

**A Review**

**Of**

**Allowances**

**For Parish Councils within  
the Winchester District**

**Including**

**Travelling and Subsistence  
Allowances**

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**The Second Report by the**

**Parish  
Remuneration  
Panel**

**Meeting of Panel – 27/28 September 2006**

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## **Foreword**

This is the second report produced by the Independent Parish Remuneration Panel for the Parish Councils within Winchester City Council on allowances for Parish Councillors.

The Panel was originally established by Winchester City Council in December 2001 to make recommendations to Winchester City Council on the range and levels of remuneration for the Authority's members. It was done as part of the wider modernisation agenda that was being undertaken throughout the country after the passage of the Local Government Act 2000. A further report was produced for Winchester City Council in February 2003 to make recommendations on allowances in light of experience of the new roles and structures.

However, Winchester City Council was required (as are all local authorities) under the *Local Authorities (Members' Allowance) (England) Regulations 2003*<sup>1</sup> and subsequent amendments to reconvene its Panel to make recommendations on certain associated allowances, including travel and subsistence, for City Councillors (see third report for details) before 31 December 2003. These regulations also gave statutory provision for the Winchester City Council IRP to act as the IRP for all parish councils within the Council area.

As the Winchester City Council Panel was meeting in autumn 2003, the City Council asked the Panel to make recommendations in regard to how Parish Councils might exercise their right of local discretion in relation to paying travelling and subsistence allowances. This resulted in the first report and set of recommendations for Parish Councils within the area of Winchester City Council in October 2003. The Regulations also contain powers for Parish Councils to pay a 'parish basic allowance' to elected Members. As yet, no Parish has decided to exercise the right to do so.

This second review has not been undertaken at the request of any Parish Council[s] in the Winchester City Council area; it has been carried out at the request of the City Council, to provide Parishes with an updated Travel and Subsistence Scheme capable of adoption.

It has not been the Panel's function to consider the performance of Parish Councillors and/or Councils within Winchester City Council's area either individually or collectively. Its job has been to assess the applicability of certain allowances and how they might be delivered, if appropriate.

Dr Declan Hall  
Chair of the Parish Remuneration Panel (Winchester City Council)

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

**Parish Remuneration Panel:**  
**The Second Review of Parish Council Allowances**  
**For**  
**Parish Councils**  
**Within**  
**Winchester City Council**

**Introduction: The Regulatory Context**

1. The following is a synopsis of the proceedings and recommendations made by the Independent Parish Remuneration Panel appointed by Winchester City Council to consider recommendations for a Parish Council Allowances scheme. In particular, the Panel was tasked to advise the Parish Councils within the boundaries of Winchester City Council on how they might exercise their right of local discretion over the travel and subsistence allowances schemes.
2. The Panel was convened under the Local Authorities (Members' Allowances) (England) Regulations 2003 (SI 1021) and subsequent amendments, to the regulations SI 2003/1692. These regulations replace all previous regulations and require *inter alia* all authorities in England to reconvene their Panels if there are any parish councils that seek to make changes to the following:
  - The appropriateness of a parish basic allowance and whether this should apply to just the Chairman or all parish councillors?
  - If found appropriate, at what levels should it be paid?
  - Travelling and Subsistence Allowances for Parish Councillors?
  - Provision for suspension of allowances under certain circumstances?
  - Suitability of an index for allowances and what that index may be?
3. No Parish Councils within the Winchester City Council area have requested a review of basic or other allowances, as they have the right to do. However, Winchester City Council has taken the opportunity to ask the Panel to make the recommendations on the range and levels of other travel and subsistence allowances as set out in the terms of reference below as it is noted the Parishes are coming up against the '4 year' rule which requires all Councils to seek advice on their allowances scheme from their Independent Remuneration Panel at least every 4 years. It has been over 3 years since the previous Parish

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Allowances review and the City Council has asked its' Panel to consider Parish Councils while it was sitting for a review for the City Allowances scheme.

