

By: Peter Homewood, Chairman of the Selection and Member Services Committee
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To: Selection and Member Services Committee – 11 May 2012

Subject: Transport for Members

Summary: This report invites the Committee to review its policy on the use of the County Car fleet. In addition, the report invites the Committee to determine the most appropriate route and timetable for financing the replacement of the existing car fleet when the existing cars will be at the end of their useful life (2015 at the earliest).

Background

(1) The County Council has operated a minimal fleet of cars for use by Members and senior officers since the 1960s. The service is available to all 84 Members but is primarily for the civic duties of the Chairman and Vice Chairman of the Council and the work of the Leader, Deputy Leader and other Cabinet Members. Over the years, the Council has used different methods of procurement for its vehicles, i.e. by both lease and direct purchase, and has sought to reduce the cost of the service down to the absolute minimum. Continuing efforts are being made to reduce costs wherever possible and to make best use of what is an invaluable and value-for-money service.

(2) At its meeting on 13 July 2011, this Committee endorsed the principle of providing a car service on the grounds that it is an efficient means of travel, and in many cases cheaper than public transport and taxis, given the demands on Members' and senior officers' time. It is particularly efficient and effective given the size of the County Council's area, the ability for senior Members and Officers to undertake official work whilst travelling, (rather than driving themselves) and the value for money achieved when two or three individuals travel together to meetings, as is often the case. The service is also available for any Member who may be temporarily incapacitated and cannot use their own car, perhaps as a result of hospital treatment. The annual mileage for all four cars in 2010/11 was 64,692. Assuming a 10% reduction in this figure to reflect the amount of time the cars had no passengers, the cost of the journeys in Members' expense claims alone would be in the region of £26,000, which represents a significant proportion of the total cost of running the service

(3) The total cost of providing the County Car service in 2010/11 was as follows:

Vehicle repairs and maintenance	£7,063
Fuel	£9,222
Congestion Charges	£833
Drivers' costs	£34,057
Administrative costs	£13,823
Total	£64,998

NB Should Members use their own vehicles £26,000 of this cost would be paid out through members travel claims plus potential car parking costs, congestion charges etc.

Policies on using the cars

(4) The Council's policy in relation to County Cars has been most recently reviewed in 1997, 2002 and 2005 (see **Appendix 1**).

(5) The policy agreed in July 2005, which was reaffirmed by this Committee in July 2011, was as follows:

- (i) *Members wishing to use the cars whilst undertaking official duties may do so in accordance with the policy adopted by Selection Committee on 22 July 2005. This specifies that any requests from Members and the Chief Executive for use of a car to assist them in carrying out their official duties will be acceded to. When making such a request, the purpose of the journey must be specified and a record of this is retained.*
- (ii) *Optimum use of all the fleet vehicles will be made on a daily basis, using a number of sessional drivers, based on a common-sense assessment of the relative importance of each journey. This supersedes the previous policy dated April 2002, which was based on priority users.*
- (iii) *If no fleet car is available, Members are asked to use their own car or train/bus wherever possible. If a Member does not have his/her own car available or easy access to train/bus services, taxis may be used to travel to the nearest appropriate railway station or bus stop. Taxis should not be used for the entire journey if train or bus can be used for a significant part of it. Subject to these guidelines, the Member Services Unit can book taxis for Members, but Members are responsible for paying the fare direct to the driver. Reimbursement of car expenses, train, bus and taxi fares should be claimed in the normal way at the end of each month.*
- (iv) *Cars may be made available for high status VIP visitors when it appears to the Chief Executive* that it would be in the interests of the County Council to do so. Costs will normally be re-charged to the appropriate Directorate.*

(6) At its meeting on 13 July 2011, this Committee made the following decisions:

- (a) *the principle of providing a car service be agreed on the grounds that it is an efficient means of travel, given the demands on Members' and Chief Officers' time;*
- (b) *the service should continue to be made available for any Member who may be temporarily incapacitated or who does not drive;*
- (c) *the Head of Democratic Services be requested to submit a report to the Committee on an annual basis, showing the costs incurred by Members using the County car service and taxis;*

- (d) *the variable costs of the service be reduced by at least 10% by the end of March 2013; and*
- (e) *the Deputy Leader be asked to report further to the Committee outlining options for the creation of a Sinking Fund to enable the purchase of new cars in 2015 and on the recharge costs whenever a county car is diverted for personal business.*

(7) In addition to options for financing the replacement of the cars in 2015 at the very earliest, which is dealt with later in this report, further investigations since the July 2011 meeting have revealed a number of other issues that could affect both Kent County Council and its Members, such that a review of the existing policy by Members is now necessary.

