

Appendix I

Allowances for Expenses Incurred by Elected Members of Local Authorities

Directions

**Issued by the
Minister of State at the Department of Housing, Planning and Local Government with
special responsibility for Local Government and Electoral Reform**

under Article 17 of the

**Local Government (Expenses of Local Authority Members) Regulations 2014-2017
(S.I. No. 236 of 2014 & S.I. No. 494 of 2017)**

Revised 31 October 2018

Introduction

The following are directions given by the Minister of State at the Department of Housing, Planning and Local Government with special responsibility for Local Government and Electoral Reform under article 17 of the Local Government (Expenses of Local Authority Members) Regulations 2014-2017 (S.I. No. 236 of 2014 & S.I. No. 494 of 2017).

The directions should be read in conjunction with section 142 (as amended) of the Local Government Act 2001 generally with respect to expenses, and with section 143 with respect to any allowances for chairpersons, and the fore-mentioned Regulations. They replace all previous directions regarding expenses and allowances of elected members.

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Part I

Rates and Rules in relation to Annual Expenses Allowances

1. Rates

(1) The rates that apply for the purpose of calculating an annual expenses allowance under Part II of the Regulations shall be as follows:-

(a) The annual travel rates that apply from 1 January 2018 for the purposes of subparagraph (i) of paragraphs (a), (b), (c) and (d) respectively of article 5(1) of the Regulations shall be aligned with the general travel rates set by the Minister for Finance and Public Expenditure and Reform as follows: -

- (i) 44.79 cent per km for the first 1,500 kilometres,
- (ii) 83.53 cent per km from 1,501 kilometres up to 5,500 kilometres,
- (iii) 32.21 cent per km for 5,501 kilometres and over, and
- (iv) 25.85 cent per km for 25,001 kilometres and over

The distance travelled shall be determined based on the total accumulated “relevant distance” under article 5(2) of the Regulations and the total distance should then be split between the relevant travel bands¹.

For example, a Member who lives 26km for the headquarters of their local authority with a travel index of 110 would have a relevant distance of 2,860km per annum (26km x 110 travel index). The travel rate of 44.79 cent per km would apply for the first 1,500km of this distance. The travel rate of 83.53 cent per km would then apply for the remaining 1,360km. Total payment per annum: (1,500 @ 44.79 = €671.85) + (1,360 @ 83.53 = €1,135.87) = €1,807.72

(b) The annual subsistence rate which shall apply for the purposes of subparagraph (ii) of paragraphs (a), (b), (c) and (d) respectively of article 5(1) of the Regulations shall be €33.61.

(c) The fixed annual rate which shall apply for the purposes of subparagraph (iii) of paragraphs (a), (b), (c) and (d) respectively of article 5(1) of the Regulations shall be €2,286, €2,413, €2,540 and €2,667.

(2) Annual expenses allowances under Part II of the Regulations shall be paid in instalments following the end of each month or of such greater period as the local authority may decide. Local authorities may choose to pay the annual travel rate in equal instalments based on the total relevant distance to be accumulated over the year.

¹ The annual travel rate is NOT aggregated with the travelling expenses allowance under Part II or with travel to meetings of outside bodies. The annual travel rate is part of a composite allowance and there are unique rules that apply (the indexed bands for the notional number of meetings per year, 80% attendance rule, etc). The number of meetings attended by a member and actual distance travelled may differ from the indicative number of meetings and distance calculated at the beginning of the year using the indexed bands. As such the annual travel rate should continue to be calculated separately.

2. Vouched Annual Expenses

- (1) With effect from 1 July 2017, members may choose to opt for claiming vouched annual expenses instead of being paid the fixed annual rate. It is a matter for each individual Member to choose if he or she wants to continue to claim the unvouched fixed annual rate or forego this payment to instead claim vouched annual expenses.
- (2) The maximum amount that may be claimed in vouched annual expenses per calendar year is €5,000 (or €2,500 for the period 1 July to 31 December 2017). This shall be paid in instalments following the end of each month or of such greater period as the local authority may decide.
- (3) All expenses must be incurred within the relevant period. Expenses incurred before 1 July 2017 are not eligible. Annual expenses incurred for 2017 may be allowed on a pro-rata basis e.g. in the case of an annual fee being paid by a member for 2017 for webhosting then only 50% of this would be allowable covering the period July to December.
- (4) Expenditure incurred by a member must be wholly and exclusively incurred in the performance of his or her duties as a member and should not include any personal element of expenditure. The expenses must fall within one of the categories set out under Schedule A to Part I of these directions.
- (5) Members who choose to claim vouched expenses retrospectively for the period 1 July 2017 - 31 December 2017 must provide written notification to the local authority within a reasonable time limit set by the local authority following the issuing of this circular. In cases where Members choose to claim vouched expenses retrospectively for this period it will be necessary for local authorities to deduct the total amount of fixed annual rate payments made in respect of this period from the total amount of vouched expenses being claimed.
- (6) Members who chose to claim vouched expenses for 2018 must provide written notification to the local authority within a reasonable time limit set by the local authority following the issuing of this circular. In 2019 and subsequent years such written notification must be provided at least 10 working days before the end of January.
- (7) If the total of the expenses incurred exceed the vouched allowance a Member was paid in the relevant period, the additional amount may not be brought forward to the following year i.e. if a Member has used his expenses budget for the year and the invoice is due to be paid it cannot be carried over to the following year.
- (8) Members who decide to claim vouched annual expenses must commit for the entirety of the relevant period. Members may not revert to the fixed annual rate during this time. At the conclusion of each period, members may again choose between claiming a fixed annual rate or vouched annual expenses for the subsequent period.
- (9) Members claiming vouched annual expenses must be able to provide bills, invoices, receipts and other relevant documentation for expenses they have incurred. The invoices should state the specific details of the type of service purchased. The local authority can only provide reimbursement after a Member has paid for the

goods/services. Proof of payment should confirm that the payment was made by the Member. The relevant documentation (originals not copies) should be submitted promptly by members to the local authority after the end of each month. Members are advised to retain copies of relevant documentation submitted.

- (10) The documentation submitted and associated payments may be reviewed by the internal audit of the local authority or the Local Government Audit Service.
- (11) It is the responsibility of members to ensure that only relevant documentation relating to eligible expenditure allowed under Schedule A to Part I of these directions is submitted. Members will be required to reimburse the local authority in cases where payment has issued against expenses that are later found to be ineligible.

3. Attendance

- (1) As set out in Part II of the Expenses Regulations, the annual expenses allowance for elected members comprises three elements - (1) travel, (2) subsistence and (3) an unvouched fixed rate allowance in respect of miscellaneous expenses or a vouched expenses allowance in respect of certain categories of miscellaneous expenditure.

The attendance requirement for the travel and subsistence elements is 80% and the attendance requirement for the final element i.e. miscellaneous expenses is 50%. Full payment of the miscellaneous element is payable for attendance by a member at 50% or more of the total number of meetings which that member was due to attend (i.e. "relevant meetings" of the full council, of municipal district members, and of committees, etc, of which he or she is a member). Where a member attends less than 50% of the total number of due meetings, then the proportion of the miscellaneous element payable shall be proportionate to the number of meetings attended. If for example 20 meetings are attended when 30 meetings is the 50% threshold, then 20/30 of the miscellaneous element is payable.

- (2) The calculation of the 80% attendance threshold and of the amount of the allowance when less than 80% attendance is achieved should accord with the rules as set out at paragraphs (c) and (d) below.
- (3) In determining 80% of the due number of meetings, any decimal amount shall be disregarded. If for example the total number of meetings which a Member was due to attend in the period was 47 then 80% of such number of meetings is $47 \times 80\% = 37.6$. This figure is then rounded down to the nearest whole number so that full payment of the allowance is available for attendance at 37 meetings.
- (4) In calculating the amount of the travel and subsistence element of the allowance payable when a member attends less than 80% of the due number of meetings, any decimal point should be rounded up. So that if for example a member attends 26 meetings when the relevant number of meetings for full payment of the travelling and subsistence element is 37 meetings, then the proportion of the travelling and subsistence element payable is $26 / 37 = 70.27\%$ of the maximum entitlement. In such instance, the 70.27% should be rounded up to 71% as the percentage of the allowance that is payable.