## **The Panel**

4. Winchester City Council reconvened the members of its Independent Remuneration Panel ; who by Regulation 27(2) of the local Authorities (Members' Allowances) (England) Regulations 2003 also form the Parish Remuneration Panel - namely<sup>2</sup>:
  - Roger Farrall – retired local government officer specialising in job evaluation and remuneration review, and a local resident.
  - Dr Declan Hall, Institute of Local Government, School of Public Policy, The University of Birmingham - an academic specialising in the field of Members' Allowances who was engaged by the Council and appointed by the Panel to act as Chairman.
  - Canon Richard Lindley – former Director of Education for the Winchester Diocese and now a Schools Adjudicator, and a local resident.
  - Madeleine Sumsion – Until 1 April 2006, the Regional Director of South East Employers, which provides advice on employment and management issues, including development in Council structures and the impact of the Local Government 2000. Madeleine sat on a number of allowances panels during her time as Regional Director and now acts as an associate consultant for SEE dealing with members allowances.
  
5. The Panel had the support of Chris Ashcroft, Assistant City Secretary, who acted as the 'Panellists' Friend' and whose role was to service the Panel, and take the organisational lead in facilitating the whole process.

## **Terms of Reference**

6. The Panel's specific terms of reference were to make recommendations:

For parishes, the rates and circumstances in which travel and subsistence should be paid.

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<sup>2</sup> Lynda Banister – Non-Executive Director of Winchester and Eastleigh Healthcare Trust, and a local resident, who is full member of the Winchester City Council IRP, withdrew from the sitting of the Panel when it sat as the Parish Councils IRP due to a conflict of interest. The Chair of the Panel accepted that the integrity of the Panel was maintained by this action.

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## **The Recommendations of the Panel**

### **Parish Basic Allowance**

7. The Panel was not asked by any Parish Council within the area of Winchester City Council to make recommendations on the appropriateness of a parish council allowance. Consequently, the Panel has not made recommendations on this allowance, preferring to wait until requested to do so by one or more Parish Councils within the Winchester City Council area.

### **Travel and Subsistence Allowances**

8. To ensure the right of Parish Councils within the boundaries of Winchester City Council to continue paying travel and subsistence allowances for their Councillors for the next four years (2007/11) the Panel recommends that Parish Councils substantially follow the recommendations laid down by the Panel for rates for these allowances that it recommended to Winchester City Council. These are set out later in the report in Appendix A.
9. For ease of reference the relevant section of the main Regulations (SI No 1021 of 2003) are set out as Appendix B.
10. Regulation 26(1) (a to e) lists the possible categories of duties which a Parish Council can decide to include as eligible for Parish travelling and subsistence allowance. These are:

“...the performance of any duty within one or more of the following categories:

  - (a) the attendance at a meeting of the authority or of any committee or sub-committee of the authority, or of any other body to which the authority makes appointments or nominations, or of any committee or sub-committee of such a body;
  - (b) the attendance at a meeting of any association of authorities of which the authority is a member;
  - (c) the performance of any duty in pursuance of any standing order made under S135 of the Local Government Act 1972 requiring a member or members to be present while tender documents are opened;
  - (d) the performance of any duty in connection with the discharge of any function of the authority conferred by or under any enactment and empowering or requiring the authority to inspect or authorise the inspection of premises; and
  - (e) the carrying out of any other duty approved by the authority, or any duty of a class so approved, for the purpose of, or in connection with, the discharge of the functions of the authority or of any of its committees or sub-committees.”