Home to County Hall journeys

(8) The 2005 policy superseded previous policies from 1997 and 2002. The previous policies are attached at **Appendix 1**. In relation to home to County Hall journeys, both the previous policies contained the following wording:

“Members are requested not to use chauffeur-driven cars for normal home to County Hall journeys except in special circumstances (e.g. illness, non-availability of own car or public transport facilities)”

(9) For some reason, this was omitted from the 2005 and 2011 versions of the policy and the Committee is asked to consider whether the wording used in 1997 and 2002 should be re-inserted into the policy, or whether home to office transport for Members should be expressly permitted and, if so, in what circumstances. The Committee will be aware, for instance, that it is custom and practice for the Chairman of the County Council to be driven to and from their home to County Hall each day for meetings and formal engagements, yet there is no (and never has been any) specific provision for this in the Council’s policy. In addition, there are occasions where a Member will travel home directly from an official engagement late in the evening, leaving their own car at County Hall. In these circumstances, the Committee is asked to consider whether the use of a County Car for home to County Hall journeys on the following day should be provided for within the policy.

Supporting the Chairman/Vice Chairman of the Council or Leaders Duties

(10) In addition to considering the use of the County Cars for home to County Hall travel for the Chairman, the Committee is asked to consider whether it would be appropriate for a County Car to be used on occasions if the Chairman’s spouse/partner or other guest needed to be collected or taken home in connection with a specific event during the day, where they are unable to travel with the Chairman. This can be the case where the Chairman has more than one official engagement on a particular day and is travelling from one to another directly; not all of the Chairman’s official engagements require their spouse/partner to be present. This is on occasions also the situation for the Vice Chairman and the Leader of the Council

Use of taxis by Members

(11) The Members' Allowances Scheme allows Members to use a taxi for official journeys "if the use of public transport or the Member's own car is impracticable", and then only if the Member concerned pays for the taxi fare themselves and claims it back via the expenses system.

(12) In addition, as set out in paragraph (5), above, the current County Car protocol provides that:

"...Subject to these guidelines, the Member Services Unit can book taxis for Members, but Members are responsible for paying the fare direct to the driver. Reimbursement of car expenses, train, bus and taxi fares should be claimed in the normal way at the end of each month."

(13) These suggest that the use of taxis by Members should be the exception rather than the rule and should not be provided or paid for in advance on Members' behalf by the Council, both of which happen in practise at the moment. It is, however, the case, that taxi fares can often be up to 25% cheaper if booked directly from County Hall rather than by individual Members and it is recommended that the policy should be worded in such a way to allow the direct booking of taxis in order to achieve the best value for KCC.

(14) The Committee is recommended to agree:

- (a) what the Council's policy should be on the use by Members of taxis;
- (b) whether or not there should be an expectation of exceptional use of taxis by Members; and
- (c) whether or not all taxi fares should be paid by the Member concerned and claimed back via the expenses system on the production of a valid receipt, or whether it should also be possible for the Council to book and pay for taxis on behalf of Members.

Private use of County Cars

(15) On a number of occasions in the last three years, one Member of the Council has used a County Car to attend to private business en route to an official KCC meeting or involving a short diversion. Members will be aware that this matter has been investigated thoroughly by the Council's external auditor, who has confirmed that there has been no deliberate wrong-doing by the Member concerned and the cost of all private journeys/diversions has been reimbursed to the Council to the satisfaction of the Section 151 Officer.

(16) The Council's external tax advisers (RSM Tenon) have warned that anything more than incidental use of a County Car by any one Member for private purposes could create a taxable benefit for all users of the cars. The external tax advisers have confirmed that it would be difficult to justify that any private uses of the County Cars are merely incidental journeys in relation to the tax rules on pooled cars. In addition, any private use of a KCC car can be very difficult to justify to the public, irrespective of any subsequent reimbursement of the costs of the private element of the journey. As mentioned in paragraph (5) above, the current protocol provides that "Members wishing to use the cars *whilst undertaking official duties* may do so in accordance

with the policy". Accordingly, the Committee's views are sought on whether there should be an explicit restriction on the use of County Cars for anything other than official business or whether very occasional incidental private use of the County Cars is acceptable in circumstances where the Member concerned would be otherwise prevented from performing their official KCC duties effectively without such a facility. If the Committee supports the inclusion in the policy for the very occasional and incidental private use of County Cars, the Section 151 Officer will provide an appropriate formula for the future.