- (5) The rules at (3) and (4) above should also apply in the case of calculations arising as regards the reduced attendance threshold at paragraph (1) above.
- (6) With regard to the level of payment where the number of meetings is below the index figure used in the formula for calculating the annual allowance, the position remains that once 80% or upwards of the relevant number of meetings (i.e. meetings of full council and municipal district members plus meetings of committees, joint committees and joint policing committees of which the person is a member) are attended the member qualifies for the full allowance determined in accordance with the formula.
- (7) It is entirely a matter for the local authority to determine the actual number of meetings. Arrangements should be in place to ensure they are prepared and organised in a business-like manner and conducted efficiently and effectively so as to minimise demands. Procedures should continue to be reviewed periodically to identify any changes in existing arrangements, which may lead to improvements in this regard.
- (8) Attendance at meetings of any body that the member has been nominated onto in their capacity as an elected member shall not be included in the calculation in the determination of the actual number of meetings for which an allowance is paid (e.g. heritage committees).
- (9) The Annual Expenses Allowance is a composite expenses allowance and is regarded as no more than reimbursing Members for overall costs incurred wholly, exclusively and necessarily in the performance of duties for the office held. This allows the payment to be made by local authorities without deduction of tax. As such it is not fully payable to Members who do not meet the minimum attendance requirements.

Schedule A

Expenditure Categories for Vouched Annual Expenses (Paragraph 2 of Part I refers)

Expenditure Categories	Allowable	Documentation
<p>Rent, rates and other such charges in relation to an office or offices</p>	<p><i>Guidance on the rent, rates and other such charges in relation to an office or offices is set out in Schedule B</i></p> <p>In summary rent rates and other such charges are allowable on:</p> <p>An office premises that complies with the definition in Schedule B</p> <p>The costs relating to the declared premises, apportioned as appropriate</p> <p>The cost of the mortgage interest on the premises (no tax deduction can be claimed)</p> <p>The cost of rent paid on non-owner occupied premises used as a constituency office</p> <p>Proof that a cost was incurred for such premises</p> <p>Rental relating to the storage space for a mobile office</p>	<p>Declaration form completed to provide the following:</p> <p>Address of the constituency office(s) premises</p> <p>A statement of mortgage interest that was incurred for the stated premises apportioned for the relevant period from the lending agency</p> <p>A statement of the rent that was incurred for the stated premises apportioned for the relevant period from the rental company/owner to include applicable tax numbers</p> <p>Proof of payment of the amount applicable for the relevant period</p>
<p>Signage in respect of the office</p>	<p>The signage on any office</p> <p>Signage on a mobile office, or vehicle (vehicle wrapping) of the Member</p> <p>Vehicle sign writing, graphics or car wrap signs for a Member's car that comply with the SIPO guidelines (cannot explicitly promote a person's candidacy, party's interests or which solicits votes)</p>	<p>The bills/invoices with the address of the premises or vehicle registration, details of the signage, date and amounts to be paid.</p> <p>A photograph of the sign should also be kept for examination.</p> <p>Proof of payment of the bill/invoice for the relevant period</p>

<p>Utilities of an office or offices</p>	<p>Cost of bills/invoices apportioned to include only costs of utilities or office services for the premises declared in the relevant periods. Allowable items may include:</p> <ul style="list-style-type: none"> • Electricity bills • Gas bills • Oil or other fuel purchases for the office • Rates • Refuse charges • Water charges • Alarm monitoring • Security costs (e.g. CCTV installation) • Language service such as translation, interpretation, • disability [e.g. Braille] • Bulk scanning services • Bulk or confidential shredding <p>Not Allowable Sundry items of refreshments which includes catering, tea, coffee, biscuits, newspapers, water</p> <p>Bank charges/interest</p>	<p>The bills/invoices with the address of the premises, date and amounts to be paid</p> <p>A statement of the costs of bills/invoices that were apportioned by including only costs incurred in the relevant period for the premises declared</p> <p>Direct debit payments of utility bills made after 1 July 2017 are allowable for the pro rata amount due for the relevant period</p> <p>Proof of payment of the bill/invoice for the relevant period</p>
<p>Purchase or maintenance of home office furniture or equipment</p>	<p>Home office furniture and equipment normally required for the running of a home office</p> <p>Equipment can include cost of purchase, rental and maintenance of any office equipment including tablet PCs (such as iPads) and IT equipment (such as laptops) provided such equipment has not already been provided by the local authority</p> <p>Charges levied by the local authority ICT section for IT connection or support</p>	<p>The bills/invoices should specify the details of the purchase of the furniture and equipment that will indicate it is for home office use, date and amounts to be paid</p> <p>Proof of payment of the bill /invoice for the relevant period</p>

<p>Hiring rooms for clinics or other meetings</p>	<p>The hire cost of rooms in any location or premises for the purpose of clinics or meetings with the general public in the performance of his/her functions as a member</p>	<p>The bill/invoice for the room hire including name, address and date of each event</p> <p>List of events to indicate that the purpose of room hire was for his/her functions as a member</p> <p>Proof of payment of the bill/invoice for the relevant period</p>
<p>Leaflet and newsletter printing and distribution</p>	<p>Printing of leaflets and newsletters for the performance of his/her functions as a member that is not otherwise facilitated by the use of the printing facilities of the local authority and subject to the same conditions as the local authority may apply regarding the use of its own printing facilities</p> <p>Distribution of leaflets and newsletters for the performance of his/her functions as a member</p>	<p>The bill/invoice for the services including name, address and date of each publication or distribution</p> <p>Samples to indicate that the content was for the performance of his/her functions as a member attached to each invoice</p> <p>Proof of payment of the bill/invoice for the relevant period</p>
<p>Advertising relating to the performance of his/her functions as a member</p>	<p>Advertising costs only (excluding graphic design and photography)</p> <p>All forms of media can be used (incl. newspapers, newsletters, radio, online, window space, signage, social media, etc)</p> <p>Content is limited to the Member's name, address, clinic times or title of the meeting, venue and date</p>	<p>Copies of the advertisement and the publication in which it appears to indicate that the content was for the performance of his/her functions as a member</p> <p>Invoices for services including name, address, company office registration number, charitable status number, where applicable</p> <p>Proof of payment of the invoice/bill, the dates on which the promotion occurred must be indicated on the invoice</p>

Web hosting and other related costs	Invoices for web hosting, web design and other related costs	<p>The bill/invoice with the date and amount of the service/ product must specify details to show it is for use in relation to duties as a Member</p> <p>Proof of payment of the bill/invoice for the relevant period</p>
Purchase of stationery	Stationery that is not provided by the local authority required for the performance of his or her duties as a Member	<p>The bills/invoices should specify the details of the purchase of the stationery that will indicate it is for office use, date and amount paid.</p> <p>Proof of payment of the bill/invoice for the relevant period</p> <p>A sample of stationery should also be retained for examination</p>
Purchase of secretarial support, public relations, and training services for staff under a contract for service	<p>Allowable Advertising for the service required</p> <p>Not Allowable Services purchased from a person or persons on the local authority payroll</p> <p>The purchase of computer equipment (laptops, iPads etc) is not allowable</p>	<p>Invoices for the services provided including name, address, PPS number, company office registration number, where applicable</p> <p>Proof of payment of expenses incurred by the Member</p>

The following expenditure is not allowable under any of the categories listed above.

- Electoral expenses for election to political office or referenda
- Expenses incurred which are covered by other allowances set out under these directions (mobile telephones, attendance at conferences, etc)

Schedule B

Guidance on the rent, rates and other such charges in relation to an office or offices

Definitions Premises

An “office” is a room or rooms used exclusively for or during the relevant period for the transaction of business in the performance of his/her duties as a Member. Temporary use of a space adjacent to an office is not included. The principle of apportionment applies.

Proof of payment of costs

Members must actually incur a cost (proof is required). If no mortgage interest/rent is paid, it does not incur a cost and is therefore not allowable. No imputed costs will be allowed

Mortgage Interest

The cost of mortgage interest paid only (or relevant proportion thereof). A Member may not claim a tax deduction in respect of, say, mortgage interest paid where claimed under the Allowance.

Rent

The cost of the rent paid in respect of non-owner occupied premises used as an office is allowable.

Clarification of general terms

Mortgage

In the context of the Allowance, mortgage means a loan made available by an institution regulated by the Financial Regulator used for the purchase, repair, development or improvement of the property used as a constituency office. A ‘mortgage’ does not, in this context, include a loan secured on the constituency office where the proceeds of that loan were used for a purpose unrelated to the constituency office.

The cost of mortgage interest paid (or relevant proportion thereof) may be claimed as part of the Allowance. The cost of capital repayments may not be claimed.

Apportionment

Where part of a building is used as a constituency office and part is not, the claim for mortgage interest, rates and other such charges under the Allowance may relate only to the proportion applicable to the constituency office.

Cost incurred

The Member must actually incur a cost and such cost must be capable of being vouched or receipted. In other words, a Member cannot claim the Allowance in respect of what may be regarded or described as notional or deemed amounts.

