LG 11/2024

Allowances and Expenses of Elected Members of Local Authorities

Directions issued under Regulation 17 of the
Local Government (Expenses of Local Authority Members) Regulations 2021
(S.I. No. 313 of 2021)[1]
by the
Minister of State at the Department of Housing, Local Government and Heritage
with special responsibility for Local Government and Planning

Revised June 2024

[1] As amended by the Local Government (Expenses of Local Authority Members) Regulations 2024 (S.I. No. 283 of 2024)

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Introduction

The following are directions given by the Minister of State for Local Government and Planning under Regulation 17 of the Local Government (Expenses of Local Authority Members) Regulations 2021 (S.I. No. 313 of 2021) hereinafter referred to as the 2021 Regulations, as amended by the Local Government (Expenses of Local Authority Members) (Amendment) Regulations 2024 (S.I. No. 283 of 2024). These directions replace all previous directions regarding expenses and allowances of elected members.

These directions are to assist local authorities and members in ensuring that payments made are consistent with the aim of the 2021 Regulations (as amended) to support members in carrying out their duties and to offset reasonable costs incurred by them wholly, exclusively and necessarily in the performance of those duties. These guidelines do not purport to be a legal interpretation of the relevant Regulations.

These directions should be read in conjunction with sections 141, 142 and 143 of the *Local Government Act 2001* (as amended by the *Local Government Reform Act 2014*), the 2021 and 2024 Regulations, and the Local Government (Maternity Protection and Other Measures for Members of Local Authorities) Act 2022. Local Authorities should also familiarise themselves with Circular LG05-2023 which relates to the Local Government Act 2001 (Section 143) (Security Allowance for Local Authority Members) Regulations 2023 (S.I. No. 449 of 2023).

Local authorities and members should also take heed of the Revenue Commissioners' Tax and Duty Manual Part 05-01-06 – *Tax Treatment of the Reimbursement of Expenses of Travel and Subsistence to Office Holders and Employees*.

Part I
Rates and Rules in relation to Annual Expenses Allowances

1. Rates

(1) The purpose of the Annual Expenses Allowance is to offset reasonable expenses incurred by members in carrying out their reserved functions and community representational role. This can include, in addition to costs incurred in attending meetings, such incidental travel and subsistence expenses that a member may incur in travelling around their local electoral area to meet with local communities in order to convey the views of those communities at council meetings.

(2) The rates that apply for the purpose of calculating an annual expenses allowance under Part 2 of the Regulations shall be as follows:-

(a) The annual travel rates that apply for the purposes of Regulation 5(1) of the 2021 Regulations are aligned with the prevailing civil service motor travel rates set by the Minister for Public Expenditure and Reform for vehicles with an engine capacity of 1,501cc and over.

The travel rates in effect from 1st September 2022 are as follows: -

(i) 51.82 cent per km for the first 1,500 kilometres,
(ii) 90.63 cent per km from 1,501 kilometres up to 5,500 kilometres,
(iii) 39.22 cent per km for 5,501 up to 25,000 kilometres, and
(iv) 25.87 cent per km for 25,001 kilometres and over

The distance travelled shall be determined based on the total accumulated "relevant distance" under Regulation 5(2) of the 2021 Regulations and the total distance should then be split between the relevant travel bands[2].

For example, a Member who lives 26km from 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 51.82 cent per km would apply for the first 1,500km of this distance. The travel rate of 90.63 cent per km would then apply for the remaining 1,360km. Total payment per annum:
(1,500 @ 51.82 = €777.30) + (1,360 @ 90.63 = €1,232.57) = €2,009.87

(b) The annual subsistence rate that applies for the purposes of Regulation 5(1) of the 2021 Regulations is aligned with the prevailing civil service standard domestic day rate for *"10 hours or more"* set by the Minister for Public Expenditure, National Development Plan Delivery and Reform. The rate in effect on the date that these directions issued is €42.99.

For example, the same Member outlined in paragraph (a) above whose local authority has a subsistence index of 55, the annual subsistence rate for 2024 is:

[2] The annual travel rate is NOT aggregated with the travelling expenses allowance under Part 2 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 in its calculation (indexed bands, 80% attendance rule, etc.) so it is not a measure of actual distance travelled.

55 x €42.99 = €2,364.45. The total Annual Expenses Allowance of that Member is: €2,009.87 annual travel rate + €2,364.45 annual subsistence rate = €4,374.32

(c) Regulation 5(1) and the Schedule to the 2021 Regulations provides for an indexed amount to be used for the calculation of the Annual Expenses Allowance. The indexed meeting bands are also set out under Appendix 1 of these directions.

(3) Annual expenses allowances under Part 2 of the 2021 Regulations should 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.

2. Attendance

(1) Regulation 3(2) of the 2021 Regulations provides that all Members who are recorded as attendees in the official minutes of a meeting shall be deemed to have attended that meeting. A member must attend at least 80% of relevant local authority meetings to receive the full amount of his or her annual expenses allowance (including council meetings, special meetings, municipal district meetings, committee meetings, etc.). The calculation of the 80% attendance threshold and of the amount of the allowance when attendance is less must accord with the rules as set out at paragraphs (2) and (3) below.

(2) 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 x 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.

(3) In calculating the amount 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 is 37 meetings, then the proportion 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.

(4) The rules at (2) and (3) above also apply in the case of calculations arising as regards the reduced attendance threshold at paragraph (1) above.

(5) 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.

(6) It is entirely a matter for the local authority to determine the actual number of relevant meetings. Arrangements should be in place to ensure they are prepared and organised in a business-like manner and conducted efficiently and effectively. Procedures should continue to be reviewed periodically to identify any changes in existing arrangements, which may lead to improvements in this regard.

(7) The methodology used in the calculation of the Annual Expenses Allowance and the 80% minimum attendance requirement means that it is not an exact record of actual distance travelled by a member in attending meetings over the course of the year. For this reason it is not aggregated with distance travelled by members in attending conference, seminars, training events or meetings of other bodies to which a member is appointed under section 141 of the 2001 Act, etc., for the purpose of determining progression through the travel bands.

(8) The *Civil Law and Criminal Law (Miscellaneous Provisions) Act 2020 (Section 29) (Local Authorities) (Designation) Order 2020 (S.I. No. 445 of 2020)* allows local authorities the option of holding remote meetings. Any decisions made or votes taken by members at remote meetings have the same status in law as decisions or votes taken at a meeting that takes place in a physical location. For the purpose of the 80% minimum attendance requirement, a member shall be deemed to have attended a meeting once he or she is recorded as such in the minutes regardless of whether he or she participated in that meeting physically or remotely.

(9) The Annual Expenses Allowance is not a salary type income. It is a composite expenses allowance that 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 is the basis that allows the payment to be made by local authorities to members without deduction of tax. As such it is not fully payable to a member who does not meet the minimum 80% attendance requirement, regardless of the reason for his or her absences from meetings, as it is assumed that the member is not fully incurring associated costs. This includes statutory absences taken by a member under the provisions of the Local Government (Maternity Protection and Other Measures for Members of Local Authorities) Act 2022.

Part 2
Local Representation Allowance

1. Amount and Procedures for Payment

(1) The Local Representation Allowance (LRA) may be payable to all members on a vouched basis.

(2) Expenditure which may be claimed by a member must be wholly and exclusively incurred in the performance of his or her duties as a member and must not include any personal element of expenditure. The expenses must fall within one of the eligible expenditure categories set out under Appendix 2 of these directions.

(3) The following are <u>not</u> allowable under any of the categories listed in Appendix 2 -

- electoral expenses for election to political office or referenda;
- expenses which are covered by other allowances set out under these or other directions (e.g., attendances at local authority meetings or conferences, security expenses which have already been covered – in whole or in part – under the security allowance etc.);
- expenses incurred against which a member received reimbursement from an outside body; and
- portions of expenses against which a Member received tax relief.

(4) The categories specified in Appendix 2 are broad in nature and it should largely be a matter for judgement of individual members as to whether items of expenditure incurred fall legitimately within one of the categories. It should be noted that the exercise of judgement relates to deciding whether an item falls within an eligible category of expenditure. It does not relate to a reinterpretation of the categories of expenditure. The LRA is a composite expenses allowance that 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 is the basis that allows the payment to be made by local authorities to members without deduction of tax.