Formal advice from the Council's external tax advisors

(17) In reviewing its policy on Member transport, the Committee should note the questions that the Council has raised with its external tax advisors, as follows:

- (i) The interpretation of HMRC guidance in relation to the taxation of home to office travel allowances. In particular, how narrowly and prescriptively the provision of paragraph 115 of the HMRC guidance (see **Appendix 2**) should be applied to determine whether or not a Member's home can be considered to be a place of work for tax purposes. This should be seen in the context of the very varied practise nationally and the lack of relevance the definition has with the workload of a modern-day councillor;
- (ii) How the provision by the Council to Members of home to office transport, either by County Car or taxi should be regarded for tax purposes;
- (iii) How the use by Members of County cars for private journeys should be regarded for tax purposes, bearing in mind the strict rules applying to pooled cars, dealt with specifically in sections 167 and 168 of the Income Tax (Earnings and Pensions) Act 2003, which mean that private use of a pooled car is only permitted if five separate conditions are met, including that the private journey is merely incidental to the official use of the car; and
- (iv) Whether and how any arrears of tax would be expected to be recovered. In particular, whether the County Council would be expected or able to pay for Members' arrears of tax, and/or whether any personal payments of arrears by Members could be spread over time.

(18) The Section 151 Officer has been liaising with the Council's tax advisors in relation to these issues and the latest response is attached at **Appendix 3**.

Replacement of the existing cars

(19) As reported to the Committee in July 2011, the council's existing fleet comprises three 6-year old Volvo S80s and a 14-year old Volvo Estate. An analysis has been undertaken, which shows that, on average, the cars are used for approximately 44% of the time between 6.00am and midnight each working day. The three S80s were originally leased to the Council over a four-year period but were purchased by the County Council at the end of the lease period in 2009 at a total cost of £20,620. The Volvo Estate is currently worth only a few hundred pounds. There are no plans to renew any of the fleet until at least 2015, despite the fact that the mileage on each of the four cars exceeds 100,000, as the Council expects each of its cars to do a

minimum of 250,000 miles before being replaced. It may well be that not all four cars are replaced, depending on their use.

(20) In relation to their eventual replacement, it is recommended that direct purchase is ruled out on the grounds of cost; therefore the creation of a sinking fund is not recommended. It is proposed, instead, that at the appropriate time, new leases are entered into for the provision of new vehicles. The Committee is advised that, with effect from 2012/13, the sum of £15,000 per year has been allocated to a repairs and renewals fund for Member transportation costs.

(21) The Committee will also be aware that the County Council has agreed a 15% reduction in the cost of operating the Member car fleet (£10,000) from 2012/13 as part of its Medium Term Plan for 2012/15 and those savings will need to be taken into account when determining the future strategy for Member transportation.

Recommendations

(22) The Committee is recommended that:

- (i) Travel by taxi or County Car between a Member's home and County Hall should be regarded as an exception to normal travelling arrangements for all Members and only authorised in the following specific circumstances:
 - a. To drive the Chairman of the County Council or their spouse/partner or other guest from home and back for the purposes of attending any formal meetings or engagements that the Chairman is required to attend on behalf of Kent County Council as part of their official duties;
 - b. Where a Member is ill or incapacitated; and
 - c. On limited occasions where, on a short-term basis, the Member's own vehicle or normal mode of travel is unavailable for any reason, including the non-availability of public transport;
- (ii) All taxi fares for official journeys should be paid by the Member concerned and claimed back via the expenses system on the production of a valid receipt except where the County Council is able to secure a cheaper alternative by booking direct;
- (iii) Occasional and incidental private use of the County Cars be permitted in order to support the effective undertaking of official duties by Members based on a formula to be provided by the Section 151 Officer;
- (iv) The renewal of the existing cars at the appropriate time (2015 at the earliest) by way of leasing an appropriate number of vehicles depending on usage, as described in paragraph 23 above; and
- (v) The County Council works through the Local Government Association to resolve the outstanding issues with HRMC