Allowable Expenses - Non-owner occupied premises

Rent

The cost of the rent paid in respect of non-owner occupied premises used as a Constituency office may be claimed as part of the Allowance (subject, to the maximum of the overall allowance). The rental arrangements should be at 'arm's length'¹ with the rent payable not exceeding the general prevailing rent payable for such properties (see above as regards apportionment) and that the conditions are fair and reasonable. The payment by the Member must be capable of being vouched or receipted for audit purposes. Invoices and the receipt from the owner should include the address of the premises.

Allowable Expenses - Owner occupied premises

Premises

An "office" is a room or rooms used exclusively for or during the relevant period for the transaction of business in the performance of his or her duties as a Member.

An office can include;

1. a Member's office in the home
2. a Member's office in a business
3. a Member's office in a mobile vehicle - vehicle purchase costs, vehicle maintenance or insurance costs will not be allowable. Costs of insurance, office improvements, equipment etc are provided for under other headings.

No mortgage outstanding

Where a Member owns, or part owns, a property in respect of which no mortgage exists, no claim may be made under the Allowance. In addition, a charge may not be imputed (see clarifications above).

Mortgaged properties

Where a Member holds a mortgage (qualifying as above) on a property used, or partly used, as a constituency office, only that part of the mortgage interest paid by the Member, as apportioned (see clarifications above) and subject to the maximum allowance that may be claimed under the Allowance. There is no provision for including any nominal rent amount on an owner occupied premises.

Example 1

Where a Member has a mortgage on the property and that Member uses the whole property as a constituency office, then the cost of the full amount of the mortgage interest paid may be claimed as part of the Allowance (subject, to the maximum allowance).

Example 2

Where a Member has a mortgage on the property and that Member uses 50% of property as a constituency office, then the 50% of the mortgage interest paid may be claimed as part of the Allowance (subject to the maximum allowance).

Example 3

Where a Member owns a constituency office outright whether as part of his residence or otherwise and is not paying rent or a mortgage no claim may be made.

Part II

Rates and Rules for Travelling and Subsistence Expenses Allowances

1. Scale of travel rates

- (1) Subject to these rules, the scale of motor travel bands and rates which shall be applied for the purposes of travelling expenses allowances (other than the annual expenses allowances) in accordance with article 8 of the Regulations shall be as set out in Schedule A to this Part.
- (2) The motor travel rates referred to in subparagraph (1) shall be payable where it is necessary for a member to use a private car for a journey or part of a journey in respect of which the use of public transport is not practicable, in respect of each kilometre travelled along the shortest route by which the member could reasonably be expected to travel, between the member's official residence and the place at which the event or events concerned is or are located.
- (3) The motor travel rate applying to a particular member will be dependent on the car engine capacity of the member concerned.

2. Class of public transport travel

Where it is practicable to travel by bus or rail, the allowance to be paid shall not be greater than the first class (or equivalent) fare payable in respect of the journey concerned.

3. Use of Private Car

Where a member uses a private car for the purpose of a journey or part of a journey for which the use of public transport would have been practicable, the travelling expenses allowance to be paid to the member shall not exceed the cost of public transport (or the sum of the cost of public transport and travel expenses where public transport was available for part of the journey only). Where public transport is available for part of a journey only, the local authority shall determine, having regard to the circumstances in each case, whether such use would have been practicable. Where two or more members travel in the same private car, the estimated cost of public transport for the purposes of this paragraph shall be increased by the amount of travelling expenses allowance which would otherwise have been payable in accordance with paragraphs 1 or 2 of this Part by the local authority to the additional member(s).

4. Use of Hired Car

Where it is necessary for a member to use a hired vehicle for a journey or part of a journey in respect of which the use of public transport is not practicable, the travelling expenses allowance to be paid to the member in respect of the use of the hired vehicle shall not exceed the lesser of the vouched cost of such use or the maximum fare fixed for such use (or, where no such maximum fare applies, the amount which might reasonably be paid, in respect of such use).

5. Two or more members travelling in same car

Where two or more members travel in the same private car, a travelling expenses allowance may only be paid to one member in respect of that journey except insofar as it might be necessary for another member to use a separate means of transport for part of the journey.

The total amount of travelling expenses allowances payable shall not exceed the total amount which would be payable in respect of the journey if the members had travelled separately.

6. Only one travelling allowance per journey

A local authority shall not pay more than one travelling allowance to a member in respect of the same journey and shall not pay any travelling allowance to a member in respect of any journey or part of a journey in respect of which an allowance is paid by, or is payable by, or is claimed from, another public authority.

7. Attendance at more than one matter

- (1) Where a member attends more than one matter to which Part IV or Part V of the Regulations applies on the same day, the distance in respect of which a travelling allowance shall be paid shall, subject to subparagraph (2), be the shortest overall route by which the member could reasonably be expected to travel between the member's official residence and the location of the matters concerned.
- (2) Where a member who attends a matter to which Part IV or Part V of the Regulations applies returns to his or her official residence and travels thence on the same day to the same matter or another such matter or matters, the total travelling and subsistence allowances to be paid shall be the lesser of –
 - (a) the amounts payable on the basis of the actual journeys and periods of absence in connection with the said matters, or
 - (b) the amounts which would be payable if the member did not return to his or her official residence.
- (3) Where, on the same day, a member attends a matter or matters to which Part IV or Part V of the Regulations applies and a matter or matters of the type referred to in article 7(2) of the Regulations, a travelling expenses allowance under article 8 of the Regulations shall only be payable in respect of any additional distance which it was necessary for the member to travel by reason of attendance at the matter to which Part IV or Part V of the Regulations applies over and above the distance which the member would reasonably have been expected to travel by reason of attendance only at the other matter or matters.

8. Attendance at conferences and training locally or regionally

Where a conference or training event for the purposes of Part V of the Regulations is organised within the area of more than one local authority, or more than one Regional Assembly area or other regional basis, or where the elected member attends at training listed at 2 (1)(b) to (f) under "Courses for which expenses may be paid" at Part VB of these Directions, the travel and subsistence payments shall be those applicable for attendance at the event organised within the local authority area or the area of the Regional Assembly, or other regional basis. Where the elected member attends at an event other than the event in the local authority area or the area of the Regional Assembly or other regional basis, the payments shall be calculated on the lesser of the expenses payable for attendance at the actual event and the expenses payable for attending the event organised within the local authority area or the area of the Regional Assembly, or other regional basis, as appropriate.

9. Scale of subsistence rates

The scale of subsistence rates which shall be applied for the purpose of subsistence expenses allowances in accordance with article 9 of the Regulations shall, subject to these rules, be as set out in Schedule B to this Part.

- (1) A local authority may, subject to these rules, pay an overnight domestic subsistence allowance in accordance with the rate set out in Schedule B to this Part to a member who by reason of a matter to which Part IV or Part V of the Regulations applies, is obliged to spend a night away from home and could not reasonably be expected to have returned home.
- (2) An overnight domestic subsistence allowance will not generally be payable in respect of attendance at an event that is within 100 km of a member's home or headquarters (whichever is the lesser). However, where a local authority is satisfied that an operational need exists, an overnight allowance may be paid for attendance at an event at a location within 100 km but in excess of 50 km of home or headquarters.
- (3) In recognition of difficulties in sourcing suitable accommodation in Dublin within the standard overnight rate, it has been agreed that a separate vouched accommodation overnight rate may apply where members are required to stay overnight in County Dublin. In such cases the **vouched** costs of the Dublin accommodation up to a limit of the standard overnight rate plus the day rate for meals may be claimed.
- (4) An overnight domestic subsistence allowance shall cover a period of up to 24 hours from the time of departure of the member from his or her official residence.
- (5) A day subsistence allowance and an overnight subsistence allowance shall not both be paid in respect of the same period of absence save where an overnight absence exceeds 24 hours (or, where an absence includes more than one night, a multiple of 24 hours) by not less than three hours.
- (6) A day allowance is not payable for an attendance on official business that is within 8 km of an elected member's headquarters or home (whichever is the lesser).

10. Return by member to official residence

Where a member who attends a matter to which Part IV or Part V of the Regulations applies on two or more consecutive days returns to his or her official residence overnight instead of remaining overnight at the location of the event, the total travelling and subsistence expenses allowances to be paid shall be the lesser of –

- (a) the amounts payable on the basis of the actual distances travelled and periods of absence in connection with the matter, or
- (b) the amounts which would be payable if the member remained overnight at the location of the matter instead of returning to his or her official residence.

11. Only one subsistence allowance payable

A local authority shall not pay more than one subsistence expenses allowance to a member in respect of the same period of absence and shall not pay any subsistence allowance to a member in respect of any period or part of a period in respect of which an allowance is paid by, or is payable by, or is claimed from, another public authority or other body.