(5) The maximum annual amount of LRA that can be claimed by a member for a full calendar year is €5,160. All expenses must be incurred within the relevant period.

(6) Members incur minor day-to-day incidental expenditure in the course of carrying out their public representational role. This is recognised in the 2021 Regulations, as amended, which allow Members to receive a monthly amount of up to €80 (€960 total per annum) to offset petty cash expenses. Members do not need to retain or show associated receipts for such petty cash expenditure so as to minimise the administrative burden on both Members and local authorities. This petty cash amount is included as part of the overall maximum annual amount of the LRA, set at €5,160 in total. It is not a separate additional amount.

For Example, a member wishing to claim the full amount of €5,160 LRA in any full calendar year will need to be able to show €4,200 worth of eligible expenditure for that year (€5,160 - €960 = €4,200) and can claim the remainder as petty cash expenses

(7) Members who are newly elected or co-opted, as well as those who resign or retire during the course of the calendar year, shall be eligible to receive a proportionately reduced LRA maximum annual amount calculated on a pro rata basis by the number of days that he or she served as a member of the local authority for that year. Decimals shall be rounded up to the nearest Euro amount.

(8) A decision shall be made by the local authority to pay the Local Representation Allowance to elected members in accordance with either of the following methods:

(a) in arrears, on the basis of vouched eligible expenditure made in advance of payment;

or

(b) in advance of expenditure, in anticipation of the subsequent provision of appropriate evidence. This shall be paid in instalments following the end of each month or of such greater period as the local authority may decide. All expenses must be incurred within the relevant period.

(i) Where the local authority decides to pay members in advance, arrangements should also be put in place to facilitate those members who instead wish to be paid in arrears, on the basis of vouched expenditure.

Local authorities should ensure that elected members are involved in this decision.

(9) A local authority should ensure that a decision concerning the payment of the Local Representation Allowance to elected members in accordance with either 8(a), or 8(b) should be made before the end of the preceding calendar year in order for administrative arrangements to be put in place for 1 January.

Payments made in arrears

(10) Where a local authority has decided to make payments in arrears as per 8(a) or 8(b)(i), members shall submit evidence in the form of vouchers and receipts to show that the expenses have been incurred in advance of receiving payment.

(11) Local authorities that decide to make payments in arrears as per 8(a) or 8(b)(i):-

(a) should make provision for prepayment of larger eligible expenses up to a maximum amount as determined by the local authority but not exceeding the amount as determined at (5), following the evaluation by the local authority of a business case made by the elected member; and
(b) may also consider making a partial payment of any approved advance for eligible expenditure, with balance of payment for the approved amount made on receipt of final invoice.

Payments made in advance

(12) Where a local authority has decided to make payments in advance as per 8(b), each member shall, one month before 1 January each year, submit a written notice to their local authority specifying the amount of LRA that he or she wants to claim in respect of the following calendar year subject to the maximum annual amount not being exceeded. A local authority may withhold payment from a member who does not submit a written notice until such time as a written notice is received.

(13) Where a local authority has decided to make payments in advance as per 8(b), receipts for final payment must be provided by the member, and any difference in the totals of the invoices and receipts reconciled.

(14) If additional costs are incurred during the year by a Member, in excess of those claimed for under paragraph (12), then a top-up may be claimed for the remaining months of the year up to the maximum annual amount of €5,160 not being exceeded. A Member claiming a top-up must provide one month's advance written notice and retain receipts, bills to a matching value as proof of costs incurred.

(15) If the total of the expenses incurred exceeds the LRA 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/her expenses budget for the year and the invoice is due to be paid it cannot be carried over to the following year.

General

(16) Equipment provided by a local authority to its members as part of a standard supports package (e.g. a laptop or smartphone) prior to the issuing of these directions shall continue to be provided by the local authority and shall not be deducted from a member's LRA.

(17) In cases where a piece of equipment has been provided by a local authority to a member under paragraph (16) above then the member may not use his or her LRA to purchase the same type of equipment that serves an identical purpose as the equipment already provided by the local authority. However, a member can purchase other types of equipment within the same broad category.

(i.e 'Like for like' is not allowed, so a member who has been provided with a laptop by their local authority may not purchase a second laptop. However, the member could use his or her LRA to purchase a desktop for working from home while using the laptop for mobile working and when attending meetings.)

(18) Local authorities are encouraged to be flexible provided that a member's requests are deemed to be reasonable. In cases where it is unclear as to the purpose of a cost incurred that a member wishes to offset against the LRA then a local authority may request that the member provides a written statement setting out the reason or business case for the purchase and how it is relevant to the member's duties.

(19) Expenses under the LRA shall not be claimed by a member or payable by a local authority for which expenses payments are separately made to that member by another body.

(20) Payments made to Members under the LRA may be subject to audit by the Local Government Auditor as part of the annual audit process.

2. Attendance

(1) The Local Representation Allowance is not a salary-type income. A member must attend at least 50% of relevant local authority meetings to receive the full amount of his or her LRA (including council meetings, special meetings, municipal district meetings, meetings of local authority committees of which he or she is a member, etc.). Regulation 3(2) of the 2021 Regulations then provides that all members who are recorded as attendees in the official minutes of a meeting are deemed to have attended that meeting.

(2) The calculation of the 50% attendance threshold and of the amount of the allowance when less than 50% attendance is achieved must accord with the rules as set out at paragraphs (3) and (4) below.

(3) In determining 50% 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 50% of such number of meetings is 47 x 50% = 23.5. This figure is then rounded down to the nearest whole number so that full payment of the allowance is available for attendance at 23 meetings.

(4) In calculating the amount of the allowance payable when a member attends less than 50% 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 (2) above.

(6) The *Civil Law and Criminal Law (Miscellaneous Provisions) Act 2020 (Section 29) (Local Authorities) (Designation) Order 2020 (S.I. No. 445 of 2020)* allows local authorities the option of holding remote meetings. Any decisions made or votes taken by Members at remote meetings have the same status in law as decisions or votes taken at a meeting that takes place in a physical location. For the purpose of the 50% minimum attendance requirement, a member shall be deemed to have attended a meeting once he or she is recorded as such in the minutes regardless of whether he or she participated in that meeting physically or remotely.

(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.

3. Submission of documents

(1) All members must have original receipts, invoices, bills, proof of payment (where required), etc., as appropriate, for all expenditure under the LRA. The invoices or bills must be in the member's name and should state the specific details of the type of product or service purchased.[3] Proof of payment should show that the payment was made by the member.

(2) Members should be advised by their local authority that best practice would be to use an audit form to keep account of all invoices, bills and proofs of payments. It is recommended that a standard monthly audit form be used; a template audit form is provided in the Appendix.

(3) Members being paid in advance per 1(8)(b) are required to submit the relevant documents referred to in point (1) above showing evidence of expenditure incurred to their local authority at regular quarterly intervals (i.e. after 31 March, 30 June, 30 September and 31 December). Members should also retain copies for their own records.

(4) Members paid in arrears per 1(8)(a) or 8(c) should be encouraged to claim on a monthly basis for any eligible expenditure incurred and are advised to claim on at least a quarterly basis.

(5) (a) Each local authority shall conduct a quarterly review of each member's submitted vouchers and receipts along with his or her expenditure that he or she has claimed under the LRA; where such a review identifies that an overpayment has occurred, the local authority shall, in consultation with the member, review remaining payments under the LRA to that member to ensure that no overpayment results by year-end.

(b) Where a quarterly review per (5)(a) identifies that an overpayment is due to be repaid by a person who ceases to be a member of the local authority during the review period, the local authority shall issue a written notice to that person requiring him or her to enter into an arrangement with the local authority to repay the amount owing. This arrangement should be agreed within one month of the written notice being received and the amount should be repaid as soon as possible.

(6) Each Member who is paid money for vouched expenses under the LRA is required, no later than 1 February each year, to provide to his or her local authority a written certification of total expenditure incurred for the previous year, together with all relevant documentation. Local authorities shall retain this documentation for a period of 5 years and the documents should be disposed of in a secure manner after the 5- year period has elapsed.