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COUNTY CAR POLICIES FROM 1997, 2002 and 2005

Appendix C1
1997

Use of Members' Car Fleet Guidelines

1. Chauffeur-driven cars are primarily provided for use by the Chairman and Vice Chairman of the County Council, Committee Co-Chairman and the Leader of the opposition group when on official business (i.e. approved duty) but, when not required for this purpose, are available for use by other Member in the following circumstances:

- (a) to attend an approved duty (as specified in the Members' Handbook), although Members are requested not to use chauffeur-driven cars for normal home to County Hall journeys except in special circumstances (e.g. illness, non availability of own car or public transport facilities); and
- (b) where it would be inappropriate for a Member to use their own or public transport; and
- (c) during normal working hours.

2. Outside normal working hours, and during the day if no Members' car is available, Members are asked to use their own car or train/bus wherever possible. If a Member does not have his/her own car available or easy access to train/bus services, taxis may be used to travel to the nearest appropriate railway or bus stop. Taxis should not be used for the entire journey if train or bus can be used for a significant part of it. Subject to these guidelines, the Member Services Unit can book taxis for Members, but Members are responsible for paying the fare direct to the driver. Reimbursement of car expenses, train, bus and taxi fares should be claimed in the normal way at the end of each month.

3. Exceptions to the guidelines set out above require the approval of the three Group Leaders.

4. Bookings of chauffeur-driven cars should be made with Terry Barton, the Chauffeur Administrator (01622 694440). In order that the most efficient use can be made of the car fleet, when making a booking all Members are asked to:

- (a) give the purpose of their journey as well as details of date, times and destination;
- (b) not specify a particular car or chauffeur;
- (c) be flexible about collection/drop-off times, wherever possible; and
- (d) be willing to share a car with another Member travelling in the same direction.

Policy on Use of Members' Cars and Chauffeurs

1. Primary use if for Members on approved duty in accordance with the guidelines agreed by the Selection Sub-Committee.
2. The Chief Executive is entitled to use one of the chauffeurs for journeys on official business.
3. Cars/chauffeurs can be made available for high-status VIP visitors when it appears to the Chief Executive that it would be in the interest of the County Council to do so. Cost will normally be re-charged to the appropriate department.
4. Cars/chauffeurs can be made available to Chief Officers in the following circumstances:
 - (a) for official functions where the Chief Executive agrees that it is appropriate for chauffeur-driven transport to be provided;
 - (b) when the cars/chauffeurs are not required for a higher/priority use; and
 - (c) the department concerned to bear the full cost of the transport provisions.
5. The priority order for use of cars/chauffeurs is Chairman, Vice-Chairman (when acting on behalf of the Chairman), Labour and Liberal Democrat Group Leaders, Chief Executive, Committee Co-Chairmen, Conservative Group Leader, other Members in accordance with the agreed guidelines, others.

Agreed June 1993

Updated October 1995

2002 Policy

Use of Members' Car Fleet

Guidelines for Members

1. Chauffeur-driven cars are primarily provided for use on official business by the most senior Members of the County Council in accordance with an agreed order of priority. However, when not required for this purpose, cars are available for use by other Members in the following circumstances.

- (d) For a journey on official business, although Members are requested not to use chauffeur-driven cars for normal home to County Hall journeys except in special circumstances (e.g. illness, non-availability of own car or public transport facilities); and
- (e) where it would be inappropriate for a Member to use their own or public transport; and
- (f) during normal working hours.

5. Outside normal working hours, and during the day if no Members' car is available, Members are asked to use their own car or train/bus wherever possible. If a Member does not have his/her own car available or easy access to train/bus services, taxis may be used to travel to the nearest appropriate railway station or bus stop. Taxis should not be used for the entire journey if train or bus can be used for a significant part of it. Subject to these guidelines, the Committee and Member Services Unit can book taxis for Members, but Members are responsible for paying the fare direct to the driver. Reimbursement of car expenses, train, bus and taxi fares should be claimed in the normal way at the end of each month.

6. Exceptions to the guidelines set out above require the approval of the three Group Leaders.

7. Bookings of chauffeur-driven cars should be made with Grigorios Vrakopoulos, the Chauffeur Administrator (01622 694440). It is essential that bookings should be made as early as possible in advance of the date a vehicle is required. In order that the most efficient use can be made of the car fleet, when making a booking all Members are asked to:

- (e) give the purpose of their journey as well as details of date, times and destination;
- (f) not specify a particular car or chauffeur;
- (g) be flexible about collection/drop-off times, wherever possible; and
- (h) be willing to share a car with another Member travelling in the same direction.