12. Attendance at more than one matter

- (1) Where, on the same day, a member attends a matter or matters to which Part IV or Part V of the Regulations applies and a matter or matters of the type referred to in article 7 (c) of the Regulations, a subsistence expenses allowance under article 9 of the Regulations shall only be payable in respect of any portion of such period of such absence attributable solely to the member's attendance at the matter or matters to which Part IV or Part V of the Regulations applies including any travelling time reckonable in accordance with subparagraph (2).
- (2) For the purposes of subparagraph (1), the length of travelling time which may be included shall not exceed the length of time which the member spent or could reasonably be expected to have spent in travelling the distance in respect of which travelling expenses allowances are payable in accordance with the Regulations and these rules.

13. Recoupment of costs

Where a claim in respect of travelling or subsistence expenses allowances includes a claim for recoupment of costs incurred by a member, the amount of such costs which may be recouped by the authority to such member shall not be greater than the amount of such expenses reasonably incurred in accordance with the Regulations and these rules and for which satisfactory evidence in the form of all relevant receipts, tickets or other appropriate vouchers is furnished.

14. Fee for attendance at event

Where a local authority pays a fee in respect of the attendance of a member at a conference or other event to which Part IV or Part V of the Regulations applies or recoups the cost of such fee to such member, it may, insofar as appropriate take account, in the determination of any subsistence expenses allowance, of any subsistence covered by such fee and availed of by the member.

15. Travel outside the State

Where it is necessary for a member to travel outside the State for the purpose of a matter to which Part IV of the Regulations applies –

- (1) the local authority shall, where practicable, make the necessary arrangements, having regard to the need to minimise cost,
- (2) the local authority may pay a subsistence expenses allowance to the member in respect of the reasonable costs incurred by the member (excluding any costs incurred by the authority), in accordance with the scales of subsistence expenses allowances for the time being approved by the Minister for officers of local authorities travelling abroad,
- (3) where it is necessary for the member to make arrangements, the member shall have regard to the need to minimise cost and where the member pays the cost of a travel fare, the local authority may recoup the reasonable cost thereof to the member and the amount recouped shall not exceed the fare indicated on the ticket purchased and used in respect of the journey undertaken by such member and for which recoupment is sought.

16. Expenses payable or recoupable by any other person

A local authority shall not pay any travelling or subsistence expenses allowance or recoup any cost to a member in respect of any matter or any particular journey or part of a journey, or period of time, or item of expense which has been paid or recouped by, or is payable or recoupable by, any other person or body to such member or which has been claimed from any other person or body by such member.

Where a member is attending a conference or absent for more than three hours and where a meal is provided to the member by any other body, or as part of the conference fee no subsistence allowance will be payable in respect of this period.

Where meals have been provided the following deductions from the overnight/day rates should be applied;

- Where lunch or dinner is provided – deduct a three hour rate
- Where both lunch and dinner is provided – deduct a seven hour rate
- Where breakfast is provided – deduct half the three hour rate

17. Expenses covered by another allowance

A local authority shall not pay any expenses allowance under regulations 8 or 9 of the Regulations (other than any allowance payable under paragraph 15 of this Part of the Appendix) in respect of any expenses covered by an allowance under section 143 of the Act (i.e. to a Cathaoirleach or Leas Cathaoirleach of a local authority or municipal district).

18. Expenses allowances for committee members who are not local authority members

- (1) An expenses allowance to a member of a committee or joint policing committee under article 10 of the Regulations (i.e. where the person concerned is not a member of a local authority) shall be payable by the local authority by which such member was appointed.
- (2) These rules shall, insofar as applicable, apply in respect of persons to whom article 10 of the Regulations applies in the same way as they apply to a member of a local authority.

19. Need to claim travelling or subsistence expenses allowances

- (1) A local authority shall not make any payment to a member in respect of travelling or subsistence expenses allowances under regulations 8 or 9 of the Regulations unless the member has furnished to it a claim for such expenses, in such form as the local authority shall determine and containing Schedule C to this Part and containing such other statements (if any) as the local authority may determine (including, if the local authority so requires, proof of attendance at the event for which expenses are claimed).
- (2) Where a claim in respect of travelling or subsistence expenses allowances includes a claim for recoupment of costs incurred by a member, the claim shall be accompanied by all relevant receipts, tickets or other appropriate vouchers in respect of such costs.
- (3) A local authority shall not consider a claim in respect of travelling or subsistence expenses allowances unless all necessary information relating thereto has been duly furnished.

- (4) The claim form provided for at sub-paragraph (1) shall seek such particulars that will enable a local authority ensure that elected members –
- (a) provide all such details relevant to a claim as are sufficient to allow a local authority to make payment of only such allowances as relates to travel away from home on official business, and
 - (b) provide such details as would be required to distinguish between travel expenses incurred for official business purposes and for other business or personal purposes.

20. Non-entitlement to claim

- (1) A member shall not be entitled to take a particular journey or part of a journey, or a particular period of time or any other item into account for the purposes of more than one claim in respect of a travelling or subsistence expenses allowance and a member shall not make a claim from a local authority in respect of any matter or any particular journey or part of a journey, or period of time or item of expense which has been paid or recouped by, or is payable or recoupable by, any other local authority or person to such member or which has been claimed from any other local authority, person or body by such member.
- a) Where two or more members travel in the same vehicle in connection with a matter to which Part IV or Part V of the Regulations apply, not more than one such member may claim a travelling expenses allowance in respect of that journey except insofar as it is necessary for a member to use a separate means of transport for part of the journey.
 - b) Where a member is attending a conference or absent for more than three hours and where a meal is provided to the member by any other body, or as part of the conference fee no subsistence allowance will be payable in respect of this period.
 - c) Where meals have been provided the following deductions from the overnight/day rates should be applied;
 - 1. Where lunch or dinner is provided – deduct a three hour rate
 - 2. Where both lunch and dinner is provided – deduct a seven hour rate
 - 3. Where breakfast is provided – deduct half the three hour rate
 - d) Where an elected member has engaged in activity in respect of business or personal purposes in the same period, details in that regard shall be provided to the local authority.

21. Irish Public Bodies Mutual Insurances Ltd

Expenses separate from members annual allowance may be paid for attendance at the AGM of the Irish Public Bodies (IPB) Mutual Insurances Ltd., subject to authorisation by the authority in accordance with these directions.

22. Duty of Members Appointed to Outside Bodies

A member may be elected, appointed or nominated by their local authority to other bodies (e.g. education and training boards, regional health fora, joint policing committees, etc) in line with the provisions set out under section 141 of the 2001 Act. Travel and subsistence expenses may be paid by outside bodies directly to a member for attendances at meetings of the body concerned or other events on behalf of that body.

In most cases outside bodies that members are appointed to will be under the aegis of the relevant Minister with responsibility for that particular policy area (e.g. the Minister for Education and Skills in the case of ETBs). As such most outside bodies are not subject to direction from the Minister for Local Government except in cases where they fall within the Minister's own area of responsibility (e.g. Regional Assemblies). Expenses may be paid by outside bodies in line with their own financial procedures and subject to any relevant directions that have issued from their own Department/Minister.

Section 141(1A) of the 2001 Act (as inserted by section 53(1) of the Local Government Reform Act 2014) requires that where a member is elected, appointed or nominated to an outside body then he/she is required to notify their local authority within 15 working days of the end of each 3 monthly period (31 March, 30 June, 30 September and 31 December) of the following -

- all attendances by the member at meetings and events of the body concerned;
- any payments (including travel expenses) made by or on behalf of that body to the member; and
- details of distances travelled by the member where payments are made in respect of the use of a private vehicle.

23. Public Register

- (1) A public register of attendances and payments under Section 142 and 143 shall be kept.
- (2) Members' attention should be drawn to the requirements of section 141(1A) of the 2001 Act, as inserted by section 53(1) of the 2014 Act, and set out in paragraph 22 above.
- (3) The information provided by the elected member must be published in the public register at subparagraph (1) above (section 142(4)(ga) of the 2001 Act, inserted by section 53(2)(b) of the 2014 Act).
- (4) The local authority may use these notifications from the elected members to ensure (i) no double payments where expenses are met by the other body and (ii) that the member is on the appropriate travel band, based on aggregation of distance travelled, when claiming travel expenses from the local authority in respect of conferences and training (see paragraph 24 below).
- (5) The register should be maintained on the council website, and it would be good practice to update this at least quarterly.

24. Aggregated Travel Distance

The revised arrangements for the reimbursement of motor travel expenses include four distance bands (as set out in Schedule A on the next page). These bands were set by the Minister for Public Expenditure and Reform following the acceptance of an agreed recommendation of the General Council under the Scheme of Conciliation and Arbitration for the Civil Service and now apply generally across the public sector.