(7) It is the responsibility of each individual member to ensure that their LRA is only used for eligible expenditure allowed for under these directions. Where a member has a doubt about the eligibility of an expense he or she is considering incurring, the member should first examine these guidelines and secondly, if still in doubt, contact their local

[3] LAs should refer to the FAQ in Part 4 of Appendix 2 for further detail.

authority in advance of making any purchase. Where necessary, the Department may provide general guidance to a local authority regarding the implementation of the 2021 Regulations and these directions. **However, the Department cannot provide a legal interpretation of the 2021 or 2024 Regulations and has no function to intervene or give direction on specific decisions in individual cases.**

4. Overpayments

(1) An LRA overpayment occurs when the total amount of money paid to a Member over the course of a financial year is greater than the amount of eligible expenses incurred by the Member for that year.

(2) Where a Member has incurred an LRA overpayment for whatever reason then the Member must repay the amount by which they have been overpaid.

(3) Local authorities are, in turn, under an obligation to seek to recover the amount of an overpayment from a Member.

(4) Each Member who is paid money for vouched expenses under the LRA is required, no later than 1 February each year, to provide to his or her local authority a written certification of total expenditure incurred for the previous year, together with all relevant documentation.

(5) Where a refund for overpayment arises under paragraph (4), a member shall either;

(a) repay the amount to the local authority no later than 1st February of the year following that in which the overpayment was incurred, or
(b) notify his or her local authority in writing no later than 1st February of the year following that in which the overpayment was incurred that he or she wishes to enter into a repayment arrangement or receive a reduction to subsequent payments received under their LRA until such time as the amount of the overpayment has been refunded.

(6) Where, after 1st February, a local authority identifies that an overpayment has occurred and arrangements have not been made by the member per (5), the local authority shall provide written notification to the Member of the amount to be repaid either:

(a) requiring him or her to enter into an arrangement with the local authority for repayment, to commence within one month after the issuing of the written notice, with the full repayment to be made as soon as possible, or
(b) informing the Member that the local authority shall reduce subsequent payments to him or her under the LRA until such time as the overpayment has been refunded and that the period of reduced payments will commence one month after the issuing of such notice.

Part 3

Travel and Subsistence Expenses Allowances

1. Official Travel

Where a member necessarily incurs expenses of travel (and subsistence relating to that travel) in the performance of the duties of their office the reimbursement of such expenses may be made at the Civil Service rates for travel and subsistence that were in effect on the date that the journey was made. The current Civil Service rates in effect at the time of the issuing of these directions are listed under Appendix 3 for reference.

Travel and subsistence allowances are not intended to be a source of emolument or profit. There is no entitlement to reimbursement of expenses without associated costs being incurred for necessary travel away from home or headquarters. All travel should be planned in advance so as to reduce the total amount of travel to the minimum consistent with efficiency.

Local authorities must retain the following records in relation to expenses payments: -

- the name and address of the member;
- the date of the journey;
- the reason for the journey;
- the kilometres travelled;
- the starting point, destination and finishing point of the journey; and
- the basis or reason for official travel and reimbursement of expenses.

A local authority may, at its own discretion, request additional information for the purpose of verifying an expense claim. Such additional information should generally not be required for flat rate reimbursement provided the circumstances of a claim are consistent with the best practice and principles set out in Parts 3 and 4 of these directions. Local authorities should apply similar levels of oversight and scrutiny to members' expenses claims as are applied to employee expense claims.

2. Use of Public Transport

(1) As a standard principle, members should always use public transport where it is practicable to do so.

(2) Where a member uses a private car for a journey for which the use of public transport would have been practicable then the amount of the travel expenses allowance paid must not exceed the cost of public transport.

(3) Taxis or cars should only be hired when no suitable public transport is available. Receipts should be supplied to the local authority with all such claims.

3. Travel rates for private car

(1) Motor travel rates 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. These rates are payable for each kilometre travelled along the shortest route by which the member could reasonably be expected to travel.

(2) The scale of motor travel bands and rates that shall be applied are the prevailing Civil Service motor travel rates that are in effect on the date a journey took place. The current Civil Service rates, as of the date of issue of these directions, are set out in Appendix 3.

(3) 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.

4. Travel by motorcycle or bicycle

Members who undertake official travel using a motorcycle or bicycle may claim travel expenses at the prevailing Civil Service motorcycle rates or bicycle rates. The current rates on the date of issue of this circular are set out in Appendix 3.

5. 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, an outside body.

6. Attendance at more than one matter

(1) Where a member attends more than one matter to which Part 4 or Part 5 of the 2021 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 4 or Part 5 of the 2021 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.

7. Attendance at conferences and training events locally or regionally

Where a series of conferences or training events for the purposes of Part 5 of the 2021 Regulations are held in multiple locations, or where the member attends at training listed under Part 4B of these Directions, the travel and subsistence payments shall be calculated on the basis of attendance at the event held at the location closest to either the member's own home or Council headquarters subject to such other directions as may be issued by the Minister in respect of each annual period.

8. Subsistence rates

The scale of subsistence rates which shall be applied for the purpose of subsistence expenses allowances in accordance with Regulation 8 of the 2021 Regulations are the prevailing civil service subsistence rates that are in effect on the date a journey took place. The current civil service subsistence rates, as of the date of issue of these directions, are set out in Appendix 3.

(1) A day allowance is not payable for an attendance on official business that is within 8 km of a member's headquarters or home (whichever is the lesser).

(2) An overnight allowance will not generally be payable in respect of a necessary absence on official business that is within 100km of a member's home or headquarters (whichever is the lesser).

In exceptional circumstances only, where the local authority is satisfied that an operational need exists, an overnight allowance may be paid for an absence on official business at a place more than 50km from home or headquarters. Such cases should be the exception and not routine. Local authorities should apply comparable standards of scrutiny and oversight as would be applied to employees in similar circumstances.

(3) A local authority may, subject to these rules, pay an overnight domestic subsistence allowance to a member who, by reason of a matter to which Part 4 or Part 5 of the 2021 Regulations applies, is obliged to spend a night away from home and could not reasonably be expected to have returned home.

(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 5 hours.

(6) In recognition of difficulties in sourcing suitable accommodation in Dublin within the standard overnight rate, a Vouched Accommodation (VA) rate was created. In such cases the **vouched** costs of the Dublin accommodation may be up to a limit of the standard overnight rate plus the 10 hour day rate.

(7) Where a member sources accommodation that exceeds the cost of the standard overnight rate or vouched accommodation rate as appropriate, they will be solely responsible for meeting the additional accommodation expense.

9. Return by member to official residence

Where a member who attends a matter to which Part 4 or Part 5 of the 2021 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.

10. 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.

11. Attendance at more than one matter

(1) Where, on the same day, a member attends a matter or matters to which Part 4 or Part 5 of the 2021 Regulations applies, a subsistence allowance 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 4 or Part 5 of the Regulations applies including any travelling time reckonable.

(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 2021 Regulations and these rules.

12. Recoupment of additional costs

Where a claim in respect of travelling or subsistence expenses allowances includes a claim for recoupment of additional 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 2021 Regulations and these directions. Satisfactory evidence in the form of all relevant receipts or other appropriate records must be furnished.

13. 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 4 or Part 5 of the 2021 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 meals provided as part of the fee payments.

14. 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 4 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.

15. 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 for more than five hours but less than 10 hours and where a meal is provided to the member as part of the conference fee or by any other party then 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 five hour rate
- Where both lunch and dinner is provided – deduct a ten hour rate
- Where breakfast is provided – deduct half the five hour rate

16. Expenses covered by another allowance

A local authority shall not pay any expenses allowance under Part 4 of the 2021 Regulations 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, or in the case of Limerick City and County Council the Príomh-Comhaoirleoir or Leas Príomh-Chomhairleoir).

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

(1) An expenses allowance to a person who is a member of a committee or joint policing committee but is not an elected member shall be payable under Regulation 9 of the 2021 Regulations by the local authority by which such member was appointed.

(2) These rules shall, insofar as applicable, apply in respect of persons to whom Regulation 9 of the 2021 Regulations applies in the same way as they apply to a member of a local authority.

18. Claims for travelling or subsistence expenses allowances

(1) A local authority shall not make any payment under Parts 4 or 5 of the 2021 Regulations unless a member has furnished a claim for such expenses in such form as the local authority requests and containing such other statements (if any) as the local authority may determine (such as proof of attendance at the event for which expenses are claimed). A declaration form template is provided under Appendix 4.

(2) Where a claim in respect of official travel includes a claim for recoupment of additional costs incurred by a member, other than those covered by the flat rate allowances, the claim shall be accompanied by all relevant receipts or other appropriate records 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 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.