Policy on Use of Members' Car Fleet

Chauffeur-driven cars are provided for use on official business by Members and Officers in accordance with the following order of priority:

1. Council Chairman (or Vice-Chairman when acting on behalf of the Chairman)
2. Leader of Council (or Deputy Leader when acting on behalf of the Leader)
3. Leader of the Opposition (or Deputy Leader of the Opposition when acting on behalf of the Leader)
4. Cabinet Members
5. Leader of other opposition group(s)
6. Labour Spokesmen (Shadow Cabinet Members)
7. Chairmen of Ordinary and Policy Overview Committees
8. Liberal Democrat Spokesmen
9. Other Members

(Guidelines on use by other Members are set out in the attached Annex)

10. Chief Executive
11. Other Officers in the following circumstances:
 - (a) for official functions where the Chief Executive agrees that it is appropriate for chauffeur-driven transport to be provided;
 - (b) when the cars/chauffeurs are not required for a higher priority use; and
 - (c) the directorate concerned to bear the full cost of the transport provision.

NB. Cars/chauffeurs can be made available for high-status VIP visitors when it appears to the Chief Executive that it would be in the interest of the County Council to do so. Cost will normally be re-charged to the appropriate department.

2005 Policy

Protocol Governing Reimbursement of Non-Routine Member Expenses and Use of Car Fleet

Member Expenses

1. Following the adoption of the new Allowances Scheme at the Annual Meeting of the Council on 26 May 2005, Members receive a basic allowance of £12k p.a. This builds on the decision of the Council on 19 July 2001 that the basic allowance “should be set ... in recognition of expenses needing to be incurred on personal computers, telephones and other home office equipment and routine subsistence on KCC duties”. Members are reminded in their Handbook that “travel expenses will be reimbursed for any journey on Council duties between premises as agreed for tax purposes” and that **“no other allowances are payable”**.
2. When Members incur “unavoidable costs related to overnight stays, excluding normal subsistence”, reimbursement will be made through their expense claim forms on production of a receipt (as explained in the Members’ Handbook).
3. When Members incur expenditure at official meetings, the relevant Directorate will normally reimburse the Member direct on production of a receipt. However, these occasions would normally be expected to be very rare, since the majority of official meetings are arranged by, and invoiced to, KCC and allow the Council to recover VAT for the expenditure.
4. On the few occasions when it is deemed necessary for leading Members to officially host a function with cross-KCC interest, at their own expense, the only avenue for reimbursement is via the Official Hospitality budget. Applications to charge functions to this budget require the approval of the Chief Executive.
5. When incurring non-routine travel and subsistence (including business-related hospital functions), Cabinet Members should normally make arrangements in advance through officers of the relevant Directorate, thus enabling best value to be achieved; the VAT from the bills to be retrieved; and the cost to be charged to the correct budget. In cases where this is not possible, Cabinet Members should claim reimbursement of the expenditure by submitting full details, together with receipts, to the relevant Managing Director, who will be required to keep a detailed record for audit purposes.

Use of KCC fleet cars

6. Members wishing to use the chauffeur-driven cars whilst undertaking official duties may do so in accordance with the policy adopted by the Selection Committee on 22 July 2005. This specifies that any requests from Members and the Chief Executive for use of a car to assist them in carrying out their official duties will be acceded to. When making such a request, the purpose of their journey must be specified and a record of this is retained.
7. Optimum use of all the fleet vehicles will be made on a daily basis, using a number of sessional drivers, based on a common-sense assessment of the relative

importance of each journey. This supersedes the previous policy dated April 2002, which was based on priority users.

8. If no fleet car is available, Members are asked to use their own car or train/bus wherever possible. If a Member does not have his/her own car available or easy access to train/bus services, taxis may be used to travel to the nearest appropriate railway station or bus stop. Taxis should not be used for the entire journey if train or bus can be used for a significant part of it. Subject to these guidelines, the Committee and Member Services Unit can book taxis for Members, but Members are responsible for paying the fare direct to the driver. Reimbursement of car expenses, train, bus and taxi fares should be claimed in the normal way at the end of each month.