11. The Panel decided not to make recommendations as to which categories of approved duties should be eligible for the payment of travelling and subsistence allowances. It decided that this was a matter for each Parish Council to consider, having regard to its own circumstances. The Parish should approve a list of eligible approved duties that comes within the categories listed in Regulation 26 (1) (a to e). That list may cover only some of the types of duties, or particular meetings rather than all meetings, if the Parish so wishes.
12. The Panel is aware that under the old system the practice was to only pay travelling and subsistence allowances when the approved duty is undertaken outside the Parish Council's own administrative area. The 2003 regulations allow payments when the duty is undertaken in the Parish Council's own area.
13. However, in light of the fact that no Parish pays their members a Parish Basic Allowance, the Panel recommends that parish councillors are able to claim the relevant travel and subsistence allowances for attending approved duties within their parish council area.
14. The Panel decided that the rates that it should recommend should be substantially the same as it recommended for Winchester City Council. In some instances the rates differ as to whether the approved duty is undertaken within the administrative boundaries of the Council – or outside them. It is recommended that the Parishes should adopt the same approach.
15. A table outlining these recommendations is attached as Appendix A. Comments on the recommendations are laid out below.

### **Travel, Subsistence and Indexation – within the Parish**

16. If the Parishes want to use the provisions recommended above by the Panel, then the Panel further recommends to them the following schedule of allowances.
17. The Panel recommends that for travel within the Parish for approved duties, that Councillors mileage rates should be based on the approved HM Revenue and Customs (also known as AMAP) rates and also indexed to these rates for the next four years. The current rates that apply presently are:
  - Car and Van: 40p per mile
  - Motor Cycles: 24p per mile
  - Bicycles: 20p per mile
  - Passengers 5p per mile (max. four passengers)

### **Subsistence – within the Parish**

18. The Panel supports the Parishes paying Subsistence Allowances for attending approved duties within the respective Parish Authority area. Furthermore, the Panel confirms that they should be paid at the current Winchester City Council rates (Appendix A refers) and indexed to the same annual percentage increase for the Winchester City Council Basic and Special Responsibility Allowances. This would be notified by the Winchester City Council each year – up to a maximum of four years. The Regulations then require that the Parish Remuneration Panel re-consider the issue.

### **Travel – outside the Parish**

19. The Panel recommends the following should apply to travel outside of the Council, again using HM Revenue and Customs rates where these have been set:

- Car and Van: 40p per mile
- Motor Cycles: 24p per mile
- Bicycles: 20p per mile
- Passengers 5p per mile (max. 4 passengers)
- Rail, train, air, taxi and hire car: The recommended rates are set out in Appendix A
- By Ferry Economy class fare or reduced rate

### **For Members carrying other Members to Meetings in their Vehicles – All Journeys**

20. The Panel recommends that to encourage car sharing that a rate of 5p per mile for each additional passenger carried should be utilised, up to a maximum of 4 additional passengers. This is the maximum rate permitted by the HM Revenue and Customs that attracts no taxation liability. This is an extra allowance a Member can claim if they are transporting another Member to an approved duty in respect of travel to the same approved duty. This rate should also be increased by the same percentage increase that applies to the HM Revenue and Customs rates.

### **Public Transport – All Journeys**

21. The Panel recommends that where Members use public transport to travel to an approved duty that it should be claimed at standard rates and with receipts. However, if there are exceptional circumstances when it is difficult to utilise public transport at standard rates or otherwise then a Member must get prior agreement from the Parish Clerk to use other forms of transport, such as taxis.

### **Car Parking**

22. The Panel recommends that actual costs should be reimbursed, with receipt where practicable.

### **Cost-effective Travel**

23. The Panel would also expect Members travelling out of the authority on approved duties that they would travel by the most cost-effective methods that meet the needs of their travel requirements.

### **Accommodation and Subsistence – outside the Parish**

24. The Panel recommends the following in relation to accommodation and subsistence for meetings outside the Parish:
- That wherever possible the Member organises their meals and accommodation through the Parish Council, which pre-books and pre-pays in advance.
  - Or, that they conform to the current rates set out in Appendix A (which are indexed to the same increase in the Winchester City Council Basic and Special Responsibility Allowances per year).
  - For meals that cannot be pre-booked and paid and are in excess of current rates payable, that reasonable costs are reimbursed on production of receipts.