19. Non-entitlement to claim

A member is not entitled to claim the following from their local authority:

(1) Any matter or any particular journey or period of time or item of expense which has been paid or recouped by, or is payable or recoupable by, any other body or person to such member or which has been claimed from any other body or person by such member.

(2) Where two or more members travel in the same vehicle in connection with a matter to which Part 4 or Part 5 of the 2021 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.

(3) Where a member is absent for more than five hours but less than 10 hours and where a meal is provided to the member by any other body, or as part of a conference fee, no subsistence allowance will be payable in respect of this period.

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

a) Where lunch or dinner is provided – deduct a five hour rate
b) Where both lunch and dinner is provided – deduct a ten hour rate
c) Where breakfast is provided – deduct half the five hour rate

(5) Where a member has engaged in activity in respect of business or personal purposes during the same period of absence as official travel being claimed for then expenses are not payable in relation to such activity. Details of such activity shall be provided to the local authority and the local authority shall apply any appropriate deductions to distance travelled or the period of absence as appropriate.

20. Irish Public Bodies Mutual Insurances Ltd

Expenses 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.

21. 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, cultural body, 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.

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.

22. Public Register

(1) Local authorities are required to maintain a public register of attendances and payments under sections 141, 142 and 143.

(2) Members' attention should be drawn to the reporting requirements in relation to attendances and payments from outside bodies, as set out in paragraph 21 above, and such attendances and payments must be included in a public register (see section 142(4)(ga) of the 2001 Act, as inserted by section 53(2)(b) of the 2014 Act).

(3) Each local authority should make its public registers available on its website. It would be good practice to update this at least quarterly and provide end of year totals.

23. Aggregated Travel Distance

The Revenue Commissioners have advised this Department that it is a statutory requirement for members to declare all travel to date to all bodies from whom they receive travel expenses payments in order to determine correct progression through travel bands on an annual basis. While it was appreciated that logistical issues may arise given the unique nature of the councillor role and number of bodies to which they may be appointed, no concession is provided for. Accordingly travel aggregation should be applied by members. In cases where aggregation is not applied and a member benefits financially then a tax liability may arise.

Part 4
Allowances for Expenses for Attendance at Conferences and Training

A. Allowances for expenses for attendance at conferences

1 **Introduction**

(1) Part 5 of the 2021 Regulations 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). 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 directions complement the 2021 Regulations by identifying best practice and requirements with regard to attendance at such events.

(4) The 2021 Regulations and these directions together should be read in the context, inter alia, of the Code of Conduct for Councillors issued under Part 15 of the Local Government Act 2001, 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 for attendance at conferences, seminars, or other meeting or event

(1) Regulation 10(1) of the 2021 Regulations set the maximum annual amount that can be provided in connection with attendance at conferences at €700 per annum multiplied by the number of members of the local authority.

(2) The maximum amount 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. The 2021 Regulations leaves it open to each local authority to provide a lesser amount than the maximum specified.

(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.

(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 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, each member and his or her local authority is required under sections 142(5)(f) and 142(5)(fa) of the 2001 Act in all circumstances to do the following:

a) Attend that event and participate in the proceedings to the greatest extent possible.

b) Submit a written report within 15 days to the Cathaoirleach, and in the case of Limerick City and County Council the Príomh-Comhaoirleoir 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.

c) This report shall be made available free of charge on request to any member of the public and for this purpose it may be made available on the local authority's website.

(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) Local authorities are required to adopt a Training and Development Programme for members, the objective of which is –

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 members 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 members, 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 members.

2 Courses for which expenses for attendance may be paid

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

a) Attendance at the two annual national training events of the Association of Irish Local Government (AILG) (i.e. the Annual Conference normally held in Spring and the Autumn Seminar). Also, focussed training events held at regular intervals each year under the AILG Elected Members Training Programme.

b) Consideration may also be given to no more than 2 events per annum provided by the Local Authority Members Association (LAMA).

c) 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. Induction training should also be provided for newly co-opted members at the earliest possible stage.

d) 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.

e) Programmes of education and training which relate to functions for which local authorities have responsibilities and which are validated by Quality and Qualifications Ireland (QQI), the body established by the *Qualifications and Quality Assurance (Education and Training) Act 2012*. 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.

f) 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.

g) Training provided by the Institute of Public Administration.

(2) Local authorities are advised to be vigilant and not to accept claims of QQI accreditation at face value from unknown training providers. Local authorities should request documentary evidence of QQI accreditation and seek verification of same. QQI provides a verification service to provide confirmation that the data on the document presented represents a real award made by QQI or one of its antecedent awarding bodies, HETAC and FETAC. All such documents issued by QQI have security features to allow them to be uniquely identified and matched against data held on QQI systems. To obtain verification a document should be scanned and sent to QQI via QHelp at the following link - https://qhelp.qqi.ie/.

(3) Local authorities should familiarise themselves with the provisions of the *Qualifications and Quality Assurance (Education and Training) Act 2012* and report any suspected instances of attempted misrepresentation of QQI accreditation or fraud by a training provider to QQI and An Garda Siochána.

(4) For educational programmes identified at subparagraphs (2)(e) and (f) above at Level 6 and above in the National Qualification Framework, the maximum amount a local authority may pay as a contribution towards course fees is €1,500 per annum. The amount paid to any individual member, up to the maximum amount, is a matter for the local authority to determine with consideration to the following:

a. (i) the total amount of funding available in its training budget for members under section 142(5A) of the 2001 Act; and,
(ii) the priorities identified in its adopted Training and Development Programme for members.

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.

(5) 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 members. Further directions may be issued to supplement, or as appropriate amend, these directions 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 5
Chairpersons' Allowances

1. The allowance the local authority may decide to pay to its Cathaoirleach and Leas-Chathaoirleach and in the case of Limerick City and County Council the Príomh-Chomhairleoir and Leas-Phroímh Chomhairleoir shall not exceed the amount set out in the table in Appendix 5.

2. The allowance municipal district members may decide to pay to the Cathaoirleach of the municipal district shall not exceed that set out the table in Appendix 5. 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,- or in the case of Limerick City and County Council the Príomh Chomhairleoir - of a local authority, as a Leas-Chathaoirleach - or in the case of Limerick City and County Council the Leas Phríomh Chomhairleoir - 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. All chairperson's allowances (including cathaoirleach; leas-chathaoirleach; Príomh Chomhairleoir and Leas Phríomh Chomhairleoir of Limerick City and County Council; municipal district; and SPC) may continue to be paid to a member who is taking a statutory absence under the provisions of the Local Government (Maternity Protection and Other Measures for Members of Local Authorities Act) 2022 on the basis that these are primarily payments for a particular role. Such payments may continue to be made for the duration that the member is due to hold a chairperson role, in accordance with the relevant provisions of Parts 3A, 5 and 7 of the 2001 Act, and shall not exceed said duration. If a member taking such a period of absence does not wish to continue to be paid a chairperson's/Príomh Chomhairleoir's allowance then written notification of this should be provided by the member to the local authority and the local authority shall then cease to make such payments for the period of absence.

8. 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.

9. The amount of allowances payable under this Part shall be shown in the Annual Report in line with the requirements of sections 142 and 143 of the 2001 Act.

Part 6
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 2021 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, or in the case of Limerick City and County Council the Director General, 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.

(5) Attendances that comply with the provisions set out above shall be deemed to be official duties for the purpose of claiming travel and subsistence expenses.

3. Matters to be recorded in the Annual Report

(1) The particulars to be recorded separately in the annual report of a local authority under section 221 of the 2001 Act shall include the following:

(a) the total amount of payments made by a local authority to its Members under each Part of the 2021 Regulations, including –

i. Annual Expenses Allowance;
ii. Local Representation Allowance;
iii. Travel and Subsistence Allowances;
iv. Chairperson Allowances;
v. Maternity Administrative Support Allowance; and,
vi. Security Allowance

(b) the total amount of payments made by a local authority under Regulation 9 of the 2021 Regulations to persons who are members of local authority committees but are not elected members;

(c) the total amount of payments made by the local authority in respect of each of the matters specified in section 142(1)(b) of the Local Government Act 2001 (i.e. attendances at conferences, seminars, training or other events);

(d) the amounts of payments made by the local authority in respect of the matters specified in paragraph (c) above which related to travel or subsistence expenses within or outside the State respectively;

(e) the total amount of all payments made by the local authority in accordance with all regulations made under the said section 142.