The Department of Public Expenditure and Reform has advised this Department that, in accordance with the Revenue Commissioners' rules on reimbursement, all motor travel undertaken by a member should be aggregated on an annual basis (January to December) for the purpose of determining progression through the four travel bands. Where travel expenses are being claimed from more than one public service body (i.e. outside bodies) then it is the aggregated distance of all travel accrued that determines the travel band that the member is on at any given time.

It is incumbent on each member, as the claimant, to make all relevant bodies aware of all motor travel expenses claimed to date during the calendar year in order to ensure reimbursement is being paid at the correct rate. Schedule D to this Part provides a form that members may choose to use for the purpose of recording events/meetings attended and distances travelled.

The local authority should determine the travel band that each member is currently on based on the notification provided to the local authority by the member concerning aggregated distances travelled to attend meetings of outside bodies². The local authority may request that the member provides relevant supporting documentation (e.g. agenda, copy of signed attendance sheet, minutes, etc.).

² The Annual Travel Rate that members receive as part of their Annual Expenses Allowance (Paragraph 1 of Part I refers) should NOT be aggregated with the travelling expense allowance or with travel to meetings of outside bodies. The Annual Travel Rate is part of a composite allowance with unique rules that apply (i.e. the indexed bands for the notional number of meetings per year, 80% attendance rule, etc) and as such it should continue to be calculated separately.

Schedule A

Scale of Motor Travel Rates to be applied for the purposes of Travelling Expenses Allowances

(Paragraph 1 of Part II refers)

Scale A Motor Travel Rates per kilometre (effective from 1 April 2017)

Official Motor Travel in a calendar year	Engine Capacity Up to 1,200cc	Engine Capacity 1,201cc to 1,500cc	Engine Capacity 1,501cc and over
0 - 1,500 km	37.95 cent	39.86 cent	44.79 cent
1,501 - 5,500 km	70.00 cent	73.21 cent	83.53 cent
5,501 – 25,000 km	27.55 cent	29.03 cent	32.21 cent
25,001 km and over	21.36 cent	22.23 cent	25.85 cent

Travel rates, which apply to officials, should be applied for the purposes of computing members' annual allowances. In future any changes to the travel rate of local authority officials should be applied automatically to members' travel rates from the same effective date as for officials in the case of Ad Hoc travel.

Schedule B

(Paragraph 9 of Part II)

Scale of Subsistence Rates to be applied for purposes of Subsistence Expenses Allowances

Domestic Subsistence Rates (effective from 1 October 2018)

Overnight Rates	Day Rates	
€	Absence of seven hours or more (€)	Absence of three hours or more but less than seven hours (€)
147.00	33.61	14.01

The day rate which applies for officials' absence of 10 hours or more should be applied for the purposes of computing members' annual allowances.

In future any changes to the subsistence rate of local authority officials should be applied automatically to members' subsistence rates from the same effective date as for officials in the case of Ad Hoc travel and for the purposes of the annual subsistence rate of the annual expenses allowance.

Vouched Accommodation Domestic Subsistence Rate for use in Dublin only		
Vouched Accommodation in County Dublin		Meals
<u>Vouched</u> cost of accommodation up to €147.00	Plus	€33.61

Schedule C

(Paragraph 19, Part II refers)

Declaration by a person claiming expenses

I declare that –

- a) I have necessarily incurred expenditure on travel and subsistence in respect of my authorised attendance at as authorised by council/municipal district (delete as required) at its meeting on 20....;
- b) My hours of attendance at the aforementioned event were from to
- c) My total estimated expenditure at the aforementioned event (i.e. the amount being recouped from the local authority amounts to €.....;
- d) I have made the payments (if any) shown on the attached claim form (tickets/receipts and other relevant vouchers are attached);
- e) This claim, which includes details of activity incurred in respect of business or personal purposes in the same period but excludes a claim for any costs in respect of these business or personal activities, is made strictly in accordance with the Local Government (Expenses of Local Authority Members) Regulations 2014-2017, the Directions and the General Rules made by the Minister thereunder;
- f) The statements and particulars furnished herein are complete and accurate in all respects;
- g) No other payment has been made to me or is payable to me in respect of the time(s), journey(s) or other matters set out herein;
- h) I have not made, and will not make, any other claim for payment in respect of the time(s), journeys or other matters set out herein;

Name of member (Block Capitals) _____

Signature of member _____

Date _____

Part III

Rules in respect of Mobile Telephone Allowance

A mobile telephone allowance under Part III of the Regulations shall be payable to a member in relation to the carrying-out of his or her duties as a member subject to the following –

1. Local authorities shall, in the first instance, seek the most economical options either by negotiating a contract for the provision of mobile voice and data services (“bundle”) for its elected members or including elected members in the local authority’s own contracted bundle for such services. Only in the event a cheaper option not being available should an allowance in accordance with paragraph 2 below be considered. Local authorities shall be required to document and retain details of all costings to demonstrate that payment of an allowance is the cheaper option.
2. An annual allowance of 50% of total vouched mobile phone costs associated with the public duties of a member of a local authority may be paid, subject to a maximum allowance of €600 per annum and subject to paragraph 1 above.
3. If in any year a person is a member of a local authority for a period less than the full period of that year, the mobile telephone expenses allowance payable to such person by the authority shall be proportionate to the period of the year during which the person is a member, or, as appropriate, the local authority bundle for mobile phone and data services shall cease when the person is no longer a member of the authority.

Part IV
Other Allowances

A. Allowances to Cathaoirligh and Leas-Chathaoirligh of Local Authorities, Cathaoirligh of Municipal Districts and Chairpersons of SPCs

1. The allowance the local authority may decide to pay to the Cathaoirleach and Leas-Chathaoirleach of the local authority shall not exceed that set out in Part A in the Table to this Part.
2. The allowance municipal district members may decide that may be paid to the Cathaoirleach of municipal district shall not exceed that set out in Part B in the Table to this Part. No allowance shall be paid to the Leas-Chathaoirleach of a municipal district.
3. A local authority may pay an annual allowance not exceeding €6,000 to a Chairperson of a Strategic Policy Committee (SPC).
4. The allowances shall be paid in instalments following the end of each month or of such greater period as the local authority or municipal district members, as appropriate, may decide.
5. The allowances are to cover all matters associated with the posts, including meetings of the Corporate Policy Group, meetings with local authority officials, or meetings with external groups.
6. Where a member serves as a Cathaoirleach of a local authority, as a Leas-Chathaoirleach of a local authority, as a Cathaoirleach of a municipal district or as a Chairperson of a Strategic Policy Group for a period of less than the full twelve months, the amount of allowance payable shall be calculated on a pro rata basis for that period.
7. The decision to pay an allowance and the amount of such allowance is, subject to the maximum amount specified in paragraphs 1 to 3 above, a matter for determination by the members of each local authority and municipal district, as appropriate.
8. The amount of allowances payable under this Part shall be shown in the Annual Report in line with the requirements of the Act.

B. Allowances to Members of Municipal Districts and Area Committees

1. The allowance the local authority may decide to pay to members of municipal districts and members of area committees shall not exceed €1,000 per annum (or €500 for the period from 1 July 2017 to 31 December 2017).
2. The allowance shall be paid in arrears in respect of the period 1 July 2017 to 31 December 2017. From 1 January 2018 the allowance shall be paid in installments following the end of each month or of such greater period as the local authority or municipal district members, as appropriate, may decide.
3. Where a member serves as a member of a municipal district for a period of less than the full twelve months, the amount of allowance payable shall be calculated on a pro rata basis for that period.
4. The Revenue Commissioners have advised the Department that this allowance is liable for tax and PRSI in the normal way.
5. The Department of Public Expenditure and Reform has advised the Department that, under the provisions of the FEMPI Acts, this allowance is liable for Pension Related Deduction (PRD) in the normal way.

Under the current PRD bands for 2018, all public servants pay PRD at the appropriate rate on all public service income(s) over €28,750. As such a person who is employed as a public servant, while at the same time serving as an elected member of a local authority, may be liable for PRD on the non-expenses related income that they receive as member.

e.g. a member employed on a full-time basis as a teacher earning a salary of €35,000 per annum would be paying PRD on the portion of his/her salary over €28,750. Additional non-expenses related income received as a member of a local authority (i.e. the Representational Payment and this allowance) would then be fully liable for PRD.