### **Confirmation of Implementation and Indexing**

25. The Panel recommends that the recommendations contained within this report (with any amendments) be implemented from the start of the month immediately after the date the Parish Council meets to approve this report.
26. Furthermore, the Panel recommends and confirms the use of the following index for allowances:
- Travel and Subsistence:
    - Travel within the Parish: car, motor cycle, and cycle rates (including additional passengers) indexed to HM Revenue and Customs rates.
    - Subsistence for both inside and outside the Parish: indexed to the percentage increase in Basic Allowance and Special Responsibility Allowances as implemented by Winchester City Council each year, unless related to actual cost reimbursement.
    - Travel outside the Parish: car, motor cycle, and cycle rates (including additional passengers) indexed to HM Revenue and Customs rates, unless related to actual cost reimbursement.

27. The Panel further recommends that as per regulations the indexation recommended by the Panel be utilised for four years, or until a Parish Council requires a further review. Winchester City Council will notify the effect of the changes in the relevant indices each year in the same manner as applies under its Members' Allowances Scheme.

### **Publicity in respect of Reports of Parish Remuneration Panels**

28. Regulation 30 in Appendix B sets out the procedure for consideration of the Panel's Report by the Parish Council. A notice informing the public of their rights to inspection has to be published locally for at least 14 days. Although the regulation does not specifically say so, this should be before the meeting. The notice outlines the main details of the report and advises of the public rights of inspection and to obtain copies at a reasonable cost.

### **Records of Parish Allowances**

29. Regulation 31 indicates the records that have to be kept by the Clerk for public inspection. A public notice also has to be published on local notice board(s) at the end of the year stating how much has been paid to each member.

### **Forgoing Allowances**

30. Regulation 32 indicates that a member may elect in writing to forgo any entitlement to allowances.

### **Withdrawal of Allowances**

31. A Parish Council may require that where a member is suspended or partially suspended from their duties, all or part of any allowances may be withheld. It may also require that any allowances already paid in respect of a period for which a member is suspended must be repaid.

### **Chairman's Allowance – Section 15(5) Local Government Act 1972**

32. It is worth noting that this section has not been repealed by the new regulations. It can still be used to make a payment to meet the costs associated with the position of Chairman. This means that this option can be used rather than applying to the Parish Remuneration Panel for guidance on a parish basic allowance for the Chairman.

### **Tax Implications**

33. When paying Parish Basic Allowances or a Chairman's Allowance the Parish will be subject to the law requiring the deduction of income tax. There may also be similar considerations in relation to travelling and subsistence allowances in certain circumstances. Parishes are advised

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to contact the Hampshire Association of Parish and Town Councils who provide guidance notes and training sessions on this topic.

### **Review of Scheme**

34. Any Parish may ask that the Parish Remuneration Panel should meet to consider either Parish Basic Allowances or travelling and subsistence allowances at any time. However, the law requires the Parishes involved meeting the costs of the process. For this reason it is recommended that informal discussions take place with the City Secretary and Solicitor at Winchester City Council so that the Panel is timed to be held at the same time as other reviews so as to keep costs down.

### **Action Required by the Parish Council**

35. The following steps need to be taken
1. To give publicity to receipt of the Panel's report in accordance with Regulation 30 before the report is considered by the Council – See Appendix 2.
  2. To decide whether to pay travelling and subsistence allowances in accordance with the Panel's recommendations and if so:
    - (a) To determine whether any travelling or subsistence allowance should be paid for approved duties within the Parish boundary or whether such allowances should only be payable for approved duties outside the Parish boundary.
    - (b) To decide whether approved duties should be any activity undertaken within the statutory definition contained in Regulation 26(1) or whether the Parish wants to approve its own specific list that comes within the definition, but is more restrictive in scope e.g., Attendance at Council and some committees (but not all Committees?); attendance at specific named outside bodies and meetings (but not all meetings?). The Council may also reserve to itself (or a committee) power to approve a specific duty, not on its current list, as being eligible.
    - (c) The Council should then approve the Panel's report, as amended by any decisions above, as its travelling and subsistence scheme. This is because it is important that the provisions relating to indexation for future years, suspension/withdrawal of allowances and the detailed conditions relating to the payment of allowances are also approved by the Council.