(2) The following particulars shall also be recorded in the annual report –

(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)(c) above, 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 4 and Part 5 of the 2021 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 2021 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 2021 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 1

Indexed meetings bands for the Annual Expenses Allowance under Part 1

Local Authorities	**Indexed Amount**
Band 1 • Carlow County Council • Cavan County Council • Galway City Council • Kilkenny County Council • Laois County Council • Leitrim County Council • Louth County Council • Longford County Council • Monaghan County Council • Offaly County Council • Roscommon County Council • Sligo County Council • Westmeath County Council	Index = 80 travel rate Index = 40 subsistence rate
Band 2 • Clare County Council • Cork City Council • Donegal County Council • Galway County Council • Kerry County Council • Kildare County Council • Limerick City and County Council • Mayo County Council • Meath County Council • Tipperary County Council • Waterford City and County Council • Wexford County Council • Wicklow County Council	Index = 110 travel rate Index = 55 subsistence rate
Band 3 • Dun Laoghaire-Rathdown County Council • Fingal County Council • South Dublin County Council	Index = 150 travel rate Index = 75 subsistence rate
Band 4 • Cork County Council • Dublin City Council	Index = 170 travel rate Index = 85 subsistence rate

APPENDIX 2
Part 1: Eligible Expenditure Categories for the Local Representation Allowance

These directions set out 14 categories of eligible expenditure under the LRA. In most cases it should be readily apparent under which category an expense item belongs. In cases where it is unclear as to the purpose of a cost incurred that a member is seeking to offset as an expense under the LRA then a local authority may request that the member provides a written statement setting out the following: -

(i) the reason for the purchase;
(ii) why the item or service being purchased is necessary for the member to carry out his or her duties; and
(iii) the category of eligible expenditure that the member is seeking to lodge the claim under.

Local authorities are encouraged to be flexible provided that a member's requests are deemed to be reasonable and that an item of expenditure can reasonably be construed as coming under 1 of the 14 categories of eligible expenditure set out below.

Further guidance is available in the Frequently Asked Questions set out in Part 4 of this Appendix.

Expenditure Categories	Allowable	Documentation
Rent, rates and other such charges in *Further guidance on the rent, rates and other such charges in relation to an office is set out in Part 2 of this Appendix*	In summary rent, rates and other such charges are allowable on: An office premises, including a temporary/mobile office, that complies with the definition in Part 2 of this Appendix. The costs relating to the declared premises, apportioned appropriate The cost of the mortgage interest or loan interest on the premises (no tax deduction can be claimed) The cost of rent paid on premises used as a constituency office	Declaration form completed to provide the following: Address of the constituency office(s) premises A statement of mortgage interest that was incurred for the stated premises apportioned for the relevant period from the lending agency 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 Apportionment must be based on the number of tenants during the relevant period e.g. monthly rent

	which are not occupied by the member i.e. non-owner occupied Proof that a cost was incurred for such premises Rental relating to the storage space for a mobile office	payment divided by the number of tenants. Proof of payment of the amount applicable for the relevant period Rental agreement where applicable for the office
1. Signage in respect of the office	The signage on any office Signage on a mobile office or vehicle (vehicle wrapping) Vehicle sign, graphics or vehicle wrap for the Member's vehicle **Not Allowable** Signage explicitly promoting a person's candidacy, Party's interests or which solicits votes	The bills/invoices with the address of the premises or vehicle registration, details of the signage, date and amounts to be paid. A photograph of the sign should also be kept for examination. Proof of payment of the bill or invoice for the relevant period
2. Improvements to office accommodation	Office improvements include any enhancements to the office/offices and may include: Conversion of a room or space inside an existing structure Upgrading works Refurbishment, repairs and maintenance Painting and decorating Health and safety requirement works Telephone/internet cabling and improvements	The bills/invoices with the address of the premises where improvements were carried out, date and amounts to be paid Proof of payment of the bill/ invoice for the relevant period The works must be carried out by a suitably qualified/certified professional and this must be apparent from the documentation submitted e.g. company registration number, VAT number, etc. Cash-in-hand payments are not acceptable If the office is shared with another person and/or used for other types of activities this must be declared and costs must be prorated on a reasonable basis

	Not Allowable New building works, e.g. building an extension or installation of a pre-fabricated building. Costs associated with repairs or replacement works of home heating systems or other household utility infrastructure.	A local authority may request before/after photographs of conversion, upgrading and refurbishment works
3. Utilities of an office	Cost of bills/invoices apportioned to include **only costs of utilities or services for the premises declared** in the relevant periods. **Allowable items** may include: • Electricity bills • Heating bills • Rates • Refuse charges • Water charges • Alarm/security costs (including monitoring costs from year 2 for security systems installed under the Security Allowance) • Language translation service, incl. disability • Bulk scanning services • Bulk shredding **HOME** In the case of a home office, up to 20% of relevant home utility bills may be claimed.[4] Home utility bills should be prorated on a reasonable basis. **Not Allowable** Sundry items of refreshments which includes catering, tea, coffee, newspapers, water, etc.	The bills/invoices with the address of the premises, date and amount due Proof of payment of the bill/invoice A statement of the costs of bills/invoices that were apportioned by including only costs incurred in the relevant period for the premises declared In relation to a shared premises, formal written confirmation between the Member and the landlord/other occupants stating the agreed arrangement in place for utility bill apportionment. In the case of a commercial premises, the Member's name must be on the utility bills and these must be prorated on a reasonable basis with proof of payment provided. In the case of a home office, a utility bill should preferably be in the Member's name but in cases where this is not feasible bills in the name of the Member's spouse/partner or other

[4] Members should have regard to p.14 of the *Tax and Duty Manual, Allowance, Expenses and Gratuities payable to Local Authority Chairpersons and Members* - see https://www.revenue.ie/en/tax-professionals/tdm/income-tax-capital-gains-tax-corporation-tax/part-05/05-02-14.pdf

	Bank charges/interest Local Property Tax Expenses claimed – in whole or in part – under any other allowance.	cohabitant[5] are also acceptable provided that other proof of residence at the address is available (e.g. other utility bills, tax certificates etc.) The responsibility is with the Member to apportion the cost before submitting a claim to the local authority
4. Purchase or maintenance of home office furniture or equipment	Home office furniture and equipment normally required for the running of a home office 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) Charges levied by a local authority ICT section or ICT service provider for IT connection or support **Not Allowable** Televisions Non-essential equipment or furniture (e.g. coffee machines, smart watches, decorative items, suites of furniture)	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 Proof of payment of the bill /invoice for the relevant period
5. Purchase of stationery	Stationery required for the performance of his or her duties as an elected member and public representative, including stamps, envelopes and pre-paid envelopes.	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. Proof of payment of the bill/invoice for the relevant period A sample of stationery should also be retained for examination

[5] Section 172 (1) of the Civil Partnership and Certain Rights and Obligations of Cohabitants Act 2010, 2 people who live together as a couple in an intimate and committed relationship and who are not related to each other

6. Insurance including for office accommodation equipment and public liability insurance	Insurance of the office accommodation and contents, equipment, public liability insurance, employer's liability insurance and other insurances related to a Member's duties **Not Allowable** Apportionment of standard household insurance is not claimable. Any additional costs incurred must be clearly shown on insurance quote and policy	Insurance apportioned for office, office equipment for the relevant period can include: A copy of the certificate of insurance with the purpose, date and payment to be made Insurance documentation for public liability, office accommodation and contents should specify the address of premises and the amount apportioned for the declared area Insurance for equipment should specify the insurance policy number and purpose of insurance
7. Cleaning of office accommodation	Cleaning of office premises declared by the Member in the performance of his or her duties as a Member	The bill/invoices for the services including date of service and address of the premises where the service was provided The bill/invoices for the cleaning materials (itemised) where the service was not under contract (e.g. cleaning products) A statement of all services and proof of payment signed by the contractor (if a contract exists) Contractors PPS or companies registration office number Proof of payment of the bill/ invoice for the relevant period
8. Internet and telephone costs	Members are not restricted in the number of office/mobile telephone lines listed for the allowance where the Member is the assigned bill holder/payer Purchase of a phone handset from a provider (incl. car kit, insurance, maintenance, etc.) to a maximum of €750 in an 18 month period	List of office/mobile telephone numbers assigned for the performance of the Member's duties for the relevant period The telephone bills/"Pay As You Go" credit receipt that identify the assigned numbers for the performance of the Member's duties for the relevant period

