authority Allowances 2003 (reissued in 2006)
7. Statutory Instruments:
  - 2003 No. 1021 – The Local Authorities (Members' Allowances) (England) Regulations 2003
  - 2003 No. 1022 – The Local Government Pension Scheme and Discretionary Compensation (Local Authority Members in England) Regulations 2003
  - 2003 No. 1692 – The Local Authorities (England) Amendment) Regulations 2003
8. Summary of Local Government Analysis and Research (LGAR) 2006 Survey of Members Allowances (England) March 2007
9. Allowances schemes from other Gloucestershire Councils and Gloucestershire County Council (November 2008)
10. Term of reference for GHOSC

## Appendix Three

Stroud DC Allowances Review: Main Allowances Paid in Other Gloucestershire District Councils + Gloucestershire County Council November 2008													
Authority	BA	Leaders SRA	Total Leader	Deputy Leader	Cabinet Member	Chair O&S	Planning Chair	Licensing Chair	Opposition Leader	GHO&S SRA	Car Mileage Rates	DCA Limits	Other Allowances & Comments
Cheltenham	£4,945	£16,879	£21,824	£13,285	£13,285	£1,329	£3,321	£1,329	£590	No	Officer Essential User	No Max/Actual Costs	NA/mileage claimed for over 5 miles only
Cotswold	£4,000	£12,000	£16,000	£8,000	£6,000	£4,000	£4,000	£4,000	£2,000 total	No	Officer Casual User (2 lower bands only)	No Max/Actual Costs	ICT £300
Forest of Dean	£4,100	£12,300	£16,400	£8,200	£6,150	£4,100	£4,100	£2,050	£4,100 total	£2,050	No Info	No Info	No Info
Gloucester	£4,787	£14,361	£19,148	£16,276	£13,164	£7,659	£7,659	£7,659	£9,574	No	Officer Casual User	No Limit/£7.18 p/hr	No Info
Tewkesbury	£9,000	.	£9,000	.	.	.	.	.	.	No	HMRC rates	No Limit/£6 p/hr	Only Mayor & Deputy get SRAs/Mileage 1p p/m after 50 miles/BA inc Tel costs
Stroud	£4,298	£15,958	£20,256	£10,547	£9,599	£4,578	£4,578	£3,497	£117.35 per member	No	Officer Casual User	£1,000 p/yr	Tel, Broadband + Printer Cartridges (4 p/yr)
Minimum	£4,000	£12,000	£9,000	£8,000	£6,000	£1,329	£3,321	£1,329	£590	£2,050	.	.	
Maximum	£9,000	£16,879	£21,824	£16,276	£13,285	£7,659	£7,659	£7,659	£9,574	£2,050	.	.	
Average	£5,188	£14,300	£17,105	£11,262	£9,640	£4,333	£4,732	£3,707	£5,082	£2,050	.	.	
Median	£4,543	£14,361	£17,774	£10,547	£9,599	£4,100	£4,100	£3,497	£5,082	£2,050	.	.	
Gloucestershire County Council	£8,800	£26,399	£35,199	£21,999	£17,599	£5,808	£2,904	NA	£5,808	No	HMRC rates	No Max/Actual Costs	