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**APPENDIX A**

<b>Type of Allowance:</b>		<b>(£)</b>
<b><i>Travelling Allowance</i></b>		
Travel within Parish	Cars and Vans	40p a mile
	Motor Cycles	24p a mile
	Bicycles	20p a mile
Travel outside Parish	Cars and Vans	40p a mile (subject to most effective mode of transport for reasonable needs of Member)
	Motor Cycles	24p a mile
	Bicycles	20p a mile
All Journeys	Air Travel	Not to exceed public transport (eg train fare) unless prior approval obtained
	Ferry	Economy class fare or reduced rate
	Rail	2 <sup>nd</sup> class fare or reduced rate
	Taxi or Private Hire	Fare and reasonable gratuity (bus or train rate if use of taxi/private hire optional)
	Hired car	Prior approval - actual cost. Otherwise normal mileage rates
	Bus	Ordinary or cheap rate fare
	Car Parking	Actual cost
	Additional mileage rate for Members carrying other Members in their vehicles	5p a mile (per passenger up to 4 max.)
<b><i>Subsistence</i></b>		
Subsistence within Parish	Breakfast	5.51
	Lunch	7.59
	Tea	2.99
	Evening Meal	9.39
Subsistence outside Parish		Rates as above where possible
Overnight stay outside Parish		89.45
Overnight stay – London		102.00

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**APPENDIX B**

**Extract from Statutory Instrument 2003 No. 1021**  
**The Local Authorities (Members' Allowances) (England) Regulations 2003**

PART 5  
PARISH COUNCILS

**Application of this Part**

**24.** Any reference in this Part -

- (a) to an authority is, unless otherwise specified, a reference to a parish council;
- (b) to a member is, unless otherwise specified, a reference to an elected member of a parish council;
- (c) to a responsible authority is, in relation to a parish council, a reference to the district council or unitary county council -
  - (i) where the parish council is the council for one parish, in whose area the parish council is situated; or
  - (ii) where the parish council is the council for a group of parishes, in whose area all the parishes in the group are situated or, where that is not the case, in whose area the greatest number of local government electors for the parishes in the group is situated; and
- (d) to an establishing authority is, in relation to a parish remuneration panel, a reference to the responsible authority that established that parish remuneration panel.

**Parish basic allowance**

**25.** - (1) An authority may pay an allowance for each year ("parish basic allowance") -

- (a) to its chairman only; or
- (b) to each of its members,

and the amount of that allowance payable to its chairman may differ from that payable to each other member of the authority, but otherwise that amount shall be the same for each such member.

(2) Where an authority proposes to pay parish basic allowance, whether to its chairman only or to each of its members, it must have regard, in setting the level or levels of such allowances, to the recommendations which have been made in respect of it by a parish remuneration panel in accordance with regulation 28.

(3) Subject to paragraph (4), where an authority proposes to pay parish basic allowance in any year to its members and the term of office of any member begins or ends otherwise than at the beginning or end of a year, that member's entitlement shall be to payment of such part of the parish basic allowance as bears to the whole the same proportion as the number of days during which his term of office subsists bears to the number of days in that year.

(4) Where an authority proposes to pay parish basic allowance in any year -

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(a) to its chairman only; or

(b) to all its members but at a higher level to the chairman,

and the term of office of the chairman as chairman begins or ends otherwise than at the beginning or end of a year, his entitlement for the period during which he holds the office of chairman shall be to payment of such part of the parish basic allowance to which he is entitled as chairman as bears to the whole the same proportion as the number of days during which his term of office as chairman subsists bears to the number of days in that year.

(5) Where a member is suspended or partially suspended from his responsibilities or duties as a member of an authority in accordance with Part III of the Local Government Act 2000 or regulations made under that Part, the part of the parish basic allowance payable to him in respect of the period for which he is suspended or partially suspended may be withheld by the authority.