A FAQ document on PRD is available on the DPER website at the link below - <http://www.per.gov.ie/en/faq-documents/>

Tables for Part IV

Maximum Amount of Allowances Payable to Cathaoirligh and Leas-Chathaoirligh of Local Authorities under Section 143 of the 2001 Act

Class of Local Authority	Maximum Amount of Allowance Payable to Cathaoirleach	Maximum Amount of Allowance Payable to Leas-Chathaoirleach	Local authorities (listed for information purposes)
Local authorities with more than 50 members:	€50,000 per annum	€10,000 per annum, or no more than one fifth of the allowance payable to the Cathaoirleach, if less	Dublin City Council Cork County Council
Local authorities with 30-40 members	€30,000 per annum	€6,000 per annum, or no more than one fifth of the allowance payable to the Cathaoirleach, if less	Donegal, Dun-Laoghaire Rathdown, Fingal, Galway County, Kerry, Kildare, Mayo, Meath, South Dublin, Tipperary, Wexford, Wicklow County Councils; Limerick and Waterford City and County Councils; Cork City Council
Local authorities with 18-29 Members	€20,000 per annum	€4,000 per annum, or no more than one fifth of the allowance payable to the Cathaoirleach, if less	Carlow, Cavan, Clare, Kilkenny, Laois, Leitrim, Longford, Louth, Monaghan, Offaly, Roscommon, Sligo, Westmeath County Councils; Galway City Council

Maximum Amount of Allowances Payable to Cathaoirleach of Municipal Districts under Section 143 of the 2001 Act

Class of Municipal District	Maximum Amount of Allowance Payable to Cathaoirleach	Municipal Districts (listed for information purposes)
Municipal District known as a Metropolitan District in accordance with section 22A(2)(a) of the 2001 Act ³	€18,000 per annum	Metropolitan Districts of Limerick and Waterford
Municipal District known as a Borough District or as the Municipal District of Kilkenny City in accordance with section 22A(2)(b) and (c) of the 2001 Act, and a Municipal District described at section 32(1A)(c) of the 2001 Act ⁴	€12,000 per annum	Borough Districts of Clonmel, Drogheda, Sligo and Wexford; Municipal Districts of Athlone, Bray, Carlow, Celbridge-Leixlip, Dundalk, Ennis, Kildare-Newbridge, Kilkenny City, Letterkenny, Mullingar, Naas, Navan and Tralee
Municipal District other than the foregoing	€6,000 per annum	Remaining Municipal Districts

No allowance is payable to the Leas-Chathaoirleach of a municipal district.

³ Section 22A of the 2012 Act, as inserted by section 19 of the 2014 Act.

⁴ As inserted by section 37(1) of the 2014 Act.

Part V

Allowances for Expenses for Attendance at Conferences and Training

A. Allowances for expenses for attendance at conferences

1 Introduction

- (1) Article 11 of the Local Government (Expenses of Local Authority Members) Regulations 2014 (S.I. No. 236 of 2014) establishes a maximum amount of expenditure that can be incurred by a local authority under section 142(5) of the Local Government Act 2001, as amended by section 53(2) of the Local Government Reform Act 2014 (i.e. in respect of attendance by local authority members at conferences, seminars, or other meeting or event) whether within or outside of the State. Such expenditure incorporates conference fees, as well as travel and subsistence costs.
- (2) The purpose of establishing such maxima is to restrict the overall amount of expenditure incurred by local authorities under section 142(5). This is significantly reduced from the amount set in 2010 by the Local Government Act 2001 (Section 142) Regulations 2010 (S.I. No. 37 of 2010). Notwithstanding the reduction in the ceiling, there must remain a presumption against attendance at conferences organised to generate maximum attendance by councillors and hence conference fees, and a greater reference to the quality and relevance of conferences when deciding on attendance.
- (3) These Guidelines complement the Regulations by identifying best practice in regard to attendance at such events.
- (4) The Regulations and Guidelines together should be read in the context, inter alia, of the Code of Conduct for Councillors, which outlines that –
 - (a) the public is entitled to expect conduct of the highest standards from all of those involved in the local government service, and the Local Government Act 2001 imposes a statutory duty on all in the local government service to maintain proper standards of integrity, conduct and concern for the public interest,
 - (b) the core principles underlying democratic local government are based on councillors acting in good faith and with fairness and impartiality for the common good and to promote the public interest, and
 - (c) Councillors must be seen to act solely in the public interest, and to maintain and enhance public trust and confidence.

2 Amount provided by local authorities for attendance at conferences, seminars, or other meeting or event

- (1) The Regulations set the maximum amount that can be provided by a local authority for attendance at events by councillors at €700 per annum, with €350 being the maximum for the period from 1 June 2014 to 31 December 2014.

- (2) The maximum amount for a local authority calculated in accordance with article 11 should in no way be interpreted as being a target amount, or an amount deemed to be appropriate for a local authority in any year. Article 11(2) leaves it open to each local authority to provide a lesser amount than the maximum specified in the Regulations.
- (3) The amount provided in its budget by a local authority to meet expenditure for the purposes of under section 142(5)(c) of the Act should be consistent with, and seen to be consistent with the major financial and other policy decisions being taken by the authority, and the general requirements to be prudent and to secure best value for money.

3 Position of individual councillors

- (1) While the maximum amount provided by a local authority under section 142(5)(c) of the 2001 Act is calculated by reference to the number of councillors on that authority, this should not be interpreted as conferring on any individual councillor an entitlement to any part of the overall budget. Accordingly, the limit on the payment under this heading shall be €1,000 per councillor per annum (and €500 in respect of the period from 1 June 2014 to 31 December 2014).
- (2) The decision of a local authority and a municipal district to authorise one or more members to represent the authority at a conference, seminar, meeting or event (i.e. under paragraph (b) of the said subsection (5)) is a separate decision. It may well be that having regard to a variety of factors, for example, the experience, interests and committee involvement of different councillors, and the range of conferences and similar events occurring, the amount of expenditure incurred by different councillors will vary. This is a matter for the local authority itself.

4 Assessment of value of conferences

- (1) As up-coming conferences, seminars or other meetings or events come to the attention of a local authority, the authority should carry out an assessment of their relevance and suitability for its councillors. It is suggested that the Corporate Policy Group would have a useful role to play in this regard.
- (2) The decision of a local authority to authorise one or more members to represent the authority at a particular conference, seminar etc under section 142(5)(b) should take account of –
 - a) the resources available to fund attendance at the event, having regard to needs likely to arise later in the year concerned,
 - b) the cost of attendance at the event (including attendance fees and travelling and subsistence expenses payable for attendance),
 - c) how the event compares in terms of efficacy and value for money with other similar meetings or events.
- (3) In authorising members to attend events, account should be taken of the following factors –
 - a) size of delegation - the number of members attending any event should be the minimum necessary to represent the authority at the event consistent with

producing the required benefit for the members concerned, the authority and the community,

- b) members attending - the selection of a particular member to attend any event should, where possible, (and in addition to any identified needs) take account of his/ her particular areas of proven interest in relation to the council, their membership of an SPC or other local authority/ Committee, or their participation in community activities of a particular nature or sector, and
- c) any follow-up action that the local authority or its elected members need or propose to take following the event or in the future.

5 Requirements on members in relation to attendance at conferences

- (1) Having been authorised to attend an event under section 142, a councillor is required in all circumstances to –
 - a) attend that event and participate in the proceedings to the greatest extent possible, and
 - b) submit a written report within 15 days to the Cathaoirleach, who shall submit the report to the next ordinary meeting of the council. The report must indicate the nature of the meeting and contain a summary of the proceedings. This report shall be made available free of charge on request to any member of the public; for this purpose it may be put on the local authority's website. The requirements in relation to reports by attendees and making the report available to the public are in large part new requirements under section 142(5)(f) (as amended) and section 142(5)(fa).
- (2) The Minister considers that default arrangements should be for the report from the member and the proceedings to remain available on the local authority's website, with omission only of documentation where clear copyright restrictions so require.

B. Allowances for expenses for attendance at training events

1 Introduction

- (1) Under section 142(5A) of the 2001 Act, as inserted by section 53(1)(d) of the 2014 Act, the provision of allowances for expenses for training is separated from the allowances for expenses for conferences, on the basis that attendance at training events will be of greater advantage to individual councillors and thus to the overall membership of the council and ultimately of greater benefit to the people the councillors represent.
- (2) From 2010, local authorities have been required to adopt a Training and Development Programme for Councillors, the objective of which now will be -
 - a) to adopt a more structured approach to supporting the development needs of councillors so that they can discharge their duties as effectively as possible, and
 - b) to inform decisions by the elected council on the training events for which councillors should be supported.
- (3) The Programme should have regard, inter alia, to –

- a) the key policy issues and challenges facing the councillors and the local authority generally,
- b) the stage of the local government term; the training and development needs may be different at the beginning and end of a local government term,
- c) the profile and experience of the councillors, including the events already attended by councillors generally, and
- d) The likely resources that will be available to meet training needs under section 142(5A) of the 2001 Act for the development of councillors.