	The cost of line rental, phone calls and mobile data made by the Member (or on behalf of the Member) in the performance of his or her duties as a Member SMS text messaging service Credit purchased for "Pay As You Go" phones provided the device is used solely for a Member's duties. The phone number(s) must be publicly listed as a designated contact number for the Member. Home internet/telephone bundles to a maximum of 20% of the combined call, rental and internet connection costs.[6]	Proof of payment of the bill/ invoice for the relevant period Home telephone bills to identify that a maximum of 20% of the combined call, rental and internet connection costs are included
9. Web hosting and other related costs	Invoices for web hosting, web design and other related costs Invoices for any amounts charged by the ICT section of the service provider may be included pro rata for the relevant period	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 Proof of payment of the bill/invoice for the relevant period
10. Hiring rooms for clinics or other meetings	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 Language service such as translation, interpretation, disability (such as Braille) are available under this category	The bill/invoice for the room hire including name, address and date of each event List of events to indicate that the purpose of room hire was for his/her functions as a member Proof of payment of the bill/invoice for the relevant period
11. Leaflet and newsletter printing and distribution	Printing of leaflets and newsletters for the performance of his or her functions as a Member that is not otherwise facilitated by	The bill/invoice for the services including name, address and date of each publication or distribution

[6] Members should have regard to p.17 of the *Tax and Duty Manual, Allowance, Expenses and Gratuities payable to Local Authority Chairpersons and Members* - see https://www.revenue.ie/en/tax-professionals/tdm/income-tax-capital-gains-tax-corporation-tax/part-05/05-02-14.pdf

	the use of the printing facilities of the local authority Graphic design costs and services Transport and distribution of leaflets and newsletters **Not allowable** Electoral expenses for election to political office or referenda are not allowable Any reference to any poll or election[7]	Sample(s) to indicate that the content was for the performance of his or her functions as a Member attached to each invoice PPS number of the service provider or companies registration office number where applicable Proof of payment of the bill/invoice for the relevant period
12. Advertising relating to the performance of his/her functions as a Member *Further guidance on advertising is set out in Part 3 of this Appendix*	Advertising to publicise work as a Member or to publicise clinic times, dates, venues, etc Content must include a Member's name and contact details A general non-political greeting or well-wishing in the headline is allowable e.g. "Season's Greetings" or wishing best of luck to a local sports team All forms of media can be used including radio, web advertising, billboards, bus shelters, window space and social media (excluding sponsorship, e.g. a golf tee) Costs for the erection of posters If other public representatives appear in the advertisement, an amount of the cost of the advertisement, prorated on a reasonable basis, is allowable **Not Allowable** "Vote No.1" Political slogans Promotion of political policies Politically partisan statements	Copies or scans 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 Invoices for services including name, address, company office registration number, etc Proof of payment of the invoice/bill for the relevant period In the case of social media advertising, the dates on which the promotion occurred must be indicated on the invoice. Screenshots of the advertisement must also be included in the documentation.

[7] See guidance on Advertising below for further details.

	Soliciting donations Promotion of personal interests Any reference to any poll or election[8]	
13. Purchase of secretarial support, public relations and expert advice relevant to local government functions	**Allowable** Advertising for the service Costs involved with promoting, organising or assisting the carrying out of research/studies with respect to the local community or administrative area Two of more Members may jointly commission a person or persons to provide advice or undertake research and the costs are then apportioned **Not Allowable** Services purchased from any person on a local authority payroll Services already claimed – in whole or in part – under any other allowance or scheme, e.g. Maternity Administrative Support Allowance	Invoices for the services provided including name, address, PPS number, company office registration number, where applicable Proof of payment of expenses incurred by the Member The nature or terms of the service supplied and proof that the service was supplied

Part 2: Guidance on rent and other such charges in relation to an office

Definition of 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.

[8] See guidance on Advertising below for more details.

Mortgage Interest
The cost of mortgage interest paid only (or relevant proportion thereof) subject to a maximum of 20% of total mortgage interest cost. A Member may not claim a tax deduction in respect of, say, mortgage interest paid where claimed under the LRA.

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. The principle of apportionment is outlined in *Tax and Duty Manual, Allowance, Expenses and Gratuities payable to Local Authority Chairpersons and Members* - see https://www.revenue.ie/en/tax-professionals/tdm/income-tax-capital-gains-tax-corporation-tax/part-05/05-02-14.pdf

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' 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 (including where the Member rents their 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 has a mortgage on a residential property and that Member uses part of the property as a constituency office, then up to 20% of the mortgage interest paid may be claimed, on an apportioned basis, as part of the Allowance (subject to the maximum allowance). Members availing of this may not claim mortgage interest relief from any other source.

Example 4
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 3: Guidance on Advertising

Advertising costs relate to the placement or publication of an advertisement in a chosen medium for the purpose of providing contact details and information relating to the performance of a Member's functions. Advertisements may also announce public meetings, invite feedback from the public or send general greetings from the Member provided that the Member's contact details are included.

An advertisement may show a logo to identify membership of a political party. However, the advertisement must **not** include any additional material of a partisan, political nature, such as the following:-

- the solicitation of financial donations or votes;
- encouraging people to join, volunteer or otherwise participate in the activities of a political party or a local cumann (or equivalent structures for independents);
- activities that relate to the internal administration, leadership, conventions, meetings, etc. of a political party or local cumann;
- links to political websites other than the Member's own website or webpage;
- statements seeking to influence public opinion about a particular matter; or
- attacks on political opponents.

The provision of information about a local grant scheme or service is not considered to be a partisan activity provided the information is relayed in an objective, factual and explanatory manner that is free from political slogans, images, etc.

Advertising on pitch side billboards at sports clubs or community organisations is allowable provided the advertisements meet the normal criteria. Advertising space in a sports or community organisations published material or website is also allowable. However, no sponsorship of events or equipment is allowable.

The Department does not have a role in reviewing or approving individual advertisements.

Advertising in relation to elections/referendums

The attention of local authorities is drawn to the Electoral Act 1997 and the Oireachtas (Ministerial and Parliamentary Offices) (Amendment) Act 2014 and in particular to section 18(2) of the Electoral Act 1997 and to section 2(6) of the Oireachtas (Ministerial and Parliamentary Offices) (Amendment) Act 2014 (also known as the Parliamentary Activities Allowance.

In the above regard, the LRA shall not be used for, or to recoup, any election or poll expenses incurred for the purposes of any European, general, local or presidential election or in connection with the promotion of the candidature of a candidate in advance of any such election, or on furthering any particular outcome at a referendum held in the State. This

includes any costs in relation to advertising, publication or signage that includes any reference to the above such events.

Links to ‘Check the Register’ websites are permitted.

Part 4: Frequently Asked Questions

Local Representational Allowance (LRA)

Q1: What documentation is required to be submitted?

Members must be able to provide bills, invoices, receipts, vouchers, etc. for expenses they have incurred. The invoices should state the specific details of the type of goods or service purchased. Proof of payment should clearly confirm that the payment was made by the Member. Point of sale receipts that detail an item purchased should be certified by the Member to show the purpose for which the item was purchased.

It is best practice that all relevant documentation should be submitted by a member to their local authority at quarterly intervals. At the latest, all relevant documentation must be submitted by 1 February in respect of the preceding year.

In circumstances where a member cannot provide the aforementioned documents then it may be necessary for the Member to provide proof to the local authority in the form of a suitably redacted bank or credit card statement. However, this should not normally be required in cases where other relevant documentation setting out the necessary information related to the purchase has been provided.

Members may wish to consider using a credit card solely for the purpose of purchases related to the LRA. Statements can then be provided to a local authority, if necessary, without personal privacy concerns.

Q2: Can additional documents or information be requested by an auditor?

Yes. The Local Government Audit Service (LGAS) mission is to carry out the audits of local authorities in accordance with the Code of Local Government Audit Practice, thereby fostering the highest standards of financial stewardship, governance and public accountability. Local government auditors operate independently when discharging their professional functions. This independence is protected in legislation in accordance with section 116(2) of the Local Government Act, 2001. Members should be aware that, if selected for audit, a local government auditor may decide to ask for additional information in relation to any individual item of expenditure.