(6) An authority shall, as soon as reasonably practical after setting the levels at which any parish basic allowance is to be paid and to whom, arrange for the publication in a conspicuous place or places in the area of the authority, for a period of at least 14 days, of a notice or notices containing the following information -

(a) any recommendation in respect of parish basic allowance made by the parish remuneration panel;

(b) the level or levels at which the authority has decided to pay parish basic allowance and to which members it is to be paid; and

(c) a statement that in reaching the decision on the matters referred to in sub-paragraph (b) the authority has had regard to the recommendation of the parish remuneration panel.

(7) An authority shall ensure that it keeps a copy of the information referred to in paragraph (6) available for inspection by members of the public on reasonable notice.

(8) An authority may require that where payment of parish basic allowance has already been made in respect of any period during which the member concerned is -

(a) suspended or partially suspended from his responsibilities or duties as a member of the authority in accordance with Part III of the Local Government Act 2000 or regulations made under that Part;

(b) ceases to be a member of the authority; or

(c) is in any other way not entitled to receive the allowance in respect of that period,

such part of the allowance as relates to any such period shall be repaid to the authority.

(9) An authority may not make any payment, and a member is not entitled to receive any payment, under the provisions of this regulation in respect of any period prior to 30th September 2003 if payment is made, in respect of any duties carried out by the member during that same period, under any of the provisions referred to in regulation 34(1).

### **Parish travelling and subsistence allowance**

**26.** - (1) An authority may pay to its members allowances in respect of travelling and subsistence ("parish travelling and subsistence allowance"), including an allowance in respect of travel by bicycle or by any other non-motorised form of transport, undertaken or incurred

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in connection with the performance of any duty within one or more of the following categories -

(a) the attendance at a meeting of the authority or of any committee or sub-committee of the authority, or of any other body to which the authority makes appointments or nominations, or of any committee or sub-committee of such a body;

(b) the attendance at a meeting of any association of authorities of which the authority is a member;

(c) the performance of any duty in pursuance of any standing order made under section 135 of the Local Government Act 1972 requiring a member or members to be present while tender documents are opened;

(d) the performance of any duty in connection with the discharge of any function of the authority conferred by or under any enactment and empowering or requiring the authority to inspect or authorise the inspection of premises; and

(e) the carrying out of any other duty approved by the authority, or any duty of a class so approved, for the purpose of, or in connection with, the discharge of the functions of the authority or of any of its committees or sub-committees.

(2) Where a member is suspended or partially suspended from his responsibilities or duties as a member of an authority in accordance with Part III of the Local Government Act 2000 or regulations made under that Part, any parish travelling and subsistence allowance payable to him in respect of the responsibilities or duties from which he is suspended or partially suspended may be withheld by the authority.

(3) An authority may require that where payment of travelling and subsistence allowance has already been made in respect of any period during which the member concerned is -

(a) suspended or partially suspended from his responsibilities or duties as a member of the authority in accordance with Part III of the Local Government Act 2000 or regulations made under that Part;

(b) ceases to be a member of the authority; or

(c) is in any other way not entitled to receive the allowance in respect of that period,

such part of the allowance as relates to any such period shall be repaid to the authority.

(4) An authority may not make any payment, and a member is not entitled to receive any payment, under the provisions of this regulation in respect of any period prior to 30th September 2003 if payment is made, in respect of any travelling and subsistence expenses incurred by the member during that same period, under any of the provisions referred to in regulation 34(1).

### **Parish remuneration panels**

**27.** - (1) A parish remuneration panel may be established -

(a) by a responsible authority and shall make recommendations in respect of the authorities for which the establishing authority is the responsible authority; or

(b) jointly by any responsible authorities and shall make recommendations in respect of

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the authorities for which the establishing authorities are the responsible authorities.

(2) Subject to paragraph (3), a parish remuneration panel shall consist of those persons who are also members of the independent remuneration panel which exercises functions in respect of the establishing authority or authorities.