2 Courses for which expensed for attendance may be paid

(1) Within the context of the overall programme, consideration should only be given to:-

- a) Attendance at the annual conference of, and specific training events provided by, the Association of Irish Local Government (AILG);
- b) the need at the beginning of a new local government term for induction courses organised by the local authority itself within the local authority area and by the AILG;
- c) attendance at appropriate events organised by national representative bodies for functions for which local authorities have responsibilities. The bodies must have a remit in relation to the relevant functional area, and represent relevant bodies or individuals active in relation to that function across a range of matters other than provision of training. Examples would include the IPI and RIAI in relation to planning functions;
- d) programmes of education and training which relate to functions for which local authorities have responsibilities and which are validated by Quality and Qualifications Ireland, the body established by the Qualifications and Quality Assurance (Education and Training) Act, 2012, (formerly FETAC and HETAC courses). This is to ensure that the training is externally accredited or validated, and includes courses and training programmes provided by a wide range of educational bodies;
- e) the possible inclusion of structured training or educational courses that would lead to or contribute to qualifications of relevance to the functions of the local authority and of councillors. This could include, for example, distance or on-line courses leading to the award of qualifications which are recognised within the National Framework of Qualifications; and
- f) such other training which may be approved by the Minister from time to time. The Minister, in the development of a training regime for elected members (see below) will assess the programmes or bodies that contribute to the training and/or continuous professional development of elected members. Training provided by the Institute of Public Administration in relation to local government is hereby approved by the Minister for the purposes of this provision.

(2) Consideration may also be given to the annual seminars and conferences of Local Authority Members Association (LAMA). Normally, 2 are arranged per annum, and attendance will be limited to 2 events per annum organised by LAMA.

- (3) For educational programmes identified at subparagraphs (2)(d) and (e) above at Level 6 and above in the National Qualification Framework, the local authority should pay a proportion only of the course fees where these are in excess of €500 per annum, and should in no case pay a contribution in excess of €1,500 per annum. Payment should be made annually in arrears following satisfactory evidence that all examinations have been passed and the elected member is eligible to progress to the next stage of the course, were the course is not completed. The payment of a contribution only of such course fees reflects the expectation that qualifications at Level 6 and above will be of benefit to the elected member outside his or her role as an elected member.
- (4) While the manner in which the Programme is prepared is a matter for local authorities, it is suggested that it could be prepared in the first instance with the assistance of relevant personnel in the local authority.

4 Further training that may be provided for

The Department periodically meets with the AILG to discuss the training needs of elected members. There may be further guidance issued to supplement, or as appropriate amend, this circular letter with regard to individual training events or longer-term training needs

5 Training and development by local authorities

- (1) Local authorities themselves are requested to consider on an on-going basis their own potential to meet a greater proportion of the training and development needs of members. Local authorities, particularly the larger ones have -
 - a) structures in place for the training and development of staff that could be extended to also meet the needs of councillors, and
 - b) much in-house expertise across the range of local authority policy areas.
- (2) Local authorities should also consider the possibilities for cooperation and coordination between themselves in this regard.

Part VI
General Rules in respect of the Allowances

1. Notification of official address

A member of a local authority or of a committee, joint committee or joint policing committee shall, as soon as possible after becoming such member, notify the local authority of the address of his or her official residence and provide any other relevant information required by the local authority for the purposes of the Regulations or of these rules and shall notify the local authority as soon as possible of any subsequent changes in such address or information.

2. Authorisation by local authority for representation at event

The following provisions shall apply in relation to an authorisation for the purposes of sections 142(5) and 142(5A) of the Act: -

- (1) The resolution in relation to an authorisation shall specify by name the member or members of the local authority which it is proposed to authorise and these shall be recorded in the minutes of the meeting at which the authorisation was given. This authorisation is a reserved function of the local authority, and it is a matter for the elected members of the local authority to determine whether this function may be delegated to municipal district members under the provisions of section 131A(2) of the 2001 Act (as inserted by section 31(3) of the 2014 Act).
- (2) Before a decision is taken to give an authorisation, the Chief Executive shall inform the members of the estimated total cost which is likely to result from the proposed attendance at or participation in the matter to which the proposed authorisation relates and the members shall have regard to this and to the provision made for such purposes in the annual estimate of expenses, for the purposes of section 142(5) or section 142(5A) of the of the Act, as appropriate,
- (3) In deciding the number of persons to be authorised to attend conferences, seminars or other meeting or event other than a training event (i.e. under section 142(5)), the members shall have regard to the need to minimise the costs which are likely to result from attending or participating in the matter to which the proposed authorisation relates and to ensure that the number authorised does not exceed a reasonable proportion of the total number of members of the authority.
- (4) In deciding the number of persons to be authorised to avail of training or attend training events (i.e. under section 142(5A)), the members shall have regard to the benefits of increasing the skills and knowledge base of the elected members, their continued development in their role, the need to achieve efficiencies in delivery of such training and the need to minimise the costs which are likely to result from attending or participating in the matter to which the proposed authorisation relates.

3. Matters to be recorded in Annual Report

- (1) The particulars to be recorded separately in the annual report of a local authority under section 221 of the Act shall include the following:
 - (a) the total amount of payments made by the local authority under Part II and Part III, and to non-members of the council under regulations 8, 9 and 10 of the Regulations;

- (b) the total amount of payments made by the local authority in respect of each of the matters specified in paragraph (b) of section 142(1) of the Act;
 - (c) the amounts of payments made by the local authority in respect of the matters specified in the said paragraph (b) which related to travel or subsistence expenses within or outside the State respectively;
 - (d) the total amount of all payments made by the local authority in accordance with regulations made under the said section 142.
- (2) The following particulars shall be recorded in the annual report of a local authority -
- (a) the number of meetings of the local authority and of municipal district members which were held during the year,
 - (b) the title, purpose and number of members of each committee and joint committee and the number of meetings of each committee, joint committee and joint policing committee held during the year,
 - (c) the public authorities and other bodies on which the local authority or any committee or joint committee was represented and the names of such representatives,
 - (d) the conferences, seminars and other similar events under section 142(5) at which the local authority or any committee or joint committee was represented during the year, specifying the purpose of each such event, whether such event was held within or outside the State and the number of representatives of the local authority or of any committee or joint committee who attended in each case.
 - (e) the training availed of by members, and the training events attended by members under section 142(5A), specifying the title of each training event, the body which provided it and the number of representatives of the local authority or of any committee or joint committee who attended in each case
- (3) For the purposes of subparagraph (1)(b), payments in respect of attendance at conferences, seminars, etc. held by the AILG and LAMA shall be included in the total.

4. Avoidance of unnecessary or excessive cost

A local authority and municipal district members shall ensure, as far as possible, that meetings of the authority, the municipal district members and any committees and joint committees and any events to which Part IV and Part V of the Regulations applies for which it is responsible, are so arranged and that the business at such meetings or other events is so managed as to avoid any unnecessary or excessive cost in respect of travelling or subsistence expenses allowances.

5. Record of payments

A local authority shall keep a record of all payments made under sections 142 and 143 of the Act, specifying the amount and nature of each payment and the name of the person to whom it was made and any other relevant particulars.

6. Repayment of payments not due

- (1) Where in any case a payment was made to a member of a local authority or to a member of a committee or a joint committee of such authority in respect of travelling or subsistence expenses and such member was not entitled to such payment or was entitled to a lesser amount than that actually paid, then such member shall be liable to repay to the local authority an amount equal to such payment or, as the case may be, a sum representing the difference between the amount actually paid and the amount to which the member was properly entitled.
- (2) Where a member fails to comply with the requirement of subparagraph (1) within a reasonable period, the local authority shall take any necessary action to recover the amount which is repayable by such member and without prejudice to any other method of recovery, any sum repayable in accordance with subparagraph (1) may be recovered by deduction from, or suspension of, any other payments to which the member would otherwise be entitled in accordance with the Regulations and these rules.

7. Member's official residence

- (1) Where a member's official residence changes to a place which is outside of the functional area of the local authority, the number of kilometres outside such functional area which may be reckoned for the purposes of the Regulations and these rules shall not exceed –
 - (a) where the member's official residence immediately prior to such change was outside such functional area, the number kilometres outside the functional area which was reckonable prior to the change,
 - (b) in any other case, 16 kilometres.