Q3: Do home utility bills always need to be in the Member's name?

These directions state that, in claiming this allowance, "all members must have original receipts, invoices, bills, proof of payments, etc., as appropriate, for all expenditure under the LRA. The invoices or bills must be in the member's name…". This is good accounting practice. It aims to ensure fairness and uniformity across local authorities but also that the

allowance payable to councillors is for expenses actually incurred by them in carrying out their role.

In the case of home offices, it is appreciated that a utility bill may be in the name of a cohabitant living in the same residence as the Member. The term 'cohabitant' is defined in the social welfare code, in accordance with Section 172 (1) of the Civil Partnership and Certain Rights and Obligations of Cohabitants Act 2010, as 2 people who live together as a couple in an intimate and committed relationship and who are not related to each other.

In such cases it remains best practice that the Member should, in the first instance, try to have his or her own name added to the bill. However, in some cases this may not be practicable (such as the service provider requiring the account to be closed and a new account opened for any such changes to be made). In such circumstances it would be acceptable that the Member makes a written declaration as to his or her place of residence and that this is also the location of the home office. In addition, the Member should, if possible, provide separate documentary evidence of their place of residency (e.g. a different utility bill that is in the Member's name, a redacted financial statement or a tax credit certificate from the Revenue Commissioners) as well as be able to provide proof of payment if requested.

This exemption does not apply in the case of a Member living in shared accommodation with other non-cohabitant adults (i.e. a house or flat share) or living with parents.

Q4: How are home utility bills apportioned?

Category 4 of the eligible expenditure categories provides for the claiming of expenses for the utilities of an office, including a home office. Utility bills must be prorated on a reasonable basis. The maximum amount that may be claimed is 20% provided that a minimum of 20% of the floorspace of the home is used as a home office. It is the responsibility of the Member to determine and apportion the cost correctly.

If the Member is living in shared accommodation with other non-cohabitant adults who are also paying a share of utility bills then only a maximum of 20% of the Member's own share of utility bills can be claimed. In such cases the Member should make a written declaration of the number of adults living in the shared household and how utility bills are apportioned between them. The bills must be in the Member's name.

The principle of apportionment is outlined in Tax and Duty Manual, Allowance, Expenses and Gratuities payable to Local Authority Chairpersons and Members - see https://www.revenue.ie/en/tax-professionals/tdm/income-tax-capital-gains-tax-corporation-tax/part-05/05-02-14.pdf

Q5: What utility costs can be claimed for an office in a non-residential premises shared with other occupants?

Apportionment must be based on the number of occupants during the relevant period. It is recommended that the Member retain a formal written confirmation between themselves and the landlord/other occupant(s) of the shared premises stating the agreed arrangement in place for utility bill apportionment. This, along with bills/invoices, etc., should be provided to the local authority.

A premises may also used by a Member as an office for other business activities (e.g. an estate agents, law office, retail outlet, etc.) in addition to the councillor role. In such cases the Member must provide a written declaration of the amount of time he or she spends at the premises carrying out work in relation to his or her duties as a Member vs. the amount of time spent at the premises carrying out other work. The declaration must also state the number of other people working from the premises. The Member must then apportion the costs appropriately.

Q6: Can costs related to boiler servicing/replacement be claimed?

No. Costs associated with repairs or replacement works of home heating systems cannot be claimed under the LRA. Similarly repairs or replacements of a fuseboard or other household utility infrastructure are not allowable.

Category 3 does allow for improvements to office accommodation. In the case of a home office the costs must be specifically related to the space or room occupied by the home office e.g. painting the room used for a home office, fitting a radiator or a socket in that room, etc.

Q7: Can costs associated with personal security be claimed?

Alarm/security costs may be claimed, on an apportioned basis, under Category 4, Utilities of an Office.

Additionally, the Security Allowance introduced in September 2013 under S.I. No. 449 of 2023 recognises that councillors, in their role as public representatives, may occasionally be exposed to abuse, threats or public intimidation. It provides a dedicated, once-off allowance, to allow councillors to claim eligible personal security measures - on foot of a report by a Crime Prevention Officer - to a maximum value of €2,500 or 50%, whichever is the lesser.

Members may not claim the same expense – in part or in whole – under both allowances.

Q8: Can home insurance be claimed?

No. Home insurance is not claimable under the LRA and this is already stated under category 7 in Appendix 2 of the main directions. However, in cases where a Member has a home office and has members of the public visiting the home office then he or she may claim for a public liability element within the home insurance package. The onus is on the Member to

provide a breakdown of this and supporting documentary evidence (such as listing the public liability cost separately on the quote/invoice).

Q9: Can a Member claim for the cost of the Local Property Tax (LPT)?

No. All property owners in the State, other than those who secure an exemption from the Revenue Commissioners, are required to pay the LPT. This is not a cost that is associated with a Member's duties.

Q10: Can costs of an IPB insurance policy be claimed?

Yes. The public liability element of this premium is allowable under category 7. However, the personal accident element is not allowable. The onus is on the Member to apportion correctly and provide supporting documentation.

Q11: What proportion of home telephone and home internet costs are allowable?

Category 9 allows a portion of telephone costs made from a Member's home, in the performance of his or her duties, to be apportioned as allowable expenditure under the LRA. A portion of home internet can also be claimed. The maximum amount is 20% (incl. combined call, line rental and internet costs only).

For phone and internet bundles that also include a television package, the portion of the bill relating to the television service is not allowable. Where a Member avails of a bundle of these services then the onus is on the Member to provide a breakdown to the local authority of the relevant costs from the total bill. This information should be available from the service provider's website. A local authority may request documentary evidence of the costs associated with the phone and internet bundles without the television package (such as screenshots or printouts from the service provider's website).

e.g. A Member with a home office who avails of a Virgin Media 500MB broadband, phone and television bundle that costs €104 per month. The cost of a Virgin Media 500MB broadband and phone bundle, without television included, is €73 per month. A maximum of 20% of phone line and internet costs may be claimed under the LRA. The maximum monthly amount which may be claimed is therefore: €73 x 20% = €14.60

The principle of apportionment is outlined in Tax and Duty Manual, Allowance, Expenses and Gratuities payable to Local Authority Chairpersons and Members - see https://www.revenue.ie/en/tax-professionals/tdm/income-tax-capital-gains-tax-corporation-tax/part-05/05-02-14.pdf

Q12: What cost can be claimed for purchasing a phone handset?

A maximum limit of €750 applies for the purchase of a mobile phone handset or handsets after the 1 September 2022. This is the same limit that applies for Oireachtas Members under their own expenses allowance. A Member may claim for more than one mobile phone handset subject to the limit of €750 in total not being exceeded. All associated phone numbers must be listed in the public domain as contact numbers for the Member.

Q13: Can a Member claim for 'cash in hand' payments for leaflet distribution?

No. A Member must be able to produce invoices or other relevant documents for all claimed vouched expenditure under the LRA.

Q15: Secretarial Services

Councillors can engage secretarial/admin support under a contract of services. In such circumstances the individual contracted should be appropriately registered with the Revenue Commissioners and, if required, the companies' registration office. Invoices for the services provided should include name, address, PPS number, companies' registration office number, etc. where applicable. The onus is on the Member to provide this and to comply with all relevant statutory obligations under employee protection laws.

Services claimed under any other allowance or scheme are excluded. Members availing of the Maternity Administrative Support Allowance may not supplement this under the LRA.

APPENDIX 3

Travel and Subsistence Rates and Bands

Part 1: Civil Service motoring and bicycle rates

Cars (from 1 September 2022)

Distance	Engine capacity up to 1,200cc	Engine capacity 1,201cc to 1,500cc	Engine capacity 1,501cc and over
0 - 1,500 km	41.80 cent	43.40 cent	51.82 cent
1,501 - 5,500 km	72.64 cent	79.18 cent	90.63 cent
5,501 – 25,000 km	31.78 cent	31.79 cent	39.22 cent
25,001 km and over	20.56 cent	23.85 cent	25.87 cent

The rate for Electric Vehicles (EVs) is increased with effect from 1 September 2022 to be aligned with the middle rate of 1,201cc to 1,500cc for petrol/diesel vehicles in the table above.

Hybrid vehicles will continue to be recouped at the equivalent Internal Combustion Engine (ICE) rates and should not be claimed in the EV category.