(3) A parish remuneration panel shall not include any member who is also a member of an authority in respect of which it makes recommendations or is a member of a committee or sub-committee of such an authority.

(4) The authorities in respect of which a parish remuneration panel established under paragraph (1) makes recommendations shall each pay to the parish remuneration panel an equal share of the amount of the expenses incurred by that panel in carrying out that panel's functions.

### **Recommendations of parish remuneration panels**

**28.** - (1) A parish remuneration panel shall produce a report in relation to the members of the authorities in respect of which it was established, making recommendations, in accordance with the provisions of regulation 29, as to -

- (a) the amount of parish basic allowance payable to members of such authorities;
- (b) the amount of travelling and subsistence allowance payable to members of such authorities;
- (c) whether parish basic allowance should be payable only to the chairman of any such authority or to all of its members;
- (d) whether, if parish basic allowance should be payable to both the chairman and the other members of any such authority, the allowance payable to the chairman should be set at a level higher than that payable to the other members and, if so, the higher amount so payable; and
- (c) the responsibilities or duties in respect of which members should receive parish travelling and subsistence allowance.

(2) A copy of a report made under paragraph (1) shall be sent to each authority in respect of which recommendations have been made.

### **Levels of allowances**

**29.** - (1) A parish remuneration panel may, in making its recommendations in accordance with regulations 27 and 28, either -

- (a) apply the same recommended levels of parish basic allowance and parish travelling and subsistence allowance to all the authorities in respect of which it was established; or
- (b) make different recommendations for different authorities.

(2) A parish remuneration panel shall express its recommendation as to the level of parish basic allowance, in respect of a parish or parishes, as a percentage of the sum that an independent remuneration panel has recommended as the level of basic allowance for the establishing authority which is the responsible authority for that parish or parishes.

(3) The percentage referred to in paragraph (2) may be one hundred per cent.

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(4) A parish remuneration panel shall also express its recommendation as to the level of parish basic allowance as a monetary sum being a monetary sum equivalent to the percentage expressed in accordance with paragraphs (2) and (3).

**Publicity in respect of reports of parish remuneration panels**

**30.** - (1) Once an authority receives a copy of a report made to it by a parish remuneration panel in accordance with regulation 28, it shall, as soon as reasonably practicable -

(a) ensure that copies of that report are available for inspection by members of the public on reasonable notice; and

(b) arrange for the publication in a conspicuous place or places in the area of the authority, for a period of at least 14 days, of a notice which -

(i) states that it has received recommendations from a parish remuneration panel in respect of allowances;

(ii) describes the main features of that panel's recommendations and specifies the recommended amounts of each allowance mentioned in the report in respect of that authority; and

(iii) states that copies of the panel's report are available for inspection on reasonable notice and gives details of the manner in which notice should be given of an intention to inspect the report.

(2) An authority shall supply a copy of a report made by a parish remuneration panel in accordance with regulation 28 to any person who requests a copy and who pays to the authority such reasonable fee as the authority may determine.

**Records of parish allowances**

**31.** - (1) An authority shall keep a record of the payments made by it in respect of -

(a) parish basic allowance; and

(b) parish travelling and subsistence allowance.

(2) Such a record shall -

(a) specify the name of the recipient and the amount and nature of each payment;

(b) be available for inspection on reasonable notice and at no charge, by any local government elector for the area of that authority; and

(c) be supplied in copy to any person who is entitled to inspect a record under paragraph (b) and who requests a copy and pays to the authority such reasonable fee as it may determine.

(3) As soon as reasonably practicable after the end of a year, an authority shall arrange for the publication, for a period of at least 14 days, of a notice in a conspicuous place or places in the area of the authority stating the total sum paid by it in the year to each member in respect of each of the following -

(a) parish basic allowance; and

(b) parish travelling and subsistence allowance.

**Elections to forgo parish allowances**

**32.** A member may, by notice in writing given to the proper officer of the authority, elect to forgo his entitlement or any part of his entitlement to allowances.