Appendix I
Allowances for expenses incurred by elected members

Guidance notes regarding the
Local Government (Expenses of Local Authority Members) Regulations 2014-2017
Directions issued by the Minister under Article 17 of the Regulations

(1) Annual Expenses Allowances

- (1) Part II of the Regulations provides for the annual expenses allowance system, the general terms of which have already been announced by the Minister and notified to local authorities. It will be noted that payment of the annual expenses allowance will continue to be proportionate to -
 - i. the period of the year for which a person was a member, and
 - ii. to the member's attendance rate with respect to a "quota" of 80% of all meetings which the member was due to attend.
- (2) Groupings of local authorities for the purpose of the annual allowance system are set out in the Schedule to the Regulations.
- (3) The rates and other rules to be applied for the calculation of annual expenses allowances are set out in Part I of the directions given by the Minister under article 17 of the Regulations.

(2) Travelling and Subsistence Expenses Allowances (other than Annual Expenses Allowances)

- (1) Part IV and Part V of the Regulations provides for the payment of individual travelling or subsistence allowances (apart from the annual expenses allowance) on an ad hoc basis in certain cases, viz. attendance at conferences, seminars and similar events, training events, certain types of meetings held outside of the functional area of the local authority, visits in connection with twinning or similar arrangements and any other matters which might be specified in directions given by the Minister.
- (2) The matters in respect of which travelling or subsistence expenses allowances will be payable on an ad hoc basis are provided for at article 7 of the Regulations. Matters which are specifically excluded for the purposes of such allowances are set out in article 7(2) of the Regulations.
- (3) Particular attention is drawn to the fact that travelling and subsistence expenses on an ad hoc basis are not payable to elected members in respect of meetings of a local authority, meetings of municipal district members, or committees and joint committees, including such committees the joint policing committee (either by a local authority or the committee/ joint committee), and other types of meetings held within the functional area of the local authority. **These are covered by the annual expenses allowance.**
- (4) Local authorities are reminded that the payment of expenses in connection with meetings of any public authorities or committees, etc. of such authorities on which a local authority may be represented is a matter for the body concerned, e.g. ETBs,

regional health fora, regional assemblies. The elected member must, within 15 days of the end of each quarter, notify the local authority of his or her attendance at the relevant meetings and any payments made by the body (including in relation to travel by private vehicle, the distances travelled) – see section 141(1A) of the 2001 Act, as inserted by section 53(1) of the 2014 Act.

- (5) By virtue of sections 142(4)(g and (ga), all payments under sections 141, 142 and 143 of the Act are required to be published by the local authority in the public register. The local authority shall maintain a copy of this register publicly available on the website of the local authority.

(3) Rules and Rates for Travelling and Subsistence Expenses Allowances

- (1) Rules in relation to travelling and subsistence expenses allowances payable under Part IV of the Regulations are set out in Part II of the directions; they incorporate the rules and the scale of travel and subsistence rates applicable. At this time, the applicable travel and subsistence rates are set out in circulars EL 01/2017 and EL 03/2017 of 13 March 2017. The rates are also set out in Schedules A and B respectively to Part II. It should be noted, in particular that in the case of attendance on the same day at –
 - (a) a matter to which Part IV of the Regulations does not apply (e.g. covered by the annual expenses allowance or for which expenses are payable by another party), and
 - (b) a matter to which Part V does apply (e.g. a conference, seminar, etc., and training events)
- (2) travelling and subsistence expenses allowances will only be payable in respect of any additional distance or period of absence arising from the latter over and above what the former would in any case have involved (see in particular paragraphs 7(3) and 12(1) of Part II of the directions.
- (3) It should also be noted that a travelling or subsistence allowance under Part IV or Part V of the Regulations should not be paid unless a claim is accompanied by a signed declaration as set out in Schedule C to Part II of the directions.

(4) Local Authority Authorisations

With regard to attendance at conferences, seminars or other meetings or events, attention is drawn to the requirement in section 142(5)(d) of the Act that such attendance should not be authorised unless the authority is satisfied that this is justified having regard to costs, benefits and the general interests of the authority's area and the local community. Similarly, in relation to training events, attention is drawn to the same requirements under section 142(5A)(d) of the Act.

(5) Allowances to Chairpersons of SPCs

The rules in relation to the payment of an annual allowance to Strategic Policy Committees are set out in Part IV of these directions. The allowance is expenses related and therefore are not subject to income tax.

(6) Rules for Expenses Allowances Generally

General Rules in relation to members' expenses are set out in Part V of the directions, incorporating the rules and requirements which apply generally to the making of claims for or payment of expenses allowances and other matters relating to expenses.

(7) Payments in Accordance with Regulations and Directions

Attention is drawn to article 16 of the Regulations which prohibits any payments in respect of expenses to members of local authorities or of committees, joint committees and joint policing committees except in accordance with the Act, the Regulations and these directions.

(8) General Arrangements, Procedures, etc.

Local authorities are also recommended to continue to keep under review the organisation of council and committee business with a view to maximising efficiency and economy and minimising the burden on members.

(9) Taxation Implications for Allowances under Sections 142 and 143 of the Act

- (1) Section 143 of the Local Government Act, 2001 permits the payment by a local authority of an allowance for reasonable expenses to the Cathaoirleach and to the Leas-Chathaoirleach of the local authority, and to the Cathaoirleach of municipal district members, subject to the directions of the Minister.
- (2) As previously notified to local authorities, following an examination by the Revenue Commissioners of the operation of this system (including amounts and arrangements for payment) instructions issued to all local authorities regarding the tax treatment of such allowances. These arrangements continue in force as required by Revenue.
- (3) In light of the foregoing, guidance is outlined below as regards certain related matters, as understood by this Department:
 - (a) the fixed annual expenses allowance and vouched annual expenses allowance is payable without deduction of tax,
 - (b) the allowance for the chairperson of a Strategic Policy Committee is payable without deduction of tax, and
 - (c) the role of the Leas-Chathaoirleach is, under the Local Government Act, 2001, confined to acting in place of the Cathaoirleach in certain circumstances. Accordingly if an allowance for reasonable expenses is considered appropriate, it should reflect this position and be limited to a modest sum approximate to likely expenses, and may not exceed one-fifth of the allowance payable to the Cathaoirleach.
 - (d) the allowance for members of municipal districts/area committees is treated as taxable income.

APPENDIX II

Summary of the Expenses and Allowances System

NOTE: This Appendix is a summary only and should be read in conjunction with the Regulations and Directions issued together with this circular.

Item	Existing Position	Comment
<p>Meetings' bands for Annual Expenses Allowances for County/ County and City/ City Councils</p> <p>Details in relation to the application of the revised indices to the relevant councils are set out in article 5 of the Regulations and Parts I, II, III and IV of the Schedule thereto.</p>	<p>The councils of the counties of Carlow, Cavan, Kilkenny, Laois, Leitrim, Louth, Longford, Monaghan, Offaly, Roscommon, Sligo, and Westmeath and the council of the city of Galway.</p> <p>Index = 80 (travel rate)</p> <p>Index = 40 (subsistence rate)</p>	
	<p>The councils of the counties of Clare, Donegal, Galway, Kerry, Kildare, Mayo, Meath, Tipperary, Wexford and Wicklow, the councils of the cities and counties of Limerick and Waterford and the council of the city of Cork.</p> <p>Index = 110 (travel rate)</p> <p>Index = 55 (subsistence rate)</p>	<p>North and South Tipperary county councils and Waterford city and county councils were previously at Index 80 (travel rate)/ Index 40 (subsistence rate)</p> <p>Limerick county council and Limerick city council were previously at this Index 110 (travel rate)/ Index = 55 (subsistence rate)</p>
	<p>The councils of the counties of Dun Laoghaire-Rathdown, Fingal and South Dublin.</p> <p>Index = 150 (travel rate)</p> <p>Index = 75 (subsistence rate)</p>	
	<p>The council of the county of Cork and the council of the city of Dublin.</p> <p>Index = 170 (travel rate)</p> <p>Index = 85 (subsistence rate)</p>	

Item	Existing Position	Comment
Expenses allowances to Cathaoirligh and Leas-Chathaoirligh of local authorities are set out in Part VI of the Regulations and Part IV of the directions.		See Table for limits set by Minister for Cathaoirleach. Limit for Leas-Chathaoirleach at $\frac{1}{5}$ th the rate for Cathaoirleach.
Expenses allowances to Cathaoirleach of municipal districts (which include metropolitan districts) are set out in Part VI of the Regulations and Part IV of the directions.		See Table for limits set by Minister for Cathaoirleach.
Expenses allowances to chairpersons of Strategic Policy Committees (SPCs) are set out in Part VI of the Regulations and Part IV of the directions.	€6,000 per annum	
Allowances to members of municipal districts and members of area committees	€1,000 per annum	Since 1 July 2017
Annual Mobile Phone Allowances in respect of 50% of the total vouched costs of mobile phone usage in association with the public duties of a councillor.	Inclusion in the local authority's contract for mobile data and voice ("bundle") or where lesser, €600 p.a. towards vouched expenses.	Inclusion in bundle is a new provision.