Motorcycles (from 5 March 2009)

Distance	Engine capacity up to 150cc	Engine capacity 151cc to 250cc	Engine capacity 251cc to 600cc	Engine capacity 601cc and over
Up to 6,437km	14.48 cent	20.10 cent	23.72 cent	28.59 cent
6,438km and over	9.37 cent	13.31 cent	15.29 cent	17.60 cent

Bicycles (from 1 February 2007)

Rate per km	8 cent

Future revisions to the civil service travel rates shall be applied automatically to members from the same effective date as for local authority officials.

The prevailing travel rates that apply for cars with an engine capacity of 1,501cc and over shall also be applied for the purposes of calculating the Annual Expenses Allowance under Part 1.

Part 2: Subsistence Rates

Domestic day subsistence rates (from 14 December 2023)

Period of attendance	Rate
Ten hours or more	€42.99
Between five and ten hours	€17.92

The event being attended must be more than 8 kilometres from the member's home or normal place of work.

The prevailing day rate that applies for absences of 10 hours or more shall also be applied for the purposes of calculating a member's Annual Expenses Allowance.

Domestic overnight subsistence rates (from 14 December 2023)

Rate Category	Rate
Normal rate	€195.00
Reduced Rate	€175.50
Detention Rate	€97.50

The rate category depends upon the period of assignment:

- Normal rate is for up to 14 nights
- Reduced rates covers the next 14 nights
- Detention rate covers each of the next 28 nights

Vouched Accommodation Domestic Subsistence Rate for use in Dublin only		
Vouched Accommodation in County Dublin		**Meals**
From 1 December 2023 Vouched cost of accommodation up to €195.00	Plus	€42.99

Future revisions to the civil service subsistence rates shall be applied automatically to members from the same effective date as for local authority officials.

APPENDIX 4

Part 1: 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 2021, the directions and 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 2: Aggregated Travel Form

Form to be maintained by a member for submission to their local authority
if receiving payments for travel expenses from outside bodies

Name and location of meeting, conference, training event, etc., attended	Date dd/mm/yy	Distance travelled in kilometres	Total aggregate distance to date in kilometres

Part 3: Monthly Audit Form Template

LOCAL REPRESENTATION ALLOWANCE (LRA) CERTIFICATION OF EXPENDITURE		
Please complete this form and return it to your local authority at the end of each month		
Member's Name: _____ Total LRA amount received for _____(month): _____		
For amounts claimed in excess of unvouched allocation please provide a summary of the total amounts of receipts, invoices, etc., submitted by you for each category of eligible expenditure using the table below		
Categories of eligible expenditure	**Monthly expenditure Claimed**	**Total claimed to date in year**
1. Rent, rates and other such charges in relation to an office or offices		
2. Signage in respect of an office		
3. Improvements to office accommodation		
4.Utilities of an office or offices		
5. Purchase or maintenance of home office furniture or equipment		
6. Purchase of stationery		
7. Insurance incl. for office accommodation, equipment and public liability		
8. Cleaning of office accommodation		
9. Telephone costs		

10. Web hosting and other related costs		
11. Hiring rooms for clinics or other meetings		
12. Leaflets and newsletter printing and distribution		
13. Advertising relating to the performance of duties as a member		
14. Purchase of secretarial support, public relations and expert advice		
	0	0
Signed:		
Date:		

APPENDIX 5

Table 1: Maximum Amount of Allowances Payable to Cathaoirligh and Leas-Chathaoirligh of Local Authorities, and in the case of Limerick City and County Council the Príomh-Chomhairleoir and Leas-Phríomh Chomhairleoir under Section 143 of the 2001 Act

Class of Local Authority	**Maximum Amount of Allowance Payable to Cathaoirleach and in the case of Limerick City and County Council the Príomh-Chomhairleoir**	**Maximum Amount of Allowance Payable to Leas-Chathaoirleach and in the case of Limerick City and County Council the Leas-Phríomh Chomhairleoir**	**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, and in the case of Limerick City and County Council the Príomh Chomhairleoir, 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

Table 2: Maximum Amount of Allowances Payable to Cathaoirligh of Municipal Districts under Section 143 of the 2001 Act

Class of Municipal District	**Maximum Amount of Cathaoirleach Allowance**	**Municipal Districts (listed for information purposes)**
Municipal District known as a Metropolitan District in accordance with section 22A(2)(a) of the 2001 Act[9]	€18,000 per annum	Limerick Metropolitan District Waterford Metropolitan District
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[10]	€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-Milford, Mullingar, Naas, Navan and Tralee
Municipal District other than the foregoing	€6,000 per annum	All other Municipal Districts

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

[9] As inserted by section 19 of the 2014 Act.
[10] As inserted by section 37(1) of the 2014 Act.

APPENDIX 6
General guidance notes regarding these directions

1. Travelling and Subsistence Expenses Allowances

(1) Part 4 and Part 5 of the 2021 Regulations provides for the payment of individual travelling or subsistence allowances 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 Regulation 7 of the 2021 Regulations. Matters which are specifically excluded for the purposes of such allowances are set out under Regulation 7(2).

(3) Particular attention is drawn to the fact that travelling and subsistence expenses on an ad hoc basis are not payable to members in respect of meetings of local authority meetings, including meetings of municipal districts, committees and joint committees, 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, etc. Each member appointed to such a body 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.

2. Rules and Rates for Travelling and Subsistence Expenses Allowances

(1) Rules in relation to travelling and subsistence expenses allowances payable under Part 4 of the 2021 Regulations are set out in Part 3 of these directions; they incorporate the general rules of travel and subsistence rates applicable. It should be noted, in particular that in the case of attendance on the same day at –

(a) a matter to which Part 4 of the 2021 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 5 of the 2021 Regulations 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.

(3) It should also be noted that a travelling or subsistence allowance under Part 4 or Part 5 of the 2021 Regulations should not be paid unless a claim is accompanied by a signed declaration as set out in Appendix 4 of these directions.

3. 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.

4. Rules for Expenses Allowances Generally

General Rules in relation to members' expenses are set out in Part 3 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.

5. Payments in Accordance with Regulations and Directions

Attention is drawn to Regulation 16 of the 2021 Regulations, which states that a local authority shall not make a payment in respect of members' expenses except in accordance with section 142 of the 2001 Act and the Regulations.

6. 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.

7. Taxation of Allowances under Sections 142 and 143 of the Act

(1) The 2021 Regulations and a draft of these directions were the subject of a review by the Revenue Commissioners on the operation of the members' expenses regime (including amounts and arrangements for payment). This followed previous similar reviews that have taken place following regulatory amendments or issuing of revised directions.

(2) In light of the foregoing, guidance is outlined below as regards certain related matters, as understood by this Department:

(a) There is no change to the treatment of the Annual Expenses Allowance, which remains payable without deduction of tax.

(b) The Local Representation Allowance (LRA) is payable without deduction of tax given that it is a vouched allowance.

(c) Travel and subsistence expenses can be reimbursed without deduction of tax using the Civil Service rates.

(d) Given the unique nature of the duties involved, it is accepted that the Cathaoirligh and Leas-Chathaoirligh would, in performing the duties of their office, incur a certain amount of expenditure that would be deductible for tax purposes. Thus, for ease of administration and efficiency, it may be accepted that 50% of the allowance (subject to a fixed minimum amount of €5,000 and a maximum of €10,000) may be paid tax free with the balance being subjected to PAYE, PRSI and USC. See table below for worked examples:

Allowance Payable	**50%**	**Fixed Minimum**	**Restriction**	**Payable Tax Free**	**Taxable**
€6,000	€3,000	€5,000	N/A	€5,000	€1,000
€12,000	€6,000	N/A	N/A	€6,000	€6,000
€18,000	€9,000	N/A	N/A	€9,000	€9,000
€20,000	€10,000	N/A	N/A	€10,000	€10,000
€30,000	€15,000	N/A	€10,000	€10,000	€20,000
€50,000	€25,000	N/A	€10,000	€10,000	€40,000

(e) The allowance for Chairpersons of Strategic Policy Committees is fully taxable with effect from 1 January 2022. It was the view of the Revenue Commissioners that, with consideration to the other types of expenses allowances available to members, this allowance is a traditional salary type payment rather than an expenses allowance.

(f) Any confirmations and opinions that issue from the Revenue Commissioners are subject to a 5 year time limit and any agreements in relation to tax treatment of allowances need to be confirmed every 5 years.