9. Cars/chauffeurs can be made available for high-status VIP visitors when it appears to the Chief Executive that it would be in the interest of the County Council to do so. Cost will normally be re-charged to the appropriate department.

Geoff Wild
County Secretary and Monitoring Officer

19 January 2006

Extract from the guidance issued by the Office for the Deputy Prime Minister

The Local Government Councillors and Civic Dignitaries in England: ODPM guidance: Part Two: Taxation of Members' Allowances and Expenses (EIM65970)

The taxation of travelling expenses for Councillors is set out in the guidance issued by the Office of the Deputy Prime Minister. On the specific point of Councillors travelling from their home, the guidance confirms that the payments are taxable unless the Councillor routinely carries out representative duties on behalf of the Council at home. The relevant paragraphs of the guidance are numbers 114 and 115 and these are out below:

Travel and subsistence allowances

114 As elected representatives, councillors are accepted as normally having two places of work - at the council offices and in their electoral area. Often councillors need to use their own homes to see constituents. Where a councillor does use his or her own home to undertake representative duties on behalf of the council, an allowance paid for travel between home and the council offices or some other place on council business is included in the calculation under the rules described at paragraph 126(viii) (relief for expenses).

115 If it is not necessary for a councillor routinely to see constituents at home, any allowance paid for travel between home and the council offices will be taxable in the normal way. The fact that a councillor chooses to do some work at home - for example reading council papers or completing correspondence - does not make that home a distinct place of work for the purpose of claiming tax relief on travel expenses. However, an allowance paid for travel between home and any place that is a temporary workplace will also be included in the calculation at paragraph 126(viii).

Report from the Section 151 Officer in relation to Member transportation, based upon discussions with the Council's Tax Advisors, RSM Tenon

County Cars

When a car is made available to an employee/Member the company car rules mean that a taxable benefit arises unless any private use of the car is not permitted and does not in practice happen.

However where the Council makes a car available under the statutory 'pool car' rules and the following conditions are met then no taxable benefit arises:

- (a) the vehicle must have been included for the year in a car pool for the use of Members and officers and actually used by more than one of those Members/officers by reason of their employment and not ordinarily used by one of them to the exclusion of the others, and
- (b) any private use of the vehicle in the year by an employee was merely incidental to his other use of it, and
- (c) the vehicle was not normally kept overnight at or near any of the residences of the employees concerned

The pool car rules apply to the car not the individual and if breached a taxable benefit will arise for all of the users of that vehicle in proportion to their usage.

Where a car is purchased primarily for business use but private use is also allowed then recovery of VAT is blocked.

If a car is purchased for business use only such as a 'pool car' then VAT levied on the purchase price may be recovered by the authority. If subsequently there is a change in use of that vehicle such that private mileage is allowed a refund of VAT to HMRC is necessary based on the market value of the vehicle at the time of the change.

Travel to County Hall in Members own cars

Any expense payments, including payments related to business travel to Members is taxable. However, they are entitled to relief from tax for the full cost they are obliged to incur travelling to or from a place they have to attend in the performance of their duties – as long as the journey is not ordinary commuting or private travel.

Travel from home to Members normal place of work (County Hall) is deemed ordinary commuting and hence subject to tax unless it can be shown that the Members home is also a place of work. HM Revenue & Customs will accept that a Members home is a place of work if they routinely see constituents at home. If it is not necessary for a councillor routinely see constituents at home, any allowance paid for travel between home and County Hall will be taxable in the normal way.

The reason that HMRC allow Members to claim relief from tax when constituents are seen routinely at home is that HMRC consider that the Member is performing 'substantive duties' at home, over and above what might be considered convenient. HMRC consider that emails, correspondence and reading papers are not 'substantive duties'.

In the absence of seeing constituents at home Members need to show that the work they do at home for KCC are 'substantive duties' and this will be difficult for two reasons. Firstly tax relief for travel expenses is notoriously restrictive. Secondly the notes about Councillors expenses in the HMRC manual were prepared by the Association of Local Councillors and cover all Councils and it would be difficult for KCC to get them changed unilaterally.

A possible approach for change is to prepare a paper showing how much work the Members do at home and in their constituency compared with their KCC work overall. The cooperation of other councils should be sought for them to provide their own figures. The combined results could then be used by the LGA as a basis for discussion with HMRC for a review of paragraphs 114 and 115 of